



## FISCAL UPDATE

**August 1, 2018**

### MENTAL HEALTH (ERMHS) FUNDING

Final 2017-18 Level 2 and Level 3 ERMHS funding will be distributed in August. Accruals for this revenue will be posted on the website by Monday, August 6, 2018.

### 2018-19 STATE & FEDERAL RATES BUDGET ADVICE

18-19 State Rate = \$522 per 2018-19 P-2 ADA (before admin fee/set-aside for new charters)

18-19 Federal Rate = \$125 per 2017-18 Enrollment/CBEDS (before admin fee)

A multi-year revenue projection tool is available [here](#).

### FEDERAL REVENUE

Payments for 2017-18 federal expenditure report #2 and #3 should be released in August and September respectively, pending any delays from CDE. Accrual amounts for these two payments are [here](#).

### LOW INCIDENCE REIMBURSEMENT FOR 2017-18

Final 2017-18 maximum reimbursement is \$2300. Accruals of any outstanding claims will be posted on the website by Monday, August 6, 2018.

As a reminder, the 2018-19 initial rate is set at the state low incidence per-pupil funding rate of \$437, and minimum claims are \$600.

### LEGAL RISK POOL REIMBURSEMENT FOR 2017-18

Final legal risk claim accruals will be posted on the website by Monday, August 6, 2018.

### YEAR-END MAINTENANCE OF EFFORT (MOE) REPORT

ALL SELPA partners must submit a 2017-18 Year End/MOE Report, regardless of whether or not they receive federal funding in 2017-18 or 2018-19. Because MOE is a federal requirement of receiving federal funds, each charter LEA must spend each year (from state and local sources) at least what was spent in the comparison year (with allowable exceptions). Additionally, each charter LEA must budget (state and local sources) for the next year at least what was spent in the current year (with allowable exceptions).

MOE reporting will be available in the Fiscal Portal beginning on August 6, 2018, and MUST be submitted by September 7, 2018. Please be aware that failure to meet this due date prevents the Charter SELPA from submitting the required reporting for the entire SELPA, not just for the school in question, and has a direct and negative impact on SELPA-wide funding. The SELPA must be notified if there is any expected delay in completing the MOE by its due date.

### **NPA/NPS RESIDENTIAL PLACEMENTS FOR 2018-19**

The process should be underway to execute new Master Contracts and ISAs for all 2018-19 NPA & NPS residential placements continuing from last year. Please submit the renewed documentation and a current year Budget Request as soon as possible via the Fiscal Portal. 2018-19 Master Contract and ISA templates are available on the website.

REMINDER: A change made last year allows expenditures for approved NPS and Residential placements to be submitted as frequently as four times a year. The schedule appears below.

<b>Expenditure Reporting Period</b>	<b>Payment Date</b>	<b>Payment Amount</b>
Through September	October	The lesser of actual expenditures or 25% of approved annual revenue
Through December	January	The lesser of actual expenditures or 50% of approved annual revenue
Through March	April	The lesser of actual expenditures or 75% of approved annual revenue
Through June (Year End)	July	The lesser of actual expenditures or 100% of approved annual revenue

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