

OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition
ADMINISTRATIVE						
97BBA	TANF Eligible; CCDF Eligible; State GR Eligible	Administrative Code- administrative costs subject to 5% cap	N/A	N/A	School Readiness Administration	Actual administration costs associated with local school readiness coalitions, paid directly by or contracted for by the coalition. Includes items as identified in 45 CFR 98.52. Examples of these expenditures include but are not limited to fiscal and budgetary activities, contract management, general services, monitoring for program compliance, preparing reports, maintaining complaint files, resolution of audit findings, travel costs of carrying out the program, and indirect costs. Administrative costs must not include the cost of providing direct services. Reimbursements for this category are capped at 5% of "base" grant award, unless a waiver has been granted by the Office of Early Learning. See FAQ for further explanation.
97PPA	CCDF Eligible	CCEP Funds Code- administrative costs subject to 5% cap	N/A	N/A	Purchasing Pool Administration	Administration costs (see above) associated with local school readiness coalitions related to the CCEP purchasing pool. These are actual expenditures, not a percentage reimbursement of payments for slots. Reimbursements are capped at 5% of the total purchasing pool expenditures (see 97PPO). [Section 409.178, <i>Florida Statutes</i>]
97LCA	State GR Eligible	Administrative Code -	N/A	N/A	Local Coalition Option Administration	Local Coalition Option. Administrative expenditures (see above) included in coalition plan. . An example would be administrative salaries paid as matching funds for local grants.
VPADM	Voluntary Prekindergarten State Funds - SPK05		N/A	N/A	Vol PreK Administration	These expenditures will include allowable administrative expenditures directly related to the Voluntary Prekindergarten Education Program. This is limited to 5% of VPKPRS. Expenditures include but are not limited program administration, Paying providers, reconciling pre-payments and other fiscal services.

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NONDIRECT SERVICES:						
97BBD	TANF Eligible; CCDF Eligible; State GR Eligible	Administrative Code- non-direct costs subject to 14% cap	N/A	N/A	School Readiness Non-Direct Services	Child Care services actual expenditures not for direct child care. Examples include monitoring of placements, other monitoring not provided for the reason of increasing quality, social services, child care placement, recruitment of providers, preparation and participation of judicial hearings, program development. Reimbursement for this category is capped at 19% of total expenditures less reimbursement for administrative costs (see 97BBA). This does not include eligibility determination costs (97BDE)
97PPD	CCDF Eligible	CCEP Funds Code- non-direct service costs subject to 14% cap	N/A	N/A	Purchasing Pool Non-Direct Services	Non-direct costs associated with local school readiness coalitions related to the CCEP purchasing pool. These are actual expenditures, not a percentage reimbursement of payments for slots. Reimbursements are capped at 19% (less reimbursements made for the CCEP Administrative Purchasing Pool for the purchasing pool, 97PPO). [Section 409.178, <i>Florida Statutes</i>]
97LCD	State GR Eligible	Administrative Code - Nondirect service cost	N/A	N/A	Local Coalition Option -Non-Direct Services	Local Coalition Option. Nondirect service expenditures included in coalition plan. An example would be expenditures for child care placement paid as matching funds for local grants.
97BDE	TANF Eligible; CCDF Eligible; State GR Eligible	Administrative Code- non-Direct costs subject to 14% cap	N/A	N/A	Program Eligibility	Expenditures related to the process of determining the eligibility of a particular person for child care services. This also includes expenditures related to developing and operating a certificate (voucher) program. Expenditures related to the placement of the child should be captured under 97BBD.
89JTR	State GR Eligible	Administrative Code - nondirect costs - not subject to 14%	N/A	N/A	School Readiness Safety Net - Transportation	Payments to ensure that children at risk of abuse and neglect who are receiving school readiness services receive needed transportation to get to child care providers.
89JOO	CCDF Eligible; State GR Eligible	Administrative Code - nondirect costs - not subject to 14%	N/A	N/A	School Readiness Safety Net - Case Management	Payments to ensure that children at risk of abuse and neglect who are receiving school readiness services are maintained safely in child care.
VPENR	Voluntary Prekindergarten State Funds - SPK05		N/A	N/A	Voluntary PreKindergarten Enrollment	Enrollment – includes enrolling and reenrolling children, provider profiles, registering providers, eligibility of providers. (This would not include the initial registration of providers prior to July 1, 2005 because this was implementation.) Coalitions will be required to maintain general ledger accounts that break out this OCA further - guidance will be forthcoming.

