

Contractor Name:

Contract Number:

**California Department of Education  
Audited Enrollment, Attendance, and Fiscal  
Report for California State Preschool Program**

Fiscal Year Ended: June 30, 2025

Vendor Code:

**Section 1 – Number of Counties Where Services are Provided**

Number of counties where the agency provided services to certified children (Form 1):

Number of counties where the agency provided mental health consultation services to certified children (Form 2):

Number of counties where the agency provided services to non-certified children (Form 3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4):

Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county.

**Section 2 – Days of Enrollment, Attendance and Operation**

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment				
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)				N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation				N/A

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**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			
Exceptional Needs/Severely Disabled Service Level Exemption Credit			
County Maintenance of Effort (EC Section 8260)			
American Rescue Plan Act (ARPA)			
Other:			
Other:			
<b>TOTAL RESTRICTED INCOME</b>			

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children			
Interest Earned on Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Other:			

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**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
6600 Lease Assets (used in governmental funds only)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Indirect Costs (included in Total Administrative Cost)			
<b>TOTAL REIMBURSABLE EXPENSES</b>			

**Contractor Name:**

**Contract Number:**

**Section 4 - Reimbursable Expenses (cont.)**

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)			
Total Staff Training Cost (included in Reimbursable Expenses) <i>Total Program Closure Only (Management Bulletin 19-05)</i>			
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)			

**Contractor Name:**

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**Section 5 - Supplemental Funding**

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			
Other:			
Other:			
<b>TOTAL SUPPLEMENTAL REVENUE</b>			

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
<b>TOTAL SUPPLEMENTAL EXPENSES</b>			

**Contractor Name:**

**Contract Number:**

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)			
Days of Operation			
Days of Attendance (including MHCS)			
Total Certified Adjusted Days of Enrollment	N/A	N/A	
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	
Restricted Program Income			
Transfer from Preschool Reserve Account			
Family Fees for Certified Children			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses			
Total Administrative Cost			
Total Staff Training Cost			
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)			
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

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### **Section 7 – Auditor’s Assurances**

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO):    Yes      No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO):    Yes      No

### **Section 8 – Comments**

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

**Contractor Name:**

**Contract Number:**

**California State Preschool Program – Form 1  
Certified Children Days of Enrollment and Attendance**

**Service County:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus				2.1240	
Two Years Old and Three Years Old Full-time				1.8000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.1800	
Four Years and Older Full-time				1.0000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)				2.8320	
Exceptional Needs Full-time (Active IEP/IFSP Only)				2.4000	
Exceptional Needs Part-time(Active IEP/IFSP Only)					
Dual Language Learner Full-time-plus				1.4160	
Dual Language Learner Full-time				1.2000	
Dual Language Learner Part-time					



**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus (Active IEP/IFSP Only)				2.8320	
Severely Disabled Full-time (Active IEP/IFSP Only)				2.4000	
Severely Disabled Part-time (Active IEP/IFSP Only)					
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>				N/A	

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>				N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

**Contractor Name:**

**Contract Number:**

**California State Preschool Program – Form 2  
Certified Children Receiving Mental Health Consultation Services  
Days of Enrollment and Attendance**

**Service County:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus				2.2240	
Two Years Old and Three Years Old Full-time				1.9000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.2800	
Four Years and Older Full-time				1.1000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.9320	
Exceptional Needs Full-time				2.5000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.5160	
Dual Language Learner Full-time				1.3000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.9320	
Severely Disabled Full-time				2.5000	
Severely Disabled Part-time					
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES</b>				N/A	

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>				N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

**Contractor Name:**

**Contract Number:**

**California State Preschool Program – Form 3  
Non-Certified Children Days of Enrollment**

**Service County:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus				2.1240	
Two Years Old and Three Years Old Full-time				1.8000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.1800	
Four Years and Older Full-time				1.0000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.8320	
Exceptional Needs Full-time				2.4000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.4160	
Dual Language Learner Full-time				1.2000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.8320	
Severely Disabled Full-time				2.4000	
Severely Disabled Part-time					
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>				N/A	

Enter the sum of Total Non-Certified Days of Enrollment from all Form 3s in the Total Non-Certified Days of Enrollment line of AUD 8501, Section 2.

**Contractor Name:**

**Contract Number:**

**California State Preschool Program – Form 4  
Non-Certified Children Receiving Mental Health Consultation Services  
Days of Enrollment**

**Service County:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus				2.2240	
Two Years Old and Three Years Old Full-time				1.9000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.2800	
Four Years and Older Full-time				1.1000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.9320	
Exceptional Needs Full-time				2.5000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.5160	
Dual Language Learner Full-time				1.3000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.9320	
Severely Disabled Full-time				2.5000	
Severely Disabled Part-time					
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES</b>				N/A	

Enter the sum of Total Non-Certified Days of Enrollment with Mental Health Consultation Services from all Form 4s in the Total Non-Certified Days of Enrollment with Mental Health Consultation Services line of AUD 8501, Section 2.