



EL DORADO  
**CHARTERSELPA**  
*Fiscal Update*



## AUGUST 2019

### 2019-20 STATE & FEDERAL BUDGET ADVICE

19-20 State Rate = **\$543.00** 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)

### 2018-19 FEDERAL REVENUE UPDATE

The SELPA collected federal expenditures for the period July 1, 2018 through December 31, 2018 and January 1, 2019 through March 31, 2019. The federal expenditures certified in these reports were used to file SELPA-level expenditure reports to CDE, which trigger federal cash distributions. Revenue has been received for both of these expenditure reports and was distributed with the July payments.

The third and final federal expenditure report was due July 12, 2019 and is in the process of review at this time. We will continue to keep you updated on the status of that final payment once available.

### 2018-19 MENTAL HEALTH (ERMHS) FUNDING

Final 2018-19 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 5, 2019.

### 2018-19 LOW INCIDENCE REIMBURSEMENT

Final 2018-19 maximum reimbursement is \$2,235. Accruals of any outstanding claims will be posted on the website by Monday, August 5, 2019.

### 2018-19 LEGAL RISK POOL REIMBURSEMENT

Final legal risk claim accruals will be posted on the website by Monday, August 5, 2019.

### 2018-19 YEAR-END MAINTENANCE OF EFFORT (MOE) REPORT

ALL 2018-19 SELPA partners must submit a Year-End/MOE Report, regardless of whether or not they receive federal funding in 2018-19 or plan to in 2019-20. This **does not** apply to partners new to the SELPA in 2019-20. MOE is a federal requirement of receiving federal funds, an LEA must spend each year (from state and local sources) an amount equal to or greater than the amount spent in the previous comparison year (with allowable exceptions). Additionally, each

charter LEA must budget expenditures (state and local sources) for the next year equal to or greater than the amount spent in the current year (with allowable exceptions).

MOE reporting will be available in the Fiscal Portal beginning on August 5, 2019, and **MUST** be submitted by September 6, 2019. Please be aware that failure to meet this due date prevents the 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.

## 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.

Special Education services to pupils with Non-Severe Disabilities ages 0-22 (1)	Special Education services to pupils with Severe Disabilities ages 5-22 (2)	Special Education services to pupils with Severe Disabilities ages 0-5 (3)	Supplemental Aids and services to meet the individual needs of pupils placed in regular education classrooms and environments (4)	Instructional Supervision, Administration & All Other SpEd Expenditures (5)	SELPA Admin/Set Aside Fee	Indirect Costs	Total Costs
0	0	0	0	0	0	0	0
Legend							
(1)	SACS Goal Code 5770	Special education expenditures directed to children from birth to 22 years of age with non-severe disabilities. (This will default to the remainder of total costs not otherwise classified above.)					
(2)	SACS Goal Code 5750	All special education expenditures directed to children with exceptional needs from the ages of five (who have been identified as kindergartners) to 22 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 (intellectual disability).					
(3)	SACS Goal Code 5710 & 5730	All special education expenditures directed to infants (younger than 3) and preschool students (ages 3 to 5) with exceptional needs 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 (intellectual disability).					
(4)	Any SACS Goal Code with Function Code 1130	Costs needed to facilitate a student receiving instruction provided in a regular education classroom or in an instructional setting other than separate classes, RSP instruction, or NPA/S's. Supplementary aids and services include curriculum modifications and accommodations, as well as direct services and supports (e.g., instructional aide, interpreter services, Braille services, assistive technology).					
(5)	SACS Goal Code 5001 & Function Code 2100	Special education instructional supervision and administration, whether directly charged or charged via Direct Support. All Direct Support charges should be entered 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, 2019 ——— L.A. ([Register Here](#))  
 August 1, 2019 ——— San Diego ([Register Here](#))  
 August 7, 2019 ——— L.A. ([Register Here](#))  
 August 8, 2019 ——— San Diego ([Register Here](#))

## IMPORTANT UPCOMING DATES

- **08/05/2019** – Final Revenues and Accruals posted to website
- **08/07/2019 – 08/08/2019** SpEd Business 101 workshops
- **08/16/19 – 08/30/19** – Final 2018-19 ERMHS payments
- **08/30/19** – August state checks
- **09/06/19** – Year-End MOE report due

## HANDY LINKS

- [Fiscal Year-End Guide](#)
- [2018-19 Funding Detail](#)
- [2018-19 State Cash Flow Projection](#)

- [2018-19 Federal Cash Flow Projection](#)
- [2018-19 Other Cash Flow](#)
- [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](#)
- [2019-20 Fiscal Calendar](#)
- [Fiscal Portal](#)