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NONDIRECT SERVICES:						
VPMON	Voluntary Prekindergarten State Funds - SPK05		N/A	N/A	Voluntary PreKindergarten Monitoring	Monitoring – Includes verifying compliance of providers and removing providers due to noncompliance, documenting and certifying student enrollment and student attendance, and approval of improvement plans. Coalitions will be required to maintain general ledger accounts that break out this OCA further - guidance will be forthcoming.
VPLPI	Voluntary Prekindergarten State Funds - SPK05		N/A		Vol PreK Local Planning and Implementation	These expenditures will include activities related to planning and implementation of the Voluntary PreKindergarten Program by the local early learning coalitions. This would include but are not limited to startup costs related to increased capacity needed for IT, initial registering of providers and students, and planning activities.
VPLCM	Voluntary Prekindergarten State Funds - SPK05		N/A		Vol PreK Local Curricula and Materials	These expenditures will include the purchase of curricula and materials related to Voluntary PreKindergarten Program by the local early learning coalitions. This includes curricula and materials to be provided to Providers.
VPLTR	Voluntary Prekindergarten State Funds - SPK05		N/A		Vol PreK Local Training	These expenditures will include the training related to Voluntary PreKindergarten Program by the local early learning coalitions. This includes training for the Coalition Staff, contractors and providers.

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QUALITY SERVICES:						
97Q00	CCDF Eligible	Programmatic Code-direct services or non-direct services subject to minimum Quality Earmark of 4%	N/A	N/A	School Readiness Quality	Quality activities as defined in 45CFR98.51. Reimbursements for this category are subject to minimum earmark requirement of 4% of "total" grant award. Examples of activities can be found in the guidance (ACYF-PI-CC-99-05) from the Child Care Bureau, please reference the CCDF State Plan Section 5 for approved activities. Note: Monitoring for quality of child care is a valid expenditure for quality, fiscal monitoring is not. See OCA's FAQ's for further explanation. Also includes payments to providers in a natural disaster area to maintain the availability of quality child care (FPSR-PI-ESM-04-06)
97Q14	CCDF Eligible	Programmatic Code-direct service and non-direct service costs	N/A	N/A	Resource and Referral	Resource and Referral services. These services include consumer education on all school readiness options; customized referrals for families seeking school readiness services; guidance in identifying quality indicators, help in accessing financial assistance, information of related community services, maintenance of a comprehensive database of child care and education providers, provider recruitment and start-up assistance, information providers of training, technical assistance, scholarship opportunities, quality improvement activities, and data collection and reporting. (CCDF State Plan Section 5.1.1.)
97QIN	CCDF Eligible	Programmatic Code - Inclusion Services	N/A	N/A	Quality Improvement - Inclusion Services	Inclusion services. Inclusion activities can include: a "warm line" within the resource and referral network to facilitate the inclusion of all children, including those with disabilities and special health care needs, and their families; local training events, coordination efforts with regional and local early intervention agencies and other special products. (CCDF State Plan Section 5.1.4)
97INT	CCDF Eligible	Direct Services or Non-Direct Services with separate minimum Quality Earmark of 85%	N/A	N/A	Quality Improvement - Infant and Toddler	Infant and Toddler set aside. Activities can include but are not limited to screening and assessment for infants and toddlers, Gold Seal differential for infants and toddlers, funding of infant/toddler specialist positions to provide training and technical assistance; and conferences targeting infant and toddler caregivers. (For full listing of activities see Section 5.1.1 of the CCDF State Plan)

