Year-End Fiscal Workshop
April 27, 2023

Bob Steponovich, Director
Erin Brannagan, Manager
SELPA Business Team
Business Meetings and Professional Learning Opportunities

The close of each school year brings a flurry of activity at a time when attention spans are short but the need for focus and accuracy is acute.

ARCHIVED FISCAL TRAININGS

- Archived Fiscal Committee Meetings
- Archived Fiscal Workshops
- SpEd Business 101

This online workshop presented in the spring is structured to review final revenue numbers for the current year, provide an overview of fiscal considerations and compliance requirements for year-end, and deliver initial budget advice for the following year. Attendance by your special education and fiscal leads is strongly encouraged.

- Year-End Fiscal Workshop Spring 2023

SELPA Business Office Communication

We distribute a monthly e-newsletter outlining upcoming reporting dates, scheduled events, and general special education business news.

www.charterselpa.org/fiscal/
AGENDA

FUNDING UPDATES
1. State Funding
2. Federal Funding
3. Mental Health Funding
4. Low Incidence Funding

YEAR END CONSIDERATIONS
1. Year-End Close
2. Revenues
3. Expenditures
4. Year-End Considerations
5. Maintenance of Effort & Excess Cost Compliance
FUNDING UPDATES
• AB 602 base funding **Resource 6500**
  • $820/ADA
  • Less Applicable Administrative Fee and Less Rate Protection Pool Fee of $5/ADA for first-year partners
  • Current projection for 2022-23: 8.13% COLA=$886.67/ADA  8.22% COLA= $887.40/ADA

• Pandemic Learning Recovery funding **Resource 6537**
  • $669.64/SWD (greater of 2019 or 2020 counts)
  • Each partner opted in or out
  • Learning Recovery Plans were filed by opt-ins detailing areas of impact and budgets
  • One-time funding - 2 years to spend/encumber - June 30, 2023
  • Expenditure reporting triggers cash flow - four reporting periods - one left in July for 22-23
  • $9,405,108 of $16,545,343 spent
Pandemic Dispute Prevention funding **Resource 6536**

- **$149.56/SWD** (greater of 2019 or 2020 counts)
- Each partner opted in or out
- SELPA filed blanket Dispute Prevention plan detailing areas of impact and budget
- Must spend in areas detailed in the blanket plan
- One-time funding - 2 years to spend/encumber - June 30, 2023
- LRP Scholarships and a limited number of Pandemic-Related Settlements
- Expenditure reporting triggers cash flow – four reporting periods – one left in July for 22-23
- $1,194,953 of $3,676,743 spent

## SPECIAL EDUCATION FUNDING

**FEDERAL Resource 3310**

<table>
<thead>
<tr>
<th>2022-23 Federal Rate</th>
<th>$146.81</th>
</tr>
</thead>
</table>

- **Budgeted Rate** = $125.00 / PY Enrollment
  - Increased from partners disqualified and option out of federal funding
- **Final Rate** = $146.81
  - Fall 1 2021 Enrollment
  - Less Applicable Administrative Fee (5.5%, 4.5%, 3.5%, 3.0%)
- **Federal Funding Notes**
  - Start-Up charters
  - Expenditure reporting triggers cash flow
  - Cash timing based on CDE “processing time”
SPECIAL EDUCATION FUNDING

FEDERAL Resource 3305

- Additional IDEA funding from American Rescue Plan (ARP)
  - Identical expenditures to RS 3310
  - Fall 1 2021 Enrollment
  - No Administrative Fee withheld
- Notes
  - One-time funding – 2 years to spend
  - Must be tracked separately from RS 3310
  - Start-Up charters
  - Expenditure reporting triggers cash flow

2021-22

Federal Rate

$39.67

2021-22
### 2023-24 Federal Rate

<table>
<thead>
<tr>
<th>$125</th>
</tr>
</thead>
</table>

- Preliminary Budget Advice = $125.00 / PY Enrollment
- Fall 1 2022 Enrollment
- Will likely increase during the fiscal year
- We will track on federal budget negotiations
MENTAL HEALTH (ERMHS) FUNDING

- For 2022-23
  - Per-ADA distribution of $58/ADA
  - Should increase to about $60/ADA @ P-2 in June
  - Level 3 Pool = based on individual placement budgets
    - $534K for ERMHS support/CPI training & certification
    - $480K* for Site-Based Therapeutic programs at 80%
    - $4.3M* for NPS mental health services at 90% and RTC
      room and board at 100%
  - Direct Funding begins in 2023-24

*If this amount is not sufficient, the reimbursements will be prorated.

