



EL DORADO
CHARTERSELPA
Special Education Local Plan Area

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.

SpEd Business 101	Buzz Session	Year End Workshop	Fiscal Committee
<p>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.</p> <ul style="list-style-type: none">▪ 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.

Fiscal Update	
---------------	--

ARCHIVED FISCAL TRAININGS
▼ Archived Fiscal Committee Meetings
▼ Archived Fiscal Workshops
▼ SpEd Business 101

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

SPECIAL EDUCATION FUNDING STATE

- 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

SPECIAL EDUCATION FUNDING *STATE*

- 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

<https://charterselpa.org/wp-content/uploads/2021/09/ADR-Plan-Sample.pdf>

SPECIAL EDUCATION FUNDING

FEDERAL Resource 3310

2022-23
Federal
Rate
\$146.81

- 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

2021-22
Federal
Rate
\$39.67

- 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

SPECIAL EDUCATION FUNDING *FEDERAL*

2023-24
Federal
Rate
\$125

- 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

*May now be
spent on
entire
student
population*

- 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.

<https://charterselpa.org/wp-content/uploads/2018/01/Charter-ERMHS-Guidelines.pdf>

ERMHS PROVIDERS

Master Contract/ ISA Available

- 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

<https://charterselpa.org/wp-content/uploads/2021/03/Non-Public-Agencies-Schools-Information-Sheet.pdf>

**Who can
provide
direct
ERMHS
services?**

Service Description	CASEMIS Code	Educational Psychologist	School Psychologist (PPS)	Licensed Psychologist	Marriage & Family Therapist (MFT)	Licensed Clinical Social Worker (LCSW)	School Counselor (PPS)	Licensed Professional Clinical Counselor	Special Education Instruction Credential	Health & Nursing Services Credential
Psychological Services	530	X	X	X	X	X				
Social Work Services	525				X	X				
Counseling & Guidance	515	X	X	X	X	X	X	X		
Individual Counseling	510	X	X	X	X	X	X	X		
Parent Counseling & Training	520	X	X	X	X	X	X	X	X	X

<https://charterselpa.org/wp-content/uploads/2018/01/Charter-ERMHS-Guidelines.pdf>

