

Working Document of the EOC CDEPP Evaluation Team

Financial Analysis

The following is an analysis of the appropriation, expenditure and management of funds for CDEPP for Fiscal Year 2006-07 and for the first five months of Fiscal Year 2007-08. While the Office of First Steps to School Readiness (OFS) receives funding through the South Carolina Department of Education's (SCDE) budget, the analysis will distinguish between the fiscal management and expenditure of CDEPP funds by SCDE and OFS. And, depending upon the data source used, the results of the analyses may reveal inconsistencies between student and financial data.

Fiscal Year 2006-07: Year One of the Pilot

Paragraph K of Proviso 1.75. of the 2006-07 General Appropriations Act established the reimbursements for eligible children served in the South Carolina Child Development Education Pilot Program (CDEPP) during the 2006-07 fiscal year.

- (K) The General Assembly shall provide funding for the South Carolina Child Development Education Pilot Program. For the 2006-07 school year, the funded cost per child shall be \$3,077. Additionally, a reimbursement rate of \$185 per child will be appropriated to providers if the provider transports children to and from school. Providers who are reimbursed are required to retain records as required by their fiscal agent. For the 2007-2008 school year the funded cost per child shall be the same but shall be increased by the same projected rate of inflation as determined by the Division of Research and Statistics of the Budget and Control Board for the Education Finance Act. With funds appropriated by the General Assembly, the Department of Education shall approve grants for public providers and the Office of First Steps to School Readiness shall approve grants for private providers, of up to \$10,000 per class for the equipping of new classrooms.

In Fiscal Year 2006-07 the General Assembly appropriated a total of \$23,575,680 in non-recurring funds for CDEPP. With these funds, both public and private providers received \$3,077 per child to cover the cost of instruction, \$185 per child for transportation of children to and from approved providers, and \$10,000 per classroom for supplies and materials to equip each new classroom. As reflected in Table 1, the appropriations were specifically allocated to the South Carolina Department of Education and to the Office of First Steps accordingly:

Table 1
FY2006-07 Appropriations for CDEPP

Source of Funds	Department of Education	Office of First Steps
2006-07 General Appropriations Act (non-recurring funds)	\$15,717,104	\$5,858,576
Act 407 (Capital Reserve Fund non-recurring monies)	\$0	\$2,000,000
TOTAL:	\$15,717,104	\$7,858,576

To determine how these funds for CDEPP were expended in Fiscal Year 2006-07, both OSF and SCDE staff provided to the EOC frequent, often monthly, documents tracking the expenditure of funds. The data were included in the January 2007 and July 2007 interim reports. At the conclusion of Fiscal Year 2006-07, the EOC received the final, official "Analysis of Expenditures by Minor Object (Program Level)" from the Office of the Comptroller General. This report, referred to as Report 427, documents all expenditures of funds for the Department of Education, including CDEPP by OFS and SCDE. The information contained in the Comptroller General's report substantiated the expenditure of funds for CDEPP as initially reported by the agencies.

The expenditure of funds for CDEPP by SCDE and OFS can be summarized accordingly in Tables 2 and 3.¹ Minicodes refer to the specific appropriation of funds for CDEPP. Object codes 100, 200, 300, 400 and 500 are expenditures related to administrative functions. Object code 1800 refers to aid or payments to school districts and county First Step partnerships. School districts were the direct provider of CDEPP services in the public sector. County First Step partnerships reimbursed private CDEPP providers directly for invoices received. Additional explanations of the object codes can be found at <http://www.cg.state.sc.us/> under "State Agency Information."

Table 2
Fiscal Year 2006-07
South Carolina Department of Education – CDEPP

Appropriation			\$15,717,104.00	
Expenditures				
Minicode	Object Code	Description of Object Code	Amount	% of Total Expenditures by Object Code
8420	200	Contractual Services	\$87,439.16	0.78%
8420	300	Supplies and Materials	\$282.45	0.00%
8420	500	Travel	\$8,585.92	0.08%
8420	1800	State Aid	\$11,094,688.84	99.14%
TOTAL EXPENDITURES			\$11,190,996.37	
BALANCE			\$4,526,107.63	

¹ "Analysis of Expenditures by Minor Object (Program Level)," FY07 Month 13, 2007 report on Department of Education, Office of Comptroller General.

**Table 3
Fiscal Year 2006-07
Office of First Steps to School Readiness — CDEPP**

Appropriation			\$7,858,576.00	
Expenditures				
Minicode	Object Code	Description of Object Code	Amount	% of Total Expenditures by Object Code
8420	100	Personal Service	\$125,406.94	7.32%
8420	200	Contractual Services	\$29,963.31	5.35%
8421			\$61,657.75	
8420	300	Supplies and Materials	\$24,653.48	2.00%
8421			\$9,531.27	
8421	400	Dues and Membership	\$1,305.00	0.08%
8420	500	Travel	\$35,138.81	2.13%
8421			\$1,295.78	
8420	1300	Employer Contributions	\$17,466.75	1.02%
8421	1800	State Aid	<u>\$1,406,840.00</u>	82.11%
TOTAL EXPENDITURES			\$1,713,259.09	
BALANCE			\$6,145,316.91	

Both SCDE and OFS provided additional, detailed information on the expenditure of funds.

South Carolina Department of Education

First, regarding administrative expenses, SCDE expended a total of \$96,307.53 for contractual services, supplies and materials. According to SCDE, these services included such expenses as the purchase of curriculum materials, translation services, education supplies and travel for agency staff. Not included in any of the above administrative costs were the salaries of individuals at SCDE who oversaw the program implementation and managed the financial reimbursement system for CDEPP.

The remaining \$11,094,688.84 in state aid to school districts was allocated for the following activities and reimbursements. First, SCDE awarded grants to two professional development organizations totaling \$58,485.75. The South Carolina Association for the Education of Young Children (SCAEYC) received \$24,000 and the South Carolina Early Childhood Association (SCECA), \$34,483.75. These grant funds were used to support two conferences on early childhood education which were attended by CDEPP teachers and coordinators. SCDE also allocated \$160,574.65 to school districts for professional development services. SCDE reimbursed teachers and district staff for travel expenses related to professional development, training events and conferences. These conferences and training events included Work

Sampling training, Creative Curriculum training, High Scope curriculum training and Dial 3 training. Districts also used these funds to pay for substitute teachers. The remaining funds were allocated directly to school districts for program services.

