



Comprehensive Approaches to Raising Educational Standards (CARES) Plus Program Phase II Quarterly Expenditure Report Forms Instructions

CARES Plus program Lead Agencies must complete and submit to First 5 California the Phase II – Program Operations Expenditure Report forms four times a year (quarterly). The reported expenditures must correspond to those categories found in the approved budget. First 5 California will reimburse lead agencies the state-match share of funds expended based on the reported expenditures.

For fiscal questions, please contact Sofie Paredes, Fiscal Analyst, at (916) 263-1019 or by e-mail to sparedes@ccfc.ca.gov.

Report Package Due Date

Quarterly Expenditure Reports are due as follows:

Expenditure Reporting Schedule	
Report Period	Due
1 st Quarter: July – September	October 31, 2011 and October 31, 2012
2 nd Quarter: October – December	January 31, 2012 and January 31, 2013
3 rd Quarter: January – March	April 30, 2012 and April 30, 2013
4 th Quarter: April - June	July 30, 2012 and July 30, 2013

Where to Send the Report Package

Mail one (1) original expenditure report package, with original signature, to First 5 California to the following address:

First 5 California
Attention: Sofie Paredes
2389 Gateway Oaks Drive, Suite 260
Sacramento, CA 95833

Summary of Expenditure Report

The Phase II Quarterly Expenditure Report package consists of an Excel workbook that contains the following three worksheets:

1. Program Operation Expenditures –
Budget Category Detail (Page 1 of 3)
2. Program Operation Expenditures –
Personnel and Operating Costs Detail (Page 2 of 3)

3. Program Operation Expenditures –
Funding Source Detail (Page 3 of 3) Note: This page has been revised.

The expenditure report forms are in Excel format and available on the First 5 California CARES Plus Implementation Web page at: <http://www.ccfca.gov/Help/caresplus.asp>.

The Excel-based forms incorporate functions that make the forms easier to complete, such as drop-down menus, check boxes, pre-populated look-ups, formulas, and links between worksheets. You must click on the “County” name at the top left hand side of the page and choose the appropriate county name to activate the form. Locked cells are shaded gray. Use the TAB key to navigate to cells that are open for data entry. Should county staff encounter any difficulties with these functions, please contact Sofie Paredes.

Counties may need the following resource/reference documents to successfully complete the required forms:

- Approved CARES Plus Application
- Approved Local Area Agreement
- Any approved amendments to the original application

Following is detailed information related to all CARES Plus forms to assist counties in completion of the forms.

Form Details

Program Operation Expenditures – Budget Category Detail
(Page 1 of 3)

Purpose:

This is the principal reporting form for CARES Plus program operating expenditures. This form also serves as certification that all information provided in the fiscal report package is true and correct and that all program requirements have been met, including the minimum local cash match requirement.

Note:

First 5 California pre-populated the following information provided on the top right hand side of the form for reference:

- Fiscal Year
- Quarter
- Reporting Period
- Report Due Date

- County Group*
- State and Local Match*

*These fields will be activated once the Lead Agency selects the county name.

The Expenditure Detail, lines 1, Personnel; and 3, Operating Costs will pre-populate data after the Lead Agency completes page 2 Personnel (Staff Salaries) and Operating Costs detail.

The State Administrative percentage (%) is calculated when the amount for Administrative Costs is entered. This cell will turn “red” when the percentage exceeds 15% to indicate the costs exceed the Administrative Cost cap.

Instructions:

Select the appropriate County from the drop-down menu on the top left hand side to activate the form.

Complete the following information:

- Name of Lead Agency
- Address 1
- Address 2
- City, State Zip Code

Column B: Enter the expenditure amounts to be reimbursed by the State for Staff Benefits, Stipends, Incentives, Support Services, Evaluation, and Administrative Costs.

Column C: Enter the Local Fund expenditures for Staff Benefits, Stipends, Incentives, Support Services, Evaluation, and Administrative Costs.

At the bottom of the page, enter the Lead Agency Executive Director or Authorized Designee name. Upon completion of all worksheets, print, sign (blue ink preferred), and date the form.

