# Child Development Provider Accounting Reporting Information System (CPARIS) User Manual

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Early Education and Nutrition Fiscal Services (EENFS)

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## Glossary

Below is an alphabetical list of acronyms, initialisms, and terms that are frequently referenced throughout this document.

**5 CCR:** California Code of Regulations, Title 5

**Agency:** An entity that maintains a California State Preschool contract with the California Department of Education or a child care and development contract with the California Department of Social Services.

**Analyst:** EENFS Office, Fiscal Analyst

**CDE:** California Department of Education

**Certified Child:** Eligible to be subsidized by CDE

**Contract:** California Department of Education early education contract or California Department of Social Services child care and development contract

**Contract Earnings Calculation:** The earnings calculation based upon certified and approved Enrollment, Attendance, and Fiscal Reports.

**CT&C:** Contract Terms and Conditions

**CDSS:** CaliforniaDepartment of Social Services

**EC:**Education Code

**EED:** Early Education Division (formerly ELCD)

**EENFS:** Early Education and Nutrition Fiscal Services (formerly CDNFS)

**EMHCS:** Early Mental Health Consultation Services

**FASD:** Fiscal and Administrative Services Division

**FAQ:** Frequently Asked Questions

**FI$Cal:** Financial Information System of California

**FY:** Fiscal Year

**LEA:**Local Education Agency

**MDO:** Minimum Days of Operation

**MRA:** Maximum Reimbursable Amount

**Non-certified Child:** Not subsidized by the contractor’s CDE or CDSS contract

**PCA:** Project Cost Account

**Report Period:** Month and Year of the EENFS Enrollment, Attendance, and Fiscal Report

**Report Period Status:** The period status of a report, commonly found on the Certified Reports listing, will tell the user whether a report is editable or not editable.

**Report Status:** The status of a report, commonly found on the Certified Reports listing, will tell the user whether a report is incomplete, in draft, certified, or certified-obsolete.

Below is a list of the CDE early education programs required to report in CPARIS:

 **Direct-Service Contract**

CSPP**:** California State Preschool Program

 **Support Contract**

CPKS**:** Pre-Kindergarten & Family Literacy Support

Below is a list of the CDSS child development programs required to report in CPARIS:

 **Center-Based Contracts**

CCTR**:** General Childcare and Development Program

CHAN**:** Severely Disabled Program

CMIG**:** Migrant Child Care and Development Programs

**Support Contracts**

CCIP**:** Child Care Initiative

CHST**:** Health and Safety

CLPC**:** Local Planning Council

CMSS**:** Migrant Special Services

CRRP**:** Resource and Referral Program

## Introduction

The purpose of the CPARIS User Manual is to provide early education and child care and development contractors with instructions on navigating the web-based application.

Contractors holding both CDE and CDSS contract types may use CPARIS to:

* View payment information. Payment data includes a breakdown of each payment by PCA, and the date the payment was made. Contractors can view payment data going back to FY 2016–17.
* Submit required reports, including Enrollment, Attendance, and Fiscal Reports, yearly Reserve Account Reports, and transfer requests.
* View contract earnings calculations (CSPP contractors only).

The User Manual is structured to allow contractors to find information pertaining to the sections of CPARIS, as well as read information that is pertinent to an entire agency or a specific contract type.

This User Manual will be updated as additional aspects of CPARIS are developed.

## Accessing CPARIS

Access to CPARIS is a two-step process. Prospective users must first complete registration of a username in the Centralized Authentication System (CAS), a separate website. Prior to logging in, that username must be added as a user. Further information can be found below, and in the User Management section of this manual.

### Registering Through the Centralized Authentication System

Each user must have their own username and password. CAS is a separate website where usernames and passwords are established for use with CPARIS. Users must provide information upon registration, including their agency, email address, and phone number, and must also select security questions and answers. The questions and answers chosen should be kept in a safe place for use when resetting a forgotten password. Passwords should not be shared with anyone.

Successful registration of a username in CAS will not grant a user access to CPARIS. Before the username can be used to log in to CPARIS, **the username must be added as a user**. Users can be added by any user with the role of Agency Admin. Further information on this process can be found in the User Management section of this manual.

### Logging In

The log in screen for the CPARIS website is located at <https://cparis.cde.ca.gov/cparis/>. Users must enter their username and password, and select the “Submit” button to access CPARIS.

Usernames are not case sensitive. For assistance with logging in to CPARIS, it is recommended that the Frequently Asked Questions are reviewed prior to contacting CPARIS Support. If there are additional questions, please contact the assigned agency CDE or CDSS fiscal analyst or CPARIS Support at cparissupport@cde.ca.gov.

### Passwords

Passwords must be reset in CAS. Users may follow either the Updating a Passwordor Resetting a Forgotten Passwordprocesses outlined below.

*Updating a Password*

To update a password, from the CPARIS logon screen, select the “Update”link from the CAS User Links options. The link redirects you to CAS. Log into CAS using the active username and the most recent password. Upon successful log in, a screen will appear where the user can select the “Update Password” link.

Upon clicking the link, the user can enter a new password. Provided the password meets the minimum password requirements, a confirmation of successful password reset will appear at the top of the screen. Once the password has been reset, the user should be able to log into CPARIS with that updated password.

*Resetting a Forgotten Password*

To reset a forgotten password, from the CPARIS logon screen, Select the “Forgot Password” link from the CAS User Links options. The link redirects you to CAS.

**Remember, the username in CAS should match the username in CPARIS**. Prior to following the resetting process, users should ensure they are resetting their active username.

Enter the active username and email address associated with the CAS account, and select one of the two security questions that were chosen when the username was established in CAS. The security question field is a dropdown where all possible security questions are listed. Users must remember at least one security question and answer combination chosen upon registration.

Upon successful entry of the required information, a message will appear that an email has been sent to the email address. The email will contain a long alphanumeric Temporary User ID that must be used to reset the password.

Select the “Go To” link in the email. The link will redirect the user to CAS, where the Temporary User ID must be entered, and a new password created. Provided the password meets the minimum password requirements, a confirmation of successful password reset will appear at the top of the screen. Once the password has been reset, the user should be able to log into CPARIS with the active username and updated password.

### Updating Personal Information

Users wishing to update personal information, such as their name, email address, or phone number, must do so in CAS.

To update user information, from the CPARIS logon screen, select the “Update”link from the CAS User Links options. The link redirects you to CAS. Log into CAS using the active username and the most recent password. Upon successful log in, a screen will appear where the user can select the “Update Personal Information” link.

Upon clicking the link, the user can update the information in CAS. Upon completion, clicking “Update” will save the changes in CAS.

## CPARIS Home Page

Upon logging in to CPARIS, the user will see the web application's home page. At the top of the screen are several tabs:

* Home
* Payments
* Agreements
* Reporting
* User Management (visible only to users with the user role of Agency Admin)

Beneath the welcome message, an overview of the most recent payment will be displayed. The user can navigate to the payment detail by clicking on the hyperlinked invoice ID or on any hyperlinked agreement number.

The Announcements section provides valuable information to the user and is updated as new features are deployed, or critical information is shared.

The Find Agreement box allows the user to type in a contract number and, upon clicking the Find button, navigate to the payment detail of that contract.

## Payments Tab

When selecting the Payments Tab, payments by invoice are displayed. Payments are listed by issuing department and can be sorted by Invoice ID, Amount, Payment Date, or Status by selecting the white, underlined category titles. Payment information is available beginning FY 2016–17.

Payments issued prior to the CDE transacting through FI$Cal will have a seven-digit invoice ID. Payments issued in FI$Cal will have an invoice ID beginning with CD (which stands for Child Development funds), followed by 8 digits that specify the payment schedule number, and 5 digits that indicate agency-specific information. This invoice ID will correspond to the remittance advice that accompanies the warrant.

For assistance or questions regarding apportionment payments, please contact your fiscal analyst. The assigned CDE and CDSS fiscal analyst may be found at the bottom of each page in CPARIS.

## Agreements Tab

The Agreements tab in CPARIS is where users can view payments by agreement, submit transfer requests between eligible contracts, and establish or close Reserve Accounts. The subcategories in the Agreements tab are discussed below.

### Agreements Tab: Payments by Agreement

Payments by Agreement allows users to view the total apportionments to date displayed for each agreement, also known as a contract number. This page can be filtered by the agreement start year or by department. For example, to view a list of FY 2022–23 contracts, select “2022” in the Filter by Agreement Start Year dropdown. If the agency holds contracts administered by both CDE and CDSS, filtering by department will display the contracts within the chosen department.