LOW INCIDENCE REIMBURSEMENT

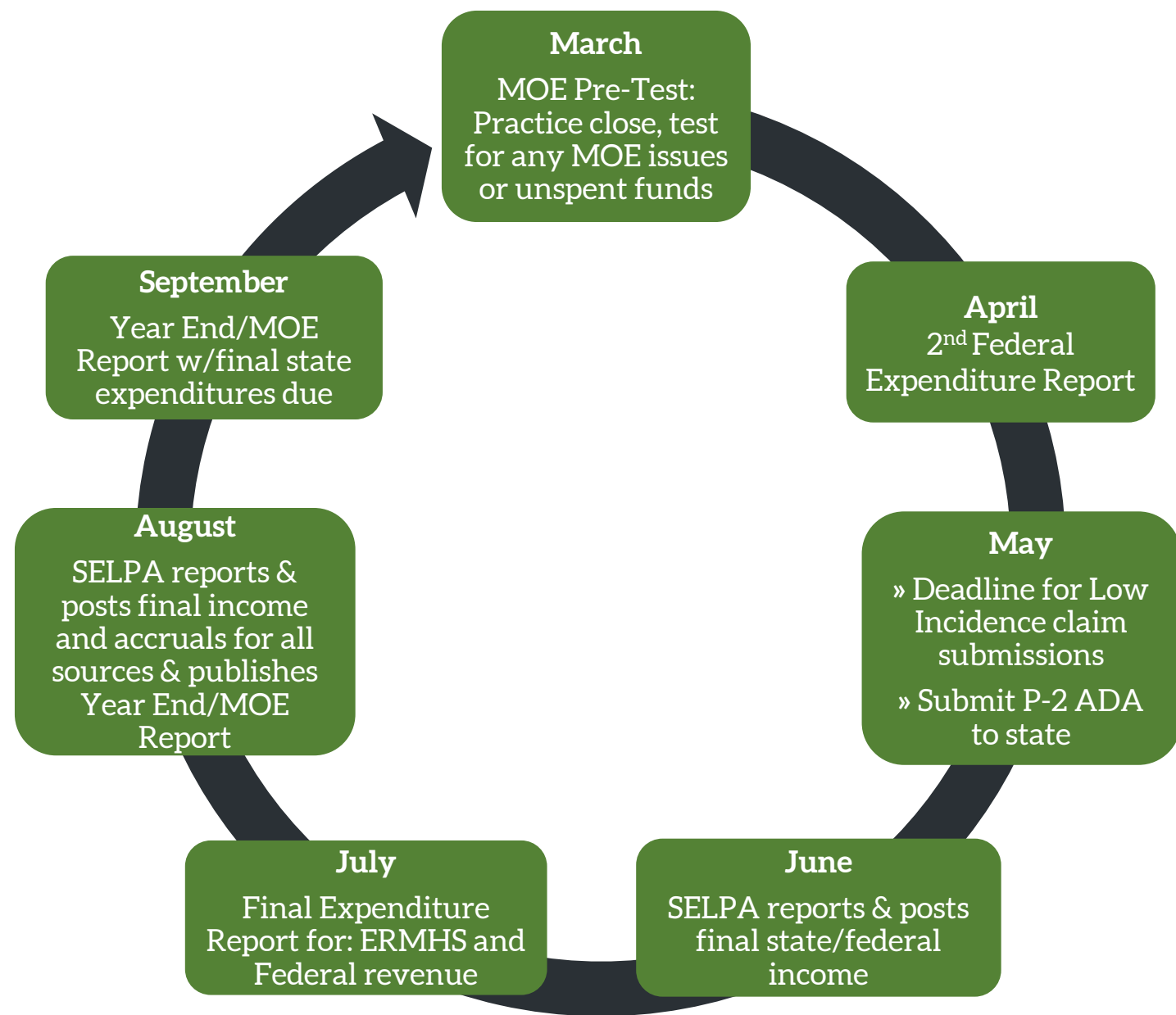
***Maximum
Determined
Each Year***

- 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

***Claims
Deadline
May 1***

***YEAR END /
MAINTENANCE OF
EFFORT
CONSIDERATIONS***

Year End Cycle



<https://charterselpa.org/wp-content/uploads/2021/02/Year-End-Timeline.pdf>

2022-23 SPECIAL EDUCATION REVENUES

STATE Base Funding

Resource 6500
Object 8792

- \$820
- Greatest of 20-21, 21-22, 22-23 ADA
- Less Admin & Rate Pool Fee (new charters only)

STATE Dispute Prevention

Resource 6536
Object 8792

- \$149.56
- Greater of 2019 or 2020 SWD counts
- Funding Based on Reported Expenditures

STATE Learning Recovery

Resource 6537
Object 8792

- \$669.64
- Greater of 2019 or 2020 SWD counts
- Funding Based on Reported Expenditures

FEDERAL Base Funding

Resource 3310
Object 8181

- \$146.81
- 2022-22 Fall 1
- Less Admin
- Funding Based on Reported Expenditures
- Eligible Partners

FEDERAL One Time

Resource 3305
Object 8181

- \$39.67
- 2022-22 Fall 1
- Funding Based on Reported Expenditures
- Eligible Partners

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

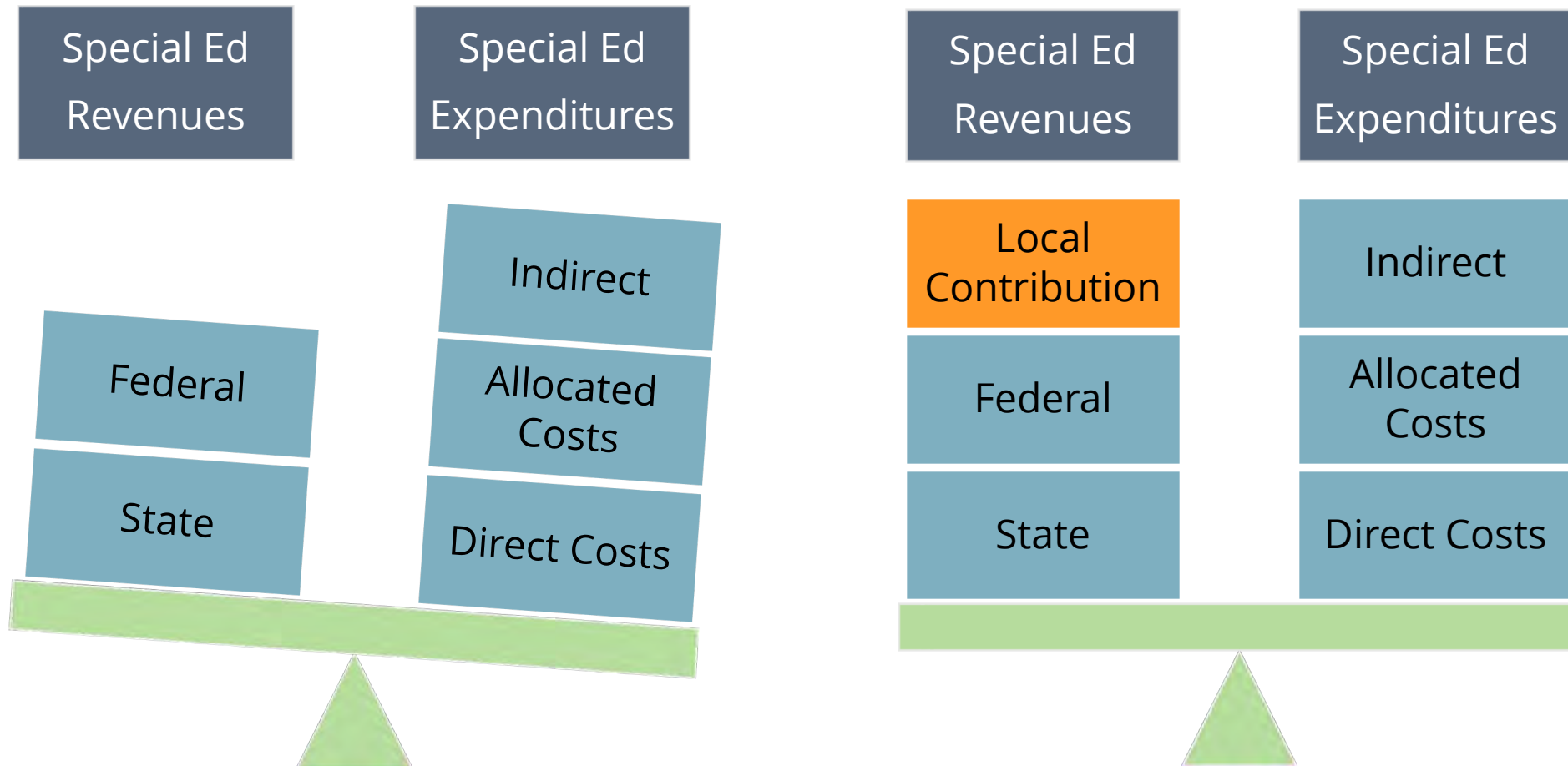
- Site-Based/
NPS/RTC
- Submitted Budgets (80/90/100%)
- True up to final expenditures

