



California Department of Education



California State Preschool Program (CSPP)
Two-Day Fiscal Training
October 12-13, 2023

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Two- Day Fiscal Training for CSPP

- Contract and Payments
- Policy Updates
- Rules and Requirements for Attendance and Fiscal Reporting
- CPARIS Overview
- CSPP Prior Written Approvals and Data Reporting Requirements

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Master Agreements and Amendments continued...



- Any continued funding applications approved, the contractors will not need to sign and return for each new fiscal year.
- Not all budget amendments require a signature.
- Full Day vs Part-Day Rates
- Maximum Reimbursable Amount (MRA) Calculations
- Minimum Days of Operation (MDO)
- Child Days of Enrollment (cdes)
- How many children can be served with our MRA.

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Master Agreements and Amendments Continued...

- Cdes/MDO = # of FTE Children
- MRA -\$1,041,010
- Full-Day Rate - \$55.27
- MRA/Full-Day Rate = child days of enrollment (cdes)
 - $\$1,041,010 / \$55.27 = 18,834.99$ cdes
- Cdes/MDO = # of FTE Children
 - $18,834.99 / 244 = 77.19$ FTE

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Master Agreements and Amendments Continued...

Full-Day Rate

1 California State Preschool Program Rates for Fiscal Years 2022-23 and 2023-24 by Service County
 2 California Department of Education
 3 Updated 8/21/2023
 4 The data within the table shows reimbursement rates by service county for California State Preschool contractors effective July 1, 2022 - June 30, 2024

Service County	Full Day Rate Effective July 1, 2022	Part Day Rate Effective July 1, 2022	Part Day Adjustment Factor Effective July 1, 2022
Del Norte	55,277	34,231	0.61933
El Dorado	59,444	35,031	0.58933
Fresno	55,277	34,231	0.61933
Gleeson	55,277	34,231	0.61933
Humboldt	55,277	34,231	0.61933
Imperial	55,277	34,231	0.61933
Inyo	55,277	34,231	0.61933
Kern	55,277	34,231	0.61933
Kings	55,277	34,231	0.61933
Lake	55,277	34,231	0.61933
Lassen	55,277	34,231	0.61933
Los Angeles	62,060	39,059	0.6334
Madera	55,277	34,231	0.61933
Marin	80,977	48,900	0.6040
Mariposa	55,277	34,231	0.61933
Merced	55,277	34,231	0.61933
Modoc	55,277	34,231	0.61933
Mono	55,277	34,231	0.61933
Monterey	55,277	34,231	0.61933
Napa	55,110	34,133	0.6528
Nevada	55,277	34,231	0.61933
Orange	61,200	40,077	0.6541
Placer	55,277	34,231	0.61933
Plumas	55,277	34,231	0.61933
Reynolds	55,277	34,231	0.61933
Sacramento	55,277	34,231	0.61933
San Benito	55,277	34,231	0.61933

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Master Agreements and Amendments Continued...

CPARIS

<https://cparis.cde.ca.gov/cparis>

Quarterly Reporting

- Reports are due by the 20th of the month following the end of the reporting period.
- January 20th – Due date for all Contracts for quarter ended 12/31/2023 which includes the months of Oct, Nov, and Dec.



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Missed Deadlines- Effects on Apportionment

Apportionment Schedule

- Prior year audit submittal
- Quarterly reports submittal
- 90 day + delinquent AP to CDE

- Jul, Aug, Sep 25% of MRA
- Oct, Nov 16.6% MRA
- Dec, Jan 16.7% MRA
- Feb, Mar 16.7% MRA
- Apr, May 16.6% MRA
- June 8.4% MRA

100% MRA

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Policy Updates

- Hold Harmless has been extended from July 1, 2023 to September 30, 2025.
 - Spend all the dollars we can
 - Only good for the next two years
- Family Fee
 - Waived through Sep 30, 2023.
 - Beginning Oct 1, 2023 fee scheduled reformed to:
 - 1% of family's monthly income
 - Remove fee for families adj monthly income below 75% of state medium income.
 - Forgives CSPP family fee debt accrued but remained uncollected prior to 10/01/2023.

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Policy Updates Continued...

- Dual Language Learners
 - Conduct the Family Language and Interest interview
- Early Childhood Mental Health Consultation Services
 - Costs related to ECMHC are reimbursable if conditions are met pursuant to EC Sec 8243
- Funded Enrollment set aside for Children with Disabilities (Active IEP & receiving services)
 - 07/01/2025 increasing to at least 7.5% of funded enrollment reserved for children with exceptional needs.
 - 07/01/2026 increasing to at least 10% of funded enrollment reserved for children with exceptional needs.
 - CDE strongly encourages us to continue to work toward the 7.5% requirement during the extension.

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Rules and Requirements for CSPP Attendance and Fiscal Reporting

- Excused Absences
- Days of Best Interest
- Closure Beyond Contractor's Control
- Full time vs. Part Time Enrollment
 - ≥ 30 total hours per week Full time
 - < 30 Part Time
 - Adjustment factors vary depending on if child had exceptional needs or is Full time vs Part time.

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Rules and Requirements for CSPP Attendance and Fiscal Reporting Continued...

Equipment Bidding

All equipment purchases, replacements, and improvements not performed by the contractor's staff exceeding \$5,000, including tax, must have three (3) bids or estimates.

>\$10,000 pre approval required from CDE in writing.

Submitted on Equipment Purchase Approval Request (EPAR) form along with bids, justification letter

30 calendar days a copy will be returned (one copy kept by CDE) with approval /disapproval.

Indirect Costs

Maximum indirect costs allowed is 10% with an indirect costs plan filed and available for review by CDE staff and auditors. Applied to the 1000-5000 budget categories only.

- Subcontracting
- MOU allowed and do not require a written subcontract nor are subject to CCR, Section 17797
 - Maintenance
 - Security
 - Food Service

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CPARIS



- California Preschool Accounting Reporting Information System is web based application built by CDE.
- User roles are assigned to upload reporting data.
 - Agency Admin – Meghan Hall-Silviera
 - Data Entry Representative – Manny Campos
 - Agency Staff – Cassie Salinas

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Prior Written Approval and Data Reporting Requirements for CSPP Contractors

- Prior Written Approval Requirements:
 - Program narrative changes
 - Optional staff training days (2) per contract period
 - Changes to Minimum Days of Operations (MDO)
 - Program Narrative
 - Calendar
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