Program Operation Expenditures – Personnel and Operating Costs Detail
(Page 2 of 3)

Purpose:

This form is used to report detailed CARES Plus quarterly personnel and operating costs. The cost detail included on this form represents the total State and local expenditures.

Instructions:

Personnel (Staff Salaries)

Column A: This column is divided into two separate sections: Monthly and Hourly Personnel. Within the appropriate section, list the personnel classification/title in the appropriate section.

Column B: Enter the number of positions for each personnel classification/title.

Column C: Enter the monthly salary and/or hourly pay rate for each classification.

Column D: Enter the total percentage of time and/or hours worked on the CARES Plus Program.

Column E: **It is not necessary to enter information in this column.** The cells in this column contain a formula that calculates the total amount spent on personnel.

Match Detail – Personnel

Determine the Total Staff Salaries cost to be reimbursed by the State (State Portion) and the Lead Agency (Local Portion).

State Portion: Enter the portion of the Total Staff Salaries in column E assigned to the State (State portion). The amount in this cell will pre-populate cell B1 on page 1.

Local Portion: Enter the portion of the Total Staff Salaries in column E assigned to the Lead Agency (Local portion). The amount in this cell will pre-populate cell C1 on page 1.

Note: The State and/or Local Portion of the Match Detail **must** equal the Total Personnel amount in Column E.

Operating Costs

Column B: Provide a description for “Other” operating costs.

Column C: Enter the total operating cost amount expended for each cost type listed in column A.

Match Detail – Operating Costs

Determine the Total Operating Costs to be reimbursed by the State (State Portion) and the Lead Agency (Local Portion).

State Portion: Enter the portion of the Total Operating Costs column C assigned to the State (State portion). The amount in this cell will pre-populate cell B3 on page 1.

Local Portion: Enter the portion of the Total Operating Costs column C assigned to the Lead Agency (Local portion). The amount in this cell will pre-populate cell C3 on page 1.

Note: The State and/or Local Portion of the Match Detail **must** equal the Total Operating Costs in Column C.

Program Operation Expenditures – Funding Source Detail **(Page 3 of 3)**

Purpose:

This form is used to report the total amount of CARES Plus Program Operation Expenditures **actually spent** by funding source. First 5 California will use this form to confirm compliance with the local match requirement for the CARES Plus Program.

Instructions:

Column A: Enter the name of funding partner organization. First 5 California cannot be listed as a Funding Source in Column A.

Column B: Select the appropriate funding source type from the drop-down menu.

- Proposition 10 County Tax Revenue
- Federal (i.e., Early Head Start, Head Start, and ARRA)
- Local Workforce Investment Board
- Local Government
- Private Foundation
- Corporation
- Race To The Top

Column C: For each organization, enter the total amount actually expended for personnel, as appropriate. The total amount for this category represented in cell C11 must equal:

- The total expenditures for personnel represented on page 1, cell D1, and
- The Total Personnel represented on page 2, column E.

Column D: For each organization, enter the total amount expended for staff benefits, as appropriate. The total amount for this category represented in cell D11 must equal the amount represented on page 1, column D2.

Column E: For each organization, enter the total amount expended for operating costs, as appropriate. The total amount for this category represented in cell E11 must equal:

- The total expenditures for operating costs represented on page 1, cell D3, and
- The Total Operating Costs represented on page 2, column C.

Column F: For each organization, enter the total amount expended for stipends, as appropriate. The total amount for this category represented in cell F11 must equal the amount represented on page 1, cell D5.

Column G: For each organization, enter the total amount expended for incentives, as appropriate. The total amount for this category represented in cell G11 must equal the amount represented on page 1, cell D6.

Column H: For each organization, enter the total amount expended for support services, as appropriate. The total amount for this category represented in cell H11 must equal the amount represented on page 1, cell D7.

Column I: For each organization, enter the total amount expended for evaluation, as appropriate. The total amount for this category represented in cell I11 must equal the amount represented on page 1, cell D8.

Column J: For each organization, enter the total amount expended for administrative costs, as appropriate. The total amount for this category represented in cell J11 must equal the amount represented on page 1, cell D10.

Column K: The Total Expenditure amount in cell K11 **must equal** the Total Expenditure amount on page 1, cell D12.