

October 27, 2025

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

EXECUTIVE SUMMARY

CHILD CARE BULLETIN (CCB) NO. 25-27

This Child Care Bulletin is intended to provide information and guidance to counties and child care contractors when processing late attendance records or invoices from providers.



JENNIFER TROIA
DIRECTOR

CALIFORNIA HEALTH & HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



GAVIN NEWSOM
GOVERNOR

October 27, 2025

CHILD CARE BULLETIN (CCB) NO. 25-27

GUIDANCE TYPE: INFORMATIVE AND DIRECTIVE

TO: CHILD CARE AND DEVELOPMENT CONTRACTORS

SUBJECT: PROCESSING LATE ATTENDANCE RECORDS OR INVOICES

APPLICABLE PROGRAMS: CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS (CALWORKS)
CALWORKS STAGE 2 (C2AP)
CALWORKS STAGE 3 (C3AP)
CALIFORNIA ALTERNATIVE PAYMENT PROGRAM (CAPP)
CALIFORNIA MIGRANT ALTERNATIVE PAYMENT (CMAP)

REFERENCE: [WELFARE AND INSTITUTIONS CODE \(WIC\) SECTION 10225.5\(d\); WELFARE AND INSTITUTIONS CODE \(WIC\) SECTION 10227.5; WELFARE AND INSTITUTIONS CODE \(WIC\) SECTION 10269\(a\)\(2\); TITLE 5 OF THE CALIFORNIA CODE OF REGULATION \(5CCR\) SECTION 18067](#)

Purpose

The following child care bulletin is intended to provide information and guidance to counties and child care contractors when processing late attendance records or invoices from providers.

Background

Pursuant to [Welfare and Institutions Code \(WIC\) section 10227.5](#), child care providers authorized to provide services through Alternative Payment Programs (APPs), including

CalWORKs Stages 2 and 3, California Alternative Payment Program (CAPP), and California Migrant Alternative Payment Programs (CMAP), shall submit a monthly attendance record or invoice for each child who received services. WIC 10227.5(f) defines a monthly attendance record or invoice as documentation “that includes, at a minimum, the name of the child receiving services, the dates and actual times care was provided each day, including the time the child entered and the time the child left care each day, that is signed under penalty of perjury by both the parent or guardian and the child care provider, attesting that the information provided is accurate.

Contractors operating state-funded programs must comply with the recordkeeping requirements as outlined in [WIC Section 10269\(a\)\(2\)](#) and [Section 18067](#) of the Title 5 California Code of Regulations (5 CCR). These laws are intended to ensure that documentation supporting reimbursement claims is retained and accessible for audit or review by the California Department of Social Services (CDSS) staff and other authorized personnel for a minimum of five years. Records may be maintained in either paper or electronic format.

[WIC Section 10225.5\(d\)](#) authorizes an alternative payment program no less than 12 months, and no more than 24 months, to expend funds allocated to that program in any fiscal year. This provision only applies to CAPP contractors.

Guidance

For CalWORKS Stage 2 (C2AP), CalWORKS Stage 3 (C3AP), and CMAP Contractors

If a provider submits an attendance record or billing invoice, assuming funds are still available in the contract, contractors have until September 30 of the year in which their contract expires to submit revised prior year fiscal reports.

For example, if a contract is in effect July 1, 2024 - June 30, 2025, in accordance with CDSS Fiscal Handbook, the September 30, 2025, deadline is valid for 2024-25 reports to the CDSS. If the contractor does not submit the revised reports by September 30, 2025, the contractor would need to reconcile during their annual audit process or if an audit has already been submitted, request to submit a revised audit report to CDSS Office of Audit Services (OAS). Although contractors have until September 30 of the year their contract terms expire to submit revised reports, the time needed for an agency to receive an attendance record or invoice, process the attendance record or invoice, issue payment, and reconcile their fiscal recordkeeping in order to report the fiscal changes to CDSS will vary for each agency.

For CAPP Contractors

If a provider submits an attendance record or billing invoice, assuming funds are available in the contract, contractors have until September 30 of the year in which the

CAPP contract expires to submit revised fiscal reports. For example, if a CAPP3 contract term is in effect July 1, 2023-June 30, 2025, a CAPP contractor would have until September 30, 2025, to submit revised reports for their CAPP3 contract. If the CAPP contractor does not submit the revised fiscal reports by September 30, 2025, the CAPP contractor would need to revise the fiscal reports during the audit process and submit the revised audit report to CDSS.

Another example would be if a CAPP contract term is July 1, 2024-June 30, 2026, a contractor would have until September 30, 2026, to submit revised fiscal reports for their CAPP contract. If the CAPP contractor does not submit the revised reports by September 30, 2026, the CAPP contract would need to revise the reports during the audit process and submit the revised audit report to CDSS. Although contractors have until September 30 of the last year of their contract term to submit revised reports, the time needed for an agency to receive the attendance record, process the attendance record or invoice, issue payment, and reconcile their fiscal recordkeeping to report those changes to their fiscal reports to CDSS vary for each agency.

For All Contractors

Child Care and Development Contractors do not have the authority to adopt policies related to timeframes in which a provider must submit their attendance records or invoices in order to be reimbursed because these timeframes are governed by WIC section 10227.5(d). Contractors may not withhold payments to providers if providers submit attendance records or invoices after the end of a fiscal year. An exception to this would be if an attendance record or invoice is submitted outside of the five-year retention policy for records in accordance with [WIC Section 10269\(a\)\(2\)](#) and the contractor no longer retained the records required to confirm payment should be issued, then payment would not be made.

Child Development Fiscal Services (CDFS) uses the Enrollment, Attendance, and Fiscal Reports submitted through Child Development Program Enrollment Attendance and Fiscal Reporting (CDPR) and the CDFS Online Portal to project a contractor's fiscal year-end earnings and adjusts monthly apportionment amounts according to that projection. During the year, estimated or accrued costs and revenue previously submitted, including data reported to CDPR and to the CDFS Online Portal, may need to be revised.

To revise CDPR data, such as data related to monthly or quarterly actual costs and data, contractors may contact their Fiscal Analyst for assistance and to request opening of prior monthly/quarterly reports. Revisions must be made to the oldest report first and then certified to be able to move on, revise and certify subsequent monthly/quarterly reports, in order to populate cumulative data. Estimated or accrued costs and revenue submitted through the CDFS Online Portal can be adjusted on subsequent reports in the Cumulative Prior Period column to reflect actual costs and income data. Contractors

may find contact information regarding CCDD Fiscal Analysts at the [Child Care and Development Contacts](#) webpage.

In instances where revisions to an audit report are necessary, contractors are encouraged to work with their Certified Public Accountant to make any revisions necessary to their audit report. Once revisions have been made, contractors may resubmit the revised audit report to the Audit Inbox: Auditoffice@dss.ca.gov

Resources

[Audit Guide](#)

[Fiscal Resources](#)

[Funding Terms and Conditions and Program Integrity Improvement \(PII\) Review Guide](#)

If you have any questions or need additional guidance regarding the information in this letter, counties should contact their assigned [Policy Analyst](#) and Child Care and Development contractors should contact their assigned [Program Quality and Improvement \(PQI\) Consultant](#).

Sincerely,

Original Document Signed By

LUPE JAIME-MILEHAM, EdD
Deputy Director
Child Care and Development Division