# California Preschool Accounting Reporting Information System (CPARIS) User Manual

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Early Education and Nutrition Fiscal Services (EENFS)

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## Glossary

Below is an alphabetical list of acronyms, initialisms, and terms that are frequently referenced throughout this document.

**5 *CCR*:** California Code of Regulations, Title 5

**Agency:** An entity that maintains a California State Preschool contract with the California Department of Education.

**CDE:** California Department of Education

**CDSS:** California Department of Social Services

**Certified Child:** Eligible to be subsidized by CDE.

**Contract:** California State Preschool Program or California Prekindergarten and Family Literacy Support contract.

**Contract Earnings Calculation:** The earnings calculation based upon certified and approved Enrollment, Attendance, and Fiscal Reports or certified and approved Support Contract Expenses Reports.

**CT&C:** Contract Terms and Conditions

***EC*:**Education Code

**EED:** Early Education Division

**EENFS:** Early Education and Nutrition Fiscal Services

**FASD:** Fiscal and Administrative Services Division

**FAQ:** Frequently Asked Questions

**Fiscal Analyst:** EENFS Office, Fiscal Analyst

**FI$Cal:** Financial Information System of California

**FY:** Fiscal Year

**LEA:**Local Education Agency

**MDO:** Minimum Days of Operation

**MHCS:** Mental Health Consultation Services

**MRA:** Maximum Reimbursable Amount

**Non-certified Child:** Not subsidized by the contractor’s CDE contract.

**PCA:** Program Cost Account

**Report Period:** Month and Year of the EENFS Enrollment, Attendance, and Fiscal Report

**Report Period Status:** The period status of a report, commonly found on the Certified Reports listing, will tell the user whether a report is editable or not editable.

**Report Status:** The status of a report, commonly found on the Certified Reports listing, will tell the user whether a report is incomplete, in draft, certified, or certified-obsolete.

Below is a list of the CDE early education programs required to report in CPARIS:

**Direct Service Contract**

CSPP**:** California State Preschool Program

**Support Contract**

CPKS**:** California Prekindergarten & Family Literacy Support

## Introduction

The purpose of the CPARIS User Manual is to provide early education contractors with instructions on navigating the web-based application.

Contractors holding CSPP and CPKS contract types may use CPARIS to:

* **View payment information**
  + Payments by invoice ID
  + Payments by contract
* **Submit required reports and transfer requests**
  + CSPP Enrollment, Attendance, and Fiscal Reports
  + CPKS Support Contract Expenses Reports
  + Annual Preschool Reserve Account Reports
  + CSPP/CCTR transfer requests
* **View CSPP and CPKS contract earnings calculations**
  + Proj*ec*ted
  + Final
  + Audited
* **View EENFS correspondence**
  + Preliminary Review Letter
  + Apportionment Adjustment Letter
  + Apportionment Withhold Letter
  + Preliminary Billing Letter
  + Notice of Overpayment Letter
  + Notice of Appeal Rights
  + LEA Account Closure Notice
  + Non-LEA Closure – Audit Review Letter
  + Statement of Issues: Notice of Action
  + Preschool Reserve Account Status Report Letter
* **View Allocations Outside Contract – COMING SOON!**
* **View Invoices – COMING SOON!**

This User Manual will be updated as additional aspects of CPARIS are developed.

## Accessing CPARIS

Access to CPARIS is a two-step process. Prospective users must first complete registration of a username in the Centralized Authentication System (CAS). Once registered, users do not have to register again, unless they are unable to reset their password.

### Registering Through the Centralized Authentication System

CAS is a separate website where usernames and passwords are established for use with CPARIS. CAS can be found here: <https://www3.cde.ca.gov/cdeauthentication/registration.aspx?programabbr=CPF>

**It is important that each user complete their own registration, as the process requires the selection of security questions.** The questions and answers chosen should be kept in a safe place for use when resetting a forgotten password.

Passwords should not be shared with anyone. Additionally, each user must have their own username. Establishment of a username for use by more than one person at an agency is prohibited.

Successful registration of a username in CAS will not grant a user access to CPARIS. Before the username can be used to log in to CPARIS, **the username must be added as a user**. Users can be added by any user with the role of Agency Admin. Further information on this process can be found in the User Management section of this manual.

### Logging In

The log in screen for the CPARIS website is located at <https://cparis.cde.ca.gov/cparis/>. Users must enter their username and password and select the *Submit* button to access CPARIS.

Usernames are not case sensitive. For assistance with logging in to CPARIS, it is recommended that the Frequently Asked Questions are reviewed prior to contacting CPARIS Support. If there are additional questions, please contact the fiscal analyst or CPARIS Support at [cparissupport@cde.ca.gov](mailto:cparissupport@cde.ca.gov).

### Password Management

Passwords must be reset in CAS. Users may follow either the Updating a Passwordor Resetting a Forgotten Passwordprocesses outlined below.

#### Updating a Password

To follow the password update process, users must know their most recent password. To update a password, from the CPARIS log in screen, select the *Update*link from the CAS User Links options. The link redirects you to CAS. Log into CAS using the active username and the most recent password. Upon successful log in, a screen will appear where the user can select the *Update Password* link.

Upon clicking the link, the user can enter a new password. Provided the password meets the minimum password requirements, confirmation of successful password reset will appear at the top of the screen. Once the password has been reset, the user should be able to log into CPARIS with that updated password. If the password update process is unsuccessful, users should follow the process to reset a forgotten password.

#### Resetting a Forgotten Password

To reset a forgotten password, from the CPARIS log in screen, Select the *Forgot Password* link from the CAS User Links options. The link redirects you to CAS.

**Remember, the username in CAS should match the username in CPARIS**. Prior to following the resetting process, users should ensure they are resetting their active username.

Enter the active username and email address associated with the CAS account and select one of the two security questions that were chosen when the username was established in CAS. The security question field is a dropdown where all possible security questions are listed. Users must remember at least one security question and answer combination chosen upon registration.

Upon successful entry of the required information, a message will appear that an email has been sent to the email address. The email will contain a long alphanumeric Temporary User ID that must be used to reset the password.

Select the *Go To* link in the email. The link will redirect the user to CAS, where the Temporary User ID must be entered, and a new password created. Provided the password meets the minimum password requirements, confirmation of successful password reset will appear at the top of the screen. Once the password has been reset, the user should be able to log into CPARIS with the active username and updated password.

### Updating Personal Information

Users wishing to update personal information, such as their name, email address, or phone number, must do so in CAS.

To update user information, from the CPARIS log in screen, select the *Update*link from the CAS User Links options. The link redirects you to CAS. Log into CAS using the active username and the most recent password. Upon successful log in, a screen will appear where the user can select the *Update Personal Information* link.

Upon clicking the link, the user can update the information in CAS. Upon completion, clicking *Update*will save the changes in CAS.

## User Management

Users are managed in the User Management section of CPARIS. This section of the system is solely for the management of agency users and viewable only to users with the role of Agency Admin.

### User Management Roles

User roles govern the system access of a particular user. Multiple users can be assigned to each user role, and individual users can be assigned one or more of the following roles:

* **Agency Admin:** Primary administrator for the agency. The user can view payment information, view report data, and manage users.
* **Agency Staff:** User has view-only rights to access payment information and report data. A user with this role cannot enter any report data on behalf of the agency. This is the default user role assigned when a new user is added.
* **Data Entry Representative:** The user can view payment information, view report data, and enter report data.
* **Authorized Representative:** The user can view payment information, enter report data, certify the Certification of Assurances, and certify report data.