STATE Low Incidence

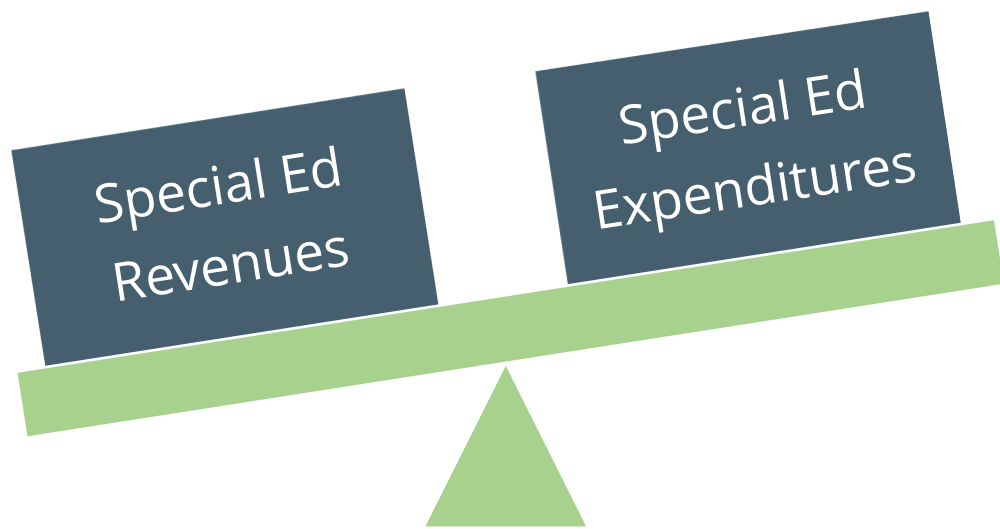
Resource 6500
Object 8792

- State
- Submitted Claims
- At least \$1k up to determined maximum

SPECIAL EDUCATION EXPENDITURES



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 Costs

Direct Instruction & Administration of Special Ed

- SpEd Administrators, Teachers, Admin Support, Aides (Salaries + Benefits), Contracted Services
- Books, Supplies
- Capital Outlay