To view a breakdown of contract-specific payment information, click on the agreement number. A page will be displayed that will include the Project Cost Accounts (PCAs), payments to date per PCA, and invoice IDs associated with each payment.

### Agreements Tab: Transfer Requests for Funding

*Applicable to Agencies Holding a CSPP and a CCTR Contract*

CSPP/CCTR intra-agency transfer requests may be submitted through CPARIS twice per year, January 1–15 and April 1–15. Transfer requests will only be available in CPARIS between those dates, unless a date falls on a weekend. To submit an intra-agency transfer request, under the Agreements Tab, the Authorized Representative must select “Transfer Requests for Funding.” Next, they must choose from the list of eligible contracts, which contract they are requesting to transfer funds from (i.e., the under-earning contract), by selecting “Create.”

Selecting “Create” will take the user to a new page that asks the user to complete the following: the requested transfer amount, the eligible agreement (i.e., contract number of the overearning contract) that will be accepting the transfer, and the name, phone number, and email address of the Agency Representative requesting the transfer.

To complete the request, the user must select “Save**.”** By saving the transfer request form in CPARIS, the Authorized Representative will officially submit the request to their fiscal analyst.

### Agreements Tab: Establish a Preschool Reserve Account

*Applicable to CSPP Contractors with No Preschool Reserve Account*

CSPP Contractors may establish a Preschool Reserve Account at any time; however, contractors should be aware of reporting due dates that will affect the establishment of a Preschool Reserve Account. Contractors wishing to establish a Preschool Reserve Account should do so by July 20, the same day that June year-end Enrollment, Attendance, and Fiscal Reports are due. Requests received after that date will apply to the next fiscal year’s year-end calculations. Contractors with an open Preschool Reserve Account do not need to submit the request more than once. Once established, the Preschool Reserve Account will remain open until the contractor or the CDE closes it.

Contractors with an open Preschool Reserve Account must submit a yearly Preschool Reserve Account Activity Report. For information on submitting the report, please see the Preschool Reserve Account Activity Report Instructions. To open a Preschool Reserve Account, any agency user with the Authorized Representative user role must navigate to the Agreements tab of CPARIS and select **“**Establish Preschool Reserve Account.”

The Authorized Representative will complete the required information: full name, title, and signature date. To submit the request, the Authorized Representative must select “Save.” This will certify the form as correct. The request will be transmitted to your assigned fiscal analyst. Once this request has been completed, the contractor should reach out to their fiscal analyst to verify the request has been received.

For further information regarding Preschool Reserve Accounts, refer to the EENFS Fiscal Handbook, which can be found on CDE’s website at <https://www.cde.ca.gov/fg/aa/cd/>.

### Agreements Tab: Establish a CDSS Reserve Account

*Applicable to All Contractors Holding Relevant Contract Types*

The following are the current CDSS child development Reserve Account types and their associated contracts:

* **Center-Based (CB) Reserve Accounts** can include:
	+ General Child Care (CCTR)
	+ Migrant (CMIG)
	+ Severely Handicapped (CHAN)
* **Resource and Referral (R&R) Reserve Accounts** include:
	+ Resource and Referral (CRRP)
* **Alternative Payment (AP) Reserve Accounts** caninclude:
	+ CalWORKs Stage 2 (C2AP)
	+ CalWORKs Stage 3 (C3AP)
	+ Alternative Payment (CAPP)
	+ Family Child Care Home (CFCC)
	+ Migrant Alternative Payment Program (CMAP)

Contractors may establish a CDSS Reserve Account at any time; however, contractors should be aware of reporting due dates that will affect the establishment of a Reserve Account. Contractors wishing to establish a Reserve Account should do so by July 20 of that fiscal year; any requests received after that date will apply to the next fiscal year’s year-end calculations.

Contractors with open Reserve Accounts must submit a yearly CDSS Reserve Account Activity Report. For information on submitting the report, please see the Submitting CDSS Reserve Account Activity Report section.

To open a Reserve Account, any agency user with the Authorized Representative user role must navigate to the Agreements tab of CPARIS and select Establish CDSS Reserve Account. Contractors wishing to establish one or more Reserve Accounts must review the Reserve Account requirements in CPARIS and select at least one Reserve Account type.

The Authorized Representative will complete the required information: full name, title, and signature date. To submit the request, the Authorized Representative must select “Save.” This will certify the form as correct. The request will be transmitted to your assigned fiscal analyst. Once this request has been completed, the contractor should reach out to their CDSS fiscal analyst to verify the request has been received.

### Agreements Tab: Reserve Account Close Request

*Applicable to Agencies with an Open Reserve Account*

Contractors with an open Reserve Account may request to close it at any time. Upon closure of the Reserve Account, the contractor will receive an invoice from the appropriate department for the total balance of the account. As with all billings, please wait until you have received the invoice before remitting the amount due, as all payments must reference an invoice number.

#### Closing a Reserve Account

#### To close a Reserve Account, any agency user with the Authorized Representative user role must navigate to the Agreements tab of CPARIS and select Reserve Close Request. Contractors wishing to close one or more Reserve Accounts must review the Reserve Account closure requirements in CPARIS and select at least one Reserve Account type they wish to close. The Authorized Representative will complete the required information: full name, title, and signature date. To submit the request, the Authorized Representative must select “Save.” This will certify the form as correct. The request will be transmitted to your assigned fiscal analyst.

Once this request has been completed, the agency should reach out to their assigned fiscal analyst to process the request. Please note that a Reserve Account closed mid-fiscal year with a balance will still be required to submit the relevant year-end report. Contact your fiscal analyst with questions about Reserve Account closures.

## Reporting Tab

*Applicable to All Agencies*

Contractors must submit Enrollment, Attendance, and Fiscal Reports for CSPP, CCTR, CMIG, and CHAN contracts, and Support Contract Expenses Reports for CPKS, CHST, CCIP, CLPC, CMSS, and CRRP contracts. The Reporting Tab of CPARIS contains agency-specific report forms and certification requirements. Preschool Reserve Account Activity Reports and CDSS Reserve Account Activity Reports, required yearly for contractors with Reserve Accounts, are also submitted in CPARIS for all Reserve Account types.

For CSPP and CPKS reporting requirements and deadlines, please see the Enrollment, Attendance, and Fiscal Reporting and Reimbursement Procedures for Early Education Contracts (EENFS Fiscal Handbook) located at <https://www.cde.ca.gov/fg/aa/cd/>. For all other contract types, contact your CDSS fiscal analyst.

It is important to note, prior to submitting the first Enrollment, Attendance, and Fiscal Report of a fiscal year, the agency must submit the Certification of Assurances. Information about this requirement can be found in the Certification of Assurances section of this manual.

### Report Revision Dates

Monthly and quarterly reports may be submitted and revised, provided the ReportPeriod Status is “Open.” Reports are typically available on the first day of the month they are due. For example, September reports, due on October 20, are available on October 1.

Reports periodically close throughout the year. Once a report has closed, contractors may not create a new report for that period, certify an existing report, or revise that report. The Close Date in CPARIScolumn below indicates the date reports will be temporarily closed for further revision. During quarterly submittal periods, EENFS will reopen prior period reports to allow contractors to revise previously certified reports, as indicated in the table below in the Revision Dates column.

Contractors wishing to create or revise closed reports must contact their assigned CDE or CDSS fiscal analyst to request the report be reopened.

| **Report Month** | **Report Due Date** | **Close Date in CPARIS** | **Revision Dates** |
| --- | --- | --- | --- |
| July | August 20 | November 20 | October 1 – 31 |
| August | September 20 | November 20 | October 1 – 31 |
| September | October 20 | November 20 | October 1 – 31 |
| October | November 20 | February 20 | January 1 – 31  |
| November | December 20 | February 20 | January 1 – 31 |
| December | January 20 | February 20 | January 1 – 31 |
| January | February 20 | May 20 | April 1 – 30 |
| February | March 20 | May 20 | April 1 – 30 |
| March | April 20 | May 20 | April 1 – 30 |
| April | May 20 | August 20 | July 1 – August 20 |
| May | June 20 | August 20 | July 1 – August 20 |
| June | July 20 | August 20 | July 1 – August 20\* |

\*The final revision date for June year-end reports varies depending on agency type. For further information, refer to the EENFS Fiscal Handbook, which can be found on CDE’s website at <https://www.cde.ca.gov/fg/aa/cd/>.

