



EL DORADO
CHARTERSELPA
Special Education Local Plan Area

August 10, 2023

Special Education Business 101



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

The business side of special education in California is unique. These virtual, half-day workshops are designed to prepare special education program/business teams for the new school year. For convenience, two SpEd Business 101 workshops are held during the summer. The two sessions cover the same content. The agenda:

- A review of the El Dorado Charter SELPA Allocation Plan; budget advice for the upcoming year;
- Details regarding special education cash flow schedules;
- The mechanics of reporting via the online Fiscal Portal; and tracking SELPA fiscal-related communications.

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 an understanding of SELPA fiscal processes. The presentation materials are posted on our website following the final workshop.

ARCHIVED FISCAL TRAININGS

▼ Archived Fiscal Committee Meetings

▼ Archived Fiscal Workshops

▲ SpEd Business 101

- [2023 Recorded SpEd 101 Presentation](#)
- [2023 SpEd 101 Presentation](#) ✓

Introductions



Bob Steponovich

Business Services Director
Charter SELPA



Erin Brannagan

Business Services Manager



Ginese Quann

Executive Director
Charter SELPA

Where are you?

Beginner

Expert

?

***New
SELPA member***

?

***Continuing
SELPA partner***

?

***New LEA of
continuing
SELPA org partner***

?

***Outsourced provider
new to SELPA***

?

***Outsourced provider
working w/SELPA***



Today's Topics

- SpEd Funding Big Picture
- Charter SELPA Allocation Plan
- SpEd Funding Overview
- SpEd Expenditure Accounting Considerations
- Funding/Cash Flow Details
- Reporting to SELPA
- Federal Funding Compliance
- Mental Health Funding Compliance
- SpEd Compliance: Significant Disproportionality



Links throughout presentation to SELPA & CDE guidance & resources

AB602 funding in California
consists of federal and
state SpEd dollars.



Each SELPA's governance
committee is composed of the
LEA members of the SELPA. The
governance committee adopts
an Allocation Plan to manage
AB602 dollars.



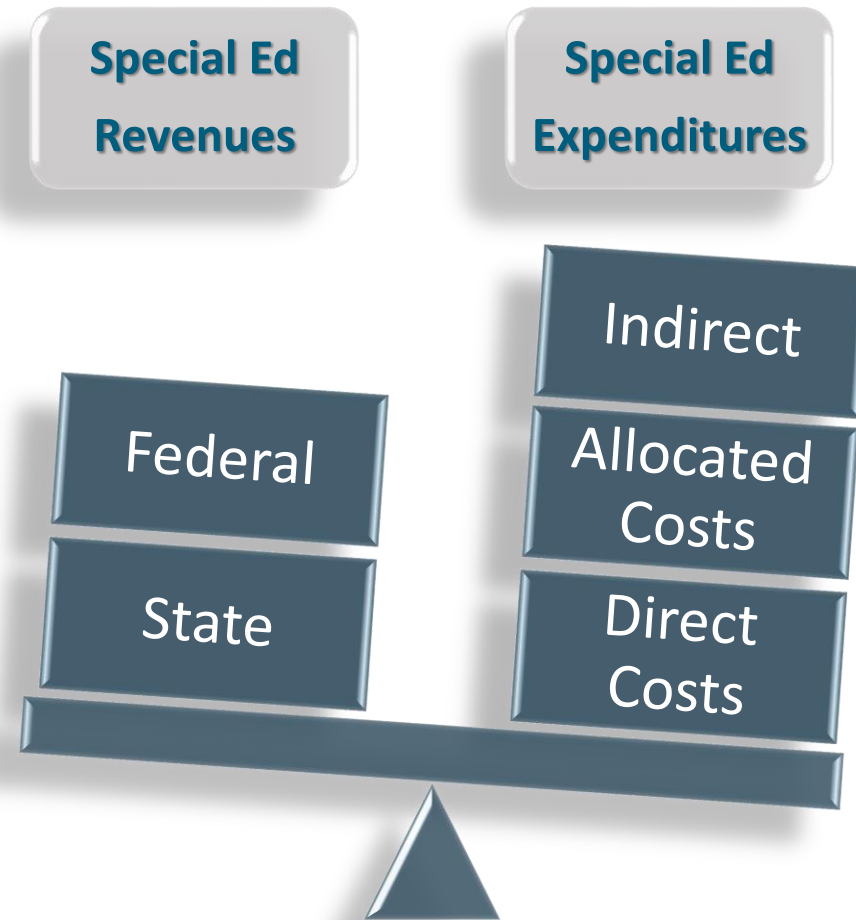
The Allocation Plan
defines the methodology
for passing through SpEd
revenue to each LEA.