May now be spent on entire student population

• LEAs may contract for service providers with public agencies (other LEAs, county mental health) or non-public agencies (NPAs).

• With an NPA or NPS, complete a Master Contract between the LEA and the NPA/NPS and an Individual Service Agreement (ISA) for each student that the NPA/NPS serves.

• With another public agency, execute an MOU.

• Download Master Contract and ISA from website.

• 2023-24 editions now available

<table>
<thead>
<tr>
<th>Service Description</th>
<th>CASEMIS Code</th>
<th>Educational Psychologist</th>
<th>School Psychologist (PPS)</th>
<th>Licensed Psychologist</th>
<th>Marriage &amp; Family Therapist (MFT)</th>
<th>Licensed Clinical Social Worker (LCSW)</th>
<th>School Counselor (PPS)</th>
<th>Licensed Professional Counselor</th>
<th>Special Education Instruction Credential</th>
<th>Health &amp; Nursing Services Credential</th>
</tr>
</thead>
<tbody>
<tr>
<td>Psychological Services</td>
<td>530</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>Social Work Services</td>
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<td></td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
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<tr>
<td>Counseling &amp; Guidance</td>
<td>515</td>
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<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>Individual Counseling</td>
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<td>Parent Counseling &amp; Training</td>
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<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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</table>

### Reimbursement Claims
- Minimum claim = $600
- Current minimum reimbursement = up to $1,000
- Additional funding based on submitted claims
- Before 2020-21, only a percentage of each claim could be reimbursed
- Significantly increased funding since 2020-21
- Last year, 100% paid on all claims

### Maximum Determined Each Year

<table>
<thead>
<tr>
<th>Claims Deadline</th>
<th>May 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deadline</td>
<td>May 1</td>
</tr>
</tbody>
</table>
YEAR END / MAINTENANCE OF EFFORT CONSIDERATIONS
March
MOE Pre-Test: Practice close, test for any MOE issues or unspent funds

April
2nd Federal Expenditure Report

May
» Deadline for Low Incidence claim submissions
» Submit P-2 ADA to state

June
SELPA reports & posts final state/federal income

July
Final Expenditure Report for: ERMHS and Federal revenue

August
SELPA reports & posts final income and accruals for all sources & publishes Year End/MOE Report

September
Year End/MOE Report w/final state expenditures due

<table>
<thead>
<tr>
<th><strong>2022-23 SPECIAL EDUCATION REVENUES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>STATE</strong></td>
</tr>
<tr>
<td><strong>Base Funding</strong></td>
</tr>
<tr>
<td>Resource 6500</td>
</tr>
<tr>
<td>Object 8792</td>
</tr>
<tr>
<td>• $820</td>
</tr>
<tr>
<td>• Greatest of 20-21, 21-22, 22-23 ADA</td>
</tr>
<tr>
<td>• Less Admin &amp; Rate Pool Fee (new charters only)</td>
</tr>
<tr>
<td><strong>Dispute Prevention</strong></td>
</tr>
<tr>
<td>Resource 6536</td>
</tr>
<tr>
<td>Object 8792</td>
</tr>
<tr>
<td>• $149.56</td>
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</tr>
<tr>
<td>• Funding Based on Reported Expenditures</td>
</tr>
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<td><strong>Learning Recovery</strong></td>
</tr>
<tr>
<td>Resource 6537</td>
</tr>
<tr>
<td>Object 8792</td>
</tr>
<tr>
<td>• $669.64</td>
</tr>
<tr>
<td>• Greater of 2019 or 2020 SWD counts</td>
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<tr>
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<td>• Funding Based on Reported Expenditures</td>
</tr>
</tbody>
</table>
2022-23 SPECIAL EDUCATION REVENUES