### Adding New Users

To add a user, the Agency Admin must:

1. Click on the User Management menu.
2. In the Add a User box labeled Username, type in the CAS username of the user they wish to add.
3. Click *Search*.
4. Verify the User Information is correct.
5. Click *Save*.
6. Assign additional user roles if needed. Note that Agency Staff is the default role and is automatically selected.

Upon returning to the User Management menu, the user will now appear in the user list for the agency.

### Assigning or Removing User Roles

To assign or remove a user role, the Agency Admin must:

1. Click on the User Management menu.
2. Click on the username of the user they wish to edit roles for.
3. Select or unselect the appropriate user roles for the user using the checkboxes.
4. Click *Save*.

When adding a user role to an existing user, please note that user must log out and log back in to CPARIS for the change to take effect. For example, a user with the assigned role of Agency Staff is logged into the system. The user role of Agency Admin is added to their username. For the User Management menu to be visible to that user, they will first have to log out of CPARIS. Upon logging back in, their rights will be updated, and they will be able to view the User Management menu.

### Activating or Inactivating Users

The User Management menu displays all active and inactive users at an agency; user status is indicated in the Status column. An active user can access agency information through CPARIS as specified by the user role. An inactive user can no longer access agency information through CPARIS.

Agency Admin users can activate or inactivate users by clicking on the inactive or active link in the Update Status column. Please note that clicking on the inactive link will inactive users immediately. Users that are inactivated can be reactivated by clicking on the active link, although any additional user roles they had beyond the default Agency Staff user role must be added again. Once a user has been added, the user cannot be deleted, only inactivated.

Agency Admin users may update their own status but should be aware inactivating their username will prevent further access to CPARIS. If an Agency Admin user has inactivated their username in error, they should contact another Agency Admin user at their agency, if available, or their fiscal analyst to reactivate their username.

## CPARIS Home Page

Upon logging in to CPARIS, the user will see the web application’s home page.

### Navigation Menu

At the top of the screen, beneath name of the contractor and vendor number, there is a menu used to navigate the system:

* Home
* Payments
* Agreements
* Reporting
* Preschool Reserve
* User Management

### Latest Payment Detail

Beneath the welcome message, an overview of the most recent payment will be displayed. The user can navigate to the payment detail by clicking on the hyperlinked invoice ID or on any hyperlinked agreement number.

### Announcements

The Announcements section provides valuable information to the user and is updated as new features are deployed, or critical information is shared.

### Find Agreement Box

The Find Agreement box allows the user to type in a contract number and, upon clicking the Find button, navigate to the payment detail of that contract.

## Payment Information

CSPP and CPKS apportionment payment information can be found in the Payments and Agreements menus.

### Payments

The Payments section displays payments by invoice ID. Payments can be sorted by Invoice ID, Amount, Payment Date, or Status by selecting the white, underlined column headers. Payment information is available beginning FY 2018–19.

Invoice ID naming convention is dependent upon the fiscal year the payment was issued.

* Payments issued July 1, 2018, through June 30, 2024, have an invoice ID beginning with CD (Child Development), followed by eight digits that specify the payment schedule number, and five digits that indicate agency-specific information. This invoice ID will correspond to the remittance advice that accompanies the warrant.
* Beginning July 1, 2024, all apportionment payments will have an invoice ID beginning with PR (Preschool), followed by eight digits that specify the payment schedule number, and five digits that indicate agency-specific information. This invoice ID will correspond to the remittance advice that accompanies the warrant.

For assistance or questions regarding apportionment payments, please contact your fiscal analyst. The assigned fiscal analyst’s contact information can be found at the bottom of each page in CPARIS.

### Payments by Agreement

The Agreements/Payments by Agreement submenu allows users to view the detail of the total apportionments to date for each agreement, also known as a contract number. This page can be filtered by the agreement start year. For example, to view a list of FY 2024–25 contracts, select *2024* in the Filter by Agreement Start Year dropdown.

To view a breakdown of contract-specific payment information, click on the agreement number. A page will be displayed that will include the Program Cost Account (PCA), payments to date per PCA, and invoice IDs associated with each payment.

## Intra-agency Transfer Requests

The Agreements menu allows users to submit transfer requests between eligible contracts.

### Transfer Requests for Funding

#### Applicable to Agencies Holding a CSPP and a CCTR Contract

Intra-agency transfer requests can be found in the Reporting/Transfer Requests for Funding submenu. CSPP/CCTR intra-agency transfer requests may be submitted through CPARIS twice per year, January 1–15 and April 1–15. Transfer requests will only be available in CPARIS between those dates, unless a date falls on a weekend, in which case the close date will be the next business day.

If there are no eligible contracts, or if the transfer period is not open, users will see the following message: **Your agency has no agreements that are eligible for a transfer request at this time. If you believe you have received this message in error, please contact your fiscal analyst.**

Provided there are eligible contracts, and the transfer period is open, CPARIS will display the CSPP contract eligible for transfer. To begin the transfer request, select *Create*.

Selecting *Create* will take the user to a new page that asks the user to complete the following:

* **Requested Amount to Transfer**. The amount entered here is the amount that is being requested to be transferred to or from the CSPP contract. If the request is to transfer funds from the CSPP to the CCTR contract, the amount entered should be a negative, i.e., -1,000. If the request is to transfer funds from the CCTR to the CSPP contract, the amount entered should be a positive.
* **Agency Representative**. Type the name of the agency user completing the transfer request.
* **Phone Number**. Enter the contact phone number of the user completing the request.
* **Email Address**. Enter the email address of the user completing the request.

To complete the request, the user must select *Save*.By saving the transfer request form in CPARIS, the Authorized Representative will officially submit the request to their fiscal analyst. At this time, transfer requests cannot be edited once they are submitted. Should the transfer request amount need to be revised, contractors should work with their fiscal analyst.

Note that a corresponding CCTR transfer request must also be submitted separately to CDSS.

## Contract Reporting

Contractors must use CPARIS to submit required Enrollment, Attendance, and Fiscal Reports for CSPP contracts, and Support Contract Expenses Reports for CPKS contracts. Reports are typically available on the first day of the month they are due. For example, September reports, due on October 20, are available on October 1.

For CSPP and CPKS reporting requirements and deadlines, please see the Enrollment, Attendance, and Fiscal Reporting and Reimbursement Procedures for Early Education Contracts, also known as the EENFS Fiscal Handbook, located at <https://www.cde.ca.gov/fg/aa/cd/>.

The Reporting menu of CPARIS contains agency-specific report forms and certification requirements. Preschool Reserve Account Activity Reports, required yearly for contractors with Preschool Reserve Accounts, are also submitted in CPARIS. See the Preschool Reserve section of this user manual for more information.

### Current Forms

The Reporting/Current Forms submenu displays reports that are due for the current reporting period. Users can see the report deadline and the status of the report. If a report has been created, the username of the user that last updated the report is displayed, as well as the date and time of the update.