The Allocation Plan
dictates funds that are
pooled to share risk
among SELPA members.

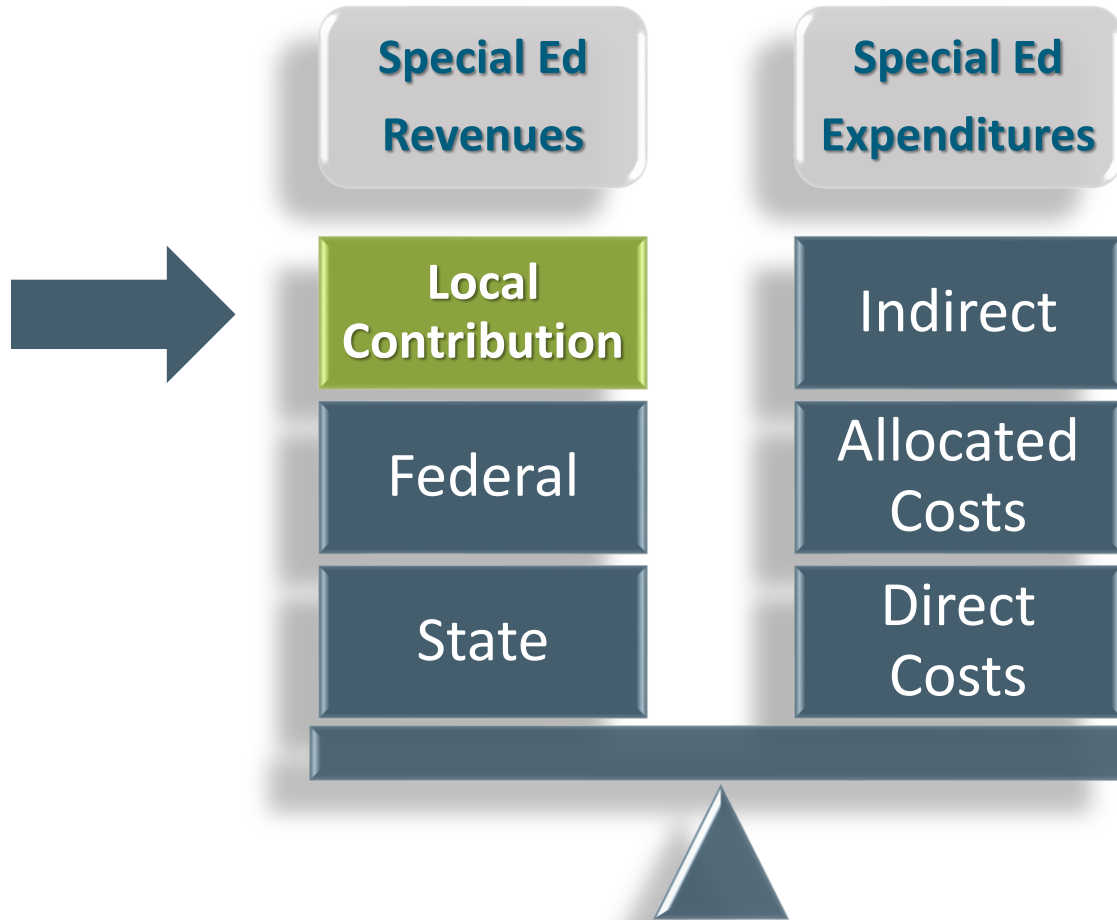
Local Contribution

For most charter schools, special education revenue does not cover the total cost of special education programs