### Certification of Assurances

The Certification of Assurances is a statement acknowledging that the electronic certification of reports by Authorized Representatives replaces official signatures on paper submissions. The Certification of Assurances ensures that any report data received has been approved by an authorized individual at the agency. This certification must be done annually and is required prior to being able to certify any Enrollment, Attendance, and Fiscal reports.

While an agency may have multiple users assigned the Authorized Representative role, the Certification of Assurances is required to be submitted by one user, only once per fiscal year. It is the responsibility of the Authorized Representative certifying the Certification of Assurances to notify other Authorized Representatives of the requirements.

The text of the Certification of Assurances is as follows:

*“I hereby acknowledge that electronic certification of reports will replace original signatures and that an ink signature is on file for the Certification of Assurances at this agency. I certify that I have provided the information and requirements contained in this Certification of Assurances to all Authorized Representatives at my agency.”*

To access the Certification of Assurances, navigate to the Reporting Tab and select the Certify Data subcategory. Enter the indicated information and save the data. Please note that only a user with the role of Authorized Representative can certify the Certification of Assurances.

### Reporting Tab: Current Forms

Within the Reporting Tab are several subcategories. The first of these is Current Forms. The Current Forms section contains reports that are due for the current reporting period or previously required open reports.

The status of a contract determines the frequency an agency must report. Contracts with a Clearstatus are required to report on a quarterly basis. Agencies may choose to submit monthly reports even if they are not required to do so. To submit a report that is not displayed in the Current Forms section, navigate to All Report Forms.

Contracts on Conditional or Provisional status are required to report monthly. Due to this requirement, monthly report forms – July through June – will be displayed in the Current Report Forms section as they become due, as well as in the All Report Forms section.

### Reporting Tab: All Report Forms

The All Report Forms section contains all report forms that are open, available for editing, or have upcoming deadlines. Users can see the report deadlines, the status of the report, the user that last updated it (if applicable), and the date and time of the update.

### Reporting Tab: Certification Preview

When a report form has been saved to a draft status, it becomes available for a certification preview, and a box will populate in the Preview column for the form. To activate a preview for one or more reports, select the appropriate boxes, then select the Preview Certification Messages option. To select all reports listed as available for a certification preview, select the Select All option, which will auto-select all the Preview boxes, then select the Preview Certification Messages option.

### Reporting Tab: Certify Data

The Certify Data section is where Authorized Representatives certifies reports.

### Reporting Tab: Certified Reports

The Certified Reports section is where users can see all reports that have been certified. If a report is revised and recertified, only the most recently certified report and information will be displayed. Agencies with CSPP contracts can also view their contract earnings calculations in this section, once the contract earnings calculation has been reviewed and approved by their fiscal analyst.

## Submitting Enrollment, Attendance, and Fiscal Reports

*Applicable to CSPP, CCTR, CMIG, and CHAN Contractors*

After completing the Certification of Assurances, report data can be entered. Please note that only users with the role of Data Entry Representative and/or Authorized Representative can enter report data. Users without one of these roles assigned will see this message at the top of the report screen:

**WARNING!!! Based on your user role, this information is READ ONLY and provided for display and communication. ANY SELECTIONS OR DATA ENTERED CANNOT BE SAVED. In order to enter and save data into this report, you must have the assigned role of Data Entry Representative or Authorized Representative. Please contact any Agency Admin user at your agency to update your role.**

Users receiving the above message should contact any user at their agency with the Agency Admin role. The primary purpose of an Agency Admin user is to manage users and user roles.

Users can filter reports by fiscal year, agreement type, and status. To enter report data, the user must click on the specific contract number which is followed by the report month (i.e., CSPPXXXX: July Enrollment, Attendance, and Fiscal Report). If the contractor is entering in the first report for the report period, the status of *None* will be displayed.

### Structure of the Enrollment, Attendance, and Fiscal Reports

Enrollment, Attendance, and Fiscal Reports in CPARIS consist of three tabs. In the Enrollment & Attendance and Fiscal tabs, users may only enter data in the current period column. Users wishing to revise previously certified reports must make the revision in the relevant report. For more information on report revision, please see the Revising Certified Enrollment, Attendance, and Fiscal Report Datasection of this manual.

Reports display columns with the description of each reporting element, cumulative prior period data, current period, and cumulative fiscal year totals. Once at least one report has been certified, cumulative prior period data will auto-populate in subsequent reports, based on the most recently certified prior period report data captured in CPARIS.

It is important to note cumulative prior period data is populated from certified reports. A report that was created and saved, but not certified, will not reflect in cumulative prior period totals.

## Enrollment, Attendance, and Fiscal Report Instructions for the CSPP

*Applicable to CSPP Contracts*

Contractors must report enrollment for each service county in which services are provided. In order to report, at least one service county must be assigned to a contract. Contracts with no assigned service county will display the below message:

**No service county has been assigned to this agreement. Please contact CPARIS Support at** **cparissupport@cde.ca.gov****.**

Users seeing this message must send a message to CPARIS Support. Please provide a list of the service county or counties in which the contract serves certified children.

### Completing the CSPP Enrollment, Attendance, and Fiscal Report

Enrollment, Attendance, and Fiscal Reports are separated into three sections: Enrollment & Attendance, Fiscal, and Finalize Calculations.

### Enroll**ment & Attendance Section**

On the Enrollment & Attendance tab of the CSPP report, service counties will be displayed. The service counties displayed are based on the approved counties as reflected in the Child Development Management Information System (CDMIS). Any issues with the displayed service counties should be reported immediately to the CPARIS Support email: CPARISSupport@cde.ca.gov.

For each service county, regardless of whether enrollment is being reported for a particular month, the system will require the user to navigate to the service county tab and select “Save.” Should an agency report enrollment in a service county on any report, that service county will continue to be displayed for the remainder of the fiscal year, regardless of whether they continue to report enrollment in that county.

For further information regarding rate reform and the service county reporting requirement, including Management Bulletin 22-01, please see the Rate Reform Resources webpage at <https://www.cde.ca.gov/fg/aa/cd/ratereformresources.asp>

#### Certified Children Receiving Early Mental Health Consultation Services (EMHCS)

EC Section 8244(e)(2) allows CSPP contractors to receive an additional adjustment for children served in classrooms where Early Childhood Mental Health Consultation Services (ECMHCS) are provided. Prior to July 1, 2022, this additional adjustment was 0.05. Effective July 1, 2022, the ECMHCS adjustment has increased from 0.05 to 0.1.

To report EMHCS enrollment and receive an additional EMHCS adjustment of 0.10, contractors must select Yes to the question at the top of the Enrollment, Attendance, and Fiscal Report: “Did you serve Certified Children receiving Early Mental Health Consultation Services (EMHCS) in this Fiscal Year?”.

Once selected, the EMHCS adjustment factor categories will display in the Certified Children with EMHCS section. The EMHCS adjustment factor applies to all children within a classroom or family child care setting when EMHCS are provided. Therefore, contractors will report the days of enrollment for all children within the EMHCS adjustment factor categories if they provided EMHCS services. Contractors may also report enrollment for children in classrooms where EMHCS are not provided, in the Days of Enrollment for Certified Children section. **Under no circumstances should a child’s day of enrollment be reported in both EMHCS and non-EMHCS categories.**

For further information regarding Mental Health Consultation Services, please see Management Bulletin 19-02 at <https://www.cde.ca.gov/sp/cd/ci/mb1902.asp>

If your agency did not serve certified children receiving EMHCS, select No.

#### Non-Certified Children Receiving EMHCS

If your agency served non-certified children who were served in classroom(s) where Early Childhood Mental Health Consultation Services were provided, select Yes. Selecting “Yes”will allow the user to report non-certified children in this section of the report.

If your agency did not serve non-certified children receiving EMHCS, select No.

Report non-certified children with EMHCS in the appropriate category the same way as reporting certified children. Non-certified children are served in the same classroom and at the same time as certified children and are supported by another funding source other than the CDE’s CSPP contract or CDSS’ child care and development contract (e.g., full-fee paying families or other grants).

#### Reporting Certified Children by Time Base Categories

The following time-base categories will exist as of January 1, 2022: part-time and full-time. Effective January 1, 2022, the three-quarter-time category has been stricken from *EC* and is no longer applicable. In addition to these time-base categories, contractors who have children certified for full-time services who receive more than 10.5 hours on any individual day will receive an adjustment factor for those days.