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97QVP	CCDF Eligible	Programmatic Code-direct services or non-direct services subject to minimum Quality Earmark of 4%	N/A	N/A		The expenditure of Federal CCDF quality funds to improve the quality of pre-K, especially to help providers meet pre-K standards. Please remember quality funds should not be used to subsidize the public school system in Florida. While States are encouraged to spend quality funds on professional development for child care providers, States are discouraged from using CCDF funds to train public school teachers in basic education services. States should also be reminded that they may not increase their quality expenditures to the extent the State can't meet the other expenditure requirements of CCDF, such as the requirement to spend 70% of their CCDF mandatory and matching funds on direct services to families on TANF, transferring off of TANF, or at risk of becoming dependent on TANF
97GSD	CCDF Eligible	Programmatic Code-direct services subject to minimum Quality Earmark of 4%	N/A	N/A	School Readiness Gold Seal Program	Gold Seal. Actual expenditures related to the rate differential paid to providers who meet national accreditation standards accepted by DCF licensing. This is the difference between the gold seal rate and provider rate. Please note the provider rate may be less than the coalitions established reimbursement rates. The Gold Seal Rate <u>may not</u> exceed the private pay rate.

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DIRECT SERVICES: Funds to provide child care assistance.						
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG3	21	School Readiness Welfare Transition (WT)(Formerly WAGES) Not Working PRIORITY CATEGORY	Workforce Development Participants: Applicants and participants who are involved in job preparation activities and are recipients of temporary cash assistance. Child care shall be available during the hours of employment, authorized education, and training, plus reasonable travel time. In two parent families, both parents must meet the participation criteria.
			BG3	28A	School Readiness WT (Formerly WAGES)Child Only	TANF "Child Only": Children placed with relatives permanently or on a short-term basis, who are receiving temporary cash assistance as a TANF "child only" case. Childcare services are provided if need to seek or maintain employment.
			BG3	28B	School Readiness WT (Formerly WAGES) Refugee Not Working	TANF Refugee: Eligible Cuban/Haitian entrants, Cuban/Haitian Parolees, Cuban/Haitian asylum or any asylee granted asylum under section 208 of the Immigration and Nationality Act (INA), or a resident alien who was admitted to the U.S. under one of the above categories, who is a TANF recipient and is referred for subsidized child care by a Refugee Program funded employment services provider.
			BG3R	RCG	School Readiness TANF At-Risk	TANF At-Risk (Relative Caregiver Program): Child Care for children who have been adjudicated dependent and have had an approved home study and have been either placed by the court with the relative under protective supervision or the relative has been given temporary custody by the court. The child must be a recipient of the Relative Caregiver Program payment.
			BG3T	21T	School Readiness WT (Formerly WAGES) Diversion Program PRIORITY CATEGORY	Workforce Development Participants Diversion Program: Referrals from the local workforce boards for temporary child care for parents who have applied for cash assistance and temporary child care services to seek employment.

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OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition
DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97GOO	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG3W	21W	School Readiness WT (Formerly WAGES) Working PRIORITY CATEGORY	Workforce Development Participants: Applicants and participants who are involved in job preparation activities and are recipients of temporary cash assistance. Child care shall be available during the hours of employment, authorized education, and training, plus reasonable travel time. In two parent families, both parents must meet the participation criteria. Income may not exceed 200% of FPL.
			BG3W	28BW	School Readiness WT (formerly WAGES) Refugee Working	TANF Refugee: Eligible Cuban/Haitian entrants, Cuban/Haitian Parolees, Cuban/Haitian asylum or any asylee granted asylum under section 208 of the Immigration and Nationality Act (INA), or a resident alien who was admitted to the U.S. under one of the above categories, who is a TANF recipient and is referred for subsidized child care by a Refugee Program funded employment services provider. Income may not exceed 200%
			BG5	23B	School Readiness TCC	Transitional Child Care: Families with earned income who have lost their eligibility for temporary cash assistance due to excess earned income, new or increased child support or earnings, loss of time limits or who "opt not to receive" temporary cash assistance. Continued eligibility is for up to a total of 24 consecutive months from the first month of TCC eligibility as determined by Workforce Development, regardless of when temporary cash assistance is canceled. Income may not exceed 200% of FPL.