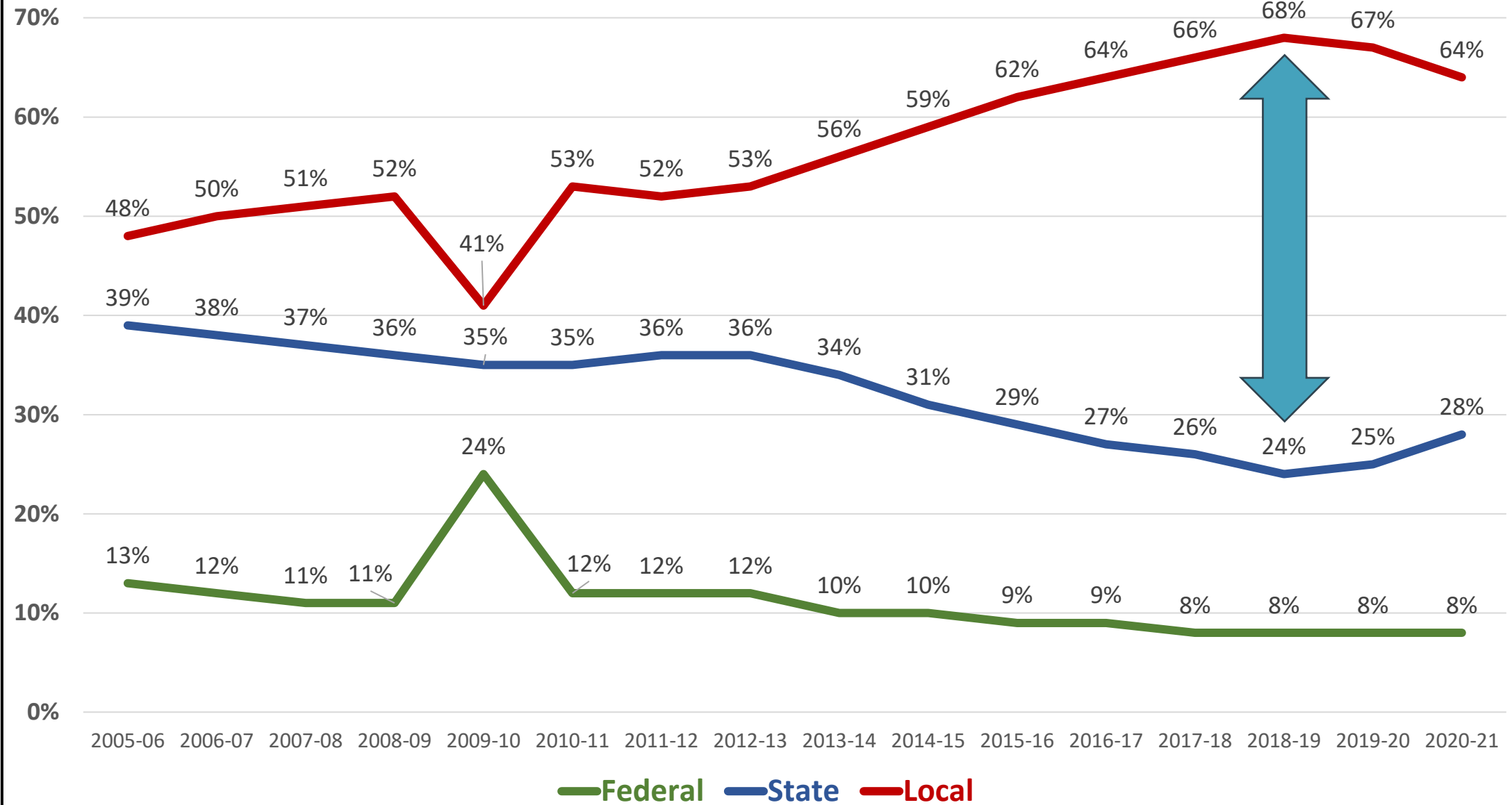


Local Contribution

The Local contribution “balances” the costs of your program by transferring funds from your LCFF revenue




Historical % of Total SpEd Expenditures by Funding Source



Special Education Funding El Dorado Charter Allocation Plan

<https://charterselpa.org/wp-content/uploads/2023/06/Allocation-Plan-22-23-May-25-2023.pdf>

