



Alternative Payment Programs Fiscal and Caseload Reports

CHILD DEVELOPMENT & NUTRITION FISCAL SERVICES

August 23, 2017

CALIFORNIA DEPARTMENT OF EDUCATION

Tom Torlakson, State Superintendent of Public Instruction



TOM TORLAKSON
State Superintendent
of Public Instruction

Topics to be Discussed:

- Reporting Requirements
- Reserve Accounts
- Apportionments
- Additional Funding Opportunities
- References



TOM TORLAKSON
State Superintendent
of Public Instruction

Reporting Requirements





TOM TORLAKSON
State Superintendent
of Public Instruction

Types of Alternative Payment Programs

- There are four types of Alternative Payment (AP) Programs:
 1. CAPP – Alternative Payment
 2. CFCC – Family Child Care Home Education Networks
 3. C2AP – CalWORKs Stage 2
 4. C3AP – CalWORKs Stage 3



TOM TORLAKSON
State Superintendent
of Public Instruction

Reporting Requirements

Alternative Payment Reporting Deadlines	
Monthly	Quarterly*
<ul style="list-style-type: none">• C2AP (Stage 2)	<ul style="list-style-type: none">• CAPP
<ul style="list-style-type: none">• C3AP (Stage 3)	<ul style="list-style-type: none">• CFCC

*Monthly reports required from conditional and provisional contractors.

- Stage 2 and Stage 3 contractors must submit both caseload and fiscal reports monthly.
- All reports are due on the 20th of the month following the end of the reporting period.
- If the 20th of the month falls on a weekend or state holiday, the report is due by the close of business the next state working day.
- Reports are submitted and certified electronically via the internet at <http://www2.cde.ca.gov/cdfs/logon.aspx>



TOM TORLAKSON
State Superintendent
of Public Instruction

Stage 2 and Stage 3 Caseload Reporting Requirements

- Required for all Stage 2 and Stage 3 contractors.
- Must be certified before the report can be accepted.
- Budget Act requires CDE to conduct monthly analyses of CalWORKs Stage 2 and Stage 3 caseload and expenditures.
- Caseload reports should only reflect actual caseload and expenditure data that occurred in that report month.



TOM TORLAKSON
State Superintendent
of Public Instruction

Stage 2 and Stage 3 Caseload Reports

- Allows the CDE to track and project expected caseload on an agency, county, and statewide level.
 - Contractors serving in multiple counties must submit a caseload report for each service county.
- The caseload report does not impact apportionments.
- Caseload reports are not cumulative reports, therefore changes cannot be made to a single column.
- Revisions to reports:
 - Submit and certify a revised report.
 - Notify your fiscal analyst that a new report has been submitted.
 - Your fiscal analyst will delete the previously submitted report.



TOM TORLAKSON
State Superintendent
of Public Instruction

Stage 2 and Stage 3 Caseload Report

Information entered by the Agency about their Stage 2 and Stage 3 caseload:

- Total number of children served in the report month.
- Number of new children in the report month.
- Actual provider payments made in that month.
- How many child months of service do those dollars represent?
 - A value in this field will auto calculate the Average Cost of Care.
- Number of Stage 2 children timing out in the next 24 months.
- Number of children expected to transfer into Stage 3 in the next 12 months.

Child Development Fiscal Services (CDFS)
CalWORKs CASELOAD REPORT

NAME OF CONTRACTING AGENCY: _____

Reporting Month: March Reporting Year: 2017 Vendor Code: _____
Service County: HQ, County CDFS CalWORKS Analyst: Jordan Clegg

STAGE 2 CASELOAD		CURRENT PERIOD
1. Number of Stage 2 children receiving funded services in the report month.		58
2. Total number of new Stage 2 children in the report month, included in Item 1.		4
3. Of the total indicated in Item 2, how many are new to CalWORKs child care in the report month?		2
4. Total Stage 2 provider payments made in the report month (as a whole number include family fees collected by providers and exclude administrative and support costs).		\$19,024
5. How many child months of service is represented in Item 4?		47
Stage 2 Average Cost of Care (Line 4/Line 5)		\$405

6. Enter the number of children in Stage 2 who will reach the end of their 24 months of eligibility (time out) during the report month and in each of the next 23 months.

Month	Children	Month	Children
Mar-17	0	Apr-17	0
May-17	0	Jun-17	0
Jul-17	0	Aug-17	0
Sep-17	6	Oct-17	8
Nov-17	4	Dec-17	4
Jan-18	2	Feb-18	3

Total Children: 55

Month	Children	Month	Children
Mar-18	5	Apr-18	3
May-18	0	Jun-18	7
Jul-18	2	Aug-18	0
Sep-18	2	Oct-18	0
Nov-18	3	Dec-18	0
Jan-19	4	Feb-19	2

STAGE 3 CASELOAD		CURRENT PERIOD
7. Number of Stage 3 children receiving funded services in the report month.		33
8. Total number of new Stage 3 children in the report month, included in Item 7.		0
9. Of the total indicated in Item 8, how many transferred from Stage 1, or from another agency's Stage 2 program?		0
10. Total Stage 3 provider payments made in the report month (as a whole number include family fees collected by providers and exclude administrative and support costs).		\$10,249
11. How many child months of service is represented in Item 10?		26
Stage 3 Average Cost of Care (Line 10/Line 11)		\$394

12. Enter the number of children regardless of source, who will transfer into your agency's Stage 3 program within the next 12 months.

Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
0	0	0	0	0	0	6	8	4	4	2	3	27

Comments:
Contact Person:
Contact Phone:
Contact Email:
Date Submitted: 04/14/2017 12:52 PM PST
Certification: ☒ CERTIFICATION - I hereby Certify that, to the best of my knowledge and belief, the information contained in this report is correct and complete.
Date Certified: 04/14/2017 01:26 PM PST
Certified by (Name, Title):



TOM TORLAKSON
State Superintendent
of Public Instruction

Alternative Payment Fiscal Reporting Requirements

- Required for all AP programs (i.e. C2AP, C3AP, CAPP, and CFCC).
- *California Code of Regulations, Title 5, Section 18063* requires all contractors to report expenditures using the accrual method of accounting.
 - Report costs as they are incurred or when goods are received – not as they are paid.
 - Fixed costs (i.e. insurance, utilities, rent) should be prorated and spread out over the entire contract.



TOM TORLAKSON
State Superintendent
of Public Instruction

Alternative Payment Fiscal Report

Fiscal information entered by the agency.

Structure of every fiscal report:

- Column A represents cumulative total of prior reporting periods' revenue and expenses.
- Column B represents revenue and expenses for the current reporting period only.
- Column C represents the fiscal year total to date (i.e. prior period + current period).

Revisions to prior period data?