Support

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

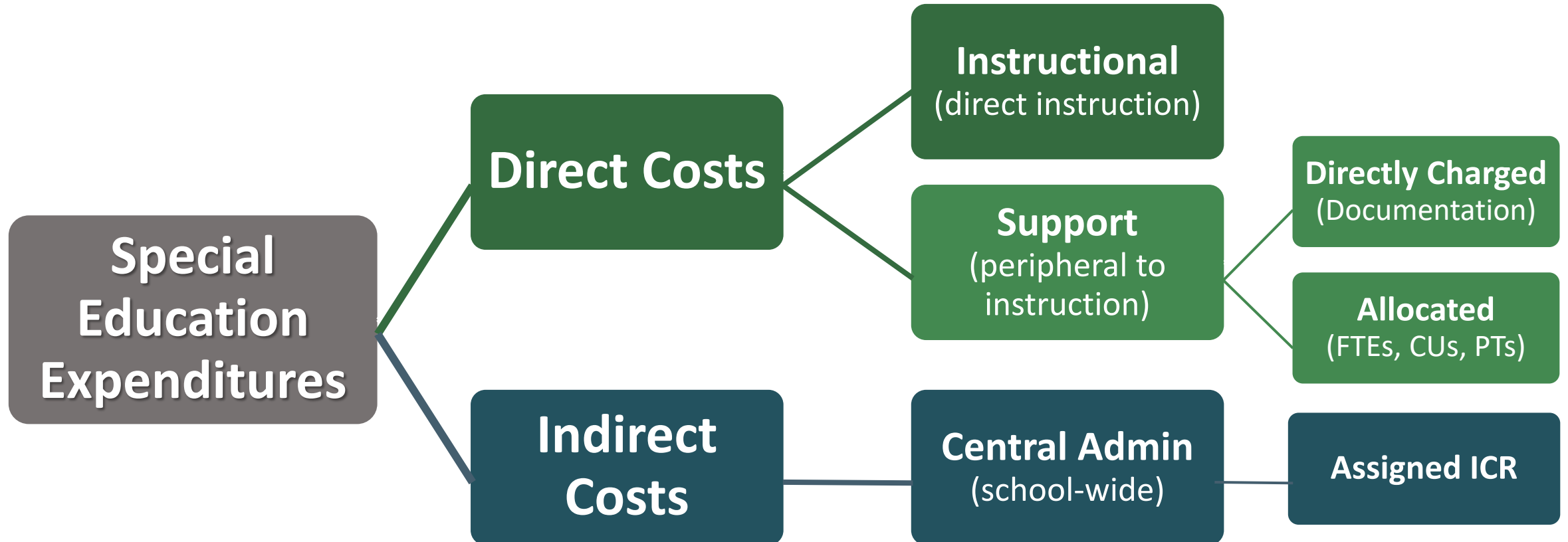
Indirect Costs

Schoolwide General Management

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

Program Cost Accounting

(CSAM Procedure 910)



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

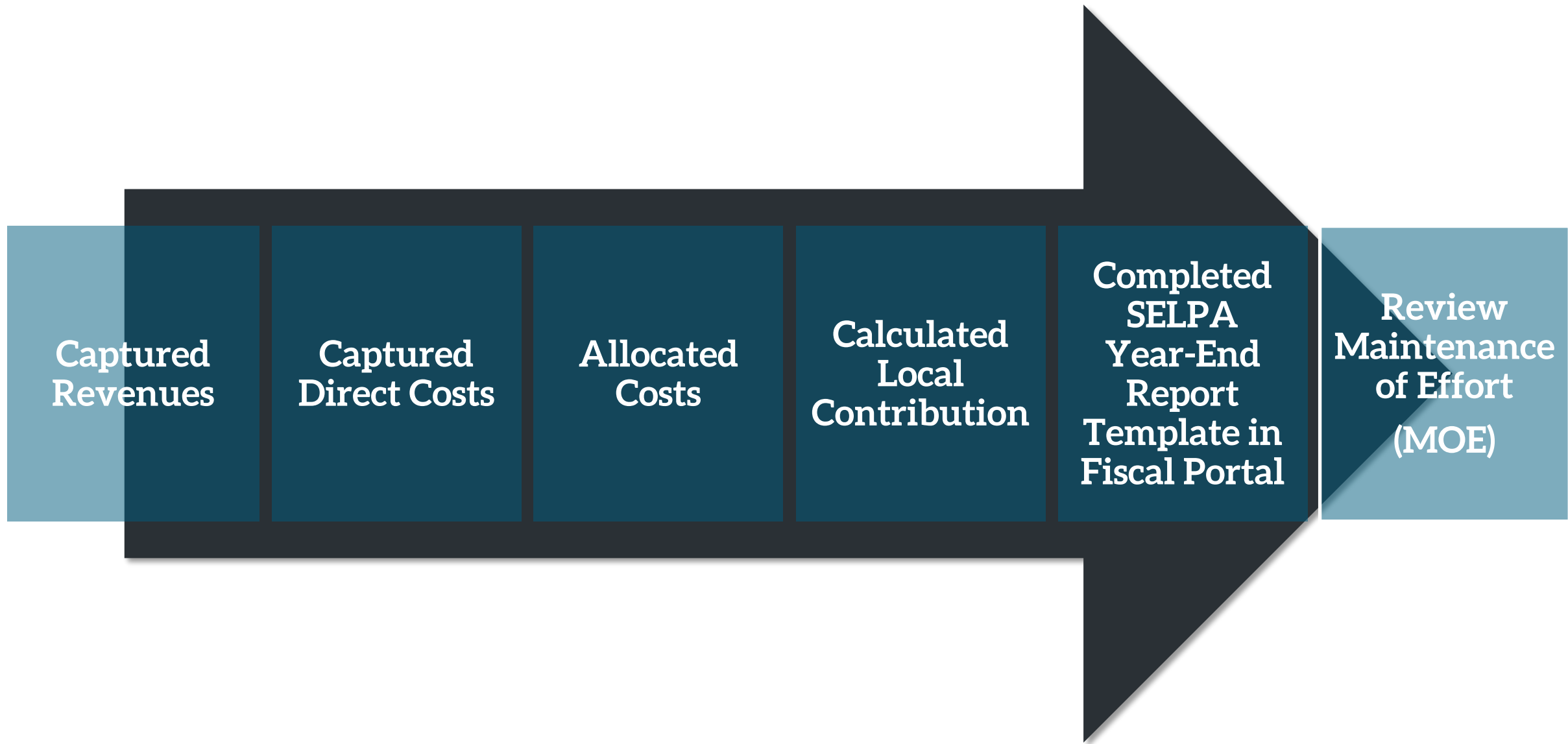
Example: Psychologist who is **part-time special education**, **part-time general education**.