The status of a contract determines the frequency an agency is required to report and determines the reports that will be displayed in Current Forms. If no reports are currently due, no reports will be visible in the Current Forms section. For example, contracts with a Clearstatus are required to report on a quarterly basis. These contractors will not see reports displayed in the Current Forms section until the September reports become available on October 1.

Contracts on Conditional or Provisional status are required to report monthly. Due to this requirement, monthly report forms – July through June – will be displayed in the Current Report Forms submenu as they become due, as well as in the All Report Forms section.

Note that contractors may choose to submit monthly reports even if they are not required to do so. To submit a report that is not displayed in the Current Forms section, navigate to the All Report Forms submenu.

### All Report Forms

The Reporting/All Report Forms submenu displays all report forms that are open and available for revision. Users can see the report deadline, the status of the report, and if applicable, the user that last updated the report, along with the date and time of the update.

### Certification Preview

The Reporting/Certification Preview submenu can be used to determine whether currently saved, but not certified, reports are ready to be certified. Users can also access the report from this page by clicking on the report in the Reporting Form column.

When a report form has been saved to a Draft status, it becomes available for a certification preview, and a box will populate in the Preview column. To activate a preview for one or more reports, select the Preview box next to the report you wish to view, then select the Preview Certification Messages option. If a report is ready to be certified, the Preview column will display the message *Ready to certify*.

To select all reports listed as available for a certification preview, check the *Select All* box, which will auto-select all the Preview boxes, then select the *Preview Certification Messages* option.

### Certify Data

The Reporting/Certify Data submenu is where Authorized Representatives certify reports.

### Certified Reports

The Reporting/Certified Reports submenu displays all reports that have been certified, including Certification of Assurances and Preschool Reserve Account Activity Reports. The filters at the top of the page allow users to filter by fiscal year or by contract type. If a report is revised and recertified, only the most recently certified report and information will be displayed.

Users may also view contract earnings calculations for each Enrollment, Attendance, and Fiscal Report for CSPP contracts beginning with FY 2022–23, and Support Contract Expenses for CPKS contracts beginning with FY 2023–24. Contract earnings calculations become available once they have been reviewed and approved by the fiscal analyst. Users can also view the corresponding letter.

### Audit Reports

Beginning with FY 2022–23 contracts, the Audit Reports section will allow private contractors to view audited CSPP Enrollment, Attendance, and Fiscal Reports, associated contract earnings, corresponding letter from the fiscal analyst, and if applicable, the audited Preschool Reserve Account Activity Report. Audited CPKS Support Contract Expenses calculations will be available in CPARIS beginning with FY 2023–24 contracts.

### Certification of Assurances

The Certification of Assurances is a statement acknowledging that the electronic certification of reports by Authorized Representatives replaces official signatures on paper submissions. The Certification of Assurances ensures that any report data received has been approved by an authorized individual at the agency. This certification must be done annually and is required prior to being able to certify any Enrollment, Attendance, and Fiscal reports.

While an agency may have multiple users assigned the Authorized Representative role, the Certification of Assurances is required to be submitted by one user, only once per fiscal year. It is the responsibility of the Authorized Representative certifying the Certification of Assurances to notify other Authorized Representatives of the requirements.

The text of the Certification of Assurances is as follows:

*“I hereby acknowledge that electronic certification of reports will replace original signatures and that an ink signature is on file for the Certification of Assurances at this agency. I certify that I have provided the information and requirements contained in this Certification of Assurances to all Authorized Representatives at my agency.”*

To access the Certification of Assurances, navigate to the Reporting menu and select the Certify Data submenu. Enter the indicated information and save the data. Please note that only a user with the role of Authorized Representative can certify the Certification of Assurances.

### Enrollment, Attendance, and Fiscal Report Structure

Enrollment, Attendance, and Fiscal Reports in CPARIS consist of three tabs:

* Enrollment & Attendance: Data may only be entered in the **current period** column.
* Fiscal: Data may only be entered in the **current period** column.
* Finalize Calculations: read-only summary.

The reports contain columns with the description of each reporting element, cumulative prior period data, current period, and cumulative fiscal year totals. Once at least one report has been certified, cumulative prior period data will auto-populate in subsequent reports, based on the most recently certified prior period report data captured in CPARIS. Data entered in the current period column should be from the period covered by the report. For example, for a September quarterly report, the days of enrollment reported should cover the months of July, August, and September. In the case where contractors are required to report monthly or choose to report monthly, the days of enrollment reported would only be for the month of September.

Users wishing to revise previously certified reports must make the revision in the relevant report. For more information on report revision, please see the Revising Certified Enrollment, Attendance, and Fiscal Report Datasection of this manual.

It is important to note cumulative prior period data is populated only from **certified** reports. A report that was created and saved, but not certified, will not reflect in cumulative prior period totals.

## Enrollment, Attendance, and Fiscal Report Instructions for CSPP Contracts

Users wishing to create a new report, or revise a previously created report, can do so by navigating to the Reporting menu, and choosing either Current Forms or All Report Forms submenu. Provided the annual Certification of Assurances has been certified, report data can be entered and saved.

Only users with the role of Data Entry Representative and/or Authorized Representative can create new reports, edit existing reports, or save report data. Users without one of these roles assigned will see this message at the top of the report screen:

**WARNING!!! Based on your user role, this information is READ ONLY and**

**provided for display and communication. ANY SELECTIONS OR DATA ENTERED CANNOT BE SAVED. To enter and save data into this report, you must have the assigned role of Data Entry Representative or Authorized Representative. Please contact any Agency Admin user at your agency to update your role.**

Users receiving the above message who believe they should have a reporting role assigned must contact any user at their agency with the Agency Admin role. The primary purpose of an Agency Admin user is to manage users and user roles.

Depending on the selection, the reports displayed will either be reports that are currently due, or all reports that may be created (see Contract Reporting descriptions above for more information). The page will display the fiscal year, report title, deadline, status, and last updated information, if applicable.

Users can filter reports by fiscal year, agreement type, and status. To create or revise a report, the user must click on the specific contract number which is followed by the report month (i.e., CSPPXXXX: July Enrollment, Attendance, and Fiscal Report).

It is important to note, **prior to submitting the first report of a fiscal year**, the Certification of Assurances must be submitted.

### Enrollment & Attendance

Information may only be entered in the Current Period column.

Report only children who have been certified as eligible for CSPP services. On the Enrollment & Attendance tab of the CSPP report, contractors must enter the days of enrollment and days of attendance for certified children by service county, as well as the days of enrollment of non-certified children served in classrooms with certified children, if applicable. The service counties displayed are based on the approved counties as reflected in the Child Development Management Information System (CDMIS). Any issues with the displayed service counties should be reported immediately to the CPARIS Support email: [CPARISSupport@cde.ca.gov](mailto:CPARISSupport@cde.ca.gov).

A day of enrollment is a day that a child is certified to attend a program per the contractor’s Notice of Action approval for services. A day of enrollment will always fall on a day that the agency is open and providing services. Certified days of enrollment for all children must be reported in the category of each child’s certification (e.g., Part-time, Exceptional Needs, Dual Language Learner). Days of enrollment for certified children will be reported in either the **Certified Children Receiving MHCS** section, or the **Days of Enrollment for Certified Children** section.

