California Department of Education  
April 2024

# Universal PreKindergarten Planning and Implementation Grant Expenditure Report

## Overview

Under the provisions of California *Education Code* (*EC*) Section 8281.5, grant funds are allocated to school districts and charter schools with kindergarten enrollment in specific years and according to a specified formula. In addition, funds are allocated to county offices of education (COEs) to support countywide planning and capacity building for Universal PreKindergarten (UPK).

Grant funds may be used for costs associated with creating or expanding California State Preschool Programs or transitional kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the local educational agency (LEA), including Head Start programs, to ensure high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: classroom operating costs, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

As a condition of receipt of UPK funds, LEAs must provide program data to the California Department of Education (CDE). The CDE shall initiate collection proceedings for grant funds used by LEAs in a manner inconsistent with the requirements in *EC* 8281.5, including, but not limited to, failing to submit expenditure reports.

## Deadlines

* **Report #1:** Expenditure reports for the reporting period of May 1, 2022 to October 31, 2022 were due to the CDE on **December 31, 2022**.
* **Report #2:** Expenditure reports for the reporting period of November 1, 2022 to April 30, 2023 were due to the CDE on **May 31, 2023**.
* **Report #3:** Expenditure reports for the reporting period of May 1, 2023 to October 31, 2023 are due to the CDE on **November 30, 2023**.
* **Report #4:** Expenditure reports for the reporting period of November 1, 2023 to April 30, 2024 are due to the CDE on **May 31, 2024**.
* **Report #5:** Expenditure reports for the reporting period of May 1, 2024 to October 31, 2024 are due to the CDE on **November 30, 2024**.
* **Report #6:** Expenditure reports for the reporting period of November 1, 2024 to April 30, 2025 are due to the CDE on **May 31, 2025**.
* **Report #7:** Expenditure reports for the reporting period of May 1, 2025 to October 31, 2025 are due to the CDE on **November 30, 2025**.
* **Report #8:** Expenditure reports for the reporting period of November 1, 2025 to April 30, 2026 are due to the CDE on **May 31, 2026**.
* **Report #9:** Expenditure reports for the reporting period of May 1, 2026 to June 30, 2026 are due to the CDE on **November 30, 2026**.

### Note

* Only report expenses for the **2021–22 and 2022–23 UPK Planning & Implementation (P&I) Grant (Resource Code 6053)** and the **2021–22 and 2022–23 UPK Planning & Implementation–Countywide Planning and Capacity Building Grant (Resource Code 6057).**
* LEAs may only complete one expenditure report per LEA semiannually. Please do not submit more than one report per reporting period for the same LEA unless it is a revised report.
* Please continue to submit expenditure reports semiannually, even if your LEA does not have reportable expenses, unless all UPK P&I grant funds have been spent.
* Reporting encumbrances and obligations are not permitted, as this report should include actual expenses, not anticipated expenditures.

### Instructions

All fields are required for submission unless otherwise noted as optional. The expenditure report will request expenditure information for the following sections: **Section I:** Contact Information; **Section II:** Submission Type; **Section III:** Local Educational Agency Information; **Section IV:** Certificated Salaries: Object Code 1000; **Section V:** Classified Salaries: Object Code 2000; **Section VI:** Employee Benefits: Object Code 3000; **Section VII:** Books and Supplies: Object Code 4000; **Section VIII:** Services and Other Operating Expenditures: Object Code 5000, 5100, and 5200; **Section IX:** Professional/Consulting Services and Operating Expenditures: Object Code 5800; **Section X:** Equipment: Object Code 6400; **Section XI:** Equipment Replacement: Object Code 6500; **Section XII**: Indirect Costs: Object Code 7000; **Section XIII:** Interest Earned: Object Code 8000; **Section XIV:** Total Expenditure Amount.

If you do not intend to complete the survey in one session, **you must select the Save Responses button located on the bottom of the screen**. Once selected, you will be redirected to a new browser window to enter your email address. You will receive an email with a unique web address for entrance back into the survey. It is recommended that you save the application web address.

For questions regarding this survey or for technical assistance, please send an email to [UPKPlanningGrant@cde.ca.gov](mailto:UPKPlanningGrant@cde.ca.gov).

This document is a template for the UPK Expenditure Report which will be hosted in SNAP survey.

