

## **CALIFORNIA DEPARTMENT OF EDUCATION RESERVE ACCOUNT ACTIVITY REPORT (07/19)**

### **Child Development and Nutrition Fiscal Services CDNFS 9530-A Instructions**

This report is required even if the account has a zero balance.

Contractors Required to Submit This Report: Child Care and Development contractors who have a Letter of Intent to Establish and Maintain a Child Development Reserve Account (CDNFS 9530-LTR) on file with the California Department of Education (CDE), Child Development and Nutrition Fiscal Services (CDNFS) Unit.

Report Deadline: This report must be received in the CDNFS Unit by July 20<sup>th</sup>, following the end of the fiscal year being reported.

NOTE: Payments to contractors based on June year-end Attendance and Fiscal Reports for Child Development programs, which are also due by July 20<sup>th</sup>, cannot be computed until the Reserve Account Activity Report (CDNFS 9530-A) and account documentation (General Ledger) are received.

To be valid, a report must be complete and signed (only original signatures are acceptable). The principal administrative officer may delegate responsibility for completion of the report to staff members, but the contractor's Board is responsible for the accurate and timely completion of the report. Invalid reports or reports not received in the CDNFS Unit by the report deadline will be deemed delinquent and all subsequent apportionments will be withheld until reporting requirements have been met.

FULL NAME OF CONTRACTOR - Enter the name of the contractor.

REPORT MONTH AND YEAR -Enter the month and year for the reporting period.

FISCAL ANALYST - Enter the name of the assigned CDNFS Fiscal Analyst.

RESERVE ACCOUNT TYPE - Enter Reserve Account Type (Alternative Payment or AP, Center Based or CB, or Resource and Referral or RR).

NOTE: A separate Reserve Account Activity Report must be submitted for each reserve account type maintained by the contractor.

COUNTY - Enter the name of the county

VENDOR CODE - Enter the vendor Code

ACCOUNT DOCUMENTATION (required if balance is greater than zero): Check the box to confirm a copy of the general ledger report page(s) that reflect the current cash balance maintained in the Reserve Account is included. Failure to include a copy of the general ledger will deem this report incomplete and unacceptable.

### **Section I – Beginning Balance**

Enter the beginning balance as reported on the Reserve Account Status Report CDNFS 9530A, received from the CDE, confirming the prior year's ending balance. Please use whole numbers.

### **Section II – Revenue**

Enter the total interest earned on this reserve account for the fiscal year.

NOTE: Reserve funds must be maintained in an interest-bearing account. Failure to report interest will deem this report incomplete and unacceptable. Interest entry is not required if the beginning balance is zero. Accrued interest must be reflected on the accompanying general ledger.

### **Section III – Expenses**

When transferring funds from the reserve account into a child development contract, list the contract number (8 characters: 4 character alpha prefix and 4 character numeric suffix) and dollar amount for any transfers during the fiscal year.

NOTE: California State Preschool Program (CSPP) Transfers from the reserve account must be separated into CSPP - General Center Based reserve transfers and CSPP - Professional Development reserve transfers. Transfers from the reserve to other contract types should be entered in the Other Contract Type section.

CCTR, CMIG, CHAN, and CSPP General Center Based reserve transfers are used for "reasonable and necessary costs" in excess of contract reimbursement. CSPP Professional Development Reserve transfers are intended for, and will be restricted to, expenditures specifically associated with the professional development of CSPP instructional staff.

The prior year's Reserve Account Status Report, CDNFS 9530A will reflect the breakdown of the maximum General Center Based Reserve amount and the maximum Professional Development Reserve amount.

Transfers from the reserve account can be made only to contracts of the same type as the reserve account, and must be reported as a "Transfer from Reserve" on the Attendance and Fiscal Report form.

### **Section IV – Ending Balance**

Sections I and II are auto-summed, then the total from Section III is subtracted, to auto-populate the remaining balance.