For each service county, regardless of whether enrollment is being reported for a particular month, the system will require the user to navigate to each service county tab and select *Save*. Once enrollment is reported in a service county and the report is certified, that service county will continue to be displayed for the remainder of the fiscal year, regardless of whether the enrollment will be reported in subsequent months.

For further information regarding rate reform and the service county reporting requirement, including Management Bulletin 22-01 and Frequently Asked Questions, please see the Rate Reform Resources webpage at <https://www.cde.ca.gov/fg/aa/cd/ratereformresources.asp>.

### Reporting Certified Children by Time Base Categories

Contractors are required to report the certified days of enrollment by time-base. There are three time-based categories: Full-time Plus, Full-time, and Part-time.

### Reporting Days of Enrollment for Certified Children (MHCS)

Users must provide an answer to the question:

*Did you serve Certified Children receiving Mental Health Consultation Services (MHCS) this Fiscal Year?*

EC Section 8244 allows CSPP contractors to receive an additional adjustment for children served in classrooms where Mental Health Consultation Services are provided. To report MHCS enrollment and receive an additional MHCS adjustment of 0.10, select *Yes*. Once *Yes* is selected, the MHCS adjustment factor categories will display in the Certified Children with MHCS section.

The MHCS adjustment factor applies to all children within a classroom or family child care setting when MHCS are provided. Therefore, contractors may report the days of enrollment for all children within the MHCS adjustment factor categories if they provided MHCS services. Contractors may also report enrollment for children in classrooms where MHCS are not provided, in the Days of Enrollment for Certified Children section. **Under no circumstances should a child’s day of enrollment be reported in both MHCS and non-MHCS categories.**

For further information regarding Mental Health Consultation Services, please see Management Bulletin 19-02 at <https://www.cde.ca.gov/sp/cd/ci/mb1902.asp>.

CPARIS will not calculate the current period column as data is entered. To view calculated data, click the Recalculate button at the bottom of the section. Once Recalculate is selected or the report is saved, **Total Days of Enrollment MHCS** will populate. This field represents the sum of all Certified Days of Enrollment for children reported in the current period of the **Certified Children Receiving MHCS** section. This is an automatically calculated field that cannot be edited.

If your agency did not serve certified children receiving MHCS, select *No*.

### Non-Certified Children Receiving MHCS

Underneath the MHCS enrollment section of the report, an additional question must be answered:

*Did you serve Non-Certified Children receiving MHCS in this Fiscal Year?*

If non-certified children were served in classroom(s) where Mental Health Consultation Services were provided, select *Yes*. Selecting *Yes*will allow the user to report non-certified children in this section of the report. For specifics on when to consider a child non-certified, please refer to the EENFS Fiscal Handbook.

Report non-certified children with MHCS in the appropriate category the same way as reporting certified children. Non-certified children are served in the same classroom and at the same time as certified children and are supported by another funding source other than the CDE’s CSPP contract or CDSS’ child care and development contract (e.g., full fee paying families or other grants).

If no non-certified children were served in classrooms with certified children receiving MHCS, select *No*.

### Reporting Days of Enrollment for Certified Children (Non-MHCS)

If there are certified children that are not served in a classroom(s) where Mental Health Consultation Services are provided, the days of enrollment for those children must be reported in the appropriate categories of the **Days of Enrollment for Certified Children** section.

CPARIS will not calculate the current period column as data is entered. To view calculated data, click the Recalculate button at the bottom of the section. Once Recalculate is selected or the report is saved, **Total Days of Enrollment** will populate. This field represents the sum of all Certified Days of Enrollment for children reported in the current period of the **Days of Enrollment for Certified Children** section. This is an automatically calculated field that cannot be edited.

### Non-Certified Children (Non-MHCS)

Beneath the Days of Enrollment for Certified Children section, an additional question must be answered:

*Did you serve Non-Certified Children this Fiscal Year?*

If non-certified children were served in the same classroom as certified children, select *Yes*. Selecting *Yes* will allow the user to report non-certified children in this section of the report. For specifics on when to consider a child non-certified, please refer to the EENFS Fiscal Handbook.

Report non-certified children in the appropriate category the same way as reporting certified children. Non-certified children are served in the same classroom and at the same time as certified children and are supported by another funding source other than the CDE’s CSPP contract or CDSS’ child care and development contract (e.g., full fee paying families or other grants).

If no non-certified children were served in classrooms with certified children, select *No*.

### Reporting Days of Attendance

A day of attendance is a day that a certified child is physically present in the program for any part of a day for which they are enrolled or if they have excused absences. Excused absences are because of illness, quarantine, illness or quarantine of their parent, family emergency, or to spend time with a parent or other relative as required by a court of law or that is clearly in the best interest of the child (*EC* Section 8205). Contractors’ operating centers and/or family child care homes shall use daily sign-in/sign-out sheets as a primary source document for reporting purposes (5 *CCR* Section 17818).

Total days of attendance must be reported as whole numbers on the Enrollment, Attendance, and Fiscal Reports. The number in the *Days of Attendance*and the system-generated*Total Days of Enrollment* will be identical if there are no unexcused absences. Days of attendance will be less than enrollment if there are unexcused absences. Attendance can never be greater than enrollment; should that be the case, an error will appear when the report is saved, and the report cannot be certified until that error is corrected.

Attendance should be reported in the same section as the associated enrollment. For example, when certified children receiving MHCS services are being reported, the days of attendance for those children should be reported on the *Days of Attendance MHCS* line of the **Certified Children Receiving MHCS** section. When certified children that are not served in a classroom(s) where Early Childhood Mental Health Consultation Services are provided, the days of attendance for those children should be reported on the *Days of Attendance* line in the **Days of Enrollment for Certified Children** section.

### Fiscal

Information may only be entered in the Current Period column.

### **Days of Operation**

Days of operation must be reported at the contract level, inclusive of all service counties and sites. A day of operation for preschool programs is a day in which the contractor provides service to one or more certified children enrolled in a CSPP. The service calendar submitted by the contractor is the basis for the MDO contract term, obligating the contractor to provide subsidized services for that number of days. If the agency is open for business, but no service is provided to subsidized families that particular day, that day is not considered a day of operation. The total reported on the *Days of Operation* line is a count of those calendar days of the reporting period when state-subsidized children receive services.

### Revenue

How revenue is reported is dependent on the source of the income and how it is expended. **Revenue should only be reported when its corresponding expenses are also reported.**

Do **not** report CSPP apportionment payments (5 *CCR* Section 17821(a)(4)). Contract payments are not considered program income but are reimbursements that have been sent as advance apportionments. To include these contract reimbursements as income will result in an incorrect, low earnings calculation, and will reduce future payments.

Report income that may only be expended for certified children or is provided for specific limited purposes that are reimbursable according to the contract (5 *CCR* Section 17700). Restricted income can be used to provide additional hours or days of services, or to increase the number of children that the program is able to serve.

Restricted Income: Child Nutrition Programs – Report Child Nutrition Program revenue received for preschool programs.

Restricted Income: Exceptional Needs/Severely Disabled Service Level Exemption Credit – Report prior year service level exemption credit for exceptional needs and severely disabled funded enrollment.

Restricted Income: County Maintenance of Effort – Report County Maintenance of Effort funds restricted for childcare operating costs in the current fiscal year.

Restricted Income: American Rescue Plan Act (ARPA)– Report ARPA income expended for certified children.