- Never report negative numbers.
- All adjustments are made to Column A, with an explanation in the comment section.

Child Development Fiscal Services (CDFs)
CalWORKs, APP or FCC Fiscal Report

[Click here to read instructions before completing report.](#) [Main Menu - Logout](#)

NAME OF CONTRACTING AGENCY: _____

REPORTING PERIOD: March 2017 CONTRACT NO.: _____ CDFs ANALYST: Jordan Clegg
COUNTY: _____ VENDOR CODE: _____ CONTRACT AMOUNT: _____

Click on the question mark (?) link for more information on the specific question.

	COLUMN A CUMULATIVE PRIOR PERIOD (Col C Prior Report)	COLUMN B CURRENT PERIOD	COLUMN C CUMULATIVE FISCAL YEAR (Col A + Col B)
SECTION I - REVENUE			
RESTRICTED PROGRAM INCOME			
1. Child Nutrition Programs	\$ 0	\$	\$ 0
2. Restricted income for operating costs	\$ 0	\$	\$ 0
3. Maintenance of Effort	\$ 0	\$	\$ 0
4. Other (specify):	\$ 0	\$	\$ 0
SUBTOTAL	\$ 0	\$ 0	\$ 0
5. TRANSFER FROM RESERVE ACCOUNT	\$ 0	\$	\$ 0
6. PARENT FEES FOR CERTIFIED CHILDREN	\$ 11,554	\$	\$ 11,554
7. INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	\$ 0	\$	\$ 0
NON-RESTRICTED INCOME			
8. Other (specify):	\$ 0	\$	\$ 0
TOTAL REVENUE	\$ 11,554	\$ 0	\$ 11,554
SECTION II - EXPENSES			
REIMBURSABLE EXPENSES			
9. Direct Payments to Providers	\$ 227,173	\$	\$ 227,173
10. 1000 Certificated Salaries	\$ 0	\$	\$ 0
11. 2000 Classified Salaries	\$ 12,671	\$	\$ 12,671
12. 3000 Employee Benefits	\$ 3,953	\$	\$ 3,953
13. 4000 Books and Supplies	\$ 0	\$	\$ 0
14. 5000 Services and Other Operating Expenses	\$ 794	\$	\$ 794
15. 6100-6200 Other Approved Capital Outlay	\$ 0	\$	\$ 0
16. 6400 New Equipment (program-related)	\$ 0	\$	\$ 0
17. 6500 Equipment Replacement (program-related)	\$ 0	\$	\$ 0
18. Depreciation or Use Allowance	\$ 0	\$	\$ 0
19. Indirect Cost Rate %	\$ 19,567	\$	\$ 19,567
NON-REIMBURSABLE EXPENSES			
20. 6100-6500 Non-reimbursable capital outlay	\$ 0	\$	\$ 0
21. Other non-reimbursable expenses (specify):	\$ 0	\$	\$ 0
TOTAL EXPENSES	\$ 264,158	\$ 0	\$ 264,158
% of MRA Expended (Total Expenditures/Contract MRA):	94 %		
22. TOTAL ADMINISTRATIVE COST (included in section II above)	\$ 19,567	\$	\$ 19,567
23. DAYS OF OPERATION	235		235



TOM TORLAKSON
State Superintendent
of Public Instruction

Fiscal Reports for all AP Contracts

- Calculates projected earnings and directly impacts apportionments.
- Report all revenue and expenses related to the AP program.
 - Contractors serving in multiple counties complete one fiscal report, which includes total revenue and expenses for all service counties.
- Round all revenue and expenses to the nearest dollar.
- Negative numbers are not accepted on the online report forms.
- Do not report contract funds or unspent funds as revenue.



TOM TORLAKSON
State Superintendent
of Public Instruction

Revenue

- Revenues are reported on the fiscal report under Section I, and include:
 - Restricted Income – affects contract earnings
 - Transfer from Reserve Account (if applicable)
 - Family Fees for Certified Children – affects contract earnings
 - Interest earned on apportionment payments (if applicable)
 - Non-restricted Income
 - Revenues received with no restricted purpose.



TOM TORLAKSON
State Superintendent
of Public Instruction

Expenses

- Expenses are reported on the fiscal report under Section II, and include:
 - Program Expenses
 - Direct payments to providers
 - Salaries and Benefits
 - Equipment
 - Indirect Costs
 - Include in your administrative costs
 - Maximum of 10 percent or the pre-approved indirect cost rate for LEAs
 - Must have a cost allocation plan
 - Administrative Costs
 - Per Education Code Section 8276.7, total administrative costs cannot exceed 15 percent of net costs



TOM TORLAKSON
State Superintendent
of Public Instruction

Days of Operation

- A “day of operation” for AP programs is defined as a day when the contractor’s Administrative Office is open for business.
 - Not to be confused with “days of operation” for Center Based programs.
 - A “day of operation” is defined as a day the contractor provides services for one or more enrolled certified child.
- Minimum Days of Operation (MDO)
 - Number of days the contractor is open for business.
 - Based on the service calendar that is submitted by the contractor.



TOM TORLAKSON
State Superintendent
of Public Instruction

Days of Operation

- There is a two percent flex factor for days of operation.
 - WARNING: Actual days of operation < 98% of the MDO will affect contract earnings.
- Changes to your MDO?
 - Submit a revised calendar to your Early Education Support Division (EESD) consultant.
 - MDO changes must be requested prior to June 30th.



TOM TORLAKSON
State Superintendent
of Public Instruction

Provider Payments and Child Months

- Provider payments are reported on both the fiscal and caseload report.
 - The fiscal report includes ACCRUED provider payments.
 - The caseload report includes only ACTUAL provider payments paid.
- Contractors are required to report the child months of service associated with the actual provider payments paid on caseload reports.



TOM TORLAKSON
State Superintendent
of Public Instruction

Provider Payments and Child Months of Service

- If a provider submits invoices for multiple months, when the contractor makes this payment they will report the total provider payments paid and the associated child months.
- **Example:** A provider has 4 children and charges \$200 a month per child. They miss sending in their invoice for two months. When the contractor receives and pays the invoices they will pay \$1,600 (4 children x \$200 x 2 months) and that represents 8 'child months of service' (4 children x 2 months).
- Reporting the correct amount of child months associated with reported provider payments is critical to calculate an accurate average cost of care.



TOM TORLAKSON
State Superintendent
of Public Instruction

Equipment Purchases

- FY 2017 - 2018 Funding Terms and Conditions for Child Development contracts have set thresholds around obtaining bids and prior approvals for equipment purchases.