Personnel Activity Report (PAR) required monthly

Report of daily activity spent in each objective.



5:00





What is 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.

Definition

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.

Actual to Actual

To keep FEDERAL revenue in the current 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 Budget

To receive FEDERAL revenue in the following year.

MAINTENANCE OF EFFORT

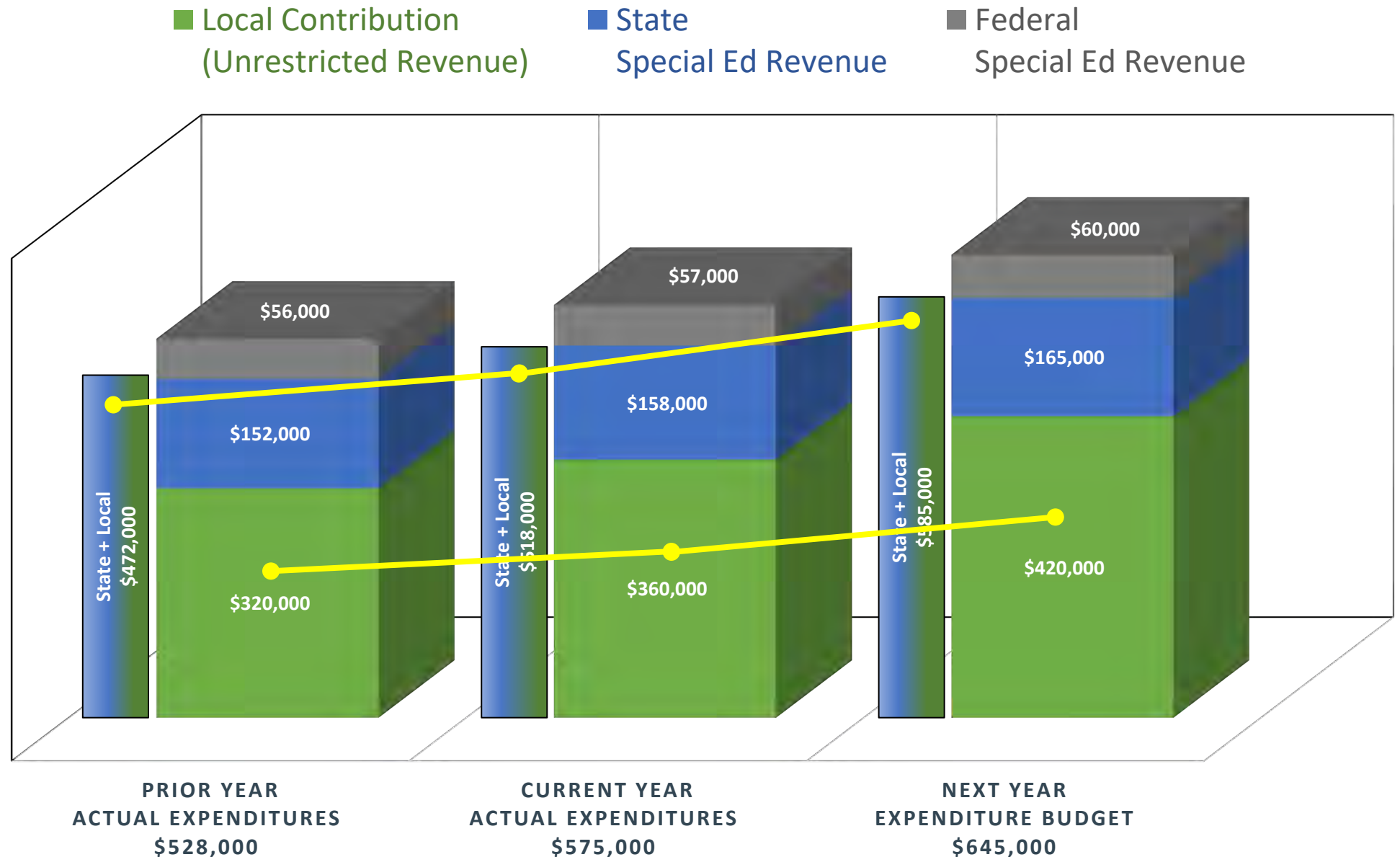
Four Ways to Test (two tests, each with same variant)