Other Revenue – Report other types of restricted income on this line. Examples of revenue that should be reported here:

* Allocations paid outside of contract: rate supplements, temporary rate increases, transitional payments for family childcare providers and centers, cost of care plus rate)
* Field trip fees
* Revenue from the sale of state-purchased equipment
* Employee Retention Tax Credit

Reporting revenue on this line will require the user to specify the source of the revenue in the Other Revenue Source(s) text box.

Subtotal Revenue – A read-only field that cannot be edited. CPARIS will not calculate the current period column as data is entered. To view calculated data, click the Recalculate button at the bottom of the section. Once *Recalculate* is selected or the report is saved, the field will update.

Transfer from Preschool Reserve Account – Report any transfers of funds *from* the Preschool Reserve Account used for reimbursable CSPP expenses during the fiscal year. Further information regarding Reserve Accounts, including important changes beginning FY 2021-22, can be found on CDE’s website here: <https://www.cde.ca.gov/fg/aa/cd/202122cbreservechanges.asp>.

Family Fees for Certified Children – Report family fees for certified children attending full-day preschool classrooms. Family fees reported must be based on the amount of fees expected to be collected in the report month(s), regardless of when the revenue is received.

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

Unrestricted Income: Fees for Non-Certified Children – Report fees collected for children commingled with state children and paid for by a non-state source.

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

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 services to children not subsidized by the contract. Reporting revenue on this line will require the user to specify the source of the revenue in the Other Revenue Source(s) text box.

Total Revenue – A read-only field that cannot be edited. CPARIS will not calculate the current period column as data is entered. To view calculated data, click the Recalculate button at the bottom of the section. Once *Recalculate* is selected or the report is saved, the field will update.

### Reimbursable Expenses

Report all expenses related to the program for both certified and non-certified children. Include all expenses related to the income reported in the Revenue section, plus expenses covered by contract funds. 5 *CCR* Section 17816 regulations require contractors to report expenditures on an accrual basis. Report costs as they occur rather than when they are actually paid.

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

Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only – Report Cost of Care Plus or other one-time allocations passed on to a subcontractor providing CSPP services under the contract.

1000 Certificated Personnel 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 CT&C for staffing qualifications. Included within this category are:

* Salaries paid to certificated teachers.
* Salaries paid to certificated supervisors and administrators.
* Other certificated salaries.

2000 Classified Personnel Salaries – All other salaries that are not certificated. Included within this category are:

* Salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (*EC* Section 41011).
* Salaries paid to instructional media and library, student support, pupil transportation, food services and maintenance and operations functions.
* Salaries paid to supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, superintendents, and assistant superintendents.
* Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators and others in similar positions.
* Other classified salaries.

3000 Employee Benefits – Employers' contributions to retirement plans and health and welfare benefits for both certificated and classified positions. Included within this category are:

* State Teachers’ Retirement System
* Public Employees’ Retirement System
* OASDI/Medicare/Alternative
* Health & welfare benefits
* State Unemployment Insurance
* Workers’ Compensation Insurance
* Other benefits

4000 Books and Supplies – Expenditures for books and supplies, including costs of sales/use tax, freight, and handling charges. Included within this category are:

* Books and other reference materials
* Materials and supplies
* Noncapitalized equipment

5000 Services and Other Operating Expenditures – Included within this category are:

* Service contract expenditures (e.g., janitorial, consultant, auditor, maintenance contracts)
* Expenses related to meals and snacks served to children in the program.
* Travel, insurance, utilities, and legal expenses
* Operations and housekeeping services
* Rentals, leases, repairs, and noncapitalized improvements

6100/6200 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 CT&C, purchases for both New and Replacement Equipment for CSPP contracts may require prior written approval by the CDE, Early Education Division.

6400 New Equipment (program-related) – Expenditures for equipment. As specified in the CT&C, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and current market value in excess of $500 (*EC* Section 35168; *CSAM* 330).

6500 Equipment Replacement (program-related) – Expenditures for equipment replaced on a piece-for-piece basis. These expenditures must be identified for the purposes of the calculation of the current expense of education (*EC* Section 41372).

6600 Lease Assets– Capital outlay expenditures used in governmental funds only.

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 CT&C for more information.

Start-up Expenses – Report approved start-up expenses. **Do not** include start-up expenses in any other categories.

Start-up is a service level exemption which is an amount that may be reimbursed without the required enrollment to earn it (*EC* Section 8205(v)). A start-up allowance is not an annual term, and contractors are not entitled to a specific percentage of a start-up allowance. The CDE may reimburse approvable start-up costs in an amount not to exceed 15 percent of the expansion or increase of the contract amount (*EC* Section 8255). Start-up is not additional funding but is part of the contract MRA and once approved will be identified on the contract face sheet as a dollar amount.

Maximum Indirect Cost Rate – A read-only field that cannot be edited. 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.

Indirect Costs – If indirect costs are reported, 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 the sum of direct payments to providers, direct payments to subcontractors, budget categories 1000–5000, and start-up expenses in determining the maximum amount of indirect costs that are reimbursable under the contract. Rates are subject to audit verification.

Reported Indirect Cost Rate– A read-only field that cannot be edited. CPARIS will not calculate the reported indirect cost rate as data is entered. Once *Recalculate* is selected or the report is saved, the reported rate will populate.

Total Reimbursable Expenses – A read-only field that cannot be edited. Once *Recalculate* is selected or the report is saved, the reported rate will populate.

Total Administrative Cost – Contractors are required to report all expenses for their program, including all administrative costs. Administrative functions are defined as activities that do not provide a direct benefit to the children, parents, or providers (5 *CCR* Section 17805(b)). Administrative costs **include** any allowance for indirect costs and audits (CT&C). *EC* Section 8258 limits reimbursement of administrative costs to not exceed 15 percent of the funds provided. Administrative costs must be reported in appropriate line items in the Reimbursable Expenses section of the Enrollment, Attendance, and Fiscal Report (e.g., audit costs should be reported on the Services and Other Operating Expenses line; indirect costs are reported on the Indirect Costs line). All administrative costs are also reported on the Total Administrative Cost line.

Total Staff Training Cost – *EC* Section 8251 allows contractors to schedule up to two days of staff training, per contract period. Contractors remaining open during training should report the associated expenses in the appropriate expense category but should **not** report those expenses on the *Total Staff Training Cost*line. Contractors that do not provide services to certified children on staff training days should report the training expenses in the appropriate expense categories. In addition, they must report those expenses on the *Total Staff Training Cost*line. Refer to MB 19-05 for more information: <https://www.cde.ca.gov/sp/cd/ci/mb1905.asp>.

Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses– Report expenses covered by previously unspent prior year Exceptional Needs/Severely Disabled Service Level Exemption Credit funds. Expenses should also be reported in the appropriate expense categories.

#### Supplemental Revenue

As with non-supplemental revenue, supplemental revenue should **only** be reported when its corresponding expenses are reported. Supplemental revenue may include 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.

If your program has no supplemental revenue, you may skip this section.

#### Supplemental Expenses

Expenses listed in this section are to include all expenses related to the income reported in Supplemental Revenue. Contractors will not be reimbursed for any expenses reported on this page. For additional information, see the Reimbursable Expenses section above.

If your program has no supplemental expenses, you may skip this section.