According to the monthly allocations to school districts for Fiscal Year 2006-07 as reported by SCDE on its website, twenty-nine school districts serving children in the Child Development Education Pilot Program (CDEPP) received \$9,021,764 in Fiscal Year 2006-07 for instructional costs.² Based upon a per child reimbursement rate of \$3,077, public schools were reimbursed for serving 2,932 children in CDEPP. The 2,932 figure was the enrollment based on the 135-day cumulative enrollment count. SCDE reimbursed school districts \$3,077 for each student who was ever enrolled in a CDEPP classroom regardless of the days of membership or attendance.

According to SCDE, \$1,607,999.44 was also allocated to school districts for reimbursement for the equipping of new classrooms with supplies and materials (Appendix A -1). SCDE reported allocating \$1,607,999.44 to twenty-nine districts for CDEPP classrooms in seventy schools. Analyzing the allocation of funds by school, it was determined that 164 new CDEPP classrooms in Fiscal Year 2006-07 were funded. The average allocation per new classroom was \$9,805. And, across school districts, the average total allocation per district for supplies and materials for new classrooms was \$55,448. Orangeburg 5, which had the most classrooms of any district, 16, received the most funds for supplies and materials at \$156,868.05 while Barnwell 19, which had only one classroom, received the least at \$10,000.

The following analysis was conducted to determine the average classroom size using financial data only. The analysis is based upon the premise that, with 2006-07 being the first year of CDEPP, all 2,932 students reimbursed were enrolled in one of the 164 classrooms that received the \$10,000 allocation for supplies and materials. Based upon this assumption, the average CDEPP-funded classroom had 17.9 children. The average classroom enrollment across districts ranged from 14.3 to 22.3 children.

SCDE also reported that, of the twenty-nine CDEPP districts, twenty-eight reported providing transportation to CDEPP students. Hampton 2 did not seek any transportation reimbursements. Of the 2,932 students funded in the program, school districts reported transporting 1,329 or 45% of all CDEPP children in public schools. The total amount reimbursed to these twenty-eight districts was \$245,865 (Appendix A-2). Because the school bus system in South Carolina is operated and managed by the state, these districts, in turn, reimbursed the Department of Education \$245,865 for the provision of services. Initially, the \$185 reimbursement rate for transportation that was recommended by the EOC in its March 2006 report was intended to cover the district share of the cost of the bus transportation system as documented by InSite data.

In summary, SCDE expended 71% of the initial appropriation for CDEPP. A balance of \$4,526,107.63 was carried forward by the agency into Fiscal Year 2007-08 to be expended for CDEPP according to provisos 1.66. and 1.79. of the 2007-08 General Appropriations Act. However, if the South Carolina Department of Education had used a pro-rated system of reimbursing districts, expenditures would have been less for instructional costs. For example, if the Department had funded 2,717 students, the 135th day data collection count, instructional costs would have been reduced from \$9,021,764 to \$8,360,209, a 7.3% reduction. Under this

² South Carolina Department of Education, "Monthly Payments to School Districts," June 22, 2007, <http://ed.sc.gov/agency/offices/finance/monthlypayments/JUNE07.txt>.

scenario, the percentage of total appropriations expended would have been 67%. Appendix A-3 documents the allocation of CDEPP funds to school districts. Table 4 is a summary of CDEPP expenditures statewide by SCDE.

Table 4
Fiscal Year 2006-07 Expenditures
South Carolina Department of Education – CDEPP

2006-07 Supplemental Appropriations	\$15,717,104.00	
Allocations to Districts/State Aid:		
Instructional	\$9,021,764.00	2,932 Children Funded
Transportation	\$245,865.00	1,329 Children Funded
Supplies & Materials	\$1,607,999.44	164 Classrooms Funded
Professional Development/Training	\$160,574.65	
SCAEYC	\$24,000.00	
SCECA	\$34,485.75	
TOTAL:	\$11,094,688.84	
Expenditures by SDE:		
Administration	\$96,307.53	
Balance:	\$4,526,107.63	

Office of First Steps to School Readiness

The Office of First Steps to School Readiness (OFS) implemented a financial system for reimbursing private providers that incorporated the existing finance structure of the First Steps County Partnerships. In coordination with the office’s 4K monitoring staff, OFS enlisted the support of 20 county partnerships to process and issue reimbursements for private providers (Table 5). These county partnerships were selected because private providers would be operating within the county and serving eligible four-year-olds. Unlike the South Carolina Department of Education, OFS implemented an actual payment for services reimbursement system. Private providers submitted invoices to county First Step Partnerships for reimbursements for services based on weekly enrollments of CDEPP-eligible children being served. Every two weeks the local county First Steps partnerships would process the invoices and issue checks through the agency’s regional finance manger (RFM) system. A total of \$1,406,840 in funds appropriated to OFS for CDEPP was allocated to the county partnerships in FY07 to reimburse providers on a biweekly basis for services provided.

Table 5
First Steps County Partnerships – CDEPP

Abbeville	Barnwell	Clarendon	Hampton	Marion
Aiken	Beaufort	Dillon	Jasper	Orangeburg
Allendale	Berkeley	Florence	Lee	Saluda
Bamberg	Charleston	Georgetown	Lexington	Williamsburg

To help offset a portion of the administrative cost of processing the reimbursements, OFS reimbursed the county partnerships for this service. With funds allocated for CDEPP, OFS contracted with the county partnerships in the amount of \$29,963.31 for the processing of the invoices. County partnerships were allocated funds accordingly: \$100 per participating

provider; \$250 per county; and \$63 per child enrolled in the program. There is no data to determine if the reimbursements sufficiently covered the entire cost of this service or what percentage of the total cost of this service was funded. The state Office of First Steps monitored the reimbursement system and collected information on all invoices processed.

At the state level, OFS incurred other administrative expenses related to CDEPP. Information provided by the Comptroller General's Office documents \$277,452.09 in funds allocated for CDEPP was expended on administrative functions. According to OFS, three regional 4K coordinators were hired as temporary contract employees. The coordinators traveled to and worked onsite at the private centers. In addition, contractual services and travel costs were associated with training and professional development opportunities provided to teachers in the private settings. Not included in the above administrative costs are the salaries of individuals employed at OFS who oversaw the program implementation and managed the reimbursement system for CDEPP.

Regarding the actual invoices for CDEPP services, again, OFS allocated a total of \$1,406,840 to the twenty local county partnerships. Of this amount, \$1,205,928 was actually paid to private providers for CDEPP services in FY07. The remainder, \$200,912, was retained by the county partnerships to maintain a balance of funds and to reimburse providers in July and August of 2007. OFS reported that five providers completed their 180-day instructional program in July or August of 2007 (Appendix B).

