



CARES Plus Round 2 Program Operation Expenditure Reporting Instructions

Lead Agencies receiving First 5 California CARES Plus Round 2 funds during the three Fiscal Years 2013-14 through 2015-16 on a reimbursement basis must submit completed CARES Plus Expenditure Reporting Forms to First 5 California. The CARES Plus Expenditure Report Forms are due to First 5 California as follows:

Reporting Period	Expenditure Report Due Date
July 1 – December 31, 2013	February 7, 2014
January 1 – June 30, 2014	July 30, 2014
July 1 – December 31, 2014	February 2, 2015
January 1 – June 30, 2015	July 30, 2015
July 1 – December 31, 2015	February 1, 2016
January 1 – June 30, 2016	August 1, 2016

The CARES Plus Expenditure Report Forms consist of three forms:

1. LA.5.1 Program Operation Expenditures: Budget Category Detail
2. LA.5.2 Program Operation Expenditures: Personnel and Operating Costs Detail
3. LA.5.3 Program Operation Expenditures: Narrative

The Expenditure Report Forms are available on the First 5 California Website at http://www.cfc.ca.gov/programs/programs_caresplus.html.

Mail hard copies of the CARES Plus Round 2 Expenditure Report Forms with original signature (in ink) to:

First 5 California
Attention: Program Disbursement Unit
2389 Gateway Oaks Drive, Suite 260
Sacramento, CA 95833

The following resources/reference documents are useful in completing the required Claim for Reimbursement forms:

- Approved CARES Plus Program Round 2 Application
- Approved Local Area Agreement
- Any approved Amendments to the original application
- Approved Fiscal Year Budget

First 5 California is aware that a few counties may experience the inability to access the drop-down menus in the fiscal reporting forms. Should this happen, contact Sofie Paredes at (916) 263-1019, sparedes@ccfc.ca.gov, or Kathy Ellis at (916) 263-2535, kellis@ccfc.ca.gov for assistance. The lack of functionality could be due to the different versions of Excel. The First 5 California fiscal reporting forms were created in Excel 2010.

Completing the CARES Plus Round 2 Expenditure Report Forms

The Lead Agency will be responsible for completing all cells shaded in yellow. All gray cells will populate based on information entered in the yellow-shaded cells.

Form LA.5.1 Program Operation Expenditures: Budget Category Detail

1. Name of the Lead Agency, Address, County Group, and Match (State:Local) should populate based on the selection of the county name. A drop-down list can be accessed by clicking on the arrow to the immediate right of the Select County cell. If the Lead Agency name and/or address are incorrect, please contact Sofie Paredes at First 5 California at (916) 263-1019 or sparedes@ccfc.ca.gov.
2. Select the appropriate Fiscal Year from the Select Fiscal Year drop-down menu.
3. Select the appropriate Reporting Period from the Reporting Period drop-down menu, which will populate the applicable Report Due Date.
4. Complete Form LA.5.2 and enter Personnel and Operating Costs data, then return to this form to insert expenditures for the remaining categories.

Form LA.5.2 Program Operation Expenditures: Personnel and Operating Costs Detail

1. The Name of Lead Agency field will populate from Form LA.5.1.
2. In the Personnel (Staff Salaries) sections, fill in all applicable boxes. Column E will calculate automatically based on information provided in columns A through D. In the Hourly section, enter the hourly rate in cell C1 followed by the total amount in cell E1; this will automatically calculate the number of hours worked in cell D1 for the reporting period.
3. In the Match Detail – Personnel section, divide the total personnel costs into State Portion (to be reimbursed by First 5 California) and Local Portion. These costs will automatically populate on LA.5.1, cells B1 and C1.
4. In the Operating Costs section, column C, fill in the total costs associated with each line item listed in column A. Enter expenses using decimals carried out two places (dollars and cents) even if the figure is rounded.

5. In the Match Detail – Operating Costs section, divide the total operating costs into State Portion (to be reimbursed by First 5 California) and Local Portion. These costs will automatically populate on Form LA.5.1, cells B3 and C3.
6. For each expense:
 - a. Do not carry out decimals more than two places (dollar and cents) even if the figure is rounded.
 - b. Refer to your cost allocation plan described in your CARES Plus Round 2 application to ensure the reported year-to-date categorical expenditures (Personnel, Staff Benefits, Operating Costs, Stipends, Support Services, and Evaluation) are within 15% of your original budget. **Note:** Administrative Costs cannot exceed 15% of the Total Direct Costs.
7. Return to LA.5.1 and complete the remaining cells that did not automatically populate, including expenditures for Staff Benefits for all positions listed on LA.5.2, Stipends, Support Services, Evaluation, and Administrative Costs for both expenditures to be reimbursed by the state and local fund expenditures. The totals will calculate automatically.

Form LA.5.3 Program Operations Expenditures: Narrative

1. Instructions for completing the narrative are on Form LA 5.3 – Program Operation Expenditure Narrative. This form replaces the Sample Funding Source Detail from the CARES Plus Round 2 RFA.

Program Change Request

When completing a Program Operation Expenditure Report, the allocation of funds for Personnel, Staff Benefits, Operating Costs, Stipends, Support Services, and Evaluation categories may vary by as much as 15% without approval from First 5 California. Any difference of more than 15% will require submittal of a Program Change Request (LA.3). The Program Change Request must be submitted in writing at least 60 days prior to the implementation of the proposed change, and approved by the First 5 California program consultant to avoid disallowed expenditures. If the Lead Agency/County does not submit a Program Change Request in advance of incurring any expenditures, and First 5 California determines the costs to be unallowable under the program guidelines, then the lead agency may not be reimbursed.

A Program Change Request and Revised Program Operation Budget are required:

- To accommodate a variance of more than 15% in a budget category.
- To request carryover funds (unobligated, unspent balances from a previous year's approved budget that are transferred to the current year's budget, and are available to spend in addition to the current year's allocation).
- When major program changes occur that include, but are not limited to, the following:
 - Adding or deleting components
 - Adding or deleting staff
 - Adding or deleting support services

Program Change Request Submission

- Form LA.3 [Program Change Request]
- Form LA.4A and/or LA.4B [Revised Program Operation Budget(s)]

Lead Agencies must submit a Program Change Request (Form LA.3) at least 60 days prior to the implementation of the proposed change. If the proposed Program Change Request is not submitted 60 days in advance, this may result in delayed program approval and reimbursement. If the program change affects the budget, then a Revised Program Operation Budget (Form LA.4A and/or LA.4B) should also be submitted with the Program Change Request if the major program change will result in a change to the original budget for one or more fiscal years.

Payment Withhold

Failure to submit timely and accurate fiscal, audit, quarterly, or semi-annual progress reports and data as required by First 5 California may result in the withholding of a disbursement of funds until such time the required reports and/or data have been received.