Allocation Plan Executive Summary

 EL DORADO CHARTERSELPA Special Education Local Plan Area		Fiscal Year 2023-24 Allocation Plan At-A-Glance		
Allocation Plan Element		Basis of Funding	Gross Rate	Additional Description
1	State Funding	ADA	\$887.40	Greatest of 2021-22, 2022-23 or 2023-24 P-2 ADA. This rate is a projection based on fully funding the finalized statutory COLA.
2	Federal Funding	Prior Year Enrollment	\$130.00	Must have operated in prior year and prior year enrollment count must be trackable to current year CDS code.
Total Gross Base Funding			\$1,017.40	Rate before administrative fee holdback. Administrative fee % is unique to each charter based on years of membership. First-year charters make a one-time contribution of \$5/ADA to the Rate Protection Pool.
3	Rate Protection Pool	Reserve for contingencies to protect SELPA members from funding reductions/losses. All Charters in first year of Charter SELPA membership contribute a one-time non-refundable \$5.00 per 2023-24 P-2 ADA.		
4	Partner Definition	Single Partner - 1 charter in the Charter SELPA Organization Partner = 2 or more charters in the Charter SELPA under one organization (CMO/Non-Profit)		Year of entry of partner, determines Admin Fee %.
5	Charter SELPA Administrative Fee	Funds SELPA services to partners; % of total gross base funding. Year 1 = 5.5% Year 2 = 4.5% Year 3 = 3.5% Year 5 = 3.0%		Reduction in Years 3 & 5 contingent on good standing.
6	Unspent Funds	If more than 25% of funding is unspent at year end, following year funding will be reimbursement based. Eligibility for federal revenue in following year may be impacted.		
7	Income Re-Allocation	Income may be shifted from one charter to another if the umbrella organization has the board/organization authority to re-allocate dollars.		
8	Mental Health Services Funding	The state directly funds LEAs for mental health services. A contribution of approximately \$23/ADA is required to support an NPS/RTC/site-based therapeutic program reimbursement pool administered by the SELPA. The pool will pay 100% of RTC room and board costs and is projected to pay 90% of NPS mental health services + transportation and 80% of approved site-based program expenditures.		
9	Legal Risk Pool	Up to \$15,000 reimbursement for legal claims related to due process filing until pool funding is extinguished. 50% funding/50% match		
10	Low Incidence Funding	Low incidence services and material reimbursements (\$600 minimum claim). Initial reimbursement level is \$1,000/student, which may increase based on claims filed during the year and available dollars.		
11	Cash Flow	Specific policy guidance re: standard SELPA cash flow to charters is found in this section of the Allocation Plan.		

Administrative Fee



One Charter in the Charter SELPA

Administrative fee based on date of Charter entry into the Charter SELPA

One vote

YEAR 1
5.5%

YEAR 2
4.5%



More than one Charter School in the Charter SELPA

Administrative fee based on date of CMO/Non-profit entry into the Charter SELPA.

One vote per charter (CDS Code)