Of the \$1,205,928 that private providers received for CDEPP services, OFS reported to the EOC that 40 private providers received funds to equip classrooms and serve children under CDEPP. First, these providers were reimbursed \$819,058 for instructional costs to serve 354 children throughout the fiscal year. Unlike the South Carolina Department of Education, OFS reimbursed for actual invoices received. Furthermore, the \$3,077 reimbursement was pro rated based on the actual number of weeks that children were enrolled in the private CDEPP classrooms. Similarly, OFS reported that \$372,600 was expended for supplies and materials to equip approximately 42 classrooms. Finally, private providers were reimbursed \$14,269 for transporting forty-five children (Appendix B).

Clarification needs to be made about the differences between the July 2007 interim report on CDEPP and this report. In the July 2007 interim report the EOC reported that OFS had verified that 309 children were enrolled in private centers or had been funded as of the 135th day. Upon analyzing the final, official expenditure data, the EOC asked for clarification to determine how many total children were served by OFS throughout the first year of the pilot. Reimbursements for instructional services showed that either more than 309 students had been funded or that providers had received overpayments. Analyzing the invoices and payments made, OFS responded to the EOC that 354 students had actually enrolled at some point during the pilot year with centers receiving reimbursements for these children. Student level data confirms the 354 figure. While this analysis is not an audit of OFS or the processes employed, the EOC was required by Proviso 1.75. to determine how many children were actually served and funded in the program.

It should also be pointed out that 15 of the 40 providers or 37% received CDEPP funding for serving five or fewer eligible children. Twenty-one or 53% received CDEPP funds for ten or fewer children. Other four-year-olds, tuition-based students, likely were enrolled in the class and received educational services; however, for purposes of this report, the emphasis is on CDEPP children. Space is also an issue with many of these small private providers, preventing

them from serving more eligible children. Consequently, dividing the total enrollment of 354 by the 42 new classrooms funded, the average class size was 8.4 CDEPP students.

Additional analyses of the reimbursements document the following. First, the reimbursements can be analyzed by child. The average reimbursement for all services by child was \$3,407 of which \$2,314 was for instruction, \$1,053 for supplies and materials to equip a classroom and \$40 for transportation. It should be noted that the average cost of transportation is skewed. Only 45 of the 354 children participating in the program in private centers were actually transported.

The reimbursements can also be analyzed as a cost per child per center (Table 6). This information provides insight into the relative costs by center. Across centers, the average reimbursement per child for all reimbursements was \$4,220 of which \$2,092 was for instructional services, \$2,150 for supplies and materials and \$91 for transportation. One center received funds to equip a classroom but no funds for instructional services although one child was initially enrolled but then withdrew. The following table summarizes this information along with the maximum and minimum reimbursement rates per provider.

**Table 6
Reimbursements**

	Average Per Child Statewide (n=354)	Average Per Child Per Provider	Minimum Per Child Per Provider	Maximum Per Child Per Provider
Instructional Services	\$2,314	\$2,092	\$0	\$ 4,003
Supplies and Materials	\$1,053	\$2,150	\$14	\$ 9,999
Transportation	\$40	\$ 91	\$7	\$ 206
ALL Reimbursements	\$3,407	\$4,220	\$1,410	\$11,196

Looking at the percentage of instructional expenditures made per center, the data reflect that of the maximum \$3,077 allocation for instructional services, private centers received an average of 75% for the 354 children served. If all 354 children had been enrolled and served continuously throughout the 180-day instructional or 36 week instructional year, providers would have requested 100% rather than 75% of the total allowable reimbursement and would have receive an additional \$270,200 in state funds. These expenditures do reflect a difference in reimbursement policy as compared to the Department of Education. This information is one way to evaluate the retention pattern of children enrolled in CDEPP in private centers. Comparable information for the public schools is not available during the first pilot year again because SCDE reimbursed districts based on a cumulative enrollment figure. Table 7 shows the breakdown of allocations for instructional services accordingly:

Table 7
Percentage of Maximum Instructional Reimbursements Received by Centers

% of Maximum Instructional Reimbursements Received	Number of Centers
Less than 10%	2
10 to 19%	2
20 to 29%	2
30 to 39%	2
40 to 49%	4
50 to 59%	1
60 to 69%	3
70 to 79%	6
80 to 89%	11
90 to 100%	1
Over 100% ³	6
TOTAL	40

The above analysis documents the following. Eighteen or 45% of the private providers received at least 70% of the maximum instructional reimbursements per child. However, six providers received reimbursements for instruction that exceeded the maximum allowable amount per child. These reimbursements totaled at least \$14,406. Two of these six providers also received “overpayments” totaling \$304 for transporting children. These “overpayments” could have occurred if centers were reimbursed for serving a child for more than 180 days of instruction or if the number of children served and funded actually exceeded the number of students on the student data files. A financial audit would determine the exact cause of the “overpayments.”

In summary, expenditures by OFS for CDEPP revealed that 22% of the original appropriation was expended in Fiscal Year 2006-07. If the Office of First Steps had *not* used a pro-rated system of reimbursing and instead had reimbursed based on a cumulative count SCDE, private providers would have received \$1,089,258 in reimbursements for instruction. A cumulative count would have increased the instructional costs of the program from \$819,058 to \$1,089,258 for a 33% increase. Table 8 is a summary of CDEPP expenditures by OFS.

³ Six centers were overpaid by a minimum of \$14,406 for instructional services.

Table 8
Fiscal Year 2006-07 Expenditures
Office of First Steps – CDEPP
(July 1, 2006 – June 30, 2007)

2006-07 Supplemental Appropriations	\$7,858,576.00	
Allocations to County Partnerships/State Aid:		
Instructional	\$819,058.45	354 Children Funded
Transportation	\$14,269.05	45 Children Funded
Supplies & Materials	\$372,600.08	42 Classrooms Funded
Balance on Hand	<u>\$200,912.42</u>	
TOTAL:	\$1,406,840.00	
Expenditures by Agency:		
Administration at OFS	\$277,452.09	
Administration by County Partnerships	\$28,967.00	
Balance:	\$6,145,316.91	

In summary, Table 9 highlights the financial expenditures and provision of services for CDEPP in 2006-07.