**STATE Mental Health (ERMHS Level 2)**
Resource 6546 Object 8590
- Began @ $50/ADA
- P-1 @ $58/ADA
- P-2 @ ≈$60/ADA

**STATE Mental Health (ERMHS Level 3)**
Resource 6546 Object 8590
- Site-Based/ NPS/RTC
- Submitted Budgets (80/90/100%)
- True up to final expenditures

**FEDERAL Mental Health (ERMHS Level 3)**
Resource 3327 Object 8182
- Site-Based/ NPS/RTC
- Submitted Budgets (80/90/100%)
- True up to final expenditures

**STATE Low Incidence**
Resource 6500 Object 8792
- State
- Submitted Claims
- At least $1k up to determined maximum
SPECIAL EDUCATION EXPENDITURES

- Special Ed Revenues
- Special Ed Expenditures
- Indirect
- Allocated Costs
- Direct Costs
- Local Contribution
- Federal
- State
- Indirect
- Allocated Costs
- Direct Costs
WHAT IF?

- Unspent Funds!
- Are there unposted expenses?
- Have all vendors sent invoices?
- What about allocated and indirect costs?
- Organizational Partner – can you use income reallocation?
Direct Instruction & Administration of Special Ed
• SpEd Administrators, Teachers, Admin Support, Aides (Salaries + Benefits), Contracted Services
• Books, Supplies
• Capital Outlay

Peripheral but Related to SpEd Instruction
• Principal, Librarian, School Secretary, Nurse, Maintenance, Transportation
• Directly charged with documentation OR
• Allocated per CSAM Guidelines: FTE, Classroom Units, Students Transported
• Reasonable

Schoolwide General Management
• Accounting, Payroll, HR, IT
• Assigned Rate - Set by CDE
• For 2022-23:
  • Ranges .00% to >24%
  • Statewide Avg. = 5.35%

https://www.cde.ca.gov/fg/ac/ic/
Special Education Expenditures

Direct Costs

Instructional (direct instruction)
Support (peripheral to instruction)
Directly Charged (Documentation)
Allocated (FTEs, CUs, PTs)

Indirect Costs

Central Admin (school-wide)
Assigned ICR

**Time Accounting**

- Any staff funded (partially or completely) from a restricted source (e.g. SpEd revenue) needs to have time documentation on record.
  
  1. Substitute systems = sampling, schedule-based (CDE approval)
  2. STATE = State Documented Method (Activity Worksheets)
  3. Guidelines provided for federal funding OK to use for state funding
- Info and samples from CSAM in Year End Resource Guide
- See CSAM Procedure 905 for full details

**Federal Requirements**

**Single Cost Objective**
- Example: Ed Specialist who is [full time special education, but part state part federal funded.](#)

- Periodic Certification required at least semiannually

- State that the employee worked solely on that single cost objective during the period.

**Multiple Cost Objective**
- Example: Psychologist who is [part-time special education, part-time general education.](#)

- Personnel Activity Report (PAR) required monthly

- Report of daily activity spent in each objective.
- I think it's our break time, don't you?

5:00
Captured Revenues | Captured Direct Costs | Allocated Costs | Calculated Local Contribution | Completed SELPA Year-End Report Template in Fiscal Portal | Review Maintenance of Effort (MOE)
Federal law imposes a maintenance of effort (MOE) requirement on state and local special ed spending. This MOE requirement must be met each year in order to receive federal revenue.

This MOE requirement means that both states and local education agencies (LEAs) spend at least as much on special education each year as they did in a preceding year.
MOE involves two comparisons...

**Federal resources must supplement not supplant State & Local resources.**

**Compliance Standard**
State and/or local expenditures, in the aggregate or on a per-pupil basis, must be at least as much in the current year as in the comparison year.