YEAR 3-4
3.5%

YEAR 5
3.0%

Rate Protection Pool



Legal Risk Pool



State Rate El Dorado Charter SELPA

2022-23
STATE
RATE

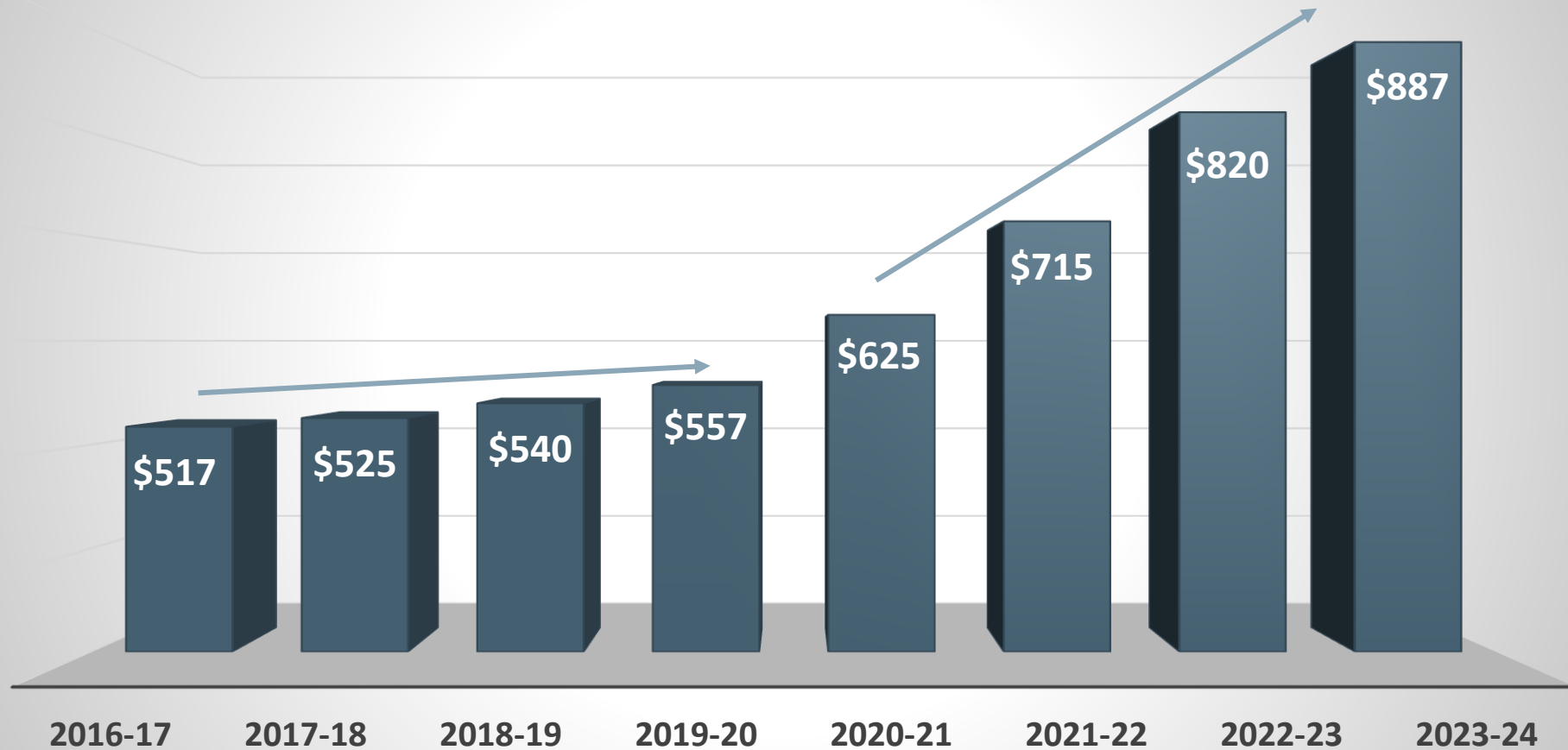
\$820.00

- Greatest of 2021-22, 2022-23 or 2023-24 P-2 ADA
- Less admin fee (5.5%, 4.5%, 3.5%, 3.0%)
- Less Rate Protection Pool contribution (1st year only)
- Flows per CDE apportionment schedule
- May be carried over into following year
- Cash flow delayed for 1st year partners

2023-24
STATE
RATE

\$887.40

State per ADA Rate



Federal Rate El Dorado Charter SELPA

2022-23
FEDERAL
RATE

\$146.81

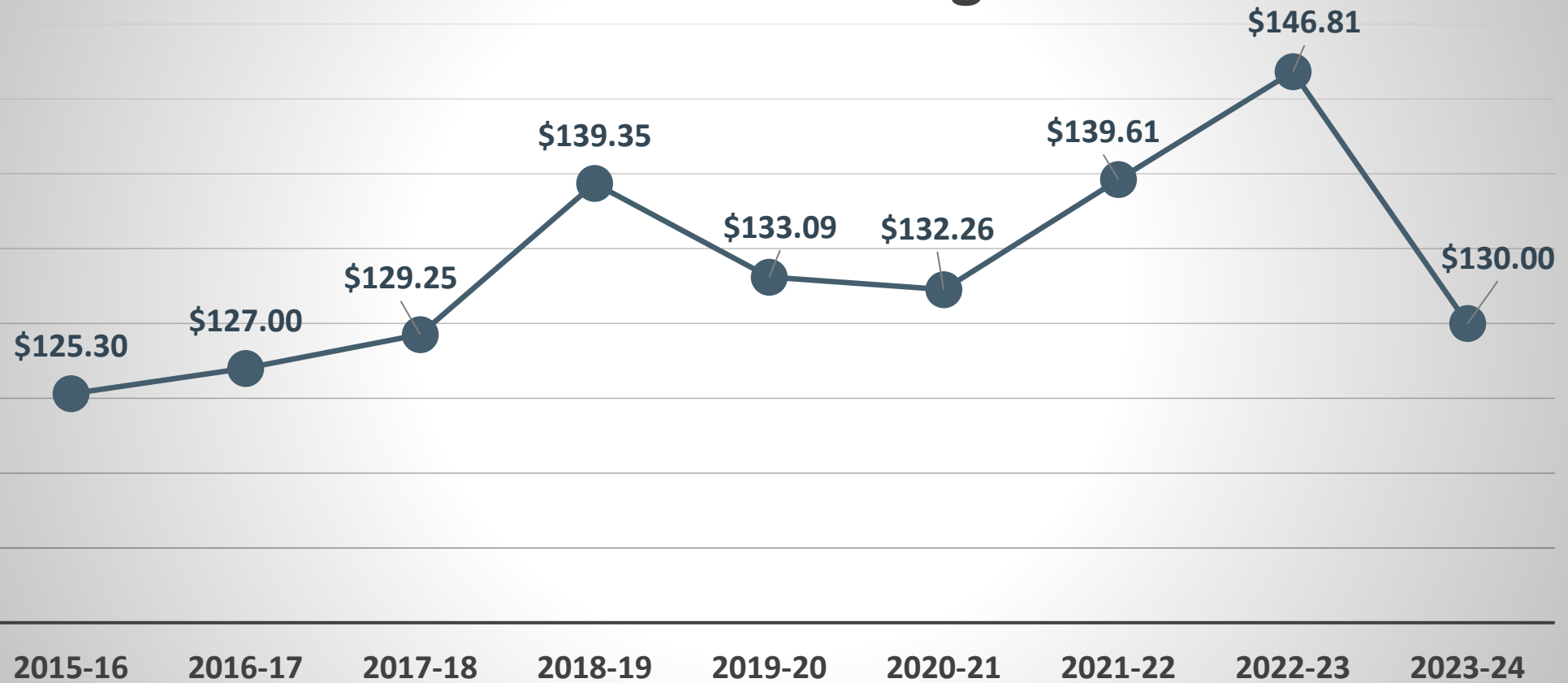
- Prior Year Fall 1 enrollment count (Oct 2022)
- Less Admin Fee (5.5%, 4.5%, 3.5%, 3.0%)
- Eligible partners (new partners vs. start-ups)
- Expenditure reports required for cash
- Delayed receipt of cash