Table 9
CDEPP
Based on Actual Expenditures ALONE
(July 1, 2006 through June 30, 2007)

	SCDE	OFS
2006-07 Supplemental Appropriations	\$15,717,104.00	\$ 7,858,576.00
Children Funded	2,932	354⁴
New Classrooms Funded	164	42
Average No. CDEPP Children per Funded Classroom	17.9	8.4
Program Expenditures:		
Instructional	\$9,021,764.00	\$ 819,058.45
Transportation	\$ 245,865.00	\$ 14,269.05
Supplies & Materials	\$1,607,999.44	\$ 372,600.08
Training	\$160,574.65	⁵
Balance retained by County First Steps Partnerships	\$0	\$200,912.42
Other: Grants to SCAEYC and SCECA	\$58,485.75	
TOTAL:	\$11,094,688.84	\$1,406,840.00
Administration		
State	\$96,307.53	\$ 277,452.09
County Partnerships		\$28,967.00
TOTAL EXPENDITURES (% of Total Appropriations)	\$11,190,996.37 (71%)	\$1,713,259.09 (22%)
Balance (% of Total Appropriations):	\$4,526,107.63 (29%)	\$6,145,316.91 (78%)

⁴ Financial reimbursements were made for 354 eligible children throughout the fiscal year. On the 135th day, the student data documented 303 children enrolled in private centers. In addition three providers had received funds to equip classrooms and provide instructional services for six eligible children who were no longer enrolled on the 135th day because the centers were no longer operational.

⁵ Training is not a separate line item. Training provided to teachers in private settings is part of the agency's administrative costs included in contractual services and travel. Also, according to OSF, teachers in private settings also attended conferences held by SCAEYC and SCECA.

Conclusions from First Year of the Pilot Program:

- Based upon official expenditure data from the Comptroller General's Office, the state paid for 3,286 children to participate in CDEPP in the first year of the pilot program – 2,932 children in 164 public school classrooms and 354 children in 42 private centers.
- Of the \$23,575,680 that was allocated for the first year of the CDEPP pilot program, approximately \$12,904,255 or 55% was expended leaving a carry forward of approximately \$10,671,425. The budget surplus is due to at least three factors: (1) non-participation in CDEPP by eight eligible school districts; (2) normal lag time in implementing a new program and in approving eligible private providers; and (3) difficulty in finding and enrolling eligible children in both public and private programs.
- During the first year of the pilot program the financial systems established to reimburse public and private providers were significantly different. The South Carolina Department of Education used a cumulative enrollment count that did not take into account the child's attendance or membership. On the other hand, private providers were reimbursed based on actual invoices received using a pro-rated student attendance count. The system used by the Office of First Steps to School Readiness did provide actual savings to the state of \$270,200. The South Carolina Department of Education will attempt to incorporate a daily rate in the second year of the pilot program.
- And, unlike the South Carolina Department of Education which reimbursed public schools directly through allocations to school districts, private providers received reimbursements every two weeks through the regional finance manager (RFM) system used by local First Steps partnerships. The Office of First Steps to School Readiness did monitor the reimbursement system and collect information on all invoices processed. However, based upon available student data files, there were "overpayments" totaling at least \$14,710 to six private providers. Only an independent financial audit can explain the "overpayments."

Fiscal Year 2007-08: Year Two of the Pilot

Proviso 1.66. of the 2007-08 General Appropriations Act amended the reimbursement system for CDEPP in the second year of the pilot program accordingly.

- The reimbursement rate for instructional costs for both public and private providers increased from \$3,077 to \$3,931.
- Any new CDEPP classrooms would be eligible for a \$10,000 reimbursement for supplies and materials. Established classrooms would now be eligible for up to \$2,500 in reimbursements for the “procurement of consumable and other materials.”
- Regarding transportation, of the funds provided, the Department of Education was allowed to retain up to \$185 per student to defray the cost of transportation. The school districts participating in CDEPP would not receive any supplemental funding for transportation. Private providers transporting children would be eligible for reimbursement of \$550 per eligible child transported.
- And, unlike the first year of the pilot program, school districts participating in CDEPP may use EIA funds for the original four-year-old childhood development program to fund the teacher salary supplement and fringe.

Based upon these changes, the following analysis examines the projected expenditure of CDEPP funds in the second year of the pilot, Fiscal Year 2007-08, based upon the initial five months of the fiscal year. Using the financial data alone, the analysis will project the number of private and public CDEPP providers, the number of eligible children being served in both public and private settings and the number of new CDEPP classrooms. The source of data is again information provided by the Office of First Steps and the South Carolina Department of Education. At the conclusion of the fiscal year, the information provided will be verified against the end-of-year expenditure report from the Comptroller General's Office.

Total Available Funds: Appropriations, Carry-Forwards, and Other Funds

The General Assembly appropriated a total of \$17,153,073 in non-recurring funds for the second year of CDEPP and authorized the carry forward of an additional \$6,671,424.54 to fund the program at an initial amount of \$23,824,497.54. The authorization reflected a 1% increase over the program's first year total appropriation level but an 83% increase over the total amount of expenditures incurred by the program in its first year of implementation. Proviso 1.66. of the 2007-08 General Appropriations Act authorized the SCDE and OFS to carry forward unexpended funds from CDEPP from the prior fiscal year into Fiscal year 2007-08 for the second year of the program. In addition, proviso 1.79. of the 2007-08 General Appropriations Act allowed the Office of First Steps to carry forward \$4.0 million of its CDEPP funds from 2006-07 into 2007-08 to provide services to children from birth through age three. The balance of funds from OFS was redirected for use by SCDE for CDEPP.

In addition SCDE transferred \$1.2 million in discretionary general funds to CDEPP per proviso 72.30 of the 2006-07 General Appropriations Act. Proviso 72.30 states that “each agency is authorized to carry forward unspent general fund appropriations from the prior fiscal year into the current fiscal year, up to a maximum of ten percent of its original general fund appropriations less any appropriation reductions for the current fiscal year. Agencies shall not withhold services in order to carry forward general funds.” Per this authorization the Department carried

forward \$4,320,994.99 in general fund monies. Of this amount, \$1,200,000 was allocated to CDEPP in Fiscal Year 2007-08. Table 10 is a summary of the appropriations and authorizations for CDEPP in FY2007-08.