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DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97GOO	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG5	23C	School Readiness TCC/Ted Working	Transitional Child Care/Transitional Education (TCC/TEd): Clients whose cash assistance has been terminated due to earned income, new or increased child support or earnings or who have been eligible but have chosen not to receive assistance, who are TCC eligible and who are obtaining education or training to improve job skills in order to maintain or improve employment. Months of TCC/TEd eligibility coincides with TCC eligibility. Income may not exceed 200% of FPL.
			BG5	23D	School Readiness TCC Diversion	Transitional Child Care Diversion: Families who meet up-front diversion criteria. Continued eligibility is for up to a total of 24 consecutive months from the first month of TCC eligibility as determined by Workforce Development. Income may not exceed 200% of FPL.
			BGSNT	SNT	School Readiness Special Needs Teen	Special Needs 13 through 18: Children under the age of 19 if physically or mentally incapable of self-care, or under court supervision, and reside with a family whose income does not exceed 200% of the FPL and whose parent(s) are working or attending a job training or education program.
97ROO	CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG1	11	School Readiness At Risk - Protective Services PRIORITY CATEGORY	Protective Services: Children of families under investigation or under supervision due to an allegation of abuse, neglect or exploitation including closed protective services cases. Eligibility is not dependent on family income or work requirements, a documented referral must be provided by DCF or its contracted provider.
				13	School Readiness At Risk - Out of Home - Foster Care PRIORITY CATEGORY	Out of Home Placements: Children who are in foster care or emergency shelter. Eligibility is not dependent on family income or work requirements, a documented referral must be provided by DCF or its contracted provider. Referral for children in foster care should be for purpose of employment or therapeutic plan.
				14R	School Readiness At Risk - Out of Home - Relative Care PRIORITY CATEGORY	Out of Home Placements: Children who are in relative/non-relative care. Eligibility is not dependent on family income or work requirements, a documented referral must be provided by DCF or its contracted provider. Referral for children in foster care should be for purpose of employment or therapeutic plan.

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DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97POO	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG7	25	School Readiness Migrant Farm Work	Migrant Farm Workers: Families working at least 20 hours per week in seasonal migrant agricultural jobs. (Migrant Farm Worker defined @ FAC 60BB-4.100(16))
			BG8	26	School Readiness Teen Parent	Teen Parents: Children of teenage (under 18 years of age) parent(s) who are employed a minimum of 20 hours per week or who are enrolled in a high school diploma or GED program who are not involved in a Department of Education Drop Out Prevention program or a Workforce Development teen parent program. Teen parent may also be working a minimum of 20 hours a week or attending other job training. The definition of a teenage parent includes the person who is pregnant, who is the father of an unborn child , or who is the parent of the child. Income of the teenage parent can not exceed 200% of the federal poverty level.
			BG8	27	School Readiness Income Eligible = 100%	Income Eligible Families with income below 100% of the federal poverty level: A family in which the parents with whom the child resides are each employed or engaged in eligible education activities a minimum of twenty (20) hours per week. The family income must be below 100% of the federal poverty level to enter the program and remain below 200% of the FPL to continue to receive financial assistance. In two-parent families, each parent must individually meet the employment/eligible education activity criteria. This includes cases when the child has been placed with relatives by the parent(s) or legal guardian, permanently or on a short-term basis, and is not receiving temporary cash assistance, the child's income and the guardian's income would be assessed. (Non-TANF "Child Only" cases).
			BG8	29	School Readiness SSI	Supplemental Security Income (SSI): Children who are SSI recipients and whose parents meet income eligibility guidelines and have an approved purpose of care; or parents/relatives (the child has been placed with) who are SSI recipients and have an approved purpose for child care. If both parents are in the home, only one shall be required to be a SSI recipient; however, both parents must meet the "purpose of care" requirement. The purpose of the subsidized child care shall be to enable employment of the parent/relative, to assist the parent/relative in caring for the child due to the parent's/relative's disability as documented by a physician's statement.