TOM TORLAKSON
State Superintendent
of Public Instruction

Obtaining Bids for Equipment Purchases over \$5,000

- Requirements for private agencies:
 - Each bid or estimate must contain prices for equivalent and comparable items and/or services. Purchases of the goods or service should be made from the lowest responsible bidder or estimator.
 - Consolidating procurements to obtain a more economical purchase is required.
 - Subdividing equipment purchases into separate items, each with a value under \$5,000, to avoid the competitive bidding requirements is prohibited.
 - If three bids or estimates cannot be obtained, the contractor must provide adequate documentation of the reasons why three bids or estimates could not be obtained (i.e. emergency situation or the item is only available from a single source).
- Requirements for public agencies:
 - Comply with the applicable sections of the *Public Contract Code*.



TOM TORLAKSON
State Superintendent
of Public Instruction

Obtaining Approval for Equipment Purchases over \$7,500

- Required for both private and public agencies.
- Submit the Request for Approval of Equipment (CD2703), found at:

<http://www.cde.ca.gov/sp/cd/ci/documents/cd2703.pdf>

- Attach the three bids or estimates.
- Include all expenses associated with the purchase that are necessary for the equipment to perform its intended purpose.



TOM TORLAKSON
State Superintendent
of Public Instruction

Subcontracting

- In general, a subcontract is any agreement or contract that an agency enters into to provide a good or service to support their child development program.
- *California Code of Regulations, Title 5* Section 18026 excludes the following types of relationships from the requirements set forth in the Funding Terms and Conditions:
 - Employment agreements
 - Facility rental or lease agreements
 - Payment arrangements with family child care homes and/or providers
 - Medical or dental service agreements
 - Bookkeeping/auditing agreements, except for agreements exceeding \$5,000
 - Food services agreements
 - Janitorial and grounds keeping agreements
 - A subcontract with a public agency
 - Subcontracts with an individual less than \$10,000, except that agencies must follow the bidding requirements for subcontracts



TOM TORLAKSON
State Superintendent
of Public Instruction

Funding Terms and Conditions

Subcontracting Requirements

- Bidding requirements and prior approval:
 - Requires private contractors to obtain at least three bids or estimates for subcontracts exceeding \$5,000. Public agencies must award subcontracts in accordance with *Public Contract Code*.
 - Contractors must obtain prior written approval from the CDE for subcontracts of \$10,000 or more that are otherwise not excluded from the Funding Terms and Conditions subcontracting requirements.
 - Subcontracts for direct child care and development services between a public agency contractor and a private subcontractor are exempt from bidding but not from advance approval by the CDE, if they are for \$10,000 or more.
- Audit Requirements for subcontracts:
 - *California Code of Regulations, Title 5* Section 18032 requires that all subcontracts requiring prior approval must be audited in accordance with CDE Audit Guidelines.
 - FY 2017-18 Funding Terms and Conditions requires an audit from all subcontractors for management and/or direct service in accordance with CDE Audit Guidelines.



TOM TORLAKSON
State Superintendent
of Public Instruction

Funding Terms and Conditions Subcontracting Requirements

- Management and/or direct service contracts, the subcontractor shall maintain records for program review, evaluation, audit and/or other purposes and make the records available to the state for a period of 5 years.



TOM TORLAKSON
State Superintendent
of Public Instruction

Reserve Accounts





TOM TORLAKSON
State Superintendent
of Public Instruction

Reserve Accounts

- State funds the contractor holds in Reserve as deferred revenue until they are either properly spent or returned to the CDE.
 - Earned but unexpended funds.
 - Can be used in future years for reimbursable costs.
 - Must be kept in an interest bearing account.
 - Balances in excess of the maximum limits will be invoiced.
 - Upon closure of the Reserve Account, all funds will be invoiced.
- Alternative Payment Reserve Account Cap:
 - May not exceed 2 percent of the sum of the amounts allowed for administrative and supportive services, or \$1,000, whichever is greater.



TOM TORLAKSON
State Superintendent
of Public Instruction

Establishing and Maintaining a Reserve Account

- To establish a Reserve Account:
 - Contractor submits a “Letter of Intent” CDNFS 9530 – LTR.
 - Must be received by Child Development & Nutrition Fiscal Services (CDNFS) on or before July 20th.
- Maintaining a Reserve Account:
 - The “Reserve Account Activity Report,” CDNFS 9530-A and a copy of the General Ledger must be submitted with your June Year End Reports.
 - The “Reserve Account Activity Report” is NOT filed electronically and must be received by July 20th.
 - Reserve Account Activity Report must have original signature.
 - CDNFS 9530-A is available on the Internet at:
<http://www.cde.ca.gov/fg/aa/cd>



TOM TORLAKSON
State Superintendent
of Public Instruction

Reserve Account Usage

- Reserve Account funds **CAN ONLY** be:
 - Used for reimbursable program expenses for eligible children that exceed contract reimbursement.
 - Alternative Payment Reserve funds can only be transferred to contracts within the Alternative Payment Programs.
- Reserve Account funds **CANNOT** be:
 - Used in the same fiscal year in which they are earned.



TOM TORLAKSON
State Superintendent
of Public Instruction

Using Funds from Reserve Account

CALIFORNIA DEPARTMENT OF EDUCATION
RESERVE ACCOUNT ACTIVITY REPORT
CDNFS 9530-A Page 1 of 1 (07/16)

Please read instructions before completing report.

Fiscal Year	Reserve Account Type	County Number	Vendor Code
16/17	Alternative Payment	34-Sacramento	A123

Mail completed report to:
CALIFORNIA DEPARTMENT OF EDUCATION
Child Development and Nutrition Fiscal Services
1430 N Street, Suite 2213
Sacramento, CA 95814-5901

FULL NAME OF CONTRACTOR:		Agency Name		FISCAL ANALYST:	Jordan Clegg
ACCOUNT DOCUMENTATION (required) : <input checked="" type="checkbox"/> Check General Ledger Pages (see instructions on next page)					
SECTION I - BEGINNING BALANCE Authorized by California Department of Education from prior year's ending balance per Reserve Account Status Report (CDNFS 9530)				\$	3,632
SECTION II - INTEREST (REQUIRED) Total Interest Earned on Reserve Account (current year only) Reserve funds must be maintained in an interest-bearing account, per Education Code 8450(f)				\$	60
SECTION III - EXPENSES (Specify contract and amount)					
Transfer to Contracts	Contract Number	Transfer Amount			
California State Preschool Program (CSPP) - General <i>See instructions for more information.</i>					
California State Preschool Program (CSPP) - Professional Development <i>See instructions for more information.</i>					
		CSPP SUBTOTAL			
Other Contracts	Contract Number	Transfer Amount			
	C2AP6286	\$ 315		\$ 315	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
		OTHER CONTRACTS SUBTOTAL		\$ 315	
Amounts must be identified on the corresponding contract's Attendance and Fiscal report as "TRANSFER FROM RESERVE FUND" and allocated on the appropriate expense line(s).					
TOTAL EXPENSES (CSPP Subtotal + OTHER CONTRACTS Subtotal)				\$	315
SECTION IV - ENDING BALANCE (Section I + Section II - Section III)				\$	3,377
CERTIFICATION—I hereby certify that, to the best of my knowledge and belief, the information in this report is accurate and complete.					
Signature of Contractor Designee (Original signature only) <i>Cory Khan</i>		E-mail Address ckhan@cde.ca.gov	Telephone 916-222-2222 ext.	Date 07/20/17	
Contractor Fiscal Contact Name and Title		E-mail Address	Telephone	Date	