Table 10
Fiscal Year 2007-08 Appropriations and Authorizations

Source of Funds	SCDE	OFS ⁶
2007-08 General Appropriations Act (non-recurring funds)	\$9,294,497.00	\$7,858,576.00
SDE Carry Forward of Funds	\$4,526,107.63	\$0
OFS Carry Forward of Funds ⁷	\$2,145,316.91	\$0
Carry Forward of Other Funds ⁸	\$1,200,000.00	\$0
TOTAL:	\$17,165,921.54	\$7,858,576.00

And, an additional amount of \$200,912 was available for private providers. At the conclusion of Fiscal Year 2006-07 county First Steps partnerships retained \$200,912 as a balance of funds for reimbursing private providers. While these funds are reflected as “expenditures” in the prior year because the funds were allocated to local county First Steps providers, the funds have technically not been allocated to private providers for services rendered under CDEPP until Fiscal Year 2007-08.

South Carolina Department of Education

On August 16, 2007 the Department of Education provided to the EOC an initial projection of providers and children to be served in the eligible school districts. This projection was updated on October 5, 2007.

First, 35 of the 37 eligible school districts chose to participate in CDEPP in Fiscal Year 2007-08. Six districts that had not participated in the first year of the pilot program elected to participate in year two -- Bamberg 1, Barnwell 29, Chesterfield, McCormick, Marion 1 and Marlboro. In addition, the school district of Berkeley expanded its CDEPP program to ten additional schools, resulting in CDEPP classrooms in all primary and elementary schools with a pre-kindergarten enrollment. Florence 3 also expanded CDEPP to all elementary schools in the district and to Lake City High School while Florence 1 added five elementary schools and one adult education center. Expansion of providers resulted in an initial projection of 3,896 students to be served in a projected 241 classrooms in 96 schools or centers in Fiscal Year 2007-08. A total of sixty-three new classrooms were added with 178 funded as existing CDEPP classrooms in the second year of the pilot. Table 11 illustrates the projected expenditures for CDEPP by SCDE for FY2007-08.

⁶ A balance of \$200,912 was also on hand to reimburse providers.

⁷ The Office of First Steps also carried forward \$4.0 million into Fiscal Year 2007-08 to provide services to children ages zero to three years old.

⁸ From discretionary general funds totaling \$4,320,994.99.

Table 11
Fiscal Year 2007-08 Projected Expenditures
Department of Education – CDEPP

2007-08 Appropriations and Carry Forwards	\$17,165,921.54	
Projected Expenditures and Allocations to School Districts:		
Instructional	\$15,315,176	3,896 Children at \$3,931
Supplies & Materials:		
Existing Classrooms	\$445,000	178 at \$2,500
New Classrooms	\$630,000	63 at \$10,000
TOTAL:	\$16,390,176	
Administration:		
Training Activities	\$200,000	
Transportation ⁹	\$288,600	
Travel and Training	\$300,000	
Total:	\$788,600	
Total Projected Expenditures	\$17,178,776	
PROJECTED BALANCE:	(\$12,854.46)	

For the first five months of the second pilot year, SCDE continued to reimburse districts based on initial student enrollment projections rather than on actual students enrolled in the program and on actual days served in CDEPP. The 45-day count revealed three districts did not report serving any four-year-old CDEPP students even though the districts had and continued to receive funds for the program. SCDE is aware that CDEPP children are being served in these eligible school districts and is working with the districts to provide accurate student data. SCDE anticipates using the 135th day count to reconcile the data and financial systems; however, the accounting system still does not reimburse schools based on actual days served.

Office of First Steps to School Readiness

Between July 1 and September 19, 2007 private providers were reimbursed for continuing to serve CDEPP eligible children from the first year of the pilot. Children served in the summer were reimbursed from the \$200,912 balance of cash on hand by local county First Step providers. Information provided to the EOC by OFS documented the following allocations from the balance in Table 12:

⁹ Assuming 40% of all eligible children will be transported.

Table 12
Payments from Balance on Hand
OFS

Balance on Hand	\$200,912.42
Payments to Providers for:	
Instruction	\$59,316.22
Materials	\$422.94
Transportation	<u>\$1,280.71</u>
TOTAL:	\$61,019.87
Remaining Balance:	\$139,892.55

OFS has notified the EOC that it will track the expenditure of these funds in the second year of the pilot. The EOC understands that the balance will continue to be used toward CDEPP reimbursements to private providers in 2007-08.

Between September 19, 2007 and November 30, OFS began reimbursing private providers for the second year of CDEPP. On December 5, 2007 OFS provided to the EOC the projected expenditures and actual invoices paid to 48 centers serving CDEPP children through November 2007. The data, as summarized in the following table, show that 409 children were served in 51 classrooms. Thirteen, or 27% of the providers, had five or fewer children in CDEPP as compared to 37% of private providers who had five or fewer children in the first pilot year. The 409 enrollment figure includes children that had been enrolled in CDEPP at some point during the current fiscal year. Based upon the projected expenditures for materials and supplies, there were 24 new classrooms and 27 existing classrooms providing CDEPP services. And, as of November 31, 2007, a total of \$591,897 had been paid in actual invoices. Table 13 documents the projected expenditures for CDEPP by OFS for FY2007-08.

Table 13
Fiscal Year 2007-08 Projected Expenditures
Office of First Steps – CDEPP
(Updated Through November 30, 2007)

2007-08 Appropriations	\$7,858,576	
Projected Expenditures and Allocations to Providers:		
Instructional	\$1,607,779	409 Children at \$3,931
Supplies & Materials:		
Existing Classrooms	\$67,500	27 at \$2,500
New Classrooms	\$240,000	24 at \$10,000
Transportation	<u>\$137,500</u>	250 at \$550
Subtotal:	\$2,052,779	
Projected Expenditures for Administration		
Office of First Steps (Direct Expenses)	\$415,476¹⁰	
County Partnerships	\$36,419	
Total Projected Expenditures	\$2,504,674	
Projected BALANCE:	\$5,353,902	

Based upon the initial financial data provided by OFS and SCDE for the second year of the pilot program, the total number of CDEPP children being funded in the second year of the pilot is 4,305 as compared to 3,286 in 2006-07, a 31% increase (Table 14).

Table 14
First Year Actual and Second Year Projected CDEPP

	2006-07	2007-08	% Change
Public Schools			
Children	2,932	3,896	33%
Classrooms	164	241	47%
Private Centers			
Children	354	409	16%
Classrooms	42	51	21%
STATE			
Children	3,286	4,305	31%
Classrooms	206	292	42%

Conclusions:

- A projected 4,305 students are being funded in CDEPP in the second year of the pilot, a 31% increase over the first year.
- Unlike the initial year of the pilot, the South Carolina Department of Education will likely expend its entire allocation plus an additional \$1.2 million in General Fund carry forward monies.
- Unless additional children are enrolled in private centers, the Office of First Steps to School Readiness will likely not expend approximately \$5.4 million of the \$7.9 million allocated to the program this fiscal year.

