California Department of Education

April 2023

# **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 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: 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**

* Expenditure reports for the reporting period of May 1, 2022 to October 31, 2022 are due to the CDE on **December 31, 2022**.
* Expenditure reports for the reporting period of November 1, 2022 to April 30, 2023 are due to the CDE on **May 31, 2023**.
* Expenditure reports for the reporting period of May 1, 2023 to October 31, 2023 are due to the CDE on **November 30, 2023**.
* Expenditure reports for the reporting period of November 1, 2023 to April 30, 2024 are due to the CDE on **May 31, 2024**.
* Expenditure reports for the reporting period of May 1, 2024 to October 31, 2024 are due to the CDE on **November 30, 2024**.
* Expenditure reports for the reporting period of November 1, 2024 to April 30, 2025 are due to the CDE on **May 31, 2025**.
* Expenditure reports for the reporting period of May 1, 2025 to October 31, 2025 are due to the CDE on **November 30, 2025**.
* Expenditure reports for the reporting period of November 1, 2025 to April 30, 2026 are due to the CDE on **May 31, 2026**.
* Expenditure reports for the reporting period of May 1, 2026 to June 30, 2026 are due to the CDE on **November 30, 2026**.

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**Note:**

* Only report expenses for the UPK Planning & Implementation (P&I) Grant (Resource Code 6053) and the 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; **Section IX:** Subagreements for Services: Object Code 5100; **Section X:** Travel and Conferences: Object Code 5200; **Section XI**: Indirect Costs: Object Code 7000; **Section XII:** Interest Earned: Object Code 8000; **Section XIII:** 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).

**(Survey Page Break)**

## **Section I: Contact Information**

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

**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 #1: May 1, 2022 to October 31, 2022
* Report #2: November 1, 2022 to April 30, 2023
* Report #3: May 1, 2023 to October 31, 2023
* Report #4: November 1, 2023 to April 30, 2024
* Report #5: May 1, 2024 to October 31, 2024
* Report #6: November 1, 2024 to April 30, 2025
* Report #7: May 1, 2025 to October 31, 2025
* Report #8: November 1, 2025 to April 30, 2026
* Report #9: May 1, 2026 to June 30, 2026

**New Report:** Select this option if your LEA is submitting an expenditure report for the first time this school year.

**Revised Report:** Select this option if your LEA previously submitted an expenditure (new report submission type) for this school year, however, 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 submission. Please make sure your updated data is accurate.**

## **Section III: Local Educational Agency Information**

1. **Local Educational Agency Name**
   1. LEA name drop down list (with County District School Codes)
2. **Entity Type (single select)**
   1. School District
   2. Charter School
   3. County Office of Education
3. **County**
   1. Drop down list

## **Expenditure Data**

## **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: $[fill in dollar amount]**

Of this total, what amount was spent on certificated staff recruitment for UPK? $[fill in dollar amount]

**Amount entered cannot exceed total amount entered for *Total Expenditures for Certificated Salaries.***

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

1. Certificated staff salary
   * Raises
   * Hiring bonuses
   * Stipends
   * Other (conditional: Please specify other expenses)
   * None
2. Recruitment of UPK certificated staff
   * 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: Please specify other expenses)
   * 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: $[fill in dollar amount]**

Of this total, what amount was spent on classified staff recruitment for UPK? $[fill in dollar amount]

**Amount entered cannot exceed total amount entered for *Total Expenditures for Classified Salaries*.**

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

1. Classified staff salary
   * Raises
   * Hiring bonuses
   * Stipends
   * Other (conditional: Please specify other expenses)
   * None
2. Recruitment of UPK classified staff
   * 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: Please specify other expenses)
   * 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: $[fill in dollar amount]**

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

1. Staff benefits
   * Raises
   * Hiring bonuses
   * Stipends
   * Other (conditional: Please specify other expenses)
   * None
2. UPK recruitment
   * 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: Please specify other expenses)
   * 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: $[fill in dollar amount]**

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

1. 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: Please specify other expenses)
   * 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; Please specify other expenses)
* None

1. Supplies

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

## **Section VIII: Services and Other Operating Expenditures: Object Code 5000**

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.

**Total Expenditures for Services and Other Operating Expenditures: $[fill in dollar amount]**

Of the Services and Other Operating Expenditures total, what amount was spent on Subagreements for Services? $[fill in dollar amount]

**Amount entered cannot exceed total amount entered for *Total Expenditures for Services and Other Operating Expenditures.***

Of the Services and Other Operating Expenditures total, what amount was spent on Travel and Conferences? $[fill in dollar amount]

**Amount entered cannot exceed total amount entered for *Total Expenditures for Services and Other Operating Expenditures.***

Of the Travel and Conferences total, what amount was spent on Training? $[fill in dollar amount]

**Amount entered cannot exceed total amount entered for *Travel and Conferences*.**

**For which of the following items did you use funds?** (Please 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: Please specify other expenses)
   * None

## **Section IX: Subagreements for Services: Object Code 5100**

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants.

1. **What type of contracts did you enter with these funds?** (Please select all that apply)

* Consulting (includes professional development contracts)
* Membership (includes professional memberships)
* Deliverables (includes produced informational material or websites)
* Other (conditional: Please specify other expenses)
* None

## **Section X: Travel and Conferences: Object Code 5200**

Per the CSAM (<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>), 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). Included in this object are fees paid for those individuals to attend conferences or training classes.

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

1. Travel
   * Conferences (including food and mileage)
   * Meetings
   * Trainings
   * Other (conditional: Please specify other expenses)
   * None
2. Meeting type (Conditional if Meetings is selected)
   * Department/school site
   * District
   * Board
   * County
   * Leadership
   * State
   * Other (conditional: Please specify other expenses)
   * 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: Please specify other expenses)
   * None
4. Staff trained
   * TK–12 Administrators
   * Early Education Administrators
   * Teachers
   * Trainers/contractors
   * Instructional aides
   * Support staff
   * Other (conditional: Please specify other expenses)
   * None

## **Section XI: 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: $[fill in dollar amount]**

## **Section XII: 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: $[fill in dollar amount]**

## **Section XIII: Total Expenditure Amount**

Combine all expenditure totals from Object Code 1000-8000

**Please verify this amount accounts for all expenditure amounts.**

**Total Expenditures in Reporting Period: $[fill in dollar amount]**

## **Certification and Agreement**

31. **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.

A. Yes

B. No

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

**32. 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.

A. Yes

B. No

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

33. **Name of District Superintendent, Charter School Administrator, or authorized designee:**

A. Open Response

**Date:**

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.