TOM TORLAKSON
State Superintendent
of Public Instruction

Reserve Account Status Report

CALIFORNIA DEPARTMENT OF EDUCATION
RESERVE ACCOUNT STATUS REPORT
CDFS 9530 (Rev 6/04)

Date : August 10, 2017
CDFS Analyst : Jordan Clegg
Telephone : (916) 555-5555

34-A123-00
AGENCY NAME
AGENCY ADDRESS

Report Year : 2016-2017
Program Category : Alternative Payment

Maximum Alternative Payment Reserve: \$4,252.00

SECTION I -- BEGINNING BALANCE		\$3,632
SECTION II -- INTEREST		\$60
Contract No.	SECTION III -- TRANSFER FROM RESERVE	SECTION IV -- TRANSFER TO RESERVE
CAPP 6515	\$0	\$560
C2AP 6286	\$315	\$0
CFCC6342	\$0	\$0
C3AP6285	\$0	\$0

SECTION V -- ENDING BALANCE (Section I + Section II - Section III + Section IV)

Excess reserve to be Billed :

RESERVE BALANCE AFTER BILLING (Section V - Excess Reserve Billing Amount) :



TOM TORLAKSON
State Superintendent
of Public Instruction

Apportionments





TOM TORLAKSON
State Superintendent
of Public Instruction

Determining Apportionment Amounts

- After the contract is signed and executed, the initial apportionment is usually 25% of the Maximum Reimbursable Amount (MRA).
- Maximum monthly apportionments based upon apportionment schedule.
- Latest fiscal report may lower your apportionments.



TOM TORLAKSON
State Superintendent
of Public Instruction

Apportionment Schedule

Found in the Greenbook

Child Development Maximum Advance Payment Percentages		
Month Advance is Received	All other programs	
	% of MRA	Cumulative
JULY	8.3%	8.3%
AUGUST	8.3%	16.6%
SEPTEMBER	8.4%	25%
OCTOBER	8.3%	33.3%
NOVEMBER	8.3%	41.6%
DECEMBER	8.4%	50%
JANUARY	8.3%	58.3%
FEBRUARY	8.3%	66.6%
MARCH	8.4%	75%
APRIL	8.3%	83.3%
MAY	8.3%	91.6%
JUNE	8.4%	100%



TOM TORLAKSON
State Superintendent
of Public Instruction

Apportionments – Earnings Projection

- Generated using data from the fiscal report.
- Calculates projected earnings which directly impact apportionments.
 - Review carefully for accuracy upon receipt.
 - Use the earnings projection to compare projected earnings to MRA.



TOM TORLAKSON
State Superintendent
of Public Instruction

Determination of Reimbursable Amount

Alternative Payment type programs shall be reimbursed for the lesser of the following:

1. The MRA as stated in the annual child development contract;
2. Reimbursable expenditures, which consists of:
 - Direct payments to providers, which includes family fees for certified children and interest earned on advanced contract funds; and
 - Actual administrative and support costs related to child care services provide, which combined cannot exceed the allowable percentage of the total contract amount.



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Supportive Services

- “Administrative costs” are costs incurred for administrative activities where neither the family, the child nor, if applicable, family child care homes service providers directly benefit from the activity.
- “Support services” are those services which, when combined with child care and development services, help promote the healthy, physical, mental, social and emotional growth of children and families.



TOM TORLAKSON
State Superintendent
of Public Instruction

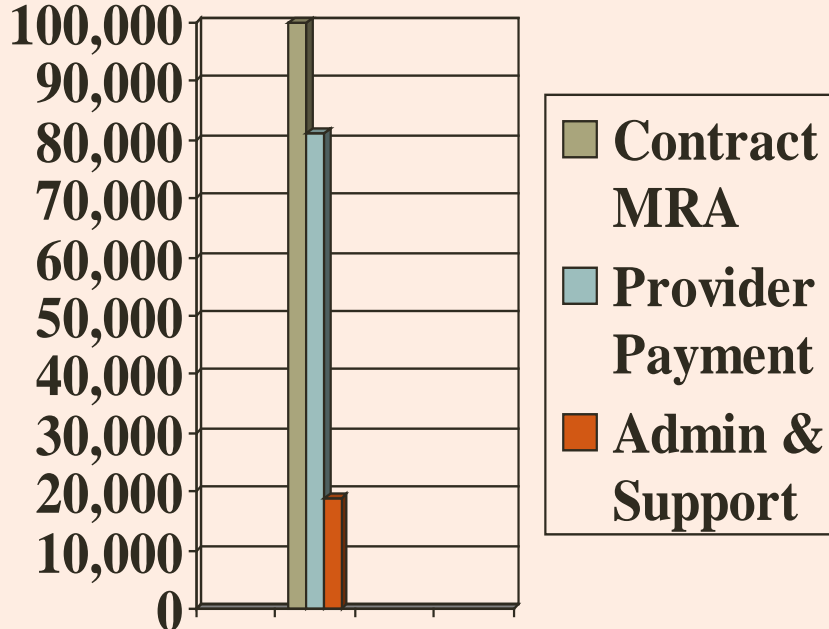
Administrative and Supportive Services Allowance

- Per *Education Code* Section 8223, Alternative Payment, Stage 2, and Stage 3 contractors are allowed up to 17.5% of the original contract MRA or net cost, whichever is greater, for administrative and supportive service costs.
- CFCC contracts are allowed no more than 30% of net reimbursable program costs for administrative and quality assurance costs.
- For all contracts, *Education Code* Section 8276.7 limits administrative costs to 15% of net costs.



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Supportive Services Allowance



- Proportion of administrative and support costs to provider payments is:
 $17.5\% : 82.5\%$
- Example:** \$100,000 MRA =
\$82,500 for provider payments
and
\$17,500 for admin and support



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Supportive Services Allowance

- An agency's FY 2017-18 contract has an MRA of \$293,292 for C2AP contract.
 - For budgeting purposes, this agency knows that they can spend up to 17.5% on administrative and support services.

$$\$293,292 \times 17.5\% = \$51,326$$

- To fully earn their contract MRA, this agency knows that they must have at least \$241,966 in provider payments.

$$\$293,292 - \$51,326 = \$241,966$$



TOM TORLAKSON
State Superintendent
of Public Instruction

Calculating Administrative and Supportive Services

- Monthly calculation projections, CDNFS 9500AP, use a ratio between the administrative and support maximum and provider payments to estimate allowable administrative and support costs.