Recommendations:

1. Due to the likely overpayment of funds to private providers and due to the inability of the Department of Education to reimburse school districts for actual days attended by CDEPP eligible children, the South Carolina General Assembly should consider implementing financial accountability controls similar to those in Georgia for all providers participating in CDEPP. The Georgia Department of Early Care and Learning, Bright from the Start, annually publishes the guidelines that all Pre-K providers, both public and private providers, follow. Section 19 The *2007-2008 School Year Pre-K Providers' Operating Guidelines* stipulates the audit and accounting requirements of providers in their full-day, universal 4K program. The guidelines reserve the right of the Georgia Department of Early Care and Learning to require an independent, certified financial audit of the provider at the expense of the provider. The agency also reserves the right to conduct Agreed Upon Procedures (AUP) reviews of providers. All Pre-K providers in Georgia are required to "maintain financial records to track Pre-K expenditures in accordance with generally accepted accounting principals (GAAP). All records must be retained for a minimum of three years."

2. At a minimum, no provider should receive funds to equip a new classroom unless the provider continuously enrolls a minimum of five CDEPP children in the school year. Cost-efficiencies must be implemented to guarantee the greatest return on the state's investment in children.

APPENDIX

Appendix A -1
CDEPP - Department of Education
Grants for Supplies and Materials for New
Classrooms

2006-07

District	Amount Paid	# Classrooms
Abbeville	\$59,666.10	6
Allendale	\$59,488.87	6
Bamberg 2	\$20,000.00	2
Barnwell 19	\$10,000.00	1
Berkeley	\$94,763.98	10
Clarendon 1	\$30,000.00	3
Clarendon 2	\$49,287.10	5
Clarendon 3	\$28,754.04	3
Dillon 1	\$19,968.05	2
Dillon 2	\$67,500.00	7
Dillon 3	\$48,925.00	5
Florence 1	\$60,000.00	6
Florence 2	\$40,000.00	4
Florence 3	\$29,769.30	3
Florence 4	\$28,695.14	3
Florence 5	\$22,768.94	3
Hampton 1	\$49,994.49	5
Hampton 2	\$19,995.52	2
Jasper	\$79,751.16	8
Laurens 55	\$86,556.51	9
Laurens 56	\$30,000.00	3
Lee	\$50,000.00	5
Lexington 4	\$70,000.00	7
Marion 2	\$59,870.00	6
Marion 7	\$28,791.99	3
Orangeburg 3	\$90,000.00	9
Orangeburg 4	\$90,000.00	9
Orangeburg 5	\$156,868.05	16
Williamsburg	\$126,585.20	13
TOTAL:	\$1,607,999.44	164

Mean per District:	\$55,448
Mean per Classroom:	\$9,805

Appendix A - 2
CDEPP - Department of Education
Reimbursements for Transportation
2006-07

	SDE		
	Projected	Actual	2006-07
	Transportation	Transportation	Students
District	Allocations *	Allocations *	Transported
Abbeville	\$22,200	\$7,030	38
Allendale	\$13,320	\$13,135	71
Bamberg 2	\$7,400	\$4,440	24
Barnwell 19	\$3,700	\$2,220	12
Berkeley	\$11,100	\$29,600	160
Clarendon 1	\$11,100	\$7,770	42
Clarendon 2	\$22,200	\$7,585	41
Clarendon 3	\$11,100	\$5,550	30
Dillon 1	\$7,400	\$2,960	16
Dillon 2	\$7,400	\$9,065	49
Dillon 3	\$10,175	\$5,920	32
Florence 1	\$18,500	\$13,875	75
Florence 2	\$14,800	\$10,915	59
Florence 3	\$7,400	\$2,220	12
Florence 4	\$10,175	\$9,065	49
Florence 5	\$11,100	\$5,550	30
Hampton 1	\$3,700	\$11,655	63
Hampton 2	\$7,400	\$0	0
Jasper	\$14,800	\$19,610	106
Laurens 55	\$11,100	\$9,435	51
Laurens 56	\$3,700	\$4,070	22
Lee	\$3,700	\$13,320	72
Lexington 4	\$11,100	\$1,480	8
Marion 2	\$19,240	\$5,735	31
Marion 7	\$3,700	\$8,880	48
Orangeburg 3	\$7,400	\$6,475	35
Orangeburg 4	\$7,400	\$3,885	21
Orangeburg 5	\$7,400	\$1,110	6
Williamsburg	\$3,700	\$23,310	126
TOTAL:	\$293,410	\$245,865	1,329

Appendix A - 3
CDEPP - Department of Education
Summary of Reimbursements to Districts, 2006-07

District	Students Reported in Application	Actual Students Funded	# Classrooms	Instruction	Transportation	Supplies & Materials	TOTAL
Abbeville	120	86	6	\$264,622	\$7,030	\$59,666.10	\$331,318.10
Allendale	128	91	6	\$280,007	\$13,135	\$59,488.87	\$352,630.87
Bamberg 2	40	43	2	\$132,311	\$4,440	\$20,000.00	\$156,751.00
Barnwell 19	20	20	1	\$61,540	\$2,220	\$10,000.00	\$73,760.00
Berkeley	220	218	10	\$670,786	\$29,600	\$94,763.98	\$795,149.98
Clarendon 1	60	50	3	\$153,850	\$7,770	\$30,000.00	\$191,620.00
Clarendon 2	120	104	5	\$320,008	\$7,585	\$49,287.10	\$376,880.10
Clarendon 3	60	43	3	\$132,311	\$5,550	\$28,754.04	\$166,615.04
Dillon 1	40	38	2	\$116,926	\$2,960	\$19,968.05	\$139,854.05
Dillon 2	140	150	7	\$461,550	\$9,065	\$67,500.00	\$538,115.00
Dillon 3	55	75	5	\$230,775	\$5,920	\$48,925.00	\$285,620.00
Florence 1	120	103	6	\$316,931	\$13,875	\$60,000.00	\$390,806.00
Florence 2	80	59	4	\$181,543	\$10,915	\$40,000.00	\$232,458.00
Florence 3	60	43	3	\$132,311	\$2,220	\$29,769.30	\$164,300.30
Florence 4	55	59	3	\$181,543	\$9,065	\$28,695.14	\$219,303.14
Florence 5	60	51	3	\$156,927	\$5,550	\$22,768.94	\$185,245.94
Hampton 1	100	96	5	\$295,392	\$11,655	\$49,994.49	\$357,041.49
Hampton 2	40	40	2	\$123,080	\$0	\$19,995.52	\$143,075.52
Jasper	160	156	8	\$480,012	\$19,610	\$79,751.16	\$579,373.16
Laurens 55	220	139	9	\$427,703	\$9,435	\$86,556.51	\$523,694.51
Laurens 56	60	67	3	\$206,159	\$4,070	\$30,000.00	\$240,229.00
Lee	100	107	5	\$329,239	\$13,320	\$50,000.00	\$392,559.00
Lexington 4	140	137	7	\$421,549	\$1,480	\$70,000.00	\$493,029.00
Marion 2	104	106	6	\$326,162	\$5,735	\$59,870.00	\$391,767.00