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)

Expenditures		Amount
Expenditures coded to federal revenue		120,000
Expenditures coded to state revenue		200,000
Expenditures coded to local revenue		60,000
TOTAL		\$ 380,000
Pupil Count		20
1	State + Local	\$ 260,000
2	Local Only	\$ 60,000
3	State + Local/Pupil	\$ 13,000
4	Local Only/Pupil	\$ 3,000

Federal Maintenance of Effort (MOE)

Every year, MOE is a 3-Year Compliance Chore



MAINTENANCE OF EFFORT

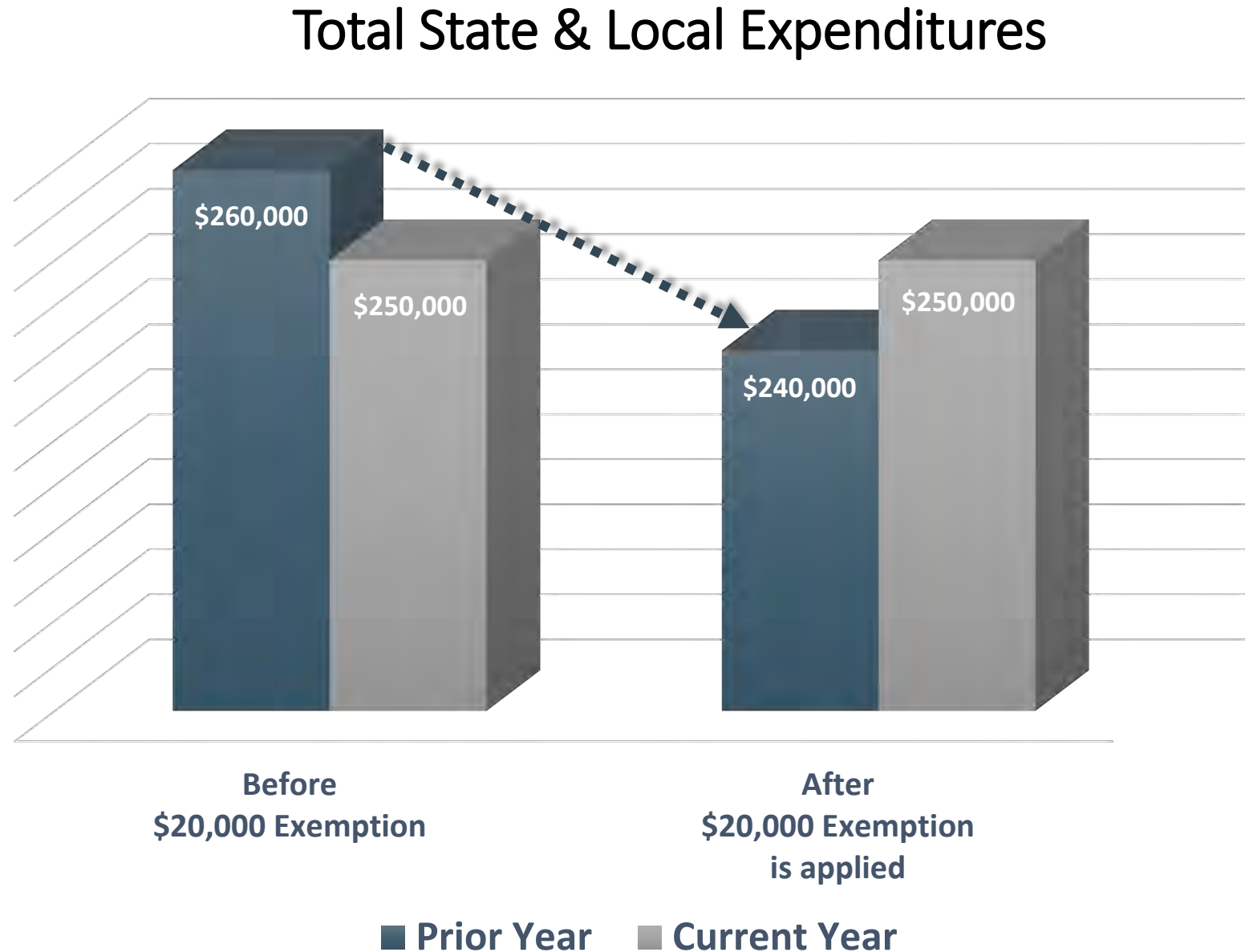
Five exemptions recognize specific situations when special education expenditures may logically decline from one year to the next.

