

# CDNFS 1400 Instructions

Attendance and Fiscal Report for California Special Programs for the Severely Handicapped

Contractors Required to File This Report: Child Care and Development contractors operating Special Program(s) for the Severely Handicapped.

If submitting report by mail, please print on both sides of the paper in landscape format.

## Report Deadlines

Reports must be submitted in accordance with the Child Care and Development contract Funding Terms and Conditions (FT&C) and Program requirements. Monthly reporting is required by contractors who are on Conditional or Provisional status. All other contractors will submit reports according to the time lines listed below.

Period Ending	Due to CDNFS (Postmark does not qualify as receipt)
September 30	October 20
December 31	January 20
March 30	April 20
June 30	July 20

## How to Submit the Report

Submitting the report is the responsibility of the contractor. The principal administrative officer may assign a contractor designee for completion of the report, but the contractor's Board of Directors is responsible for the accurate and timely submission of the report.

In order for a report to be valid, it must be complete, signed, and dated by the contractor designee. Original signatures and secured digital signatures are acceptable. Invalid reports, or reports not received in the Child Development and Nutrition Fiscal Services Unit by the 20 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.

Valid reports shall be submitted by email to the respective fiscal analyst. A list of fiscal analyst county assignments can be found on the CDE website at <https://www.cde.ca.gov/fg/aa/cd/faad.asp> or mailed to: California Department of

Education Child Development and Nutrition Fiscal Services 1430 N Street, Suite 2213  
Sacramento, CA 95814-5901

## **How to complete the report**

The following required information at the top of page 1 must be completed or the report may be deemed invalid and apportionments may be withheld. Once entered, this information will auto-populate on remaining report pages.

Full Name of Contractor - Enter Contractor Name

- Report Month/Year - Enter the Month and Year for the reporting period
- Fiscal Analyst - Enter Fiscal Analyst
- Contract Number - Enter the contract number
- County - Enter the name of the county
- Vendor Code - Enter the vendor code

## **Certified Children – Page 1**

Days of Enrollment – Report only children who have been certified as eligible for the California Department of Education (CDE) subsidized services. 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.

For the first report of the fiscal year, use only the Current Period column to enter enrollment data. The Cumulative Prior Period column remains blank. The Cumulative Fiscal Year column and the Adjusted Days of Enrollment Columns will auto populate.

Beginning with the second report of the year, enter data from the Cumulative Fiscal Year column of the previous report into the Cumulative Prior Period column. Any adjustments to figures reported in a prior period should be made in the Cumulative Prior Period column and state the reasons for the adjustments stated in the Comments section on Page 2 or on a separate sheet of paper. Report current period data in the Current Period column. The Cumulative Fiscal Year column is the sum of the Cumulative Prior Period column and the Current Period Column. Days of Enrollment will auto populate on Page 1 and the Summary on Page 4. Do not use negative figures in any of the columns.

Days of Operation – For the first report of the fiscal year, enter the Days of Operation for the Current Period on Page 1 in the Current Period column. The Cumulative Fiscal Year will auto populate. Beginning with the second report, enter data from the Cumulative Fiscal Year column from the previous report into the Cumulative Prior Period column and enter the Current Period data in the Current Period column. Days of Operation will also auto calculate on the Page 1 and the Summary on Page 4. A Day of

Operation is a day the contractor provides child care and development services for one or more certified children enrolled.

Days of Attendance – For the first report of the fiscal year, enter Days of Attendance for the Current Period on Page 1 in the Current Period column. The Cumulative Fiscal Year column will auto populate. Beginning with the second report, enter data from the Cumulative Fiscal Year column previous report into the Cumulative Prior Period column and enter the Current Period data in the Current Period column. Days of Attendance will also auto populate on Page 1 and the Summary on Page 4. A child is in attendance when he or she is present in the program for any part of a day or when he or she has an excused absence due to illness or quarantine, illness or quarantine of the parent, family emergency, court-ordered visitation, or a reason which is clearly in the best interest of the child. This number must be equal to or less than the Days of Enrollment

## **Revenue and Expenses – Pages 2 and 3**

Page 1 – Report all revenue related to the program for both certified and non-certified children. Do not report child development apportionment payments received from the CDE or funds required to be reported on Page 4, Supplemental Revenue and Expenses.

Child Nutrition Programs – Report Child Nutrition Program revenue received for child development programs is reported as restricted income.

County Maintenance of Effort – Report Maintenance of Effort funds received from the county pursuant to California Education Code Section 8279, which are restricted for childcare operating costs, in the current fiscal year.

Note: Report unrestricted Maintenance of Effort funds under Unrestricted Income “Other”.

OTHER – Report field trip fees, sale of state purchased equipment, etc.

Transfer from Reserve Fund – Report the amount of funds transferred from the reserve fund and used for reimbursable allowable expenses for certified children. Be sure to include corresponding expenses on Page 3.

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

Unrestricted Income – 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.

Page 3 – Reimbursable Expenses – Report all expenses for certified children enrolled

in the program. Title 5, Section 18063 regulations require that “Contractors shall report expenditures on an accrual basis.” Report costs as they occur rather than when they are actually paid. Please round to whole numbers.

**Certified 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 FT&C for staffing qualifications.)

**Classified Salaries** – All other salaries that are not certificated.

**Employee Benefits** – Employers' contributions to retirement plans and health and welfare benefits.

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

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

**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 FT&C, purchases for both New and Replacement Equipment may require prior written approval by the CDE, Early Education and Support Division.

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

**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 (Education Code 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 FT&C for more information.

**Start-Up Expenses** – Start-up (Service Level Exemption) 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.

Budget Impasse Credit – Budget Impasse Credit 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 – 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.

Administrative Costs – 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.

COMMENTS – Provide any information that will assist in understanding unusual circumstances that are reflected in your report and any changes made to cumulative prior period data. Changes in days of operation, variations in enrollment or attendance, and delays in expenditures are some items that require explanations. When a correction is necessary, an amended report is not required (except for the June year-end).

Adjustments should be made by reporting the corrected figures in the Cumulative Prior Period column of the next report to be filed. Do not use negative figures in any of the columns. Note, in the Comments section on Page 3 or on an additional sheet of paper that the data in the Cumulative Prior Period column reflects changes from prior reports, so it will be clear that the current data is correct and not a mistake in transferring the data from the Cumulative Fiscal Year column of the prior report. When an amended report is submitted, all pages are required (including an original signature).

## **Supplemental Revenue and Expenses – Page 4**

No Supplemental Revenue – If your program has no supplemental revenue you may omit Page 4 by checking this box on Page 3. If this box is not checked, you must submit Page 4 or this report will be considered incomplete and delinquent.

Page 4 – 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.

Page 4 – Supplemental Expenses: Expenses listed in this section are to include all expenses related to the income reported in Supplemental Revenue. CDE will not reimburse the contractor for any expenses reported on this page. For additional information, see instructions for Page 3, Reimbursable Expenses.

## **Summary - Page 5**

Page 5 is the summary page from data entered into the report from the previous pages and the data will auto populate. Contractors are required to sign (original signature or secured digital signature), date, and fully complete the contact information or the report may be deemed incomplete.