## Section I: Contact Information

Please enter the contact information of the individual completing and submitting the expenditure report to the CDE for the LEA.

**Contact Information**

First Name:

Last Name:

Title:

Phone number: *(999-999-9999)*

Phone number extension: *(optional)*

Email:

## Section II: Submission type

**Reporting Period:** (Dropdown with reporting periods)

* **Report #4:** November 1, 2023 to April 30, 2024
* **Report #3:** May 1, 2023 to October 31, 2023
* **Report #2:** November 1, 2022 to April 30, 2023
* **Report #1:** May 1, 2022 to October 31, 2022

**New Report:** Select this option if your LEA is submitting this expenditure report for the first time this reporting period.

**Revised Report:** Only select this option if your LEA previously submitted an expenditure report for this reporting period, and a correction is needed to one or more responses previously submitted.

**Submission Type:** *(Select one.)*

1. New report
2. Revised report
   1. This form will take the place of your original (previous) submission. Please make sure your updated data is accurate.

## Section III: Local Educational Agency Information

1. **Entity Type:** *(Select one.)*
   1. School District
   2. Charter School
   3. County Office of Education
2. **Local Educational Agency Name**
   1. LEA name drop down list (conditional on which LEA type was selected above)
3. **County**
   1. Drop down list

### Acknowledgment

I can confirm that the expenditures being reported are only for the **2021–22 and 2022–23 UPK P&I Grant (Resource Code 6053)** and the **2021–22 and 2022–23 UPK P&I–Countywide Planning and Capacity Building Grant (Resource Code 6057).**

* Yes
* No
  + You may not proceed until you select yes. If you have questions, please contact [UPKPlanningGrant@cde.ca.gov.](mailto:UPKPlanningGrant@cde.ca.gov)

### Fiscal Contact

**Who is the individual responsible for reporting and tracking expenditures pertaining to implementing UPK at your LEA or COE?**

Fiscal Contact First Name:

Fiscal Contact Last name:

Fiscal Contact Title:

Fiscal Contact Phone Number: *(999-999-9999)*

Fiscal Contact Phone number extension: *(optional)*

Fiscal Contact Email:

### Expenditure data

The following sections: Section IV-XIV are related to expenditure data. Select Next to continue

## Section IV: Certificated Salaries: Object Code 1000

Per the California School Accounting Manual (CSAM) (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing (CTC).

**Total Expenditures for Certificated Salaries:**

**For which of the following items did you use funds?** *(Select all that apply.)*

1. **Certificated staff salary**
   * Raises
   * Hiring bonuses
   * Stipends
   * Substitutes for hiring events/committees
   * Other (conditional: Specify other expenses related to certificated staff salary)
   * None

## Section V: Classified salaries: Object code 2000

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), classified salaries are salaries for positions that do not require a credential or permit issued by the CTC.

**Total Expenditures for Classified Salaries:**

**For which of the following items did you use funds?** *(Select all that apply.)*

1. **Classified staff salary**
   * Raises
   * Hiring bonuses
   * Stipends
   * Substitutes for hiring events/committees
   * Other (conditional: Specify other expenses related to classified staff salary)
   * None

## Section VI: Employee benefits: Object Code 3000

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), employee benefits are the employers’ contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits, for employees, their dependents, retired employees, and board members.

**Total Expenditures for Employee Benefits:**

**For which of the following items did you use funds?** *(Please select all that apply.)*

1. **Staff benefits** 
   * Raises
   * Hiring bonuses
   * Stipends
   * Substitutes for hiring events/committees
   * Other (conditional: Specify other expenses related to staff benefits)
   * None

## Section VII: Books and Supplies: Object Code 4000

Per the CSAM, (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), books and supplies are books and supplies, including any associated sales tax or use tax and freight and handling charges.