- 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.



MOE: Subsequent Year Tracking Worksheet

Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):

SELPA Code and SELPA Name:

	EL 0951 El Dorado County Charter
--	----------------------------------

Fiscal Year: 2019-20

School Year	A	B	C	D	E	F	G	H	I	J
	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	Enrollment	Result for Fiscal Year
2011-12 Expenditures (Compliance) SEMA-SACS2012ALL	\$ 251,095.93	Pass	\$ 4,260.26	Pass	\$ 477.47	Pass	\$ 7.83	Pass	61	Pass
	\$ -			\$ -		\$ -		\$ -		
2012-13 Expenditures (Compliance) SEMA-SACS2013ALL	\$ 368,492.80	Pass	\$ 4,633.64	Pass	\$ 62,116.80	Pass	\$ 722.31	Pass	86	Pass
	\$ -			\$ -		\$ -		\$ -		
2013-14 Expenditures (Compliance) SEMA-SACS2014ALL	\$ 445,245.15	Pass	\$ 4,122.64	Fail	\$ 60,155.15	Fail	\$ 556.99	Fail	106	Pass
	\$ -			\$ -		\$ -		\$ -		
2014-15 Expenditures (Compliance) SEMA-SACS2015ALL	\$ 619,769.08	Pass	\$ 4,695.22	Pass	\$ 176,329.08	Pass	\$ 1,335.83	Pass	132	Pass
	\$ -			\$ -		\$ -		\$ -		
2015-16 Expenditures (Compliance) SEMA-SACS2016ALL	\$ 825,508.00	Pass	\$ 6,253.85	Pass	\$ 302,458.00	Pass	\$ 2,291.35	Pass	132	Pass
	\$ -			\$ -		\$ -		\$ -		
2016-17 Expenditures (Compliance) SEMA-SACS2017ALL	\$ 753,385.00	Fail	\$ 10,464.00	Pass	\$ 403,103.00	Pass	\$ 5,599.00	Pass	72	Pass
	\$ -			\$ -		\$ -		\$ -		
2017-18 Expenditures (Compliance) SEMA-SACS2018ALL	\$ 640,941.00	Fail	\$ 7,722.00	Fail	\$ 315,185.00	Pass With Exemption(s)	\$ 3,797.00	Pass With Exemption(s)	83	Pass
	\$ 165,770.00			\$ 1,997.23		\$ 165,770.00		\$ 1,997.23		
2018-19 Expenditures (Compliance) SEMA-SACS2019ALL	\$ 656,567.00	Fail	\$ 6,700.00	Fail	\$ 272,677.00	Pass With Exemption(s)	\$ 2,782.00	Fail	96	Pass
	\$ 74,659.00			\$ 761.83		\$ 74,659.00		\$ 761.83		
2019-20 Expenditures (Compliance) SEMA-SACS2020ALL	\$ 756,015.00	Fail	\$ 8,495.00	Fail	\$ 348,048.00	Pass	\$ 3,911.00	Pass	89	Pass
	\$ -			\$ -		\$ -		\$ -		
Expenditures (Eligibility No PCRA) SEMB - SACS2020ALL	\$ 825,508.00	Comparison Year	\$ 10,464.00	Comparison Year	\$ 348,048.00	Comparison Year	\$ 3,911.00	Comparison Year		
(Expenditures less PCRA for Comparison Year)	\$ -		\$ -		\$ -		\$ -			
	\$ 825,508.00	2015-16	\$ 10,464.00	2016-17	\$ 348,048.00	2019-20	\$ 3,911.00	2019-20		
2020-21 Budget (Eligibility) SEMB - SACS2020ALL	\$ 835,446.00	Pass	\$ 9,387.00	Fail	\$ 353,816.00	Pass	\$ 3,875.00	Pass	89	Pass
	\$ -			\$ -		\$ -		\$ -		

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

Signature of Authorized Agent	Date Signed
Printed Name and Title of Authorized Agent	Contact Person's Name, Email, and Telephone Number

One-Time Funding Considerations

MOE Impact of Coding Expenditures

	Federal One-time Funding	State One-time Funding
Increased SpEd services (expenditures)	No MOE Impact	Increased CY State/Local = MOE Impact Next Year
Maintain current levels of SpEd services (expenditures)	Decreased CY State/Local = MOE Impact	Decreased CY Local = MOE Impact

One-Time Funding Considerations

MOE Impact of Coding Expenditures

- Using federal one-time resources to increase SpEd services (expenditures), will not impact MOE. State & Local expenditures would not change in current year.
- 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.
- 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.
- If one-time dollars have various uses, use them on expenses that don't have MOE requirements if possible.