### Finalize Calculations

A report is not considered complete, and cannot be certified, until at least one user reviews the summary data in the Finalize Calculations tab and selects *Save*.

Comments may be added in the Comments box at the time of review to provide any relevant information regarding the saved report. When revising a report, the Comments field is required.

Provided there are no errors, and each tab of the report has been saved in order, selecting *Save* on the Finalize Calculations tab will place the report in Draft status, making it available to be certified. More information on report statuses can be found in the Report Status section of this manual.

## Support Contract Expenses Report Instructions for CPKS Contracts

Users wishing to create a new report, or revise a previously created report, can do so by navigating to the Reporting menu, and selecting either Current Forms or All Report Forms. Provided the annual Certification of Assurances has been certified, report data can be entered and saved.

Only users with the role of Data Entry Representative and/or Authorized Representative can create new reports, edit existing reports, or save report data. Users without one of these roles assigned will see this message at the top of the report screen:

**WARNING!!! Based on your user role, this information is READ ONLY and**

**provided for display and communication. ANY SELECTIONS OR DATA ENTERED CANNOT BE SAVED. To enter and save data into this report, you must have the assigned role of Data Entry Representative or Authorized Representative. Please contact any Agency Admin user at your agency to update your role.**

Users receiving the above message who believe they should have a reporting role assigned must contact any user at their agency with the Agency Admin role. The primary purpose of an Agency Admin user is to manage users and user roles.

Depending on the selection, the reports displayed will either be reports that are currently due, or all reports that may be created (see Contract Reporting descriptions above for more information). The page will display the fiscal year, report title, deadline, status, and last updated information, if applicable.

Users can filter reports by fiscal year, agreement type, and status. To create or revise a report, the user must click on the specific contract number which is followed by the report month (i.e., CPKSXXXX: September Support Contract Expenses).

It is important to note, **prior to submitting the report of a fiscal year**, the Certification of Assurances must be submitted.

### Revenue

How revenue is reported is dependent on the source of the income and how it is expended. Revenue should **only** be reported when its corresponding expenses are also reported.

Report all revenue for the program, including revenue from nonsubsidized portions of the program. Do **not** report CPKS apportionment payments (5 *CCR* Section 17821(a)(4)).

Restricted Income: County Maintenance of Effort– Report County Maintenance of Effort funds restricted for childcare operating costs in the current fiscal year.

Restricted Income: Other Revenue– 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.

Interest Earned on Apportionment Payments– Report all interest earned on apportionment payments for this contract.

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

Report all expenses related to the program for both certified and non-certified children. Include all expenses related to the income reported in the Revenue section, plus expenses covered by contract funds. 5 *CCR* Section 17816 regulations require contractors to report expenditures on an accrual basis. Report costs as they occur rather than when they are actually paid.

1000 Certificated Personnel 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 CT&C for staffing qualifications. Included within this category are:

* Salaries paid to certificated teachers.
* Salaries paid to certificated supervisors and administrators.
* Other certificated salaries.

2000 Classified Personnel Salaries – All other salaries that are not certificated. Included within this category are:

* Salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (*EC* Section 41011).
* Salaries paid to instructional media and library, student support, pupil transportation, food services and maintenance and operations functions.
* Salaries paid to supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, superintendents, and assistant superintendents.
* Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators and others in similar positions.
* Other classified salaries.

3000 Employee Benefits – Employers' contributions to retirement plans and health and welfare benefits for both certificated and classified positions. Included within this category are:

* State Teachers’ Retirement System
* Public Employees’ Retirement System
* OASDI/Medicare/Alternative
* Health & welfare benefits
* State Unemployment Insurance
* Workers’ Compensation Insurance
* Other benefits

4000 Books and Supplies – Expenditures for books and supplies, including costs of sales/use tax, freight, and handling charges. Included within this category are:

* Books and other reference materials
* Materials and supplies
* Noncapitalized equipment

5000 Services and Other Operating Expenditures – Included within this category are:

* Service contract expenditures (e.g., janitorial, consultant, auditor, maintenance contracts)
* Expenses related to meals and snacks served to children in the program.
* Travel, insurance, utilities, and legal expenses
* Operations and housekeeping services
* Rentals, leases, repairs, and noncapitalized improvements

6100/6200 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 CT&C, purchases for both New and Replacement Equipment for CSPP contracts may require prior written approval by the CDE, Early Education Division.

6400 New Equipment (program-related) – Expenditures for equipment. As specified in the CT&C, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and current market value in excess of $500 (*EC* Section 35168; *CSAM* 330).

6500 Equipment Replacement (program-related) – Expenditures for equipment replaced on a piece-for-piece basis. These expenditures must be identified for the purposes of the calculation of the current expense of education (*EC* Section 41372).

6600 Lease Assets– Capital outlay expenditures used in governmental funds only.

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 CT&C for more information.

Start-up Expenses (service level exemption)– Report approved start-up expenses. **Do not** include start-up expenses in any other categories.

Start-up is a service level exemption which is an amount that may be reimbursed without the required enrollment to earn it (*EC* Section 8205(v)). A start-up allowance is not an annual term, and contractors are not entitled to a specific percentage of a start-up allowance. The CDE may reimburse approvable start-up costs in an amount not to exceed 15 percent of the expansion or increase of the contract amount (*EC* Section 8255). Start-up is not additional funding but is part of the contract MRA and once approved will be identified on the contract face sheet as a dollar amount.

Indirect Costs (Include in Administrative Cost) – 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 the sum of direct payments to providers, direct payments to subcontractors, budget categories 1000–5000, and start-up expenses 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.

Total Administrative Cost – Contractors are required to report all expenses for their program, including all administrative costs. Administrative functions are defined as activities that do not provide a direct benefit to the children, parents, or providers (5 *CCR* Section 17805(b)). Administrative costs include any allowance for indirect costs and audits (CT&C). *EC* Section 8258 limits reimbursement of administrative costs to not exceed 15 percent of the funds provided. Administrative costs must be reported in appropriate line items in the Reimbursable Expenses section of the Enrollment, Attendance, and Fiscal Report (e.g., audit costs should be reported on the Services and Other Operating Expenses line; indirect costs are reported on the Indirect Costs line). All administrative costs are also reported on the Total Administrative Cost line.

#### Supplemental Revenue

As with non-supplemental revenue, supplemental revenue should **only** be reported when its corresponding expenses are reported. Supplemental revenue may include 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.

If your program has no supplemental revenue, you may skip this section.

#### Supplemental Expenses

Expenses listed in this section are to include all expenses related to the income reported in Supplemental Revenue. Contractors will not be reimbursed for any expenses reported on this page. For additional information, see the Reimbursable Expenses section above.

If your program has no supplemental expenses, you may skip this section.

## Reporting Basics

The following section of the user manual is applicable to all report types for CSPP, CPKS, and Preschool Reserve Accounts.

### Printing Reports

CPARIS does not have a download function. However, users may use their web browser’s print function to print physical copies of the reports or save the reports to PDF. When printing Enrollment, Attendance, and Fiscal Reports, users should note each tab must be printed separately.

If there are blank pages or sections of the report, users can adjust the margins to eliminate the blanks.

### Report Status

Reports created in CPARIS will have an associated report status in the system. Report statuses can be viewed in any of the subcategories of the Reporting tab.

#### None

No report has been created.

