



## FISCAL UPDATE

**July 1, 2018**

### FINAL 2017-18 STATE, FEDERAL, and ERMHS FUNDING RATES

17-18 State Rate = \$514 per 2017-18 P-2 ADA (before admin fee/set-aside for new charters)

17-18 Federal Rate = \$129.25 per 2016-17 Enrollment/CBEDS (before admin fee)

17-18 ERMHS Level 2: **95%** funded (up from 80%)

17-18 ERMHS Level 3 Site Based: **95%** of certificated expenses (up from 80%)

17-18 ERMHS Level 3 NPS: **95%** of ERMHS expenses (up from 90%)

17-18 ERMHS Level 3 Residential: **100%** of room & board (no change)

### FEDERAL REVENUE – 1<sup>ST</sup> DISTRIBUTION

SELPA received the 1<sup>st</sup> payment of the 2017-18 federal grant in June. Distribution of federal revenue based on certified expenditures have been made. Payment details available [here](#).

### STATE REVENUE – P2 CERTIFICATION

CDE released the certified 2017-18 Second Principal (P-2) Apportionment, which included updated calculations for 2016-17 (Annual R-1) and 2015-16 (Annual R-3). Prior year adjustments have been calculated and the current year apportionment schedule adjusted accordingly. Distribution of June state revenue has been made. Payment details available [here](#).

### FUNDING DETAIL, CASH FLOW PROJECTIONS, AND ADMINISTRATIVE FEE RATES

The funding detail, cash flow projections, and administrative fee rates are now available on the Charter SELPA website. The 2017-18 and 2018-19 links are available below in the “handy links”.

### LOW INCIDENCE REIMBURSEMENT FOR 2017-18

The maximum Low Incidence reimbursement was established at \$2,300 for 2017-18, the minimum reimbursement request is \$600. Revenue has been distributed for Low Incidence claims where sufficient documentation was submitted. Payment details available [here](#).

### REPORTING DUE JULY 13, 2018

Final Federal expenditure reporting should be submitted through the [Fiscal Portal](#). The Federal #3 (final) reporting link is now open.

Final ERMHS related expenditures are due for all level 2, level 3 site based, level 3 NPS, and residential placements. As a reminder, the formula to determine 2017-18 level 2 ERMHS funding is a count of eligible mental health services for SpEd pupils listed in SEIS on December 1, 2107. The final level 2 expenditure report should include expenditures for ALL SpEd pupils throughout the year, not just those associated with the pupils identified in the December 1 count. All ERMHS expenditures should be reported through the [Fiscal Portal](#). The applicable reporting links are now available.

## SPED EXPENDITURE DETAIL

Education Code requires that each year the SELPA must file with CDE an Annual Budget Plan, which shall identify expected expenditures for the following:

- Special education services to pupils with severe disabilities and low-incidence disabilities
- Special education services to pupils with non-severe disabilities
- Supplemental aids and services to meet the individual needs of pupils placed in regular education classrooms and environments

The data we need to meet this requirement is collected as part of the Year-End/MOE submission via the Expenditure Detail template shown below. The Standardized Account Code Structure (SACS) defines specific Goal codes that allow for the segregation of expenditures to serve non-severely disabled, severely disabled and low incidence students, consistent with the columns in this template. Although charter schools are not mandated to use SACS account string coding, it is essential that the Annual Budget Plan represents an accurate projection. SELPA partners are urged to establish an internal coding structure to allow for the segregation of special education expenditures consistent with the columns in the Expenditure Detail template. See Section 300 in [CSAM](#) for guidance.

El Dorado Charter SELPA Expenditure Data										
All Special Education expenditures includes federal, state and local income sources										
Actual	Non-SH (1)	Special Education services to pupils with Severe Disabilities (ages 5-22), excluding Low Incidence (2)	Special Education services to pupils with Severe Disabilities (Infant/Preschool), excluding Low Incidence (3)	Special Education services to pupils with Severe Disabilities, Low Incidence only (4)	Supplemental Aids and services to meet the individual needs of pupils placed in regular education classrooms and environments (5)	Special Education Transportation (6)	Administrative Costs for Special Education (7)	Direct Support	Indirect Costs	Total Costs
	80,863	0	0	0	0	0	0	0	1,962	82,825
Legend										
(1) Non-SH	Non-severely handicapped									
(2) SH	Severely handicapped Children with exceptional needs from birth to 21 years of age, inclusive, who require intensive instruction and training in programs serving pupils with the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, or severe mental retardation.									
(3) Inf/Preschool	Infant/Preschool Infants - younger than 3 Preschool-age 3 to 5									
(4) Low Incidence	Low Incidence Severe disabling conditions are hearing impairments, vision impairments, and severe orthopedic impairments, or any combination thereof.									
(5) Supp Aids	Special Ed Aids									
(6) SE Transp	Special Ed Transportation									
(7) Admin	Special Ed Admin									

## SPED BUSINESS 101 WORKSHOPS

This workshop is an excellent educational opportunity for first-year SELPA partners, new members of your internal and/or outsourced school program/business team, as well as any program or business contributor wanting to build a better understanding of SELPA fiscal processes. For travel and calendar convenience, four SpEd Business 101 workshops will be held around the state. Each session runs from 9:00 am until noon.

<a href="#"><u>July 31<sup>st</sup></u></a>	Sacramento (Downtown)
<a href="#"><u>August 1<sup>st</sup></u></a>	Bay Area (Emeryville)
<a href="#"><u>August 7<sup>th</sup></u></a>	L.A. (Long Beach)
<a href="#"><u>August 8<sup>th</sup></u></a>	San Diego (Bayside)

## **FISCAL YEAR END GUIDE**

The 2017-18 fiscal year end guide is now available [here](#).

## **HANDY LINKS**

- [2017-18 Funding Detail](#)
- [2017-18 State Cash Flow Projections](#)
- [2017-18 Federal Cash Flow Projections](#)
- [2017-18 Other Cash Flow](#)
- [2018-19 Funding Detail](#)
- [2018-19 State Cash Flow Projections](#)
- [2018-19 Federal Cash Flow Projections](#)
- [2018-19 Administrative Fee Rates](#)
- [2018-19 Fiscal Calendar](#)