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

EXCESS COST CALCULATION

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.

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**



2022-23 AUDIT CONSIDERATIONS

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.

<http://eaap.ca.gov/>

2022-23 Supplemental Audit Guide

[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](#)



2022-23 UA FILING

No More Charter Alternative Form Spreadsheet

- 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



[News](#)
[At a Glance](#)
[About](#)
[Contact](#)

[Partner Services](#)
[Join Our SELPA](#)
[Parent Resources](#)
[Professional Learning](#)

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 budgetary issues and distribution of cash flow, hands-on assistance with compliance, educational opportunities, and access to SELPA fiscal professionals.

- Program Support
- Data Compliance & SEIS
- Governance/CEO Council
- Steering Committee

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 tabs below provide access to cash flow, budgeting, forecasting and federal grant reporting details.

Revenue Projections

Fiscal Resources

Federal Reporting

The SELPA monitors special education funding data throughout the year and issues budget advice for state and federal revenue based on tracking and analyzing this data. Projected cash flow is determined based on this budget advice, and is updated at each certification or expenditure reporting period. Current budget advice appears below. Click on the links to the right for the most current cash flow schedules.

Current Budget Advice (rates are shown prior to admin fee/set aside).

- 2020-21: \$625 Charter Member Rate (State)/\$132.26 Federal
- 2021-22: \$715 Charter Member Rate (State)/\$125 Federal

- CSFA Charter TRAN Funding Program
- CDE COVID-19 Funding FAQs
- 2021-22 Funding Details
- 2021-22 State Cash Flow Projections
- 2021-22 Federal Cash Flow Projections
- 2021-22 Federal (RS 3305) Cash Flow Projections
- 2021-22 Admin Rates
- 2022-23 Funding Detail

BUSINESS OFFICE RESOURCES

- Allocation plan
- Accounting & Expenditure Guidance
- Fiscal Portal
- ACH/Direct Deposit
- Payments Made to Charters
- Fiscal Year Calendar**
- Fiscal Process Timelines
- Fiscal Update
- Master Contract and MOU Templates

	Partner Reports Due to SELPA	SELPA Reports Due to Partners
July 2023	7/14 – Final 2021-22 Expenditure Reports (Federal, ERMHS, Low Incidence)	7/7 – Final 2021-22 Funding Updates Posted Checks Issued (21-22 Jun State) 7/13 – SpEd Business 101 7/31 – Checks Issued (23-24 Jul State)
August 2023	You're off the hook this month. No items are due!	8/4 – Final Revenues and Accruals Posted 8/10 – SpEd Business 101 8/31 – Checks Issued (22-23 ERMHS, 23-24 Aug State)
September 2023	9/8 – Year-End Reports (MOE Actual, MOE Budget, Excess Cost, Subsequent Year Tracking)	9/29 – Checks Issued (22-23 Federal, 23-24 Sep State)
October 2023	10/2 – NPS/RTC Pool Budget Request (continuing placements) 10/6 – Cash Advance Application 10/18 – NPS/RTC Pool Expenditure Report 10/20 – ADA/Enrollment Report #1	10/12 – CEO Council Meeting – Sacramento 10/27 – Fiscal Committee Meeting (online) 10/31 – Checks Issued (Oct State)
November 2023	You're off the hook this month. No items are due!	11/17 – Local Contribution Posted 11/30 – Checks Issued (Nov State)
December 2023	12/15 – Prior Year Audits Due	12/22 – Checks Issued (Dec State)
January 2024	1/17 – Expenditure Reports (Mid-Year/Fed #1, NPS/RTC Pool) 1/19 – ADA/Enrollment Report #2	1/31 – Checks Issued (Jan State)
February 2024	You're off the hook this month. No items are due!	2/9 – Symposium **P-1 Certification delays Feb State Checks to Mar 6
March 2024	3/22 – MOE Pre-Test	3/6 – Checks Issued (Feb State) MOE Pre-Test Template Available 3/29 – Checks Issued (Mar State)
April 2024	4/17 – Expenditure Reports (Fed #2, NPS/RTC Pool) 4/19 – ADA/Enrollment Report #3	4/25 – Year-End Fiscal Workshop (online) 4/30 – Checks Issued (Apr State)
May 2024	5/1 – Low Incidence Reimbursement Request	5/23 – CEO Council Meeting – San Diego 5/31 – Checks Issued (May State)
June 2024	You're off the hook this month. No items are due!	6/6 – Fiscal Committee Meeting (online) **P-2 certification delays June Checks to July 2024

THE END.

