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**Office of Early Learning
Voluntary Prekindergarten 80:20 Attendance Rule Examples
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Florida law mandates that no more than 20 percent of the total payment to a VPK provider or school on behalf of a child be for absences. This means that in those cases where a child's absences do not exceed 20 percent of the days attended, the provider will receive payment for all of the days the child is absent from the provider's program. The 80:20 attendance calculation is applied monthly and at the end of a provider's VPK class. Please see the following examples.

Assumption: A class is three instructional hours per day and runs for a nine-month period from August through April. Monthly, the provider schedules 20 days of instruction. A child attends on the first and last days of scheduled VPK instruction.

Example 1 – Monthly 80:20 calculation requiring an adjustment and end-of-class 80:20 calculation not requiring an adjustment

In August, a child was absent for two weeks of vacation, then attended the other two weeks of class that month. The child then had perfect attendance for the remainder of the class. The child would have been absent from the VPK program for a total of 30 hours (10 days @ 3 hours per day). Therefore, all of the absences will be reimbursable -- some (7.5 hours) for August when the absences occurred and the remaining absences (22.5 hours) paid at the end of the class.

Monthly (August) Reconciliation – requiring an adjustment

Instructional Hours: 60
Hours Absent: 30 (10 days x 3 hours)
Hours Attended: 30
Allowable Hours Paid: 30 hours attended / .8 = 37.5 hours

End-of-class Reconciliation – not requiring an adjustment

Instructional Hours: 540
Hours Absent: 30 (10 days x 3 hours)
Hours Attended: 510
Allowable Hours Paid: 510 hours attended / .8 = 637.5 hours
If the allowable hours paid exceed the instructional hours, the provider will be paid for the provider's VPK class instructional hours not to exceed 540 hours.

Example 2 – Monthly 80:20 calculation not requiring an adjustment and end-of-class 80:20 calculation requiring an adjustment

In August, if a child was absent for four days due to illness, but attended the other 16 days of class that month, the child would have been absent for 12 hours (4 days @ 3 hours per day). Therefore, all of the absences will be reimbursable for August.

Monthly (August) Reconciliation - not requiring an adjustment

Instructional Hours: 60

Hours Absent: 12 (4 days x 3 hours)

Hours Attended: 48

Allowable Hours Paid: 48 hours attended / .8 = 60 hours

From August through March, the child is absent four days each month for various reasons. All of these absences are reimbursable at the end of each month. Then, in April, the child misses six days.

Because the child attended fewer days in April, only 10.5 absence hours are paid for April, leaving 7.5 absence hours (2 ½ days) unpaid for that month. Since April is the final month, the 80:20 formula is again applied to the entire program year. The 7.5 unpaid absence hours in April will not be reimbursed because the child was absent for too many days when the 80:20 formula is applied for the entire year.

End-of-class Reconciliation - requiring an adjustment

Instructional Hours: 540

Hours Absent: 114 (4 days x 3 hours x 8 months for August through March) + (6 days x 3 hours for April)

Hours Attended: 426

Allowable Hours Paid: 426 hours attended / .8 = 532.5 hours

Example 3 - End-of-class 80:20 calculation for the dismissal of a child by a provider

It may be financially advantageous to providers to allow a child who is frequently absent in the early part of a program to complete the program. At the half-way point in a VPK class (after 90 days or 270 hours of VPK instruction), a provider decides to dismiss a child, who has been absent for 36 days (108 hours), under its attendance policy. When reconciled at the end of class, the provider would be reimbursed for 13 ½ absence days (40.5 hours), leaving 22 ½ absence days (67.5 hours) unreimbursed.

End-of-class Reconciliation – dismissed child

Instructional Hours: 270

Hours Absent: 108 (36 days x 3 hours)

Hours Attended: 162

Allowable Hours Paid: 162 hours attended / .8 = 202.5 hours

Non-paid Absences: 67.5 hours (202.5 – 162 – 108)

If the provider decides to allow the child to complete the program (540 hours) and the child is absent an additional five days (15 hours) for a total of 41 days (123 hours) absent, then the provider would be reimbursed for 34.75 absence days (104.25 hours), leaving only 6.25 absence days (18.75 hours) unreimbursed.

End-of-class Reconciliation – not dismissed child

Instructional Hours: 540

Hours Absent: 123 (41 days x 3 hours)

Hours Attended: 417

Allowable Hours Paid: 417 hours attended / .8 = 521.25 hours

Non-paid Absences: 18.75 hours (521.25 – 417 – 123)