2023-24
FEDERAL
RATE

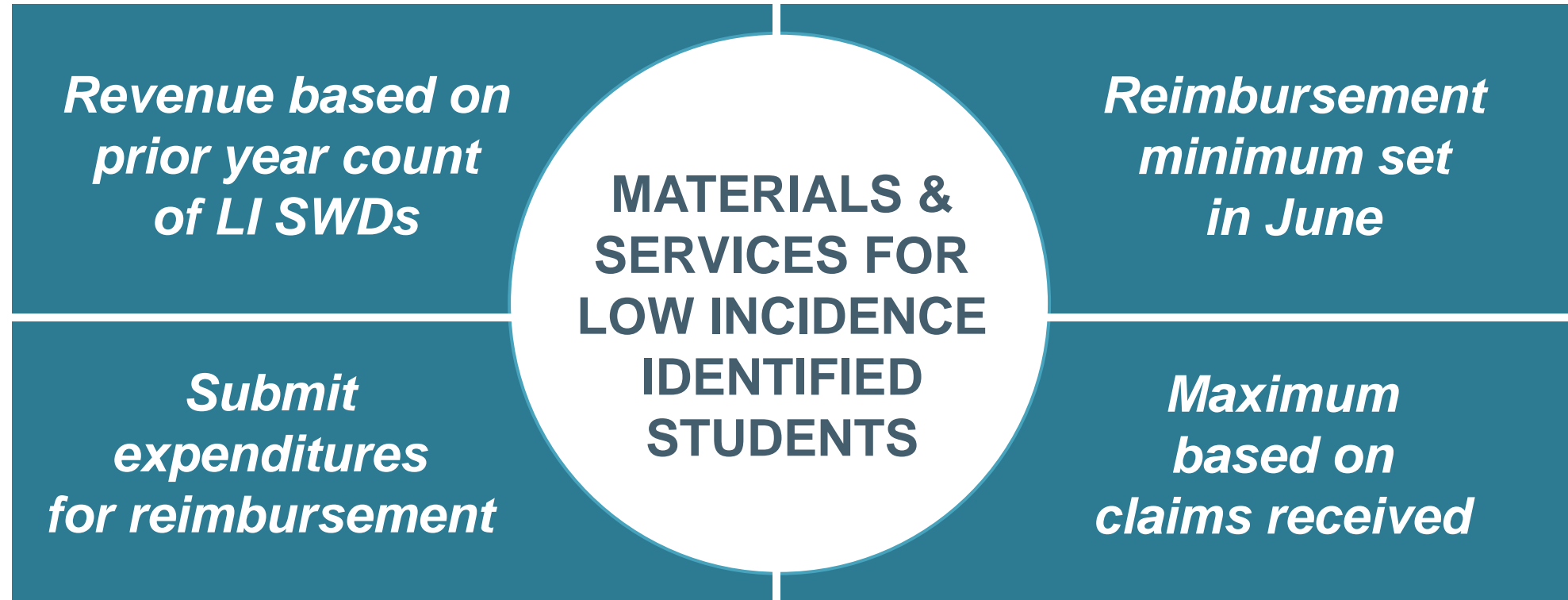
\$130.00

<http://charterselpa.org/wp-content/uploads/2018/07/Federal-IDEA-Allowable-Use-of-Funds.pdf>

Final Federal Funding Rate



Low Incidence Funding



A blue-tinted background image showing a group of students in a classroom setting, some looking towards the camera and others looking away.