**Total Expenditures for Books and Supplies:**

**For which of the following training materials did you use funds?** *(Select all that apply.)*

1. **Training Topics**
   * Effective adult-child interactions
   * Preschool literacy
   * Math
   * Science
   * Social-emotional development
   * Mindfulness: meditation, yoga, etc.
   * Implicit bias and culturally and linguistically-responsive practice
   * Adverse childhood experiences (ACEs), trauma and healing informed practice, etc.
   * Equity, diversity, and restorative justice
   * Curriculum selection and implementation
   * Assessments and screenings
   * Desired Results Developmental Profile (DRDP)/ Early Childhood Environment Rating Scale (ECERS)/ Classroom Assessment Scoring System (CLASS)
   * Dual-language learner (DLL) support
   * Serving children with disabilities
   * Engaging families
   * Teaching pyramid
   * Play based learning
   * Other (conditional: Specify other expenses related to topics)
   * None
2. **Classroom materials**
   * Size-appropriate furniture (i.e., chairs, tables, etc.)
   * Inclusion, accommodations, and adaptations (for students with disabilities for inclusion in general education settings)
   * Open-ended materials designed to promote discovery and creativity
   * Close-ended materials with a specific purpose and outcome
   * Culturally relevant materials in languages reflective of the students and families served by the LEA
   * Materials that support developing and facilitating practices to engage families and involve them in the program
   * Facilities upgrades (i.e., toilets; heating, ventilation, and air conditioning; doors; etc.)
   * Curriculum
   * Screening or assessment tools
   * Language and literacy
   * Computers and technology (i.e., laptops, tablets, subscriptions, etc.)
   * Science and discovery
   * Math and manipulatives
   * Outdoor materials (i.e., trikes, bikes, play equipment, sandbox, etc.)
   * Sensory and dramatic play (i.e., kitchen, theatre, etc.)
   * Other (conditional; Specify other expenses related to classroom materials)
   * None
3. **Supplies**

* Stationary supplies (paper, envelopes, cardstock, etc.)
* Consumables (play dough, sand, paper, markers, crayons, etc.)
* Other (conditional: Specify other expenses related to supplies)
* None

## Section VIII: Services and Other Operating Expenditures: Object Code 5000, 5100, and 5200

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), services and other operating expenditures are for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth. This also includes actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (*EC* sections 35044 and 44032) and fees paid for those individuals to attend conferences or training classes.

**What amount was spent on recruitment of UPK students (object code 5000)?**

**What amount was spent on subagreements for services (object code 5100)?**

**What amount was spent on travel and conferences (object code 5200)?**

**Total expenditures for services and other operating expenditures:**

(this quantity shows the sum of object codes 5000, 5100, and 5200 above, however, the total can be modified to include additional expenses not detailed above)

**Of the travel and conferences total entered above (object code 5200), what amount was spent on training?**

Amount entered cannot exceed total amount entered for t*ravel and conferences above.*

**For object codes 5000, 5100, and 5200, which of the following items did you use funds?** *(Select all that apply.)*

1. **Recruitment of UPK students**
   * Recruiter fees
   * Advertisements/promotional content (i.e., billboards, radio ads, web advertisements, flyers, etc.)
   * Other (conditional: Specify other expenses related to recruitment of UPK students)
   * None
2. **What type of contracts did you enter with these funds?** *(Select all that apply.)*

* Consulting (includes professional development contracts)
* Membership (includes professional memberships)
* Deliverables (includes produced informational material or websites)
* Other (conditional: Specify other expenses related to the type of contracts entered with these funds)
* None

1. **Travel** 
   * Conferences (including food and mileage)
   * Meetings
   * Trainings
   * Other (conditional: Specify other expenses related to travel)
   * None
2. **Meeting type** (Conditional if Meetings is selected)
   * Department/school site
   * District
   * Board
   * County
   * Leadership
   * State
   * Other (conditional: Specify other expenses related to meeting type)
   * None
3. **Staff training topics**
   * Effective adult-child interactions
   * Preschool literacy
   * Math
   * Science
   * Social-emotional development
   * Mindfulness: meditation, yoga, etc.
   * Implicit bias and culturally linguistically-responsive practice
   * ACEs, trauma and healing informed practice, etc.
   * Equity, diversity, and restorative justice
   * Curriculum selection and implementation
   * Assessments and screenings
   * DRDP/ECERS/ CLASS
   * DLL support
   * Serving children with disabilities
   * Engaging families
   * Teaching pyramid
   * Play-based learning
   * Other (conditional: Specify other expenses related to staff training topics)
   * None
4. **Staff trained**
   * TK–12 Administrators
   * Early Education Administrators
   * Teachers
   * Trainers/contractors
   * Instructional aides
   * Support staff
   * Other (conditional: Specify other expenses related to staff trained)
   * None

## Section IX: Professional/Consulting Services and Operating Expenditures: Object Code 5800

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), expenditures for college tuition paid on behalf of employees, expenditures for personal services rendered by personnel who are not on the payroll of the LEA, expenditures for services such as printing performed by an outside agency, expenditures for all advertising, including advertising for items such as personnel vacancies.