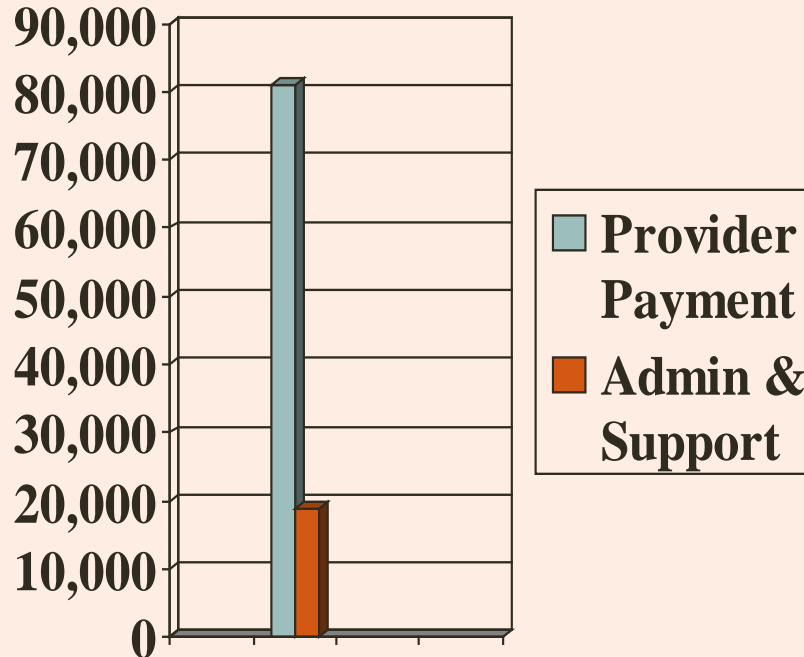
Maximum non-provider percentage = $17.5\% / 82.5\% = 21.2121\%$

- This calculation projects allowable administrative and support costs based on the spending of provider payments.
 - For Stage 2 and Stage 3 contracts, if services are projected to exceed contract MRA, the administrative and support allowance will be greater based on the additional services provided.



TOM TORLAKSON
State Superintendent
of Public Instruction

Maximum Non-Provider Percentage



- Percent of administrative and support costs to provider payments is:

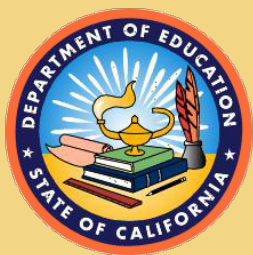
21.2121%

- Example:**

1. $\$82,500 \times 21.2121\% = \$17,500$

OR

2. $\$17,500 / \$82,500 = 21.2121\%$



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Support Projections Example 1

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 9500AP (Rev 9/02)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
EARNING PROJECTION: FY 2016-2017
REPORT MONTH: December
APPORTIONMENT MONTH: March
CDFS ANALYST: Jordan Clegg
DATE: 01/28/2017

8. Actual Days of Operation to date from report :	129
9. Minimum Days of Operation required (per contract) :	241 MDO
10. Fiscal Year (FY) projection factor (Line 9 / Line 8) :	1.8682
11. Projected FY net reimbursable expenses ((Line 7 x Line 10) + Line 6A) :	\$293,292
12. Maximum Reimbursable Amount :	\$293,292 MRA
13. Provider Payments from report :	\$129,519
14. Total admin + other direct service cost ((Line 4 - Line 13) - Line 6C) :	\$27,473
15. Maximum non-provider percent allowed :	21.2121 %
16. Maximum admin + other direct service cost allowed (lesser of line 14 or (Line 13 x Line 15)) :	\$27,473
17. Service earnings (Line 13 + Line 16) :	\$156,992
18. Projected adjusted service earnings ((Line 17 x Line 10) + Line 6C) :	\$293,292
19. Projected FY contract earnings (lesser of Line 11 or Line 18) :	\$293,292
20. Subsidized Family Fees + Interest income to date from report :	\$0
21. Projected FY subsidized Family Fees + Interest income (Line 20 x Line 10) :	\$0
22. A. Projected FY adjusted contract earnings (Line 19 - Line 21) :	\$293,292
B. Projected FY reimbursement (lesser of Line 22A or Line 12) :	\$293,292
23. Projected FY reimbursement : (lesser of Line 22B or Line 12)	\$293,292
24. Apportionments to date :	\$146,646 PAID YTD
25. Projected percentage of contract earnings (Line 23 / Line 12) :	100.00%
26. Calculated apportionment :	\$73,323 Payment

Based on the December Report, this agency is projected to earn 100% of their contract MRA.

Administrative and support using the maximum non-provider percentage is \$27,473 through December. Thus, this agency is projected to earn \$51,325 in administrative and support.
(i.e. $\$27,473 \times 1.8682 = \$51,325$)

Note: This agency is projected to earn 100% of allowable administrative and support costs (i.e. $\$293,292 \times 17.5\% = \$51,326$ and $\$51,325 \approx \$51,326$).



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Support Projections Example 2

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 9500AP (Rev 9/02)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
EARNING PROJECTION: FY 2016-2017
REPORT MONTH: December
APPORTIONMENT MONTH: March
CDFS ANALYST: Jordan Clegg

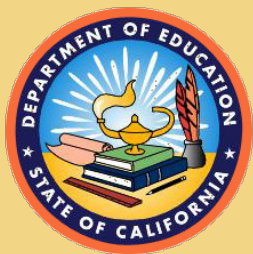
DATE: 01/28/2017

8. Actual Days of Operation to date from report :	129
9. Minimum Days of Operation required (per contract) :	241 MDO
10. Fiscal Year (FY) projection factor (Line 9 / Line 8) :	1.8682
11. Projected FY net reimbursable expenses ((Line 7 x Line 10) + Line 6A) :	\$220,113
12. Maximum Reimbursable Amount :	\$293,292 MRA
13. Provider Payments from report :	\$95,940
14. Total admin + other direct service cost ((Line 4 - Line 13) - Line 6C) :	\$21,881
15. Maximum non-provider percent allowed :	21.2121%
16. Maximum admin + other direct service cost allowed (lesser of line 14 or (Line 13 x Line 15)) :	\$21,881
17. Service earnings (Line 13 + Line 16) :	\$117,821
18. Projected adjusted service earnings ((Line 17 x Line 10) + Line 6C) :	\$220,113
19. Projected FY contract earnings (lesser of Line 11 or Line 18) :	\$220,113
20. Subsidized Family Fees + Interest income to date from report :	\$100
21. Projected FY subsidized Family Fees + Interest income (Line 20 x Line 10) :	\$186
22. A. Projected FY adjusted contract earnings (Line 19 - Line 21) :	\$219,926
B. Projected FY reimbursement (lesser of Line 22A or Line 12) :	\$219,926
23. Projected FY reimbursement : (lesser of Line 22B or Line 12)	\$219,926
24. Apportionments to date :	\$121,068 PAID YTD
25. Projected percentage of contract earnings (Line 23 / Line 12) :	75.0311%
26. Calculated apportionment :	\$43,877 Payment

Based on the December Report, this agency is projected to earn 75% of their contract MRA.