**Eligibility Standard**
State and/or local expenditures, in the aggregate or on a per-pupil basis, must be budgeted to be at least as much next year as in the comparison year.

**Actual to Actual**
To keep FEDERAL revenue in the current year.

**Actual to Budget**
To receive FEDERAL revenue in the following year.
**Four Ways to Test (two tests, each with same variant)**

1. State and local expenditures
2. State and local expenditures per SpEd pupil (above / pupil count)
3. Local expenditures
4. Local expenditures per SpEd pupil (above / pupil count)

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures coded to federal revenue</td>
<td>$120,000</td>
</tr>
<tr>
<td>Expenditures coded to state revenue</td>
<td>$200,000</td>
</tr>
<tr>
<td>Expenditures coded to local revenue</td>
<td>$60,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$380,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Pupil Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>State + Local</td>
</tr>
<tr>
<td>2</td>
<td>Local Only</td>
</tr>
<tr>
<td>3</td>
<td>State + Local/Pupil</td>
</tr>
<tr>
<td>4</td>
<td>Local Only/Pupil</td>
</tr>
</tbody>
</table>
Federal Maintenance of Effort (MOE)

Every year, MOE is a 3-Year Compliance Chore

<table>
<thead>
<tr>
<th></th>
<th>PRIOR YEAR ACTUAL EXPENDITURES</th>
<th>$528,000</th>
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</thead>
<tbody>
<tr>
<td>Local Contribution (Unrestricted Revenue)</td>
<td>$56,000</td>
<td></td>
</tr>
<tr>
<td>State Special Ed Revenue</td>
<td>$152,000</td>
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<tr>
<td>Federal Special Ed Revenue</td>
<td>$320,000</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>CURRENT YEAR ACTUAL EXPENDITURES</th>
<th>$575,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Contribution (Unrestricted Revenue)</td>
<td>$57,000</td>
<td></td>
</tr>
<tr>
<td>State Special Ed Revenue</td>
<td>$158,000</td>
<td></td>
</tr>
<tr>
<td>Federal Special Ed Revenue</td>
<td>$360,000</td>
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<table>
<thead>
<tr>
<th></th>
<th>NEXT YEAR EXPENDITURE BUDGET</th>
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</thead>
<tbody>
<tr>
<td>Local Contribution (Unrestricted Revenue)</td>
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<td></td>
</tr>
<tr>
<td>State Special Ed Revenue</td>
<td>$165,000</td>
<td></td>
</tr>
<tr>
<td>Federal Special Ed Revenue</td>
<td>$420,000</td>
<td></td>
</tr>
</tbody>
</table>
Five exemptions recognize specific situations when special education expenditures may logically decline from one year to the next.

1) A savings from the voluntary departure or departure for just cause of special education or related services personnel.

2) A decrease in the enrollment of children with disabilities.

3) The LEA no longer has the obligation to provide one or more exceptionally costly special education programs to student(s) because they:
   • Have left the jurisdiction of the LEA; or
   • Have reached the age at which the LEA is no longer required to provide free appropriate public education (FAPE) to the student(s); or
   • No longer need the program of special education

4) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of facilities.

5) If an LEA’s federal award under IDEA has increased, the LEA may take 50% of the increase as an exemption, so long as the reduction is used for activities under the Elementary and Secondary Education Act (ESEA).
Federal Maintenance of Effort (MOE)

Qualifying exemptions lower expenditures in the comparison year.

This lowers the compliance bar that must be crossed in the current year.
### Subsequent Year Tracking Worksheet