Low Incidence Funding

- Vision, Hearing or Orthopedic Impairment
- Services or materials
- Reimbursement basis (per student)
- Minimum claim \$600
- Significant boost in 2020-21 budget
- Per student rate increased from \$466 to \$3,000+!
- LI student count frozen @ 2019-20 counts



Low Incidence Funding

- Maximum = End of year determination
 - 2017-18 = \$2,300
 - 2018-19 = \$2,235
 - 2019-20 = \$2,470
 - 2020-21 = no maximum; all eligible claims paid 100%
 - 2021-22 = no maximum; all eligible claims paid 100%
 - 2022-23 = no maximum; all eligible claims paid 100%
- Mine your population for qualifying disabilities
- File claims immediately!

Back @ 11:11

TIME FOR A
BREAK



Mental Health Funding

ERMHS

(EDUCATIONALLY RELATED MENTAL HEALTH SERVICES)

2023-24 Begins
Direct Funding

≈\$77 State
≈11 Federal
Per ADA

MENTAL HEALTH
SERVICES TO
STUDENTS

State = CY P-2 ADA
Federal = PY P-2 ADA

Contribution to
NPS/RTC/SBT
Pool

Note: The 2020-21 State Budget Act allowed mental health revenue to be spent on direct services to the entire student population going forward.

NPS/RTC/SBT POOL

Each year a projected budget amount is established and converted to a per-ADA contribution amount. The projection includes:

- Funding the SELPA to provide mental health support for partners and CPI behavior training/certification. An amount is calculated by multiplying last year's amount by the finalized COLA for the upcoming year.
- An amount projected to fund (in priority order):
 - Eligible RTC expenditures for room & board and transportation at 100% for the year. If the estimated amount is not sufficient, funds from the Rate Protection Pool will be used.
 - NPS mental health services and transportation at 90%. If the estimated amount is not sufficient, reimbursements will be prorated.
 - Approved site-based therapeutic programs at 80% of eligible expenditures. If the estimated amount is not sufficient, reimbursements will be prorated.

OUT OF HOME CARE FUNDING

New Revenue Stream
for Charter SELPA

\$2.5 - \$3.0 Million
Per Year

EDUCATION
COSTS FOR
AGENCY-PLACED
STUDENTS IN
GROUP HOMES

\$1,608/Foster Youth
In SELPA

Recommending to Buy
Down MH Pool
Contribution

NPS/RTC/SBT POOL

2023-24 Estimated Cost/ADA & Contribution/ADA	
Overall Revenue Direct to Partners	\$88.00
SELPA Program Support	-\$ 2.16
RTC Room & Board	-\$ 9.62
NPS MH Services	-\$ 9.23
Site-Based Therapeutic Programs	-\$ 2.12
Total Contribution Before OOHC	-\$23.13
Total Contribution After OOHC	-\$12.50
Retained by Partners	\$75.50

A blue-tinted background image showing a group of students in a classroom, some sitting at desks and others standing, looking towards the front of the room.

Additional Funding

- From time to time, additional special education funding (usually one-time money) may be authorized in the state budget act/trailer bills or the federal budget.
- These may or may not be accompanied by specific expenditure restrictions and/or reporting requirements

Examples

- 2021-22 budget:
 - \$450 Million for SELPAs/LEAs to provide learning recovery supports to students with disabilities impacted by the COVID-19 Pandemic.
 - \$100 Million for SELPAs to assist member LEAs in conducting dispute prevention and voluntary alternative dispute resolution (ADR) in response to the COVID-19 Pandemic.
- Federal FY 2021 budget – American Rescue Plan funding:
 - IDEA Part B, = \$ 2.7 billion (SWDs ages 3-21)
 - IDEA Part C = \$ 250 million (Early Intervention for birth – age 2)
 - Same requirements/restrictions as all IDEA funding. Simply additional \$.