Contractors must now report all children with a certified schedule of less than 30 hours total per week as part-time and all children with a certified schedule of 30 hours or more per week as full-time. The child’s certified enrollment is based on the number of hours per week the child is enrolled; however, enrollment will continue to be reported for each day the child is enrolled.

If a child is certified for full-time service and for any individual day the child is enrolled more than 10.5 hours, the child must be reported as full-time plus on that day.

The Dual Language Learner category is only for children 2 years of age through kindergarten age. Children placed in Family Child Care Homes (FCCH) must be reported in the appropriate category.

#### Reporting Days of Enrollment for Certified Children

A family is considered to be enrolled in the program when the application and certification forms have been completed, information has been verified, and forms have been signed. Report children who have been certified as eligible for the CDE subsidized services and are served in a classroom(s) where Early Childhood Mental Health Consultation Services are provided in the **Certified Children Receiving EMHCS** section. If there are other certified children that are not served in a classroom(s) where Early Childhood Mental Health Consultation Services are provided, those children will be reported in the **Days of Enrollment for Certified Children** section.

CPARIS will not calculate the current period column as data is entered. To view calculated data, click the Recalculate button at the bottom of the section. Once Recalculate is selected or the report is saved, **Total Days of Enrollment (EMHCS)** or **Total Days of Enrollment** will populate. These fields represent the sum of all Certified Days of Enrollment for children reported in the **Certified Children Receiving EMHCS** section and the **Days of Enrollment for Certified Children** section, respectively.

#### Reporting Days of Attendance

Days of Attendance is a total of the days that certified children are physically present in the program for any part of a day for which they are enrolled or if they have excused absences. Excused absences are “because of illness, quarantine, illness or quarantine of their parent, family emergency, or to spend time with a parent or other relative as required by a court of law or that is clearly in the best interest of the child” (*EC* Section 8205). Contractor’s operating centers and/or family child care homes shall use daily sign-in/sign-out sheets as a primary source document for reporting purposes (*California Code of Regulations (CCR), Title 5*, Section 17818).

Total Days of Attendance must be reported as whole numbers on the Enrollment, Attendance, and Fiscal Reports. Days of Attendanceand the system-generatedTotal Days of Enrollment will be identical if there are no unexcused absences. Days of attendance will be less than enrollment if there are unexcused absences. Attendance can never be greater than enrollment; should that be the case, an error will appear when the report Is saved.

Attendance should be reported in the same section as the enrollment. For example, when certified children receiving EMHCS services are being reported, enter the Days of Attendance for those children in the **Certified Children Receiving EMHCS** section. If there are Days of Attendance for certified children that are not served in a classroom(s) where Early Childhood Mental Health Consultation Services are provided, those Days of Attendance will be reported in the **Days of Enrollment for Certified Children** section.

#### Non-Certified Children

If your agency served non-certified children who were served in classroom(s) where certified children received services, select Yes. Selecting Yes will allow the user to report non-certified children in this section of the report.

If your agency did not serve non-certified children, select No.

Report non-certified children in the appropriate category the same way as reporting certified children. For specifics on when to consider a child non-certified, please refer to the EENFS Fiscal Handbook.

## Fiscal Section

### **Days of Operation**

Days of Operation must continue to be reported at the contract level, inclusive of all service counties. As a result, the Days of Operation lines have been removed from the Enrollment & Attendance section of the report. Days of Operation reporting lines can now be found in the Fiscal section.

A day of operation for preschool programs is a day in which the contractor provides service to one or more certified children enrolled in a CSPP. The service calendar submitted by the contractor is the basis for the MDO contract term, obligating the contractor to provide subsidized services for that number of days. If the agency is open for business, but no service is provided to subsidized families that particular day, that day is not considered a day of operation. The total Days of Operation reported is a count of those calendar days when state-subsidized children receive services.

CPARIS currently allows contractors to report **Days of Operation EMHCS** and **Days of Operation**. If certified children receiving EMHCS are being reported, enter the Days of Operation for that period on the **Days of Operation EMHCS** line. If certified children not receiving EMHCS are being reported, enter the Days of Operation for that period on the **Days of Operation** line. Please note, under the circumstances where contractors are reporting enrollment for both EMHCS and non-EMHCS enrollment, the days of operation for both should be the same.

For further information regarding FY 2022–23 reporting requirements, please refer to the EENFS Fiscal Handbook, which can be found on CDE’s website at <https://www.cde.ca.gov/fg/aa/cd/>.

### Revenue

The Enrollment, Attendance, and Fiscal Report includes sections for Revenue. How revenue is reported is dependent on the source of the income and how it is expended. Revenue should **only** be reported when its corresponding expenses are also reported.

Do **not** report Contract Payments (*CCR, Title 5*, Section 17821(a)(4)). Contract payments are not considered program income, but are reimbursements that have been sent as advance apportionments. To include these contract reimbursements as income will result in an incorrect, low earnings calculation.

### Restricted Income

Report income that may only be expended for certified children or is provided for specific limited purposes that are reimbursable according to the contract (*5 CCR* Section 17700.

Restricted Income: Child Nutrition Programs – Report Child Nutrition Program revenue received for preschool programs is reported as restricted income.

Restricted Income: County Maintenance of Effort – Report Maintenance of Effort funds received from the county, which are restricted for childcare operating costs, in the current fiscal year. Report unrestricted Maintenance of Effort funds under Unrestricted Income “Other”.

Restricted Income: American Rescue Plan Act (ARPA)– Report ARPA income expended for certified children.

Other Revenue (specify below**)** – Report field trip fees, sale of state-purchased equipment, etc. Reporting revenue in this field will require the user to specify the source of the revenue in the Other Revenue Source(s) text box.

Transfer from Preschool Reserve – List the dollar amount for any transfers of funds from the Preschool Reserve Account during the fiscal year in the appropriate category. Further information regarding Reserve Accounts, including important changes beginning FY 2021-22, can be found on CDE’s website here: <https://www.cde.ca.gov/fg/aa/cd/202122cbreservechanges.asp>

Waived Family Fees for Certified Children – Report family fees waived for certified children attending full-day preschool classrooms.

Interest Earned on Apportionment Payments – Report all interest earned on advanced CDE funds for this contract.

Unrestricted Income: Fees for Non-Certified Children – Report fees collected for children commingled with state children and paid for by a non-state source.

Unrestricted Income: Head Start– Report Head Start funds partnered with part-day preschool to create a full-day of care as Unrestricted Income.

Unrestricted Income: Other (specify):Report income that the donor has not restricted for use for certified children or income the donor has restricted for purposes that are not reimbursable to the contract, including services to children not subsidized by the contract. Reporting revenue in this field will require the user to specify the source of the revenue in the Other Revenue Source(s) text box.

### Reimbursable Expenses

Report all expenses related to the program for both certified and non-certified children. Include all expenses related to the income reported in the Revenue section, plus contract funds. 5 CCR Section 17816 regulations require that “Contractors shall report expenditures on an accrual basis.” Report costs as they occur rather than when they are actually paid.

Direct Payment to Providers (FCCH only) - Report provider payments for children served in Family Child Care Homes.

1000 Certificated Salaries - Salaries paid to employees in positions that require a credential or permit issued by the Commission on Teacher Credentialing, or a related Administrative Services Credential. (Refer to CT&C for staffing qualifications.)

2000 Classified Salaries - All other salaries that are not certificated.

3000 Employee Benefits - Employers' contributions to retirement plans and health and welfare benefits.

4000 Books and Supplies - Expenditures for books and supplies, including costs of sales/use tax, freight, and handling charges.

5000 Services and Other Operating Expenses - Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures.

6100/6200 Other Approved Capital Outlay - Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

As specified in the CT&C, purchases for both New and Replacement Equipment for CSPP contracts may require prior written approval by the CDE, Early Education Division.

6400 New Equipment (program-related) - Expenditures for movable personal property, including equipment such as vehicles, machinery, computer systems, and playground equipment.

6500 Equipment Replacement (program related) - Expenditures for equipment replaced on a piece-for-piece basis. These expenditures must be identified for purposes of the calculation of the current expense of education (*EC* Section 41372).

Depreciation or Use Allowance - Taxes, insurance, and maintenance may be claimed as part of actual and allowable costs for buildings or building improvements related to the child development program and equipment necessary for the operation of the program. See the CT&C for more information.

Start-Up Expenses (service level exemption)- Start-up for eligible contractors will be identified on the contract face sheet as a dollar amount and is a service-level exemption which is an amount that may be reimbursed without the required enrollment to earn it.

