

CALIFORNIA DEPARTMENT OF EDUCATION ATTENDANCE AND FISCAL REPORT FOR CALIFORNIA STATE PRESCHOOL PROGRAMS (09/18)

Child Development Nutrition and Fiscal Services CDNFS 8501 Instructions

Contractors Required to File This Report: All Child Care and Development contractors that are operating a California State Preschool Program (CSPP).

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 (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 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.

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 Fiscal Analyst
- Contract Number - Enter the contract number
- County - Enter the name of the county
- Vendor Code - Enter the vendor code

How to Report Certified Children by Time Base Categories

- A child enrolled under 4 hours is considered half-time.
- A child enrolled 4 hours to under 6.5 hours is considered three-quarters-time.
- A child enrolled 6.5 hours to under 10.5 hours is considered full-time.
- A child enrolled 10.5 hours and over is considered full-time-plus.

The category “Limited and Non-English Proficient” is only for children 2 years of age through kindergarten age. NOTE: Children placed in Family Child Care Homes (FCCH) from CSPP must be reported in the appropriate category.

Certified Children - Pages 1 and 2

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.

Enter the number of children enrolled in the appropriate category. 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 7 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. The Adjusted Days of Enrollment column is the product of the Cumulative Fiscal Year and the corresponding “adjustment factors” column. Do not use negative figures in any of the columns.

Total Certified Days of Enrollment – The sum of all Certified Days of Enrollment for all of the categories are shown on Pages 2 and 9.

Days of Operation – For the first report of the fiscal year, enter the Days of Operation for the Current Period on Page 2 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 Summary Page, Page 9. 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 2 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 calculate on Summary Page, Page 9. 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.

Non-Certified Children – Pages 3, 4, and 5

No Non-Certified Children – If your program does not serve non-certified children, click the check box at the bottom of Page 2 indicating No Non-certified Children and do not submit pages 3, 4, and 5 of the report form. If the box is not checked, you must complete and submit pages 3, 4, and 5 or the report may be considered incomplete and delinquent.

Pages 3, 4, and 5 – Non-Certified Children: Report all non-certified children in the appropriate category the same way as reporting certified children above. Non-certified children are served in the same classroom and at the same time as certified children and are supported by another funding source (which may be another CDE contract type).

Total Non-Certified Days of Enrollment – The sum of all Non-Certified Days of Enrollment in each of the categories is shown on Pages 5 and 9.

Revenue and Expenses – Pages 6 and 7

Page 6 – 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 8, Supplemental Revenue and Expenses.

Restricted Income – Is income that may only be expended for certified children or is provided for specific, limited purposes (California Code of Regulations (CCR), Title 5, Section 18013(t)).

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 – List the dollar amount for any transfers of funds from the Reserve Account during the fiscal year in the appropriate category. CSPP Transfers from Reserve must be separated into CSPP General Transfers and CSPP Professional Development Transfers."

CSPP contractors can retain a reserve fund balance equal to 15 percent of the sum of the MRAs of all center-based contracts contributing to the reserve. In addition to the previous 5 percent cap, now referred to as the CSPP General Reserve amount, contractors may retain an additional cap of 10 percent referred to as the CSPP Professional Development Reserve amount. The 5 percent CSPP General Reserve amount will continue to be used for “reasonable and necessary costs” (Education Code Section 8450) in excess of contract reimbursement for any center-based contract administered by the contractor. The 10 percent CSPP Professional Development Reserve amount is intended for, and will be restricted to, expenditures specifically associated with the professional development of CSPP instructional staff. NOTE: Transfers from a Reserve Account can be made only to contracts of the same type as the Reserve Account, and must be reported as Transfer from Reserve Fund for the contract that receives the transfer. Be sure to include corresponding expenses on Page 7.

Family Fees for Certified Children – Report family fees collected 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 – 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.

Fees for non-certified children – Fees collected for children commingled with state children and paid for by a non-state source.

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

Page 7 – Reimbursable Expenses: Report all expenses related to the program for both certified and non-certified children. Include all expenses related to the income reported on Page 6, plus contract funds. 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.

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

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 7 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 8

No Supplemental Revenue – If your program has no supplemental revenue you may omit Page 8 by checking this box on Page 7. If this box is not checked, you must submit Page 8 or this report will be considered incomplete and delinquent.

Page 8 – 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 8 – 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 7, Reimbursable Expenses.

Summary - Page 9

Page 9 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.