#### Incomplete

Applicable to CSPP Enrollment, Attendance, and Fiscal Reports, incomplete status indicates a report has been created and saved, but all tabs have not been saved in sequential order. This tells the user that while there is a report that has been created for certification, it cannot be certified due to the status. Once all data has been reviewed and saved in order, the status of the report will change to Draft, and at that point, any Authorized Representative must certify the report for it to be considered submitted to CDE.

#### Draft

Draft status indicates a report has been successfully saved. Reports may be saved with error messages, but they cannot be certified until the errors are cleared. Warning messages will not prevent the report from being certified.

#### Certified

A report in this status has been completed and certified, meaning it has been submitted for review and approval by the assigned fiscal analyst. Certified reports may be revised, provided they are open for revision. For further information, please see the section of the User Manual pertaining to report revisions.

#### Certified-Obsolete

Reports in Certified-Obsolete status indicate the data that flows into this report has changed since the report was certified. Reports in this status will remain certified-obsolete until the Authorized Representative reviews and recertifies the report, which will update the status to Certified.

For example, an agency may create and certify September and December reports. Later, they may revise and recertify the September report. The data from the revised September report will become the cumulative prior period data in the December report, making the data that was certified in the December report Certified-Obsolete. Before any subsequent reports can be certified, all Certified-Obsolete reports must be saved and certified.

### Report Certification and Submittal

Once a report has successfully been saved in Draft status, it is available to be certified. The user role specific to report certifying is Authorized Representative. Authorized Representatives can certify reports by navigating to the Reporting/Certify Data submenu.

The Certify Data section includes the following information: the fiscal year of the agreement, the title of the report (which is a hyperlink that will take the user to the report), the report deadline, the report status, the username of the last user to save the report, and the date and time it was saved, and a checkbox to certify reports that are ready to be certified.

On this screen, the Authorized Representative can view the username of the person that saved the latest version of the report, and the date and time it was saved. Authorized Representatives that are certifying reports are certifying their accuracy, so the report should be reviewed prior to certification. The Authorized Representative can navigate to the Reporting/Certification Preview submenu to view the report prior to certification, or from this screen, they can select the blue hyperlinked reporting form, which will open the report for their review.

When the report form is ready to be certified, the Authorized Representative must select the Reporting/Certify Data submenu.

The Certify Data section will display the following:

* Reports ready to be certified, including revised reports (Status: **Draft**)
* Previously certified reports with no changes (Status: **Certified**)
* Previously certified reports that are obsolete due to prior period changes (Status: **Certified-Obsolete**)
* Reports that have been created but are not able to be certified (Status: **Incomplete**)
* Revised reports that are not able to be certified (Status: **Incomplete**)

If there are multiple reports in Draft status ready to be certified, the Authorized Representative can check the *Select All* option. Once the *Select All* box has been selected, the Authorized Representative should select *Certify*. The Status field will now reflect the user, date, and time the report was certified. The Certify box will state *Success*.

When the user returns to the All Report Forms submenu, the Status box will be updated to Certified, and the Last Updated box will show the user, date, and time of the certification.

### Revising Certified Reports

Previously certified reports may be revised at any time throughout the year, provided the ReportPeriod Status is Open. The June report is the last report of the contract period; June report revision dates are dependent upon agency type.

Only reports with a Report Period Status of Open may be revised. If the Report Period Status is Closed, you may contact your fiscal analyst to request the month’s report form be reopened for revisions. Please note that reports may not be able to be revised; contractors should refer to the yearly June year-end reporting reminders letter posted on the EENFS web page for further information. The EENFS web page can be found at <https://www.cde.ca.gov/fg/aa/cd/>

In CPARIS, revisions to previously submitted data must be made in the relevant report month. Negative numbers are not allowed.

To revise a previously certified report:

1. Open the report by navigating to the Certified Reports submenu and clicking on the *Edit**Report*hyperlink next to the report.
2. Revise data in the Current Period column.
3. Save each tab of the report. This must be done regardless of whether all tabs were modified.
4. Recertify the report.

For example, a contractor wishing to revise enrollment data for a September report clicks on *Edit Report* from the Certified Reports submenu. This opens the September report as it was previously certified, allowing the user to edit the enrollment data, which would consist of typing over the previously submitted number, or entering a number where one had not been included on the originally certified report. Once the data has been modified, the user must follow the normal process and save each tab in order. This will create a new September report in Draft status. Provided there are no errors, any user with the role of Authorized Representative can recertify the revised September report.

When reopening a previously certified report, a warning message will populate to remind the user that the report form has been previously certified, and any new saved changes will be in draft status. The draft data will not be used for EENFS calculations until the revised report has been certified by the Authorized Representative. Upon certification, the originally certified form will be obsolete, and the data from that report form will no longer be relevant. Currently, CPARIS does not allow users to view previously certified reports. Once a report has been revised and recertified, the only report viewable in the Certified Reports listing will be the revised report. Users wishing to save the previously certified report can utilize the print to PDF function from their web browser.

If multiple report months need revisions, reports must be revised from the oldest report month to the newest.

#### Recertification of Subsequent Reports

Please note that a revision to a report will initiate the required recertification of subsequent reports. Revision and recertification of a report will cause subsequent reports to change to Certified-Obsolete status. The data from the revised report will not be reflected in the cumulative prior period data of subsequent reports until they are saved and recertified.

Reports in Certified-Obsolete status will remain in that status until the contractor recertifies the report. Once all reports are certified in sequential order, the statuses of the reports will be Certified. Reports with a Certified-Obsolete status may prevent subsequent reports from being certified; additionally, reports in Certified-Obsolete status will not have an associated contract earnings calculation.

For example, a contractor on Clear status has certified reports for the periods of September and December. After certifying the December report, the contractor realizes they need to revise the September report.

The user will reopen the September report, make the necessary changes in the current period, note the reason for the change within the comments section, save, and recertify the September report. Recertifying the report will cause the December report’s status to update to Certified-Obsolete.

The user will then open the December report, verify the data – which will now contain the revised prior period figures from the newly recertified September report – note that the reason for the change was an update to a prior period report, save, and recertify the December report.

## Contract Earnings Calculations

Projected, final, and audited contract earnings calculations for CPKS and CSPP contracts can be found in CPARIS in the Reporting/Certified Reports submenu. CSPP contract earnings calculations are available beginning in FY 2022–23; CPKS beginning in FY 2023–24.

### Projected and Final Contract Earnings Calculations

The contract earnings calculation is used to determine projected earnings and an appropriate apportionment payment. Contract earnings calculations are based on the information from the Enrollment, Attendance, and Fiscal Reports, the most recently executed contract terms, and the amount of contract funds previously advanced, which can be found on the Apportionments Paid to Date line of the contract earnings calculation.

Once a report is certified, CPARIS will generate a projected or final contract earnings calculation based on data from the report. The contract earnings calculation will not be visible until the assigned fiscal analyst reviews and approves the report and associated calculation.

The contract earnings calculation may result in a temporary reduction of the apportionment amount (5 *CCR* Section 17814) but does not change the contract MRA. Conversely, projections may cause an overpayment of contract funds, which may result in a billing for unearned contract funds once the contract is closed. Because of this, it is always important to review the data in the report submitted, as well as the contract earnings calculation based on that data.