Indirect Costs (include in Administrative Cost) - If claimed, an indirect cost allocation plan must be on file with the contractor and available for review by the CDE staff and auditors. This rate is applied to budget categories 1000–5000 only in determining the maximum amount of indirect costs that are reimbursable under the contract. Rates are subject to audit verification. Indirect Costs are capped at 10% for all contractors. If the contractor is a Local Education Agency, Indirect Costs are capped at 10% or the approved Indirect Cost rate, whichever is less.

Total Administrative Cost - Costs for activities that do not provide a direct benefit to the children, including any allowance for indirect costs and audits. Reimbursement of administrative costs may not exceed 15 percent of the funds provided.

Total Staff Training Cost - Center-based contractors may be reimbursed for the costs associated with up to two days of staff training. Reimbursable costs associated to staff training days will need to be reported in expense categories 1000 through 5000. In addition, costs associated to staff training days will also need to be identified on the specified line.

#### Supplemental Revenue

Report all supplemental revenue, including income such as Head Start, First 5 enhancement funds, other enhancement funds, donations from individuals, foundation grants, corporate grants, or other funds intended to pay for projects or benefits beyond the basic child development services for certified or commingled children.

If your program has no supplemental revenue, you may skip this section.

#### Supplemental Expenses

Expenses listed in this section are to include all expenses related to the income reported in Supplemental Revenue. Contractors will not be reimbursed for any expenses reported on this page. For additional information, see the Reimbursable Expenses section above.

If your program has no supplemental expenses, you may skip this section.

### Finalize Calculations Section

A report is not considered complete and cannot be certified until at least one user reviews the summary data in the Finalize Calculations section and selects Save.

Comments may also be added. Users may provide any relevant information in the Comments box. When revising a report, this field is required.

Provided there are no errors and each tab of the report has been saved in order, selecting Save on the Finalize Calculations tab will place the report in Draft status, making it available to be certified. More information on report statuses can be found in the Report Status section of this manual.

#### Certifying Enrollment, Attendance, and Fiscal Report Data

Once a report has successfully been saved in Draft status, it is available to be certified. CPARIS allows for multiple users at an agency, with any combination of user roles. The user role specific to report certifying is Authorized Representative. Authorized Representatives can certify reports by navigating to the Reporting tab, and selecting Certify Data.

The Certify Data page includes the following information: the fiscal year of the agreement, the title of the report (which is a hyperlink that will take the user to the report), the report deadline, the report status, the username of the last user to save the report, and the date and time it was saved, and a checkbox to certify reports that are ready to be certified.

On this screen, the Authorized User can view the username of the person that saved the latest version of the report, and the date and time it was saved. Authorized Representatives that are certifying reports are certifying their accuracy, so the report should be reviewed prior to certification. An Authorized Representative can navigate to the Certification Preview section in the Reporting tab to view the report prior to certification, or from this screen, they can select the blue hyperlinked reporting form.

When the report form is ready to be certified, the Authorized Representative will select the subcategory Certify Data under the Reporting Tab. If there are multiple forms to certify, the Authorized Representative can mark the Select All option. Once the box(es) have been selected, the Authorized Representative will select certify. The Status box will reflect the user, date, and time the data was certified. The Certify box will state “Success.”

When a user returns to the All Report Forms subcategory, the Status box will be updated to Certified, and the Last Updated box will show the user, date, and time of the certification.

### Report Status

Reports created in CPARIS will have an associated report status in the system. Report statuses can be viewed in a few places in CPARIS:

* Current Forms (if it is a currently required or open report)
* All Report Forms/Certify Data
* Certified Reports

#### Incomplete

Incomplete status indicates a report has been created and saved, but all tabs have not been saved in sequential order. This tells the user that while there is a report that has been created for certification, it cannot be certified due to the status. Once all data has been reviewed and saved in order, the status of the report will change to Draft, and at that point, any Authorized Representative must certify the report in order for it to be considered submitted to CDE.

#### Draft

Draft status indicates a report has been successfully saved. Reports may be saved with error messages, but they cannot be certified until the errors are cleared. Warning messages will not prevent a ser from certifying.

#### Certified

A report in this status has been completed and certified, meaning it has been submitted for review and approval by the assigned fiscal analyst. Certified reports may be revised, provided they are open for revision. For further information, please see the section of the User Manual pertaining to report revisions.

#### Certified-Obsolete

Reports in Certified-Obsolete status indicate the data that flows into this report has changed since the report was certified. Reports in this status will remain as certified-obsolete until the Authorized Representative reviews and recertifies the report, which will change the status back to Certified.

For example, an agency may create and certify September and December reports. Later, they may revise and recertify the September report. The data from the revised September report will become the cumulative prior period data in the December report, making the data that was certified in the December report Certified-Obsolete. Before any subsequent reports can be certified, all Certified-Obsolete reports must be saved and certified.

### Revising Certified Enrollment, Attendance, and Fiscal Report Data

In CPARIS, revisions to previously submitted data must be made in the relevant report month. Only reports with a Report Period Status of Open may be revised – please refer to the Report Revision Dates section of this manual for information on the revision deadlines. If the Report Period Status is Closed, you may contact your fiscal analyst to request the month’s report form be reopened for revisions. Please note that reports may not be able to be revised; contractors should refer to the yearly June year-end reporting reminders letter posted on the EENFS web page for further information. The EENFS web page can be found at <https://www.cde.ca.gov/fg/aa/cd/>

To revise a previously certified report, the Data Entry Representative or Authorized Representative can return to a certified report form by navigating to the Certified Reports listing, and clicking on the blue “EditReport”hyperlink in the Edit column next to the report they wish to edit. Clicking on this link will open the report for the month selected, allowing the user to make edits to the data on the previously certified report. As with the report when it was first created and certified, edits can only be made to the Current Period column.

For example, a contractor wishing to revise enrollment data for a September report clicks on “Edit Report” from the Certified Reports Listing. This opens the September report as it was previously certified, allowing the user to edit the enrollment data, which would consist of typing over the previously submitted number, or entering a number where one had not been included on the originally certified report. Once the data has been modified, the user must follow the normal process and save each tab in order. This will create a new September report in Draft status. Provided there are no errors, any user with the role of Authorized Representative can recertify the revised September report.

When reopening a previously certified report, a warning message will populate to remind the user that the report form has been previously certified and any saved changes will be in draft status. The draft data will not be used for EENFS calculations until the revised report has been certified by the Authorized Representative. Upon certification, the originally certified form will be obsolete, and the data from that report form will no longer be relevant. At this time, CPARIS does not allow users to view previously certified reports. Once a report has been revised and recertified, the only report viewable in the Certified Reports listing will be the revised report. Users wishing to save the previously certified report can utilize the print to PDF function from their web browser.

Please note that a revision to a report form can initiate the required recertification of subsequent report forms. If multiple report months need revisions, it is recommended that contractors revise from the oldest report month to the newest.

#### Example of the Recertification of Subsequent Forms

An agency on Clear status has certified reports for the periods of September and December. After certifying the December report, the agency needs to revise the prior period.

The user will reopen the September report, make the necessary changes in the current period, note the reason for the change within the comments section, save, and recertify the September report. Recertifying the report will update the cumulative prior period(s) data in the December report. The user will then open the December report, verify the data (which will now contain the revised prior period figures from the newly recertified September report), note that the reason for the change was an update to a prior period report, save, and recertify the December report.

#### Example of Multiple Reports Needing Revisions

A contractor has previously certified July, August, and September reports but identifies that July and August data needs to be revised. The user must reopen the July report first, make necessary changes in the current period, note the reason for the change within the comments section, save, and recertify. This change to July data will update the **Cumulative** **Prior** **Period(s)** data in the August report. The user will then open the August report, make necessary changes in the August current period data, note the reason for the change within the comments section, save, and recertify.

The revision to data in the July and August reports will change the Cumulative Prior Period(s) data within the September report. Because the data previously certified on the September report has changed, CPARIS will automatically change the September report status to Certified-Obsolete, requiring the contractor to open the September report, verify the data, save, and recertify. The September report should include a comment that the recertification for September is due to updates for the July and August data only and that no September data is being revised.

Reports in Certified-Obsolete status will remain in that status until the contractor recertifies the report. Once all reports are certified in sequential order, the statuses of the reports will be Certified. Reports with a Certified-Obsolete status may prevent subsequent reports from being certified; additionally, reports in Certified-Obsolete status will not have an associated contract earnings calculation.