**What amount was spent on *certificated* staff recruitment for UPK?**

**What amount was spent on *classified* staff recruitment for UPK?**

**Total Expenditures for Professional/Consulting Services and Operating Expenditures:**

**For object codes 5800, which of the following items did you use funds?** *(Please select all that apply.)*

* + College tuition
  + Personnel services
  + Printing
  + Recruiter fees
  + Advertisements
  + Promotional content (i.e., billboards, radio ads, web advertisements, flyers, etc.)
  + Substitutes for hiring events/committees
  + Consultants (i.e., strategic planning, professional development, etc.)
  + Other (conditional: Specify other expenses related to professional/consulting services and operating expenditures)
  + None

## Section X: Equipment: Object Code 6400

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), expenditures for movable personal property, including equipment such as playground equipment, acquisition cost includes tax, freight or other types of delivery charges, and installation costs including labor.

**Total Expenditures for Equipment:**

**For which of the following items did you use funds?**

**Play Structures:** *(Please select all that apply.)*

* New play structure
* Other (conditional: Specify other expenses related to play structures)
* None

## Section XI: Equipment Replacement: Object Code 6500

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), expenditures for equipment replaced on a piece-for-piece basis.

**Total Expenditures Equipment Replacement:**

**Play Structures:** *(Please select all that apply.)*

* Modernized play structure
* Other (conditional: Specify other expenses related to play structures)
* None

## Section XII: Indirect Costs: Object Code 7000

May not exceed the LEA’s approved indirect cost rate (ICR). For approved LEA ICRs, please visit the CDE ICR web page: <https://www.cde.ca.gov/fg/ac/ic/>.

**Total Expenditures for Indirect Costs:**

## Section XIII: Interest Earned: Object Code 8000

Earned interest accrued from grant funds. Interest earned may be used on grant expenditures in accordance with the funding terms and conditions.

**Total Expenditures for Interest Earned:**

## Section XIV: Total Expenditure Amount

Combine all expenditure totals from Object Code 1000-7000

Please verify this amount accounts for all **UPK Planning & Implementation Grant** expenditure amounts **for the reporting period selected.**

**Total Expenditures in Reporting Period:**

**If your LEA has spent less than 25% of the total grant funds allocated, please explain.**

1. My LEA has spent **more than** 25% of the total grant funds allocated.
2. My LEA has spent **less than** 25% of the total grant funds allocated.
   1. [Open response, please describe]

### Certification and Agreement

1. **AGREEMENT:** By signing this survey electronically, I, the District Superintendent, Charter School Administrator, or authorized designee, agree that my electronic signature is the legally binding equivalent to my handwritten signature.
   1. Yes
   2. No

Conditional (linked to no) \* Your report is incomplete without agreement. Incomplete reports cannot be processed.

1. **CERTIFICATION:** By signing this survey electronically, I, the District Superintendent, Charter School Administrator, or authorized designee, hereby certify, to the best of my knowledge, that all applicable state and federal rules and regulations have been observed, that the information contained in this report is correct and complete, and certify to retain all records, as required by applicable law.
   1. Yes
   2. No

Conditional (linked to no) \* Please certify the information you provided in this form. Your report is incomplete without certification. Incomplete forms cannot be processed.

1. **Name of District Superintendent, Charter School Administrator, or authorized designee:**
   1. Open Response
2. **Date:** *(mm/dd/yyyy)*

**Print a copy of your completed expenditure report for your records before submitting it.**

**Note:** By selecting the **Print** button below, you will be redirected to a **new browser window** to print the report. You must return to the previous browser window to submit your survey to the CDE.

Questions about the expenditure report can be directed to [UPKPlanningGrant@cde.ca.gov](mailto:UPKPlanningGrant@cde.ca.gov).

Once you select the **Submit** button below, your expenditure report will be sent to the CDE and you will be redirected to the CDE Elementary web page. An automatically generated email will be sent to the email address provided on your report to confirm your submission. Please check your email account's spam folder if you do not receive a confirmation email to your inbox.