Unspent Funds

- Based on an expected local contribution, utilization of distributed SpEd revenue is monitored.
- If funds are unspent, is it explained by:
 - Unique population characteristics?
 - Newer school building capacity?
 - Other factors?
- <25% unspent funds = budget justification for receipt of federal funds in the following year
- >25% unspent funds = reimbursement-based state funding, may not be eligible for federal funds in the following year,



Income Reallocation

- Organization Partners may “reallocate” income to other SELPA member charters in the network.
- Federal Maintenance of Effort (MOE) compliance
- Manage Unspent Funds
- Manage local contributions among network schools
- Organization must have authority to reallocate.
- Requires board action – sample resolution on the Charter SELPA website.

New Member Cash Advances

- Charters new to the Charter SELPA will not receive a cash disbursement until February, since the state's Advance Apportionment payments (July to January) are based on prior year P-2 ADA while a partner in the Charter SELPA.
- Start-Up charters have no prior-year enrollment. Therefore, there is no basis upon which to calculate Federal Revenue. Consequently, start-up charters cannot receive federal revenue in the first year.

The cash advance program:

- Preliminary ADA x \$830/ADA* = Annual Revenue
- 25% cash advance - 3% interest rate.
- Participation: notify us of your interest and provide a report of opening enrollment.

*(\$887 – avg. admin fee)

<https://charterselpa.org/wp-content/uploads/2023/05/Cash-Advance-Flyer-2023-24.pdf>

Back @ 12:35

TIME FOR A
BREAK



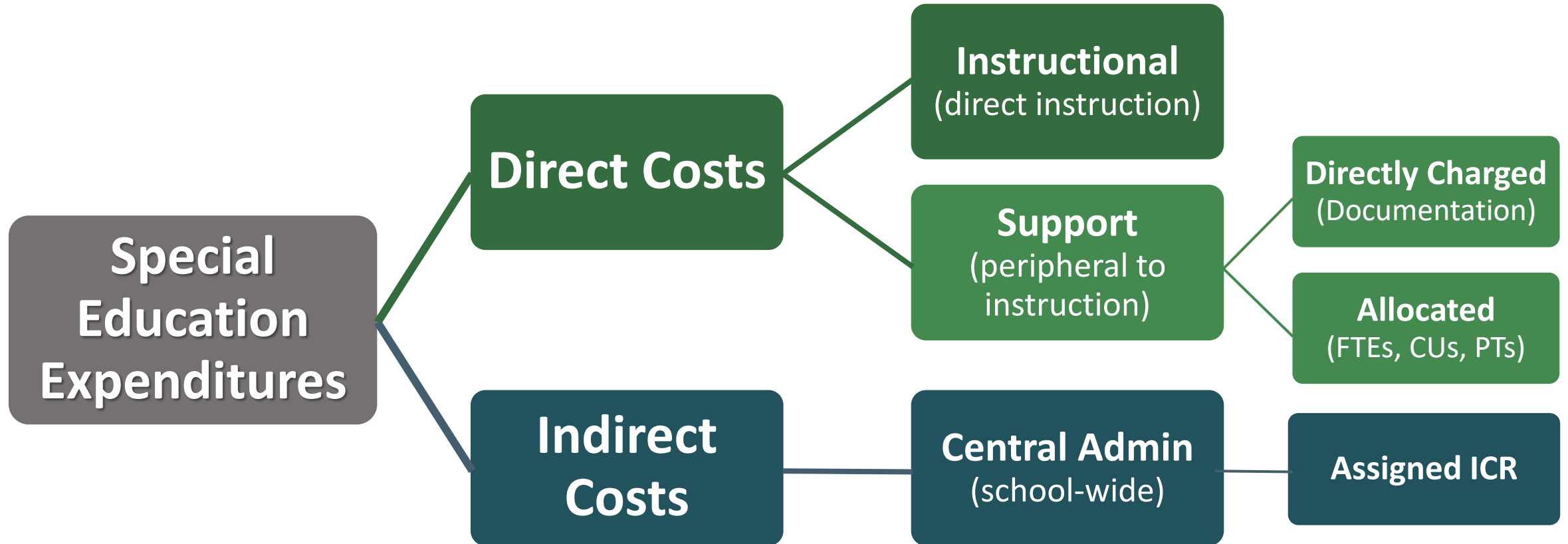
SpEd Expenditure Accounting Considerations