District	Students Reported in Application	Actual Students Funded	# Classrooms	Instruction	Transportation	Supplies & Materials	TOTAL
Marion 7	50	55	3	\$169,235	\$8,880	\$28,791.99	\$206,906.99
Orangeburg 3	180	171	9	\$526,167	\$6,475	\$90,000.00	\$622,642.00
Orangeburg 4	180	131	9	\$403,087	\$3,885	\$90,000.00	\$496,972.00
Orangeburg 5	320	275	16	\$846,175	\$1,110	\$156,868.05	\$1,004,153.05
Williamsburg	260	219	13	\$673,863	\$23,310	\$126,585.20	\$823,758.20
TOTAL:	3292	2932	164	\$9,021,764	\$245,865	\$1,607,999.44	\$10,875,628.44

Appendix B

CDEPP - Office of First Steps Updated October 5, 2007

Total Appropriation to First Steps for CDEPP			\$7,858,576		Actual Expenditures Paid Per Invoices					Cost Per Child Per Provider for ALL Invoices	Cost Per Child Per Provider for Materials	Cost Per Child for Transportation	Cost Per Child for Instruction	\$3,077 Times Number Eligible	Instruction Exceeding Allowable	Transportation Exceeding Allowable
#	Program Name	City	County	Verified Students	Payments to County First Steps Partnerships	Instruction	Materials	Transportation	TOTAL							
1	Kids Under Construction **	Abbeville	Abbeville	3	\$20,000.00	\$1,709.40	\$9,945.54		\$11,654.94	\$3,885	\$3,315		\$570	\$9,231		
2	Family Affair Child Care Center **	N. Augusta	Aiken	1	\$11,000.00	\$256.41	\$9,852.25		\$10,108.66	\$10,109	\$9,852		\$256	\$3,077		
3	Little Precious Angels Child Development Center	Bamberg	Bamberg	6	\$40,000.00	\$16,068.36	\$6,056.60		\$22,124.96	\$3,687	\$1,009		\$2,678	\$18,462		
		Allendale	Allendale		\$0.00									\$0		
4	Progressive Family Life	Bamberg	Bamberg	5		\$4,529.23	\$8,154.92		\$12,684.15	\$2,537	\$1,631		\$906	\$15,385		
5	Bedford's Stay-n-Play	Barnwell	Barnwell	17	\$59,616.00	\$44,700.39	\$9,719.30		\$54,419.69	\$3,201	\$572		\$2,629	\$52,309		
6	Hobbit Hill	Beaufort	Beaufort	1	\$15,000.00		\$9,385.18		\$9,385.18	\$9,385	\$9,385		\$0	\$3,077		
7	Karen Scott Health CDC	Goose Creek	Berkeley	8	\$70,770.00	\$20,427.85	\$6,177.17		\$26,605.02	\$3,326	\$772		\$2,553	\$24,616		
8	The Sunshine House #29	N Charleston	Berkeley	5		\$9,485.93	\$9,822.99		\$19,308.92	\$3,862	\$1,965		\$1,897	\$15,385		
9	The Sunshine House #106	Monck's Corner	Berkeley	4		\$10,598.47	\$9,806.48		\$20,404.95	\$5,101	\$2,452		\$2,650	\$12,308		
			Charleston		\$0.00											
10	The Wee Academy Learning Center	Manning	Clarendon	14	\$45,770.00	\$27,863.31	\$9,236.55		\$37,099.86	\$2,650	\$660		\$1,990	\$43,078		
11	Kids Ltd.	Dillon	Dillon	20	\$80,000.00	\$44,273.46	\$9,874.34	\$940.00	\$55,087.80	\$2,754	\$494	\$47	\$2,214	\$61,540		
12	Pee Dee CAP Headstart (Hamer-Canaan)	Dillon	Dillon	11		\$6,837.60	\$9,930.24	\$411.20	\$17,179.04	\$1,562	\$903	\$37	\$622	\$33,847		
13	Zion Canaan Child Development Center	Timmons ville	Florence	11	\$152,848.00	\$36,602.48	\$148.94		\$36,751.42	\$3,341	\$14		\$3,327	\$33,847	\$2,755	