<table>
<thead>
<tr>
<th>School Year</th>
<th>State and Local Total Amount</th>
<th>State and Local Total MOE Result</th>
<th>State and Local Per Capita Amount</th>
<th>State and Local Per Capita MOE Result</th>
<th>Local Only Total Amount</th>
<th>Local Only Total MOE Result</th>
<th>Local Only Per Capita Amount</th>
<th>Local Only Per Capita MOE Result</th>
<th>Enrolment</th>
<th>Result for Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>SEMASAC52013ALL</td>
<td>Fail</td>
<td>$ 308,462.90</td>
<td>Fail</td>
<td>$ 4,933.64</td>
<td>Fail</td>
<td>$ 62,116.80</td>
<td>Fail</td>
<td>86</td>
<td>Pass</td>
</tr>
<tr>
<td>2013-14</td>
<td>SEMASAC52014ALL</td>
<td>Pass</td>
<td>$ 440,245.15</td>
<td>Pass</td>
<td>$ 4,122.64</td>
<td>Fail</td>
<td>$ 60,155.15</td>
<td>Fail</td>
<td>106</td>
<td>Pass</td>
</tr>
<tr>
<td>2014-15</td>
<td>SEMASAC52015ALL</td>
<td>Fail</td>
<td>$ 619,769.08</td>
<td>Pass</td>
<td>$ 8,485.22</td>
<td>Pass</td>
<td>$ 176,329.09</td>
<td>Fail</td>
<td>132</td>
<td>Pass</td>
</tr>
<tr>
<td>2015-16</td>
<td>SEMASAC52016ALL</td>
<td>Fail</td>
<td>$ 828,060.90</td>
<td>Pass</td>
<td>$ 6,253.85</td>
<td>Fail</td>
<td>$ 302,458.98</td>
<td>Pass</td>
<td>132</td>
<td>Pass</td>
</tr>
<tr>
<td>2016-17</td>
<td>SEMASAC52017ALL</td>
<td>Fail</td>
<td>$ 763,388.00</td>
<td>Pass</td>
<td>$ 10,464.00</td>
<td>Fail</td>
<td>$ 403,103.92</td>
<td>Pass</td>
<td>72</td>
<td>Pass</td>
</tr>
<tr>
<td>2017-18</td>
<td>SEMASAC52018ALL</td>
<td>Fail</td>
<td>$ 840,941.92</td>
<td>Fail</td>
<td>$ 7,722.00</td>
<td>Fail</td>
<td>$ 316,165.04</td>
<td>Pass With Exemption(s)</td>
<td>83</td>
<td>Pass</td>
</tr>
<tr>
<td>2018-19</td>
<td>SEMASAC52019ALL</td>
<td>Fail</td>
<td>$ 656,597.00</td>
<td>Fail</td>
<td>$ 8,700.00</td>
<td>Fail</td>
<td>$ 272,877.00</td>
<td>Pass With Exemption(s)</td>
<td>98</td>
<td>Fail</td>
</tr>
<tr>
<td>2019-20</td>
<td>SEMASAC52020ALL</td>
<td>Fail</td>
<td>$ 756,018.00</td>
<td>Fail</td>
<td>$ 8,495.00</td>
<td>Fail</td>
<td>$ 348,048.00</td>
<td>Pass</td>
<td>89</td>
<td>Pass</td>
</tr>
<tr>
<td>2020-21</td>
<td>SEMASAC52021ALL</td>
<td>Pass</td>
<td>$ 625,026.00</td>
<td>Pass</td>
<td>$ 5,911.00</td>
<td>Pass</td>
<td>$ 351,090.00</td>
<td>Pass</td>
<td>91</td>
<td>Pass</td>
</tr>
</tbody>
</table>

The signature of an authorized agent conveys agreement with and accuracy of the information provided.

**Signature of Authorized Agent**

**Date Signed**

**Position**

**Contact Person’s Name, Email, and Telephone Number**

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**MOE:** Subsequent Year Tracking Worksheet
## One-Time Funding Considerations

<table>
<thead>
<tr>
<th>MOE Impact of Coding Expenditures</th>
<th>Federal One-time Funding</th>
<th>State One-time Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increased SpEd services (expenditures)</td>
<td>No MOE Impact</td>
<td>Increased CY State/Local = MOE Impact Next Year</td>
</tr>
<tr>
<td>Maintain current levels of SpEd services (expenditures)</td>
<td>Decreased CY State/Local = MOE Impact</td>
<td>Decreased CY Local = MOE Impact</td>
</tr>
</tbody>
</table>
One-Time Funding Considerations