Administrative and support using the maximum non-provider percentage is \$21,881 through December. Thus, this agency is projected to earn \$40,878 in administrative and support.
(i.e. $\$21,881 \times 1.8682 = \$40,878$)

Note: This agency is projected to under earn allowable administrative and support costs (i.e. $\$293,292 \times 17.5\% = \$51,326$ and $\$40,878 < \$51,326$).



TOM TORLAKSON
State Superintendent
of Public Instruction

Administrative and Support Projections Example 3

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 9500AP (Rev 9/02)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
EARNING PROJECTION: FY 2016-2017
REPORT MONTH: December
APPORTIONMENT MONTH: March
CDFS ANALYST: Jordan Clegg
DATE: 01/28/2017

8. Actual Days of Operation to date from report :	129
9. Minimum Days of Operation required (per contract) :	241 MDO
10. Fiscal Year (FY) projection factor (Line 9 / Line 8) :	1.8682
11. Projected FY net reimbursable expenses ((Line 7 x Line 10) + Line 6A) :	\$311,998
12. Maximum Reimbursable Amount :	\$293,292 MRA
13. Provider Payments from report :	\$137,779
14. Total admin + other direct service cost ((Line 4 - Line 13) - Line 6C) :	\$29,226
15. Maximum non-provider percent allowed :	21.2121 %
16. Maximum admin + other direct service cost allowed (lesser of line 14 or (Line 13 x Line 15)) :	\$29,226
17. Service earnings (Line 13 + Line 16) :	\$167,005
18. Projected adjusted service earnings ((Line 17 x Line 10) + Line 6C) :	\$311,999
19. Projected FY contract earnings (lesser of Line 11 or Line 18) :	\$311,998
20. Subsidized Family Fees + Interest income to date from report :	\$100
21. Projected FY subsidized Family Fees + Interest income (Line 20 x Line 10) :	\$186
22. A. Projected FY adjusted contract earnings (Line 19 - Line 21) :	\$311,812
B. Projected FY reimbursement (lesser of Line 22A or Line 12) :	\$293,292
23. Projected FY reimbursement : (lesser of Line 22B or Line 12)	\$293,292
24. Apportionments to date :	\$146,646 PAID YTD
25. Projected percentage of contract earnings (Line 23 / Line 12) :	100.00 %
26. Calculated apportionment :	\$73,323 Payment

Based on the December Report, this agency is projected to over earn their contract MRA.

Administrative and support using the maximum non-provider percentage is \$29,226 through December. Thus, this agency is projected to earn \$54,600 in administrative and support. (i.e. $\$29,226 \times 1.8682 = \$54,600$)

Note: This agency is projected to over earn allowable administrative and support costs (i.e. $\$293,292 \times 17.5\% = \$51,326$ and $\$54,600 > \$51,326$).



TOM TORLAKSON
State Superintendent
of Public Instruction

Calculating Administrative and Supportive Services

Fiscal Year-End reimbursable administrative and support costs are based on the following calculation:

a. Greater of:

- i. Initial MRA x 17.5%
- ii. (provider payments + actual administrative & support costs) x 17.5%

OR

b. The lesser of:

- i. Value of a. (allowable administrative and support costs)
- ii. Actual administrative and support costs



TOM TORLAKSON
State Superintendent
of Public Instruction

Calculating Administrative and Supportive Services

- **Example:** An agency has an MRA of \$293,292. On the June Year-End Report, this agency reported total costs of \$239,973 with \$196,002 in provider payments.

a. Greater of:

i. Initial MRA x 17.5%

$$\$293,292 \times 17.5\% = \$51,326$$

ii. (provider payments + actual administrative & support costs) x 17.5%

$$(\$196,002 + \$43,971) \times 17.5\% = \$41,995$$

OR

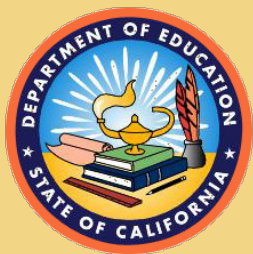
b. The lesser of:

i. Value of a. (\$51,326)

ii. Actual administrative and support costs

$$\$239,973 - \$196,002 = \$43,971$$

The agency's reimbursable administrative and support costs for FY 2017-18 is \$43,971.



TOM TORLAKSON
State Superintendent
of Public Instruction

Year-End Reimbursable Administrative and Support Example 1

Based on the June Year-End Report, this agency earned 100% of their contract MRA.

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 9500AP F (Rev 6/99)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
YEAR-END EARNINGS CALCULATION FY 2016-2017

REPORT MONTH: June
APPORTIONMENT MONTH: June
CDFS ANALYST: Jordan Clegg

DATE: 08/02/2017

15. Provider Payments Reported :	\$242,123
16. A. Admin & Other Direct Service Cost per report (Line 1 - Line 2A - Line 3) - (Line 15 + Line 11C) :	\$51,359
B. Maximum Admin & Other Direct Service Cost (Line 16A - 5C):	\$51,359
17. Remimbursable Admin & Other Direct Service Cost Allowed: ((greater of (Line 10A * 17.5%) or ((Line 15 + Line 16B)* 17.5%)) or Line 16B whichever is less)	\$51,359
18. Service Earnings (Line 15 + Line 11C + Line 17):	\$293,482
19. FY Reimbursable Costs (lesser of Line 6 or Line 18):	\$293,482
20. A. Subsidized Parent Fees from report :	\$190
B. Interest Income from report :	\$0
C. Total Parent Fees + Interest (Line 20A + Line 20B) :	\$190
21. A. FY earnings (Line 19 - Line 20C):	\$293,292
B. FY Reimbursable Earnings (lesser of Line 21A or Line 14):	\$293,292
C. Transfer to Child Development Reserve :	\$0
22. Apportionments to Date :	\$219,350 PAID YTD
23. Calculated Apportionment (Line 21B - Line 21C - Line 22):	\$73,942 Payment
24. Percent of Contract Earnings :	100.0000 %
25. Recommended Billing Amount :	
A. Total (Line 22 - (Line 21B + Line 21C)):	\$0
B. Apportionment Above Adjusted MRA (Line 22 - Line 14):	\$0
C. Unearned Reimbursement (Line 25A - Line 25B):	\$0
D. Interest Billing (lesser of Line 20B or Line 25C):	\$0
E. Contract Billing (Line 25B + Line 25C - Line 25D):	\$0

Calculating reimbursable
administrative and support
costs:

$$1. \$293,292 \times 17.5\% = \$51,326$$

$$2. (\$242,123 + \$51,359) \times 17.5\% = \$51,359$$

$$3. \$51,359$$

Greater of Line 1 and 2: \$51,359

The lesser of \$51,359 and line 3 is \$51,359.