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DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97POO	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG8	30	School Readiness Native American	Native Americans: Parents who are members of federally recognized Native American tribes and who need child care in order to obtain or maintain employment of 20 hours or more per week.
				31	School Readiness Income Eligible < 100% and >= 150%	Income Eligible Families with income between 100% and 150% of the federal poverty level: A family in which the parents with whom the child resides are each employed or engaged in eligible education activities a minimum of twenty (20) hours per week. The family income must be between 100% and 150% of the federal poverty level to enter the program and remain below 200% to continue to receive financial assistance. In two-parent families, each parent must individually meet the employment/eligible education activity criteria. This includes cases when the child has been placed with relatives by the parent(s) or legal guardian, permanently or on a short-term basis, and is not receiving temporary cash assistance, the child's income and the guardian's income would be assessed. (Non-TANF "Child Only" cases).
97PPO	CCDF Eligible	CCEP Funds Code- direct service costs	CCPP GSD	CCEP- P1	School Readiness Purchasing Pool	Child Care Purchasing Pool: Children of working families whose income is no more than 200% of the federal poverty level. Local businesses, local government and other funders provide dollar for dollar match with Child Care Executive Partnership funding to provide for child care services. Regular parent fees apply. [Section 409.178, Florida Statutes.]
97RSP	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	WRC	RC1	School Readiness Respite	TANF Respite Child Care: Care provided to alleviate a crisis (acute situation which places children at risk due to parental emergency need for respite, lack of resources, special needs of the child, or extenuating circumstances beyond the family's control that require short term assistance to increase family stability and decrease risk potential) or to provide child care services in a hospital based mildly ill child care program. The family must be a TANF recipient to receive respite services.

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DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97HCF	CCDF Eligible	Programmatic Code - direct service costs	BGD	TCP	Natural Disaster - Temporary Closure	Natural Disaster - Temporary Closure: Payments for clients enrolled with providers that have been affected by an emergency condition. The temporary closure period may occur before or after an emergency condition, it is unique to each affected provider and the closure is beyond the control of the provider. (Note: Enrollment and Waiting list stats the same as Protective Services)
				ALT	Natural Disaster - Already Enrolled	Natural Disaster - Already Enrolled: Children who are enrolled with a school readiness provider, but unable to attend because the provider was unable to provide services due to a disaster. Also includes children who are currently enrolled but unable to attend their original provider's facility due to the impact the disaster had on their family. A closed provider may not receive payment and two providers cannot be paid for the same services for a child using direct services funds. (Note: Enrollment and Waiting list stats the same as Protective Services)
97HCF	CCDF Eligible	Programmatic Code - direct service costs	BGD	DIN	Natural Disaster - New Enrollment	Natural Disaster - New Enrollment: Disaster impacted family new enrollment. Families whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials, place of primary or secondary education is temporarily inoperable or destroyed. Children in a natural disaster area who are in need of services to ensure a child's safety and protection. (See FPSR-IM-PPA-04-15) (Note: Enrollment and Waiting list stats the same as Protective Services)
97HCR	CCDF Eligible	Programmatic Code - direct service costs	DHKAL	ALA	Natural Disaster - New Enrollment - Alabama	Natural Disaster - New Enrollment - Out of State: Disaster impacted family new enrollment. Families whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials, place of primary or secondary education is temporarily inoperable or destroyed. Children in a natural disaster area who are in need of services to ensure a child's safety and protection. (See FPSR-IM-PPA-04-15) (Note: Enrollment and Waiting list stats the same as Protective Services)

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			DHKMS	MIS	Natural Disaster - New Enrollment - Mississippi	Natural Disaster - New Enrollment - Out of State: Disaster impacted family new enrollment. Families whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials, place of primary or secondary education is temporarily inoperable or destroyed. Children in a natural disaster area who are in need of services to ensure a child's safety and protection. (See FPSR-IM-PPA-04-15) (Note: Enrollment and Waiting list stats the same as Protective Services)
			DHKLA	LOU	Natural Disaster - New Enrollment - Louisiana	Natural Disaster - New Enrollment - Out of State: Disaster impacted family new enrollment. Families whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials, place of primary or secondary education is temporarily inoperable or destroyed. Children in a natural disaster area who are in need of services to ensure a child's safety and protection. (See FPSR-IM-PPA-04-15) (Note: Enrollment and Waiting list stats the same as Protective Services)