<table>
<thead>
<tr>
<th>MOE Impact of Coding Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Using federal one-time resources to increase SpEd services (expenditures), will not impact MOE. State &amp; Local expenditures would not change in current year.</td>
</tr>
<tr>
<td>• Using one-time state resources to increase SpEd services (expenditures) will increase the MOE base for next year. State expenditures would increase for current year and would need to be maintained.</td>
</tr>
<tr>
<td>• Using federal one-time resources to cover existing SpEd services (no increase in expenditures) would lower your Local expenditures for the current year and could pose an issue with MOE testing at year-end.</td>
</tr>
<tr>
<td>• If one-time dollars have various uses, use them on expenses that don’t have MOE requirements if possible.</td>
</tr>
</tbody>
</table>
MOE Decision Tree

TESTING

PASS AT LEAST ONE TEST

- Review the percentage of increase
- Review budget year
- Can we pass more tests

DON'T PASS

- Application of allowable exemptions
- Use of allocated/indirect costs
- Income Reallocation
1. Required to spend state and local dollars on special education students at a level equal to what is spent on general education students, prior to spending federal dollars.

2. Charter SELPA will perform this annual calculation on your behalf.

3. CDE requires the CFO/CBO of each LEA to sign the calculation.

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**Example:**

1. $1M total GenEd costs / 250 total students (including SWDs) = $4,000

2. 10 SWD x 25% of time in SpEd = 2.5 FTE

3. $4,000 per x 2.5 SpEd FTE = $10,000

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**EXCESS COST CALCULATION**
California Education Audit Appeals Panel

Phone: 916.445.7745  Filing Email: filing@eaap.ca.gov

(Statutory Authority: Education Code Sections 14502.1, 41344 and 41344.1.)

The Education Audit Appeals Panel (EAAP) serves as the neutral arbiter in informal and formal administrative appeals by K-12 local education agencies. EAAP adopts as regulations, according to a statutory timetable, the audit guide used in those annual audits.

2022-23 Supplemental Audit Guide

http://eaap.ca.gov/

2022-2023 Audit Guide (March 1, 2023)

Appendix A: LOCAL SCHOOL CONSTRUCTION BOND AUDITS
Appendix B: SCHOOL FACILITY PROGRAM BOND FUND AUDITS
Appendix C: FULL DAY KINDERGARTEN PROGRAM AUDITS
This year, all charter schools must use the web-based SACS system.
CDE will not post a 2022-23 Charter School Alternative Form spreadsheet.
Alternative Form reporting component of SACS is currently in beta testing.
CDE plans on opening UA reporting in the system in mid to late June.
SACS user profiles can be created at any time. Your authorizer administers SACS user access.
We will continue to report on this change as we receive further updates.
MARK YOUR CALENDARS

CEO Meetings / Fiscal Committee Meetings
- May 25 / June 08, 2023
- October 12 / October 27, 2023

SpEd Business 101 Workshops
- Basic training on SELPA fiscal concepts and processes
- July 13, 2023
- August 10, 2023

Open Office Hours
- All-day open Zoom meeting
- Guided assistance with Fiscal Portal templates & answer questions
- July 12, 2023 – Final Expenditure Reporting
- August 16, 2023 – MOE/Year End Reporting
- September 6, 2023 – MOE/Year End Reporting
### Special Education Business Office Support

The Business Services Team supports school business teams and assists partners in maximizing special education fiscal resources. Our commitment includes timely communication of key issues and distribution of cash flow, hands-on assistance with compliance, educational opportunities, and access to SELPA fiscal professionals.

### Special Education Base Funding (AB 602)

State apportionment and Federal grant revenues are passed through by the SELPA to our partners throughout the year. The table below provides access to cash flow, budgeting, forecasting, and federal grant reporting details.