TOM TORLAKSON
State Superintendent
of Public Instruction

Year-End Reimbursable Administrative and Support Example 2

Based on the June Year-End Report, this agency earned 81.7% of their contract MRA.

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFIS 9500AP F (Rev 6/99)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
YEAR-END EARNINGS CALCULATION FY2016-2017
REPORT MONTH: June
APPORTIONMENT MONTH: June
CDFIS ANALYST: Jordan Clegg

DATE: 08/02/2017

15. Provider Payments Reported :	\$196,002
16. A. Admin & Other Direct Service Cost per report (Line 1 - Line 2A - Line 3) - (Line 15 + Line 11C) :	\$43,971
B. Maximum Admin & Other Direct Service Cost (Line 16A - 5C) :	\$43,971
17. Reimbursable Admin & Other Direct Service Cost Allowed ((greater of (Line 10A * 17.5%) or ((Line 15 + Line 16B)* 17.5%)) or Line 16B whichever is less)	\$43,971
18. Service Earnings (Line 15 + Line 11C + Line 17):	\$239,973
19. FY Reimbursable Costs (lesser of Line 6 or Line 18) :	\$239,973
20. A. Subsidized Parent Fees from report :	\$190
B. Interest Income from report :	\$0
C. Total Parent Fees + Interest (Line 20A + Line 20B) :	\$190
21. A. FY earnings (Line 19 - Line 20C) :	\$239,783
B. FY Reimbursable Earnings (lesser of Line 21A or Line 14) :	\$239,783
C. Transfer to Child Development Reserve :	\$0
22. Apportionments to Date :	\$219,350 PAID YTD
23. Calculated Apportionment (Line 21B - Line 21C - Line 22) :	\$20,433 Payment
24. Percent of Contract Earnings :	81.7557%
25. Recommended Billing Amount :	
A. Total (Line 22 - (Line 21B + Line 21C)) :	\$0
B. Apportionment Above Adjusted MRA (Line 22 - Line 14) :	\$0
C. Unearned Reimbursement (Line 25A - Line 25B) :	\$0
D. Interest Billing (lesser of Line 20B or Line 25C) :	\$0
E. Contract Billing (Line 25B + Line 25C - Line 25D) :	\$0

Calculating reimbursable
administrative and support
costs:

1. $\$293,292 \times 17.5\% = \$51,326$
2. $(\$196,002 + \$43,971) \times 17.5\% = \$41,995$

3. \$43,971

Greater of Line 1 and 2: \$51,359

The lesser of \$51,359 and line 3 is
\$43,971.



TOM TORLAKSON
State Superintendent
of Public Instruction

Year-End Reimbursable Administrative and Support Example 3

Based on the June Year-End Report, this agency over earned their contract MRA.

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD DEVELOPMENT FISCAL SERVICES
CDFS 9500AP F (Rev 6/99)

AGREEMENT NO. C2AP6286
PROJECT NO.: 34-A123-00-6
AGENCY NAME:

ALTERNATIVE PAYMENT-STAGE 2
YEAR-END EARNINGS CALCULATION FY 2016-2017

REPORT MONTH: June
APPORTIONMENT MONTH: June
CDFS ANALYST: Jordan Clegg

DATE: 08/02/2017

15. Provider Payments Reported :	\$258,070
16. A. Admin & Other Direct Service Cost per report (Line 1 - Line 2A - Line 3) - (Line 15 + Line 11C) :	\$54,742
B. Maximum Admin & Other Direct Service Cost (Line 16A - 5C) :	\$54,742
17. Reimbursable Admin & Other Direct Service Cost Allowed :	\$54,742
((greater of (Line 10A * 17.5%) or ((Line 15 + Line 16B) * 17.5%)) or Line 16B whichever is less)	
18. Service Earnings (Line 15 + Line 11C + Line 17) :	\$312,812
19. FY Reimbursable Costs (lesser of Line 6 or Line 18) :	\$312,812
20. A. Subsidized Parent Fees from report :	\$190
B. Interest Income from report :	\$0
C. Total Parent Fees + Interest (Line 20A + Line 20B) :	\$190
21. A. FY earnings (Line 19 - Line 20C) :	\$312,622
B. FY Reimbursable Earnings (lesser of Line 21A or Line 14) :	\$293,292
C. Transfer to Child Development Reserve :	\$0
22. Apportionments to Date :	\$219,350 PAID YTD
23. Calculated Apportionment (Line 21B - Line 21C - Line 22) :	\$73,942 Payment
24. Percent of Contract Earnings :	100.0000 %
25. Recommended Billing Amount :	
A. Total (Line 22 - (Line 21B + Line 21C)) :	\$0
B. Apportionment Above Adjusted MRA (Line 22 - Line 14) :	\$0
C. Unearned Reimbursement (Line 25A - Line 25B) :	\$0
D. Interest Billing (lesser of Line 20B or Line 25C) :	\$0
E. Contract Billing (Line 25B + Line 25C - Line 25D) :	\$0

Calculating reimbursable
administrative and support
costs:

$$1. \$293,292 \times 17.5\% = \$51,326$$

$$2. (\$258,070 + \$54,742) \times 17.5\% = \$54,742$$

$$3. \$54,742$$

Greater of Line 1 and 2: \$54,742

The lesser of \$54,742 and line 3 is \$54,742.



TOM TORLAKSON
State Superintendent
of Public Instruction

Additional Funding Opportunities



TOM TORLAKSON
State Superintendent
of Public Instruction

CalWORKs Contracts



TOM TORLAKSON
State Superintendent
of Public Instruction

CalWORKs Funding

- The Budget Act mandates that Stage 2 and Stage 3 funding be distributed proportional to need.
 - CDNFS reviews reported fiscal and caseload data periodically to determine fiscal year estimated need.
 - This may result in either an augmentation or reduction to contract MRAs during the fiscal year.
 - Note: It is possible for a contract to be reduced at one time and augmented at another time.



