

# **CALIFORNIA DEPARTMENT OF EDUCATION ATTENDANCE AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS**

## **Child Development Nutrition and Fiscal Services CDNFS 2507 Instructions**

Contractors required to file this report: Child Care and Development contractors providing Resource and Referral Program (CRRP) contracts.

Please print on both sides of the paper.

### **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 timelines listed below:

Period Ending	DUE to CDNFS (postmarks do not qualify as receipt dates)
September 30	October 20
December 31	January 20
March 31	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 and only original signatures are acceptable. Invalid reports or reports not received in the Child Development and Nutrition Fiscal Services Unit by the 20<sup>th</sup> of the month following the end of the reporting period, or the next business day if the 20<sup>th</sup> 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.

### **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 the name of your fiscal analyst
- Contract Number - Enter the contract number
- County - Enter the name of the county
- Vendor Code - Enter the vendor code

## **Revenue – Page 1**

Page 1 – Report all revenue for the program. Do not report Child Development contract payments received from the California Department of Education (CDE) or funds required to be reported on Page 3, Supplemental Revenue and Expenses.

County Maintenance of Effort – Report Maintenance of Effort funds received from the county pursuant to California Education Code Section 8279, which are restricted for child care operating costs, in the current fiscal year. Note: Report unrestricted Maintenance of Effort funds under Unrestricted Income “Other.”

Restricted Income Other – Report income that the donor has restricted for goods, services or other operating costs that are reimbursable (include income from fund raising activities and fees for field trips); only report income when expenses are also reported.

Transfer from Reserve (R&R contracts only) – 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 2.

Interest Earned on Apportionment Payments – Report only interest earned on payments advanced for this contract. Interest earned on non-contract funds should be reported under Unrestricted Income “Other.”

Unrestricted Income: Other – 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 income for services to children not subsidized by the contract.

## **Reimbursable Expenses – Page 2**

Page 2 – Reimbursable Expenses: Report all expenses for the project/program, including expenses for nonsubsidized portions of the program since the contract began, regardless of fiscal year.

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.

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.

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/or changes made to cumulative prior period data. 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 2 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 when transferring the data from the Cumulative Fiscal Year column of the prior report. If an amended report is submitted, all pages are required (including an original signature).

### **Supplemental Revenue and Expenses – Page 3**

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

Page 3 – 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 3 – 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 2, Reimbursable Expenses.

### **Summary - Page 4**

Page 4 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, date, and fully complete the contact information or the report may be deemed incomplete.