## Contract Earnings Calculations

*Applicable to CSPP Contracts*

Beginning in FY 2022–23, CSPP contractors may view their contract earning calculations in CPARIS. Note that contract earnings calculations will not be generated for prior year contracts. Once an agency has certified an Enrollment, Attendance, and Fiscal Report, CPARIS will generate a contract earnings calculation based on the certified report. Before the contract earnings calculation can be viewable, the assigned fiscal analyst must review and approve the report and associated calculation. Upon approval by the fiscal analyst, the contract earnings calculation can be found in the Certified Reports listing in the Reporting tab of CPARIS.

A new contract earnings calculation will be generated for each certified Enrollment, Attendance, and Fiscal Report. As with certified reports, once a report has been revised and recertified, and the associated contract earnings calculation has been approved by the fiscal analyst, the previously generated contract earnings calculation will no longer be visible. Until that functionality is available in the system, users may use the print to PDF function in the web browser to save a prior version before the new one is generated.

Contract earnings calculations include the Exceptional Needs/Severely Disabled Set Aside requirement. Pursuant to *EC* Section 8208(c)(1), in FY 2022–23, CSPP contractors are required to set aside five percent of funded enrollment for children with exceptional needs, including those that are severely disabled, as defined in *EC* Section 8205. For FY 2022–23, the five percent set aside is calculated by multiplying the contract MRA by the full-time exceptional needs adjustment factor of 2.4 by five percent.

### Structure of the Contract Earnings Calculation

After selecting “View” in the Earnings Calculation column of the Certified Reports section of the Reporting Tab, the user will see their contract earnings calculation. The top of the contract earnings calculation will indicate:

* The username of the fiscal analyst who approved the report, as well as the date and time the calculation was approved.
* The report month upon which the calculation is based.
* The username of the Authorized Representative who certified the report, as well as the date and time of the report certification.
* The apportionment month (i.e. the specific month for which the contract earnings calculation is calculating a payment – for example, a September report, due on October 20, will calculate payment for December services).
* The most recently executed amendment number.

### Contract Terms

The Contract Terms section contains the contract terms of the most recently executed amendment. It includes:

**Maximum Reimbursable Amount (MRA)**

**Apportionments Paid to Date**

**Minimum Days of Operation (MDO)**

**Approved Start-up**

**Voluntary Temporary Transfer (VTT)/CSPP-CCTR Transfer Exception** – This is an adjustment that impacts two items in the calculation. A VTT is a transfer between one contractor’s underearning contract and another contractor’s overearning contract; the transfer is temporary or only for one fiscal year. CSPP/CCTR transfers are transfers between one contractor’s CSPP and CCTR contracts. The amount reflected here may be a negative (when temporarily receiving funds) or a positive (when temporarily relinquishing funds). If a contractor participates in more than one transfer, the amount reflected in this field will be the net total amount of the transfers.

Contractors with a Preschool Reserve Account are limited to a maximum reserve of 15 percent of the total of their CSPP MRAs. The Exception line prevents that temporary increase or decrease to a contractor’s MRA from impacting their Preschool Reserve Account Cap or their total Exceptional Needs/Severely Disabled Set Aside.

**Exceptional Needs/Severely Disabled Set Aside** – Determined by adding the VTT/CSPP-CCTR Transfer Exception amount to the contract MRA, multiplying the result by five percent, then by the exceptional needs adjustment factor of 2.4.

### Calculations from Reported Data

The Calculations from Reported Data section uses Enrollment, Attendance, and Days of Operation report data to calculate the Fiscal Year Projection Factor, the total certified enrollment percentage, and the total attendance percentage, which are later used to determine contract earnings and apportionment payments.

**Actual Days of Operation** – Reported Days of Operation.

**FY Projection Factor** – Determined by dividing the MDO by Actual Days of Operation to date from the report.

**Total Certified Adjusted Days of Enrollment** – Total Certified Adjusted Days of Enrollment from the report. If a contractor is reporting certified enrollment in multiple counties, this number will be the sum of all reported enrollment.

**Total Certified Adjusted Severely Disabled/Exceptional Needs Days of Enrollment** – Total Certified Adjusted Severely Disabled/Exceptional Needs Days of Enrollment from the report. This amount is included in the Total Certified Adjusted Days of Enrollment. If a contractor is reporting certified enrollment in these categories in multiple counties, this number will be the sum of all reported enrollment.

**Total Non-Certified Adjusted Days of Enrollment** – Total Non-Certified Adjusted Days of Enrollment from report. If a contractor is reporting non-certified enrollment in multiple counties, this number will be the sum of all reported non-certified enrollment.

**Percent Certified Days of Enrollment** – Determined by dividing the Total Certified Adjusted Days of Enrollment by the sum of Total Certified and Non-Certified Adjusted Days of Enrollment.

**Total Attendance Percentage** – Determined by dividing the Days of Attendance reported by the Total Certified Days of Enrollment. If a contractor is reporting in multiple counties, this will be the sum of all counties.

**Total Attendance Percentage with Flex Factor** – Contracts are allowed a five percent flex factor for attendance. This five percent flex factor is applied as an allowance and is added to the Total Attendance Percentage.

### Expense Calculations

The Expense Calculations section uses data from the Fiscal section of the Enrollment, Attendance, and Fiscal report to calculate the Net Adjusted Reimbursable Expenses.

**Total Expenses** – Reported Total Expenses.

**Restricted Income** – Reported Restricted Income.

**Transfer from Preschool Reserve Account** – Reported Transfer from Preschool Reserve Account.

**Net Expenses** – Determined by subtracting reported Restricted Income and any Transfer from Preschool Reserve Account.

**Administrative Expenses** – Reported Administrative Expenses.

**Maximum Administrative Expenses Allowed** – Determined by multiplying Net Expenses by 15 percent.

**Excess Administrative Expenses** – Determined by subtracting Maximum Administrative Expenses Allowed from reported Administrative Expenses. If reported Administrative Expenses do not exceed the Maximum Administrative Expenses Allowed, there are zero Excess Administrative Expenses.

**Start-up Expenses** – Reported Start-up Expenses.

**Staff Training Expenses** – Reported Staff Training Expenses.

**Net Adjusted Expenses** – Determined by subtracting the sum of Excess Administrative Expenses, reported Start-up Expenses, and reported Staff Training Expenses from Net Expenses.

**Net Adjusted Reimbursable Expenses** – Determined by multiplying Net Adjusted Expenses by Percent Certified Days of Enrollment.

**Projected FY Net Adjusted Reimbursable Expenses** – Determined by multiplying Net Adjusted Reimbursable Expenses by the FY Projection Factor, adding any reported Start-up and Staff Training Expenses, and lastly subtracting reported Transfer from Preschool Reserve Account.

### County Service Earnings

The County Service Earnings section uses data from the Enrollment & Attendance section of the Enrollment, Attendance, and Fiscal report to calculate county-specific service earnings, as well as the service earnings specifically associated with Exceptional Needs/Severely Disabled enrollment. This section will display the name of the service county it is associated with. Contract earnings calculations for contractors who serve in more than one county will have a County Service Earnings section for each service county in which enrollment is reported.

**County Total Certified Adjusted Days of Enrollment** - Total Certified Adjusted Days of Enrollment from report associated with the displayed service county.

**County Total Certified Adjusted Exceptional Needs/Severely Disabled Days of**

**Enrollment from Report** - Total Certified Adjusted Severely Disabled/Exceptional Needs Days of Enrollment from report associated with the displayed service county. This amount is included in the County Total Certified Adjusted Days of Enrollment.

**County Total Non-Certified Adjusted Days of Enrollment** - Total Non-Certified Adjusted Days of Enrollment from the report associated with the displayed service county.

**Service County Rate** – The FY 2022–23 reimbursement rate of the displayed service county.

**Actual County Service Earnings** – Determined by multiplying the County Total Certified Adjusted Days of Enrollment by the Service County Rate.

**Actual County Exceptional Needs/Severely Disabled Service Earnings** – Determined by multiplying the County Total Certified Adjusted ExceptionalNeeds/Severely Disabled Days of Enrollment by the Service County Rate. This amount is included in Actual County Service Earnings.

**Projected FY Service Earnings** – Determined by multiplying the Actual County Service Earnings by the FY Projection Factor.

**Projected FY County Exceptional Needs/Severely Disabled Service Earnings** – Determined by multiplying the Actual County Exceptional Needs/Severely Disabled Service Earnings by the FY Projection Factor. This amount is included in Projected FY Service Earnings.