TOM TORLAKSON
State Superintendent
of Public Instruction

CalWORKs Stage 2 and Stage 3 Augmentations

- Projected to over earn a CalWORKs Stages contract.
 - Contact your fiscal analyst to request an augmentation.
 - CDNFS will ask you to complete a Projection Worksheet or provide agency's internal projections.
 - CDNFS will determine the contractor's appropriate need.
 - Augmentations are based on available funding.
- Contractors receiving an MRA augmentation should sign and return the amendment immediately so that it can be executed.
 - Note: The current MRA remains in effect until the contract amendment is signed and returned.



TOM TORLAKSON
State Superintendent
of Public Instruction

CalWORKs Stage 2 and Stage 3 Augmentations

- CalWORKs Stage 2 is an entitlement program.
- CalWORKs Stage 3 is not an entitlement program.
 - However, it is the intent of the California Legislature to fully fund CalWORKs Stage 3.
- Department's Goal: To utilize all funds that have been appropriated in the Budget Act.



TOM TORLAKSON
State Superintendent
of Public Instruction

CalWORKs Stage 2 and Stage 3 Reductions

- If the projected need is less than the contract MRA, the CDNFS may reduce a contract.
- Contractors will receive notification from CDNFS of any proposed reductions.
- Contractors will receive a contract amendment reducing MRA.
 - Note: Apportionments will be calculated based on the reduced MRA, regardless of an executed contract.



TOM TORLAKSON
State Superintendent
of Public Instruction

Estimating Funding Levels

- The following factors are used when determining whether an augmentation and/or reduction is necessary:
 - ✓ Caseload Data
 - ✓ Fiscal Data
 - ✓ Additional Data Provided by the Contractor (i.e. projection worksheet or internal projections)
 - ✓ Historical Earnings
 - ✓ Available Funding



TOM TORLAKSON
State Superintendent
of Public Instruction

What CDE does with the Caseload and Fiscal Reports?

These Reports:

The “Stage 2 and Stage 3 Caseload Report”

Plus

The “CalWORKs Fiscal Report”

Equals

Current and Future Fiscal Year Funding



TOM TORLAKSON
State Superintendent
of Public Instruction

What CDE does with the Caseload and Fiscal Reports?

- Both the Caseload and Fiscal data are downloaded into very large databases.
 - Stage 2 and Stage 3 projections are calculated monthly by agency.
 - Quarterly reports are prepared by month(s) and quarter(s) with individual county totals and sent to the Department of Social Services, Department of Finance, and Legislative Analyst's Office.
- If an agency does not report accurately, the impact not only affects projections in the current fiscal year, but may also affect funding proposed in the next fiscal year.



TOM TORLAKSON
State Superintendent
of Public Instruction

Alternative Payment (CAPP) Contracts



TOM TORLAKSON
State Superintendent
of Public Instruction

AP Contingency Funds

- Intended to aid contractors with unforeseen over-enrollment situations.
- Per *Education Code* Section 8222.1:
 - AP contractors can apply for contingency funds when Service Earnings > MRA.
 - AP contractors may apply for reimbursement of up to 3 percent of their MRA, or for a greater amount but is subject to the availability of funds.
 - Applications must be submitted to CDNFS between May 1st and September 30th on form CDNFS1571, found at:

<http://www.cde.ca.gov/fg/aa/cd>



TOM TORLAKSON
State Superintendent
of Public Instruction

AP Contingency Funds

- Must include most recent AP fiscal report (CDNFS 9500 AP), received from the CDE, which shows your current cumulative accrued expenditures to support your request.
- Any funds received by an AP contractor that are not substantiated by the annual audit must be returned to the CDE.
 - Note: A billing for contingency fund overpayments is not subject to the appeal process.



TOM TORLAKSON
State Superintendent
of Public Instruction

Alternative Payment (CAPP) and Family Child Care Home (CFCC) Contracts



TOM TORLAKSON
State Superintendent
of Public Instruction

Voluntary Temporary Transfers

- *Education Code* Section 8275.5 allows for the voluntary temporary transfer (VTT) of contract funds between agencies with the same contract type in an effort to fully utilize the funds appropriated in a given fiscal year.
- VTTs are strictly voluntary and temporary.
 - Applies to current fiscal year only.



TOM TORLAKSON
State Superintendent
of Public Instruction

Voluntary Temporary Transfers

- The LPC Coordinator facilitates the potential VTT.
 - Contractor submits written request to LPC Coordinator.
 - LPC Coordinator submits all request to the CDE.
- VTT Transfer Periods:
 - November 1 – 15
 - May 1 – 15
- More information can be found at
<http://www.cde.ca.gov/sp/cd/ci/lpcforms.asp>



TOM TORLAKSON
State Superintendent
of Public Instruction

References



TOM TORLAKSON
State Superintendent
of Public Instruction

Website References

- The following can be found on the CDNFS website:

<http://www.cde.ca.gov/fg/aa/cd/>

- ✓ CDNFS “Greenbook”
Child Development Attendance and Fiscal Reporting and Reimbursement Procedures
- ✓ Funding Terms and Conditions for Child Development Programs
- ✓ CDNFS Report Forms
- ✓ CDNFS Analyst Directory
- ✓ Year-End Reporting Reminders and Contract Changes Letter



TOM TORLAKSON
State Superintendent
of Public Instruction

Website References

- California *Education Code*:

<http://leginfo.legislature.ca.gov/faces/codes.xhtml>

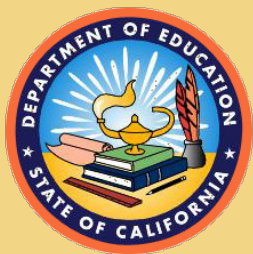
- Indirect Costs for LEAs

<http://www.cde.ca.gov/fg/ac/ic>

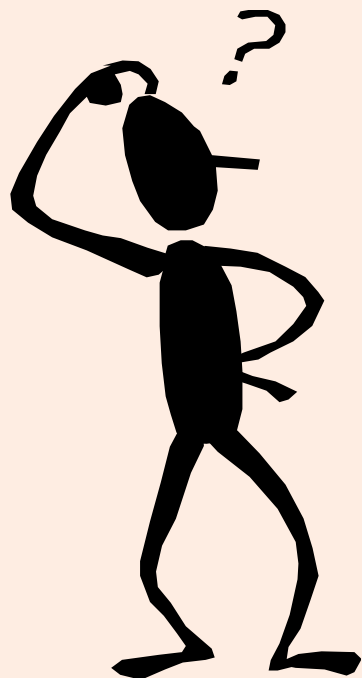
- The following publications are available at:

<http://www.cde.ca.gov/sp/cd/lr>

- ✓ *California Code of Regulations, Title 5*
- ✓ *California School Accounting Manual*
- ✓ *Audit Guide for Child Development Contracts*



TOM TORLAKSON
State Superintendent
of Public Instruction



Questions???