### Revised Contract Earnings Calculations

A new contract earnings calculation will be generated for each certified Enrollment, Attendance, and Fiscal Report. As with certified reports, once a report has been revised and recertified, and the associated contract earnings calculation has been approved by the fiscal analyst, the previously generated contract earnings calculation will no longer be visible. Until that functionality is available in the system, users may use the print to PDF function in the web browser to save a prior version before the new one is generated.

### Audited Contract Earnings Calculations

Beginning in FY 2022–23, audited contract earnings calculations can be found in the Reporting/Audit Reports submenu. This area of CPARIS is applicable only to non-LEA contractors. Audited contract earnings calculations are based on information contained in the annual financial and compliance audit submitted to the Audits & Investigations Division.

## Preschool Reserve

The Preschool Reserve section of CPARIS allows contractors with Preschool Reserve Accounts to submit required annual reports. This section of the system is where contractors wishing to close their Preschool Reserve Account may submit the closure request. For those contractors without a Preschool Reserve Account, the request to open one is also found in this section.

More information on Preschool Reserve Accounts can be found in the Enrollment, Attendance, and Fiscal Reporting and Reimbursement Procedures for Early Education Contracts, also known as the EENFS Fiscal Handbook, located at <https://www.cde.ca.gov/fg/aa/cd/>.

### Establishing a Preschool Reserve Account

CSPP contractors may establish a Preschool Reserve Account at any time; however, contractors should be aware of reporting due dates that will affect the establishment of a Preschool Reserve Account. Contractors wishing to establish a Preschool Reserve Account should do so by July 20, the same day that June year-end Enrollment, Attendance, and Fiscal Reports are due. Requests received after that date will apply to the next fiscal year’s year-end calculations. **Contractors with an open Preschool Reserve Account do not need to submit the request more than once**. Once established, the Preschool Reserve Account will remain open until the contractor or the CDE closes it.

To open a Preschool Reserve Account, select the Preschool Reserve/Establish Reserve Account submenu. Note that this action is only available to users with the role of Authorized Representative.

The Authorized Representative will complete the required information: full name, title, and signature date. To submit the request, the Authorized Representative must select *Save*. This will certify the form as correct. Once this request has been completed, the contractor should reach out to their fiscal analyst to verify the request has been received.

For further information regarding Preschool Reserve Accounts, refer to the EENFS Fiscal Handbook, which can be found on CDE’s website at <https://www.cde.ca.gov/fg/aa/cd/>.

### Annual Reporting Requirement

All CSPP contractors with a Preschool Reserve Account are required to submit an annual Preschool Reserve Account Activity Report, even if the account has a zero balance. The Preschool Reserve Account Activity Report is the official statement showing the balance of state funds in the Reserve Account at the end of the fiscal year.

This report must be certified in CPARIS by July 20, following the end of the fiscal year being reported. Payments to CSPP contractors based on June year-end Enrollment, Attendance, and Fiscal Reports, which are also due by July 20, cannot be computed until the Preschool Reserve Account Activity Report and, if applicable, account documentation (General Ledger) are deemed acceptable by the EENFS Fiscal Analyst.

### General Ledger Requirement

Contractors holding a Preschool Reserve Account with a balance greater than zero must submit a General Ledger for the Preschool Reserve Account to their assigned fiscal analyst. The General Ledger is submitted annually via email at the same time as the June year-end Enrollment, Attendance and Fiscal Report, and Preschool Reserve Account Activity Report. The deadline to submit the General Ledger is July 20 each year. If the General Ledger is not received by the July 20 deadline, **the Preschool Reserve Account Activity Report will be considered delinquent and will result in apportionments being withheld.**

For LEA CSPP contractors only, Preschool Reserve Accounts within your General Ledger must be titled as follows:

* Preschool Reserve Account – Standardized Account Code Structure (SACS) Resource Code 6130

### Preschool Reserve Account Activity Report Instructions

For those CSPP contractors with an open Preschool Reserve Account, the Preschool Reserve Account report will be available in CPARIS on July 1. If the report is not visible, contact the assigned EENFS fiscal analyst. The June Enrollment, Attendance, and Fiscal Report must be certified prior to completing the Preschool Reserve Account Activity Report, as data from that report feeds into the Preschool Reserve report.

Account Documentation Requirement– Verify the statement acknowledging that the General Ledger must be emailed to your fiscal analyst and check the box indicating acknowledgment of that requirement.

Beginning Balance – This amount is automatically populated from the prior year Preschool Reserve Account Status Report ending balance (final report for LEAs; audited report for non-LEAs). Verify the amount. If you believe the amount to be incorrect, contact the fiscal analyst.

Interest Earned on Reserve Account Funds – Report interest earned on Reserve Account funds. *EC* 8336 requires Preschool Reserve Account funds to be kept in an interest-bearing account within the contractor’s early education fund. Accrued interest must be reflected in the accompanying general ledger. Failure to report interest will deem this report incomplete and unacceptable. Interest entry is not required if the beginning balance is zero.

Transfer from Reserve Account to CSPP Contract(s) – Amount requested to be transferred from the Preschool Reserve Account to contracts specified in the Enrollment, Attendance, and Fiscal Report. This amount is automatically populated from the Transfer from Preschool Reserve Account line in the certified June Enrollment, Attendance, and Fiscal Report.

Contract(s) Receiving Funds from Reserve Account– If a transfer from the Preschool Reserve Account to a CSPP contract was requested in the June Enrollment, Attendance, and Fiscal Report, the contract number will display here. If no transfer was requested, this field will display the message No Transfers from Reserve.

Ending Balance–The preliminary ending balance of the Preschool Reserve Account is reflected after the user saves the report. The ending balance field is calculated by taking the beginning balance, plus reported interest, minus any transfers from the Preschool Reserve Account to a contract.

### Report Certification and Submittal

Preschool Reserve Account Activity Reports are certified in the same manner as other reports in CPARIS. Refer to the Report Certification and Submittal instructions in the Reporting Basics section.

### Preschool Reserve Account Status Report

The Preschool Reserve Account Status Report will be viewable in the Preschool Reserve/Reserve Account Reports submenu upon approval by the fiscal analyst. This report details information about the CSPP contract and how much it will contribute to the Preschool Reserve Account in that fiscal year. For more information, refer to the EENFS Fiscal Handbook, located at <https://www.cde.ca.gov/fg/aa/cd/>.

### Closing a Preschool Reserve Account

#### Applicable to Agencies with an Open Reserve Account

Contractors with an open Preschool Reserve Account may request to close it at any time. Upon closure of the Reserve Account, the contractor will receive an invoice for the total balance of the account. As with all billings, contractors must wait until they have received the invoice before remitting the amount due. All payments sent to the CDE must reference an invoice number to be attributed correctly.

To close a Preschool Reserve Account, select the Preschool Reserve/Reserve Account Close Request submenu. Note that this action is only available to users with the role of Authorized Representative.

The Authorized Representative will complete the required information: full name, title, and signature date. To submit the request, the Authorized Representative must select *Save*. This will certify the form as correct. Once this request has been completed, the contractor should reach out to their fiscal analyst to verify the request has been received.

Please note that a Reserve Account closed mid-fiscal year with a balance will still be required to submit the relevant year-end report. Contact your fiscal analyst with questions about Reserve Account closures.