Total Appropriation to First Steps for CDEPP		\$7,858,576														
#	Program Name	City	County	Verified Students	Payments to County First Steps Partnerships	Actual Expenditures Paid Per Invoices				Cost Per Child Per Provider for ALL Invoices	Cost Per Child Per Provider for Materials	Cost Per Child for Transportation	Cost Per Child for Instruction	\$3,077 Times Number Eligible	Instruction Exceeding Allowable	Transportation Exceeding Allowable
						Instruction	Materials	Transportation	TOTAL							
14	Excellent Learning Preschool, Inc.	Florence	Florence	7		\$15,128.19	\$8,849.89		\$23,978.08	\$3,425	\$1,264		\$2,161	\$21,539		
15	The Sunshine House #30	Florence	Florence	4		\$5,641.02			\$5,641.02	\$1,410			\$1,410	\$12,308		
16	Pee Dee CAP Headstart (Thelma Brown)	Florence	Florence	11		\$14,546.74	\$9,889.48	\$884.08	\$25,320.30	\$2,302	\$899	\$80	\$1,322	\$33,847		
17	Pee Dee CAP Headstart (Lake City)	Lake City	Florence	12		\$16,837.75	\$10,000.00	\$1,012.58	\$27,850.33	\$2,321	\$833	\$84	\$1,403	\$36,924		
18	Little Smurf's Child Development Center	Andrews	Georgetown	14	\$65,240.00	\$44,615.34	\$9,835.34	\$2,683.08	\$57,133.76	\$4,081	\$703	\$192	\$3,187	\$43,078	\$1,537	\$93
19	The Mellon Patch	East Hampton	Hampton	1	\$13,462.00	\$1,196.16	\$9,999.46		\$11,195.62	\$11,196	\$9,999		\$1,196	\$3,077		
20	Little People Inc. Daycare	Jasper	Jasper	7	\$28,078.00	\$14,786.69	\$9,422.65		\$24,209.34	\$3,458	\$1,346		\$2,112	\$21,539		
21	Bishopville Lee Child Care Center Inc.	Bishopville	Lee	15	\$133,390.00	\$48,889.42	\$9,780.01		\$58,669.43	\$3,911	\$652		\$3,259	\$46,155	\$2,734	
22	Lynchburg-Elliott CDC ***	Lynchburg	Lee	15		\$44,273.97	\$19,921.54		\$64,195.51	\$4,280	\$1,328		\$2,952	\$46,155		
23	Tiny Junction Inc **	Chapin	Lexington	2	\$12,815.00	\$683.76	\$9,812.32	\$41.12	\$10,537.20	\$5,269	\$4,906	\$21	\$342	\$6,154		
24	Little Promises Learning Center	Mullins	Marion	2	\$175,000.00	\$4,615.38	\$9,998.32		\$14,613.70	\$7,307	\$4,999		\$2,308	\$6,154		
25	Troy Johnson Learning Center	Mullins	Marion	10		\$26,512.79	\$9,995.51	\$1,594.43	\$38,102.73	\$3,810	\$1,000	\$159	\$2,651	\$30,770		
26	McGills Bundles of Joy	Marion	Marion	13		\$31,111.08	\$9,741.53		\$40,852.61	\$3,143	\$749		\$2,393	\$40,001		
27	Kids Konnection Christian Childcare	Marion	Marion	9		\$14,871.78	\$9,996.91		\$24,868.69	\$2,763	\$1,111		\$1,652	\$27,693		

		Total Appropriation to First Steps for CDEPP														
				\$7,858,576												
#	Program Name	City	County	Verified Students	Payments to County First Steps Partnerships	Actual Expenditures Paid Per Invoices				Cost Per Child Per Provider for ALL Invoices	Cost Per Child Per Provider for Materials	Cost Per Child for Transportation	Cost Per Child for Instruction	\$3,077 Times Number Eligible	Instruction Exceeding Allowable	Transportation Exceeding Allowable
						Instruction	Materials	Transportation	TOTAL							
28	Pee Dee CAP Headstart (Springville)	Marion	Marion	12		\$14,188.02	\$9,717.19	\$853.24	\$24,758.45	\$2,063	\$810	\$71	\$1,182	\$36,924		
29	Back to Basics Learning Center, Inc.	Orangeburg	Orangeburg	15	\$158,930.00	\$39,487.14	\$9,379.36		\$48,866.50	\$3,258	\$625		\$2,632	\$46,155		
30	India's Toddler University	Orangeburg	Orangeburg	4		\$16,012.41	\$8,444.07	\$508.86	\$24,965.34	\$6,241	\$2,111	\$127	\$4,003	\$12,308	\$3,704	
31	Kelly's Kids	Orangeburg	Orangeburg	3		\$7,863.24	\$9,007.79		\$16,871.03	\$5,624	\$3,003		\$2,621	\$9,231		
32	Kids in Motion	Orangeburg	Orangeburg	4		\$12,478.10	\$7,491.41		\$19,969.51	\$4,992	\$1,873		\$3,120	\$12,308	\$170	
33	Kiddie Kollege of Orangeburg	Orangeburg	Orangeburg	2		\$2,905.98	\$5,542.09		\$8,448.07	\$4,224	\$2,771		\$1,453	\$6,154		
34	Kids 2000 Kindergarten & Daycare Center	Orangeburg	Orangeburg	2		\$4,957.26	\$7,964.36		\$12,921.62	\$6,461	\$3,982		\$2,479	\$6,154		
35	ABC Academy	Saluda	Saluda	10	\$41,441.00	\$25,641.00	\$9,993.39	\$503.72	\$36,138.11	\$3,614	\$999	\$50	\$2,564	\$30,770		
36	Mary's Little Lamb Daycare Center	Kingstree	Williamsburg	22	\$283,480.00	\$57,949.03	\$10,000.00	\$1,326.12	\$69,275.15	\$3,149	\$455	\$60	\$2,634	\$67,694		
37	Tender Bear's Daycare and Learning Center	Greeleyville	Williamsburg	22		\$49,743.81	\$10,000.00	\$154.20	\$59,898.01	\$2,723	\$455	\$7	\$2,261	\$67,694		
38	Nesmith Community Day Care Center	Nesmith	Williamsburg	10		\$34,273.75	\$10,000.00	\$2,061.14	\$46,334.89	\$4,633	\$1,000	\$206	\$3,427	\$30,770	\$3,504	\$211
39	Wilson's Daycare and Learning Center ***	Kingstree	Williamsburg	10		\$21,538.44	\$20,000.00	\$1,295.28	\$42,833.72	\$4,283	\$2,000	\$130	\$2,154	\$30,770		
40	Graham's Enhancement Child Care	Kingstree	Williamsburg	10		\$24,957.31	\$9,706.96		\$34,664.27	\$3,466	\$971		\$2,496	\$30,770		
				354	\$1,406,840.00	\$819,058.45	\$372,600.08	\$14,269.05	\$1,205,927.58					\$1,089,258	\$14,406	\$304

Total Appropriation to First Steps for CDEPP		\$7,858,576				Actual Expenditures Paid Per Invoices				Cost Per Child Per Provider for ALL Invoices	Cost Per Child Per Provider for Materials	Cost Per Child for Transportation	Cost Per Child for Instruction	\$3,077 Times Number Eligible	Instruction Exceeding Allowable	Transportation Exceeding Allowable
#	Program Name	City	County	Verified Students	Payments to County First Steps Partnerships	Instruction	Materials	Transportation	TOTAL							
	Average Per Child Per Center STATE AVERAGE Per Child									\$4,220	\$2,150	\$91	\$2,092			
										\$3,407	\$1,053	\$40	\$2,314			

* Based on \$3,077 per child for instruction, \$10,000 per center for materials and equipment, and \$185 per child for transportation

** On the 135th day there were 309 children enrolled and having received funds for instruction and/or supplies and materials. 303 students were still being actively reimbursed for services.

*** These centers had two CDEPP classrooms.

Centers in Bold provided services in July and/or August