



EL DORADO
CHARTERSELPA
Fiscal Update



September 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 third and final federal expenditure report was due July 12 and we are in the process of preparing the data to submit to CDE at this time. We will continue to keep you updated on the status of this third and final payment for 2018-19 once available.

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 is available in the Fiscal Portal and **MUST** be submitted by September 6, 2019. 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.

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.					

2019-20 ERMHS FUNDING

One part of the 2-part ERMHS Level 2 funding formula is a count of eligible mental health services recorded in SEIS for your LEA on December 1. We send preliminary service counts to your Steering representative so that the data can be reviewed for accuracy prior to the December 1 data pull. The first of these preliminary counts will be sent in September, and fiscal contacts will be notified when the data is shared.

The process should be underway to execute new Master Contracts and ISAs for all 2019-20 NPS & NPS residential placements continuing from last year. Please submit the renewed documentation and a current year Budget Request by October 1 via the Fiscal Portal. The Fiscal Portal template to do so will be available the second week of September. 2019-20 Master Contract and ISA templates are available on the website now.

REMINDER: The payment schedule for ERMHS Level 3 NPS and NPS Residential budget requests is shown below. However, expenditures cannot be submitted for reimbursement until a budget is approved. Please submit these budget requests within 30 days of the placement in order to avoid delay in reimbursement.

Expenditure Reporting Period	Payment Date	Payment Amount
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)	August	The lesser of actual expenditures or 100% of approved annual revenue

LOW INCIDENCE AND LEGAL RISK POOL

The Fiscal Portal is available for 2019-20 reimbursement requests for [low incidence](#) and [legal risk](#) pool claims. In both cases, claims can be submitted prior to final expenditures. The sooner we know of a claim, the better we are able to account for the reimbursement. Therefore, please do not delay in beginning the process.

Low incidence funds are available for use on behalf of students certified as having a low incidence primary or secondary disability through the assessment and IEP process. The minimum allowable request has been set to \$600. Additional information is available in the [low incidence guidelines](#).

The Charter SELPA maintains a legal risk pool for the purpose of mitigating the costs associated with due process litigation. In the unfortunate instance where a partner faces a due process hearing, the Legal Risk Pool is there to defray related legal costs. Information regarding eligibility criteria and funding is available in the [Legal Risk Pool Guidelines](#).

SPED BUSINESS 101 WORKSHOPS

The first week of August included opportunities to attend the Sped Business 101 workshop in various locations. 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. The power point from this workshop is posted on the website and can be reviewed [here](#).

CDE PUBLISHES IN-LIEU OF PROPERTY TAX CALCULATOR

CDE's has released a calculator tool for determining the monthly payment amount for in-lieu of property taxes transfers from the sponsoring school district to the charter school. The calculator tool and instructions are available on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/inlieucs.asp>. The web page also provides information about how the "sponsoring school district" is defined in statute for each type of charter school.

IMPORTANT UPCOMING DATES

- **09/06/19** – Year End MOE report due
- **09/09/19** – SEIS MH Service count #1 to Steering Representatives
- **09/13/19** – ERMHS level 2 initial funding determination

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](#)