#### Revenue Projections

- Fiscal Resources
- Fiscal Reporting
- CSFA Charter TRAN Funding Program
- EDE-COVID-19 Funding FAQs
- 2021-22 State Cash Flow Projections
- 2021-22 Federal Cash Flow Projections
- 2021-22 Federal (F1 1305) Cash Flow Projections
- 2021-22 Admin Rates
- 2022-23 Funding Details

#### Fiscal Resources

- Allocation Plan
- Accounting & Expenditure Guidance
- Fiscal Portal
- ACH/Direct Deposit
- Payments Made to Charter
- Fiscal Year Calendar

#### Fiscal Reporting

- Fiscal Process Timeline
- Fiscal Update
- Master Contract and MOU Template

### 2023-24 Fiscal Calendar

#### Partner Reports Due to SELPA

<table>
<thead>
<tr>
<th>Month</th>
<th>Date</th>
<th>Report Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 2023</td>
<td>7/14</td>
<td>Final 2022-23 Expenditure Reports (Federal, ERMSH, Low Incidence)</td>
</tr>
<tr>
<td>August 2023</td>
<td>8/10</td>
<td>Final Revenues and Accruals Posted</td>
</tr>
<tr>
<td>September 2023</td>
<td>9/8</td>
<td>Year-End Reports (MOE Actual, MOE Budget, Excess Cost, Subsequent Year Tracking)</td>
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<tr>
<td>October 2023</td>
<td>10/2</td>
<td>NPS/RTC Pool Budget Request (continuing placements)</td>
</tr>
<tr>
<td>November 2023</td>
<td>11/17</td>
<td>Local Contribution Posted</td>
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</table>

#### SELPA Reports Due to Partners

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<thead>
<tr>
<th>Month</th>
<th>Date</th>
<th>Report Description</th>
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<tbody>
<tr>
<td>July 2023</td>
<td>7/7</td>
<td>Final 2022-23 Funding Updates Posted Checks Issued (21-22 Jun State)</td>
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<tr>
<td>7/13</td>
<td>SpEd Business 101</td>
<td></td>
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<tr>
<td>7/31</td>
<td>Checks Issued (25-24 Jul State)</td>
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<tr>
<td>August 2023</td>
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<td>Final Revenues and Accruals Posted</td>
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<td>8/10</td>
<td>SpEd Business 101</td>
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<td>8/31</td>
<td>Checks Issued (22-23 ERMSH, 23-24 Aug State)</td>
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<tr>
<td>September 2023</td>
<td>9/29</td>
<td>Checks Issued (22-23 Federal, 23-24 Sep State)</td>
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<tr>
<td>October 2023</td>
<td>10/12</td>
<td>CEO Council Meeting – Sacramento</td>
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<tr>
<td>10/17</td>
<td>Fiscal Committee Meeting (online)</td>
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<tr>
<td>10/31</td>
<td>Checks Issued (Oct State)</td>
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<td>11/17</td>
<td>Local Contribution Posted</td>
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<tr>
<td>11/30</td>
<td>Checks Issued (Nov State)</td>
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<tr>
<td>December 2023</td>
<td>12/23</td>
<td>Checks Issued (Dec State)</td>
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<tr>
<td>January 2024</td>
<td>1/17</td>
<td>Expenditure Reports (Mid-Year/Fed #1, NPS/RTC Pool)</td>
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<tr>
<td>1/19</td>
<td>ADN/Enrollment Report #2</td>
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<tr>
<td>February 2024</td>
<td>2/9</td>
<td>Symposium</td>
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<tr>
<td><strong>P-1 Certification delays Feb State Checks to Mar</strong></td>
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<tr>
<td>March 2024</td>
<td>3/6</td>
<td>Checks Issued (Feb State)</td>
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<td>3/22</td>
<td>MOE Pre-Test Template Available</td>
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<td>3/29</td>
<td>Checks Issued (Mar State)</td>
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<td>April 2024</td>
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<td>Expenditure Reports (Fed #2, NPS/RTC Pool)</td>
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<td>Checks Issued (Apr State)</td>
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<td>May 2024</td>
<td>5/23</td>
<td>CEO Council Meeting – San Diego</td>
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<tr>
<td>5/31</td>
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<tr>
<td>June 2024</td>
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<td><strong>P-2 certification delays June Checks to July</strong></td>
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THE END.