



EL DORADO
CHARTERSELPA
Fiscal Update



JULY 2019

2018-19 STATE & FEDERAL RATES

18-19 State Rate = Increased to **\$528** from \$522 per 2018-19 P-2 ADA (before admin fee + set-aside for new charters)

18-19 Federal Rate = Increase to **\$139.35** from \$125.00 per 2017-18 Enrollment/CBEDS (before admin fee)

2018-19 ERMHS RATES

Body ERMHS Level 2: **100%** funded (increased from 80%)

ERMHS Level 3 Site Based: **100%** of certificated expenses (increased from 80%)

ERMHS Level 3 NPS: **100%** of ERMHS expenses (increased from 90%)

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

2019-20 STATE & FEDERAL BUDGET ADVICE

19-20 State Rate = **\$543** per 2019-20 P-2 ADA (before admin fee + set-aside for new charters)

19-20 Federal Rate = **\$125.00** per 2018-19 Enrollment/CBEDS (before admin fee)

LOW INCIDENCE REIMBURSEMENT FOR 2018-19

The SELPA receives a minimal amount of annual low incidence (LI) funding and, in recent years, a predictable trend in the number and size of claims from SELPA members has yet to emerge. Therefore, each fiscal year begins with advice to budget the state funding minimum (~\$437 per LI pupil) for each LI services/materials reimbursement request that your school submits during the year. Once the deadline for submissions has passed (May 1st) and all requests are analyzed, a maximum reimbursement rate for the year is determined. For 2018-19, we have determined that the maximum reimbursement amount for LI claims is \$2,235. Note that the minimum claim amount is \$600, and that the maximum is applied on a per-student basis. Final documentation is due July 12.

JUNE STATE CASH PAYMENTS UPDATE

CDE released the P-2 certification ahead of the June 25 release date. This early release date allowed the time needed to process the June State payments this month. Payments will be released on June 30 rather than July 8 as previously stated.

FEDERAL REVENUE UPDATE

The SELPA collected federal expenditures for the period 7/1/2018 through 12/31/2018 on the mandatory Mid-Year Expenditure Report in January, as well as voluntarily reported federal expenditures for the period 01/01/2019 through 03/31/2019. The federal expenditures certified in these reports will be used to file SELPA-level expenditure reports to CDE, which trigger federal cash distributions. Both of these expenditure reports have been filed with CDE. Notice has been received that the funds should be received by the SELPA in late July. The SELPA will continue to keep you posted on expected distributions dates. As a reminder, charters in the first year of operation are not eligible for federal funding.

REPORTING DUE JULY 12, 2019

Federal Expenditures

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

ERMHS

Final ERMHS related expenditures are due for all level 2, level 3 site based, level 3 NPS, and residential placements. All ERMHS expenditures should be reported through the Fiscal Portal. The applicable reporting links are now available.

Level 2 ERMHS

As a reminder, the formula to determine 2018-19 level 2 ERMHS funding is the lessor of:

- 1) \$3,300 x December 1 Service Count, or
- 2) Level 2 budget request.

Actual expenditures submitted will be compared to the funding eligibility amount, and a final revenue payment will be determined. The final level 2 expenditure report should include expenditures for ALL Special Education pupils throughout the year, not just those associated with the pupils identified in the December 1 count.

Level 3 NPS/Residential

As a reminder, once final expenditures have been reported for level 3 NPS/Residential please mark the expenditures as final (#1 below) and enter the end date for the placement. **If this is a continuing placement use 6/30/2019 as the exit date.** If you choose to claim indirect on these expenditures remember to update the indirect field (#2 below) in the expenditure reporting template prior to marking as final.

	Indirect Cost Rate (CDE approved rate)	5.41
	Allowable Indirect Costs (calculated, not included in total)	1,353
	2 Indirect Costs	0
	Total	47,003

Are these expenditures final? *

Yes No

1

Low Incidence/Legal Risk

All remaining documentation should be submitted by July 12.

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, due September 6, 2019. 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									

FISCAL COMMITTEE MEETING

The Fiscal Committee webinar is an opportunity for Charter SELPA business teams to receive an update on actions taken at the May 23 CEO Council meeting that impact the business office and will also provide updates related to state, federal, and educationally related mental health funding. If you were unable to attend the meeting on June 12 the slides from the presentation can be found [here](#).

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 Special Education Business 101 workshops will be held around the state. Each session runs from 9:00 am until noon.

July 31	Sacramento (Register Here)
August 1	Bay Area (Register Here)
August 7	L.A. (Register Here)
August 8	San Diego (Register Here)

IMPORTANT UPCOMING DATES

- **07/08/2019** Updated 2018-19 & 2019-20 Fiscal/Cashflow Schedules posted
- **07/12/2019** Final Mental Health Expenditures due
- **07/12/2019** Final Federal Expenditure reports due
- **08/01/2019 – 08/08/2019** Sped Business 101 workshops (Various locations)

HANDY LINKS

- [2018-19 Funding Detail](#)
- [2018-19 State Cash Flow Projection](#)
- [2018-19 Federal Cash Flow Projection](#)
- [2018-19 Admin Fee Rates](#)
- [2019-20 Funding Detail](#)
- [2019-20 State Cash Flow Projection](#)
- [2019-20 Federal Cash Flow Projection](#)
- [2019-20 Admin Fee Rates](#)
- [2018-19 Fiscal Calendar](#)
- [Fiscal Portal](#)