### Exceptional Needs/Severely Disabled Service Level Exemption Calculation

The Exceptional Needs/Severely Disabled Service Level Exemption Calculation section is where the Exceptional Needs Severely Disabled Service Level Exemption Credit is calculated.

**Total Projected FY Exceptional Needs/Severely Disabled Service Earnings** – Sum of Projected FY County Exceptional Needs/Severely Disabled Service Earnings for all counties in which enrollment is reported.

**Exceptional Needs Severely Disabled Service Level Exemption Credit** – Determined by subtracting the Total Projected FY Exceptional Needs/Severely Disabled Service Earnings from the Exceptional Needs/Severely Disabled Set Aside. If the Total Projected FY Exceptional Needs/Severely Disabled Service Earnings equal or exceed the Exceptional Needs/Severely Disabled Set Aside, then the service level exemption credit is zero.

### Contract Earnings Summary

The Contract Earnings Summary section summarizes calculations from prior sections, which are used to determine contract earnings and apportionment payments.

**MRA** – From Contract Terms section.

**Projected FY Net Adjusted Reimbursable Expenses with Exceptional**

**Needs/Severely Disabled Service Level Exemption Credit** – Sum of Projected FY Net Adjusted Reimbursable Expenses and Exceptional Needs/Severely Disabled Service Level Exemption Credit.

**Total Attendance Percentage** – From Calculations from Reported Data section.

**Total Attendance Percentage with Flex Factor** – From Calculations from Reported Data section.

**Total Projected FY Service Earnings** – Sum of Projected FY Service Earnings for all counties in which enrollment is reported.

**Total Projected FY Service Earnings Adjusted for Attendance with Exceptional**

**Needs/Severely Disabled Service Level Exemption** – Determined by multiplying Total Projected FY Service Earnings by the Total Attendance Percentage with Flex Factor, then adding the Exceptional Needs Severely Disabled Service Level Exemption Credit.

**Projected FY Contract Earnings** – Sum of Projected FY Net Adjusted Reimbursable Expenses and the Exceptional Needs Severely Disabled Service Level Exemption Credit.

**Interest Earned on Apportionment Payments** – Reported Interest Earned on Apportionment Payments.

**Projected FY Interest Earned on Apportionment Payments** – Determined by multiplying Interest Earned on Apportionment Payments by FY Projection Factor.

**Projected FY Adjusted Contract Earnings** – Determined by subtracting Projected FY Interest Earned on Apportionment Payments from the Projected FY Contract Earnings.

**Projected FY Reimbursement** – Determined by taking the lesser of the MRA or the Projected FY Adjusted Contract Earnings.

**Projected Percentage of Contract Earnings** – Determined by dividing the Projected FY Adjusted Contract Earnings by the MRA.

**Apportionments Paid to Date** – From Contract Terms section.

**Apportionment Schedule Cumulative Percent** – The maximum percentage of the Projected FY Reimbursement that may be apportioned for the month.

**Calculated Apportionment –** Determined by multiplying the Projected FY Reimbursement by the Apportionment Percentage and then subtracting Apportionments Paid to Date.

## Reserve Accounts

All contractors with a Reserve Account are required to submit an annual report, even if the account has a zero balance. Beginning with FY 2021–22, due to the transition of CCTR, CMIG, and CHAN contracts from the CDE to the CDSS, Center-Based Reserve Accounts must be split into two Reserve Accounts: one reserve for CSPP (i.e., the Preschool Reserve) and one reserve for CCTR, CMIG, and CHAN contract types (i.e., the Center-Based Reserve). For further guidance, contractors should refer to the letter “Changes to Fiscal Year 2021–22 Center-Based Reserve Accounts,” which can be found at: <https://www.cde.ca.gov/fg/aa/cd/202122cbreservechanges.asp>

### Submitting Preschool Reserve Account Activity Report

*Applicable to CSPP Contractors with a Preschool Reserve Account*

Contractors required to submit this report: All California State Preschool contractors with a Preschool Reserve Account are required to submit an annual Preschool Reserve Account Activity Report, even if the account has a zero balance*.*

### Report Deadline

This report must be submitted in CPARIS by July 20, following the end of the fiscal year being reported.

Payments to CSPP contractors based on June year-end Enrollment, Attendance, and Fiscal Reports, which are also due by July 20, cannot be computed until the Preschool Reserve Account Activity Report and, if applicable, account documentation (General Ledger) are deemed acceptable by the EENFS Fiscal Analyst.

### How to Submit the Report

In order for a report to be accepted, it must be complete, correct, and certified in CPARIS. Incorrect reports or reports not certified by the 20th of the month following the end of the reporting period or the next business day if the 20th falls on a weekend or a state holiday will be deemed delinquent, and all subsequent apportionments will be withheld until reporting requirements have been met.

### Requirements

All CSPP contractors with a Preschool Reserve Account are required to submit an annual Preschool Reserve Account Activity Report, even if the account has a zero balance*.* If the Preschool Reserve Account has a balance, a General Ledger verifying the interest and balances must also be submitted via email to the contractor’s assigned EENFS fiscal analyst.

Funds utilized from the Preschool Reserve Account for allowable contract expenditures must be reported on two reports:

(1) **Preschool** **Reserve Account Activity Report**. Enter the transfer amount and indicate the contract number to which the funds were transferred; and

(2) **Enrollment,** **Attendance, and Fiscal Report**. Enter the transfer amount as income from the Preschool Reserve Account. The report must also include the reimbursable expenses that require this additional state income.

The Preschool Reserve Account Activity Report is the official statement showing the balance of state funds in the Reserve Account at the end of the fiscal year.

### General Ledger Requirement

Contractors holding Preschool Reserve Account(s) with a balance greater than zero must submit a General Ledger for the Preschool Reserve Account to their assigned fiscal analyst. The General Ledger is submitted annually via email at the same time as the June year-end Enrollment, Attendance and Fiscal Report, and Preschool Reserve Account Activity Report. The deadline to submit the General Ledger is July 20 each year. If the General Ledger is not received by the July 20 deadline, the Preschool Reserve Account Activity Report will be considered *delinquent and will result in withholding current apportionments*.

For LEA CSPP contractors only, Preschool Reserve Accounts within your General Ledger must be titled as follows:

* Preschool Reserve Account – Standardized Account Code Structure (SACS) Resource Code 6130

## How to Complete the Report

For those CSPP contractors with an open Preschool Reserve Account, the Preschool Reserve Account report will be visible in CPARIS. If the report is not visible, contact the assigned EENFS fiscal analyst.

Verify the statement acknowledging that the General Ledger must be emailed to your fiscal analyst, and check the box indicating acknowledgment of that requirement.

### Beginning Balance

The Preschool Reserve Account’s beginning balance must be correct. For specifics on Preschool Reserve Account reporting, refer to the EENFS Fiscal Handbook, which can be found on CDE’s website at <https://www.cde.ca.gov/fg/aa/cd/>.

#### FY 2021–22

* + For contractors whose center-based Reserve Account had multiple contracts (CCTR, CMIG, and/or a CHAN) tied to the account prior to July 1, 2021, the beginning balance reported on the Preschool Reserve Account must match the beginning balance provided by the Fiscal Analyst via email in January 2022.
	+ For contractors that did not hold a CCTR, CMIG, or CHAN contract prior to July 1, 2021, the beginning balance reported on the FY 2021–22 Preschool Reserve Account Activity Report must match the ending balance of the most recent FY 2020–21 EENFS 9530 Reserve Account Status Report.

#### FY 2022–23

The beginning balance reported on the FY 2022–23 Preschool Reserve Account Activity Report must match the ending balance of the most recent FY 2021–22 EENFS 9530 Reserve Account Status Report.

The contractor must:

* Enter the beginning balance.
* Use whole numbers.
* Enter the total interest earned associated with the Preschool Reserve Account for the fiscal year.

### Interest

Reserve funds must be maintained in an interest-bearing account. Failure to report interest will deem this report incomplete and unacceptable. Interest entry is not required if the beginning balance is zero. Accrued interest must be reflected on the accompanying general ledger.

### Transfers from the Reserve to Agreements

When reporting funds transferring from the Preschool Reserve Account into a CSPP contract, the user must list the contract number (8 characters: 4-character alpha prefix and 4-character numeric suffix) in the Agreement Number(s) column, and the total transfer amount in the Transfer Amount column.