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97COO	CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG80P	OPW	School Readiness Two Parents/One Parent Not Working. Child at Risk of School Failure	Two Parents/One Parent Not Working: A two parent family with whom the child resides where one parent is not employed or engaged in eligible education activities a minimum of twenty (20) hours per week. Child is determined to be at risk of school failure. (See attachment 3 for further explanation) The family income must be below 150% of the FPL to enter the program, financial assistance will not be allowable once the family's income is greater than 200% of the FPL.
DIRECT SERVICES: Funds to provide child care assistance. (cont)						
97LCO	State GR Eligible	Programmatic Code- direct service costs	BG8LC	LC	School Readiness 411 Eligible	411 Eligible. Local Coalition Option. Must be in coalition plan. Eligibility requirements must be in compliance with Section 411.01, FS. This eligibility initiative must be described in the Coalition's Plan and approved.
		Programmatic Code- direct service costs	BG8NW	NW	School Readiness Single Parent Not Working. Child at Risk of School Failure.	One Parent Not Working: A one parent family with whom the child resides where the parent is not employed or engaged in education activities a minimum of twenty (20) hours per week. The child is determined to be at risk of school failure (See attachment 3 for further explanation) The family income must be below 150% of the FPL to enter the program, financial assistance will not be allowable once the family's income is greater than 200% of the FPL.
		Programmatic Code- direct service costs	BG8HS	HS	School Readiness Working Poor/HS Criteria	Working Poor with Head Start Criteria. Local Coalition Option. Must be in an approved coalition plan.
97CFO	State GR Eligible	Programmatic Code- direct service costs	CF	MI	School Readiness Migrant Not Income Eligible	Migrant not income Eligible: Not dependent on family income or work requirements, must have a documented referral from the Local Educaiton Agency certifying that the parent(s) meet the federal definition of a migrant agricultural worker or a migrant fisher.
				SN	School Readiness Special Needs Not Income Eligible	Special Needs not income Eligible: Includes three and four year old children who may not be economically disadvantaged but have been served in a specific part-time or combination of part-time exceptional education program. Documented referral from the school district is required. (See Rule 60BB-4.204 FAC)
N/A	N/A	N/A	TP	TP	Teen Parent	Teen-Age Parent Program (TAPP): The Teenage Parent Program (TAPP)-Child care is to be provided during the child's teenage parent is earning credit pursuing a standard or special diploma. The school district is responsible for providing and arranging the child care services for the teenage parent while enrolled in school. (Need to identify as Funder ≠ Funder 1)

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N/A	N/A	N/A	HS	HS	Head Start	Head Start Program (HS): Offers comprehensive services, including high quality early childhood education, nutrition, health and social services, and a strong parent involvement focus to low income children. (Need to identify as Funder = HS)

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Voluntary Universal Pre-K						
VPPRS	Voluntary Prekindergarten State Funds - SPK05		N/A		Vol PreK Program Services	These expenditures will include program services delivered to eligible four year old children enrolled in the Voluntary Prekindergarten Education Program. These are payments to the private prekindergarten providers and public schools delivering VPK.
OTHER						
UNALL	Budgetary Purposes Only	Unassigned	N/A		Unallocated	Budget authority that has been allocated for services at the coalition.
97ADV	Unassigned	Unassigned	N/A		School Readiness Advance	Payments made in advance to coalitions to ensure adequate funding levels and allow for cash flow management at the local level. Two advances are available per grant period, subject to approval by the Partnership. Advances shall not exceed the actual and immediate cash needs of the highest prior year monthly cash need.
VPADV	Voluntary Prekindergarten State Funds - SPK05		N/A		Voluntary PreKindergarten Advance Payment	These expenditures would apply to payments made in advance to an early learning coalition to ensure adequate funding levels and allow for cash flow management at the local level for the Voluntary Prekindergarten Education Program.
	State GR Eligible	Programmatic Code for non-direct service costs	N/A		Coalitions Coming Together	Activities related to mergers of single county coalitions to multi-county coalitions.
VPPRP	Voluntary Prekindergarten State Funds - SPK05		N/A	N/A	Voluntary PreKindergarten Prepayment	Payments made to coalitions for VPK Direct Services based on enrollment. Shall be reconciled with VPK actual direct services expenditures. At the end of the State Fiscal Year this account should be \$0.