If a contractor holds more than one CSPP contract and wishes to transfer from the reserve into multiple contracts, the contract numbers will be entered on the same line. For example, if an agency holds two CSPP contracts and is transferring funds from the Preschool Reserve Account into both CSPP contracts, the CSPP contract numbers will be entered as such: CSPP1234, CSPP5678. The sum of the transfer amount for both contracts will be entered in the Transfer Amount field. The amount being transferred into each contract must be reported in the individual Enrollment, Attendance, and Fiscal Reports for each contract.

### Ending Balance

The ending balance of the Preschool Reserve Account is reflected after the user saves the entered data. All transfers from the reserve are summed automatically. The ending balance field is calculated as follows:

Beginning Balance + Interest – Transfers to Agreements

## Submitting CDSS Reserve Account Activity Report

*Applicable to All Contractors Holding Relevant Contract Types*

Contractors required to submit this report: All CDSS contractors with a Reserve Account are required to submit an annual CDSS Reserve Account Activity Report, even if the account has a zero balance*.* If the Reserve Account has a balance, a General Ledger verifying the interest and balances must also be submitted via email to the contractor’s assigned fiscal analyst.

The following are the current CDSS child development Reserve Account types and their associated contracts:

* **Center-Based (CB) Reserve Accounts** can include:
	+ General Child Care (CCTR)
	+ Migrant (CMIG)
	+ Severely Handicapped (CHAN)
* **Resource and Referral (R&R) Reserve Accounts** include:
	+ Resource and Referral (CRRP)
* **Alternative Payment (AP) Reserve Accounts** caninclude:
	+ CalWORKs Stage 2 (C2AP)
	+ CalWORKs Stage 3 (C3AP)
	+ Alternative Payment (CAPP)
	+ Family Child Care Home (CFCC)

### Report Deadline

This report must be submitted in CPARIS by July 20, following the end of the fiscal year being reported. This report is required even if the Reserve Account(s) have a zero balance.

Payments to CDSS contractors based on June year-end Enrollment, Attendance, and Fiscal Reports for Child Development programs, which are also due by July 20, cannot be computed until the CDSS Reserve Account Activity Report and account documentation (General Ledger) are deemed acceptable by the fiscal analyst.

### How to Submit the Report

In order for a report to be valid, it must be complete and certified in CPARIS. Invalid reports or reports not certified by the 20th of the month following the end of the reporting period or the next business day if the 20th falls on a weekend or a state holiday, will be deemed delinquent and all subsequent apportionments will be withheld until reporting requirements have been met.

## Requirements

All Child Care and Development contractors with a Reserve Account are required to submit an annual CDSS Reserve Account Activity Report, even if the account has a zero balance*.* If the Reserve Account has a balance, a General Ledger verifying the interest and balances must also be submitted via email to the contractor’s assigned fiscal analyst.

Funds utilized from the Reserve Account for allowable contract expenditures must be reported on two reports:

(1) **CDSS** **Reserve Account Activity Report**. Enter the transfer amount and indicate the contract number to which the funds were transferred; and

(2) **Enrollment**, **Attendance, and Fiscal Report**. Enter the transfer amount as income from the Reserve Account. The report must also include the reimbursable expenses that require this additional state income.

The CDSS Reserve Account Activity Report is the official statement showing the balance of state funds in the Reserve Account at the end of the fiscal year.

### General Ledger Requirement

Contractors holding Reserve Account(s) with a balance greater than zero must submit a General Ledger for each Reserve Account to their assigned fiscal analyst. The General Ledger is submitted annually via email at the same time as the June year-end Enrollment, Attendance, and Fiscal Report and CDSS Reserve Account Activity Report. The deadline to submit the General Ledger is July 20 each year. If the activity report and General Ledger are not received by the July 20 deadline, it will be considered *delinquent and will result in withholding current apportionments*.

For all Contractors - Reserve Accounts within your General Ledger must be titled as follows:

* Child Development Center-Based Reserve Account – SACS Resource Code 6130
* Child Development Resource and Referral Reserve Account – SACS Resource Code 6131
* Child Development Alternative Payment Reserve Account – SACS Resource Code 6132

**NOTE**: SACS Resource Codes are only required for LEA.

## How to Complete the Report

Required Reserve Account reports will be visible in CPARIS based on a contractor’s active Reserve Accounts. If a contractor holds all three Reserve Account types, those reports will be visible.

Verify the statement acknowledging that the General Ledger must be emailed to your fiscal analyst, and check the box indicating acknowledgment of that requirement.

### Beginning Balance

The Reserve Account’s beginning balance must be correct. For questions regarding the beginning balance, contractors should contact their assigned fiscal analyst.

The contractor must:

* Enter the beginning balance.
* Use whole numbers.
* Enter the total interest earned associated with the relative Reserve Account for the fiscal year.

### Interest

Reserve funds must be maintained in an interest-bearing account. Failure to report interest will deem this report incomplete and unacceptable. Interest entry is not required if the beginning balance is zero. Accrued interest must be reflected on the accompanying general ledger.

### Transfers from the Reserve to Agreements

When reporting funds transferring from the Reserve Account into a child development contract, the user must list the contract number (8 characters: 4-character alpha prefix and 4-character numeric suffix) in the Agreement Number(s) column and the total transfer amount in the Transfer Amount column.

If a contractor holds more than one of the same contract type and wishes to transfer from the reserve into multiple contracts, the contract numbers will be entered on the same line. For example, if an agency holds two CCTR contracts and is transferring funds from the reserve account into both CCTR contracts, the CCTR contract numbers will be entered as such: CCTR1234, CCTR5678. The sum of the transfer amount for both contracts will be entered in the Transfer Amount field. The amount being transferred into each contract will be reflected in the individual fiscal and attendance reports for each contract.

Transfers from the Reserve Account can be made only to contracts of the same type as the Reserve Account and must be reported as a “Transfer from Reserve” on the corresponding Enrollment, Attendance, and Fiscal Report.

### Ending Balance

The ending balance(s) of the Reserve Account(s) are reflected after the user saves the entered data. All transfers from the reserve are summed automatically. The ending balance field is calculated as follows:

Beginning Balance + Interest – Transfers to Agreements

## User Management Tab

This section of CPARIS is solely for the management of agency users. Only users with the role of Agency Admin may view this tab.

### User Management Roles

User roles govern the system access of a particular user. Multiple users can be assigned to each user role, and individual users can be assigned one or more of the following roles:

* **Agency Admin:** Primary administrator for the agency. The user has the ability to view payment information, view report data, and manage users.
* **Agency Staff:** User has view-only rights to access payment information and report data. A user with this role cannot enter any report data on behalf of the agency. This is the default user role assigned when a new user is added.
* **Data Entry Representative:** The user has the ability to view payment information, view report data, and enter report data.
* **Authorized Representative:** The user has the ability to view payment information, enter report data, certify the Certification of Assurances, and certify report data.

### Adding Users

To add a user, the Agency Admin must:

1. Click on the User Management tab.
2. In the Add a User box labeled Username, type in the CAS username of the user they wish to add.
3. Click Search.
4. Verify the User Information is correct.
5. Click Save.
6. Assign additional user roles if needed. Note that Agency Staff is the default role and is automatically selected.

Upon returning to the User Management Tab, the user will now appear in the user list for the agency.

### Assigning or Removing User Roles

To assign or remove a user role, the Agency Admin must:

1. Click on the User Management tab.
2. Click on the username of the user they wish to edit roles for.
3. Select or unselect the appropriate user roles for the user using the checkboxes.
4. Click Save.

When adding a user role to an existing user, please note that user must log out and log back in to CPARIS for the change to take effect. For example, a user with the assigned role of Agency Staff is logged into the system. The user role of Agency Admin is added to their username. In order for the User Management tab to be visible to that user, they will first have to log out of CPARIS. Upon logging back in, their rights will be updated, and they will be able to view the User Management tab.

### Activating or Inactivating Users

The User Management list displays all active and inactive users at an agency; user status is indicated in the Status column. An active user can access agency information through CPARIS as specified by the user role. An inactive user can no longer access agency information through CPARIS.

Agency Admin users can activate or inactivate users by clicking on the inactive or active link in the Update Status column. Please note that clicking on the inactive link will inactive users immediately. Users that are inactivated can be reactivated by clicking on the active link, although any additional user roles they had beyond the default Agency Staff user role must be added again. Once a user has been added, the user cannot be deleted, only inactivated.

Agency Admin users may update their own status but should be aware inactivating their username will prevent further access to CPARIS. If an Agency Admin user has inactivated their username in error, they should contact another Agency Admin user at their agency, if available, or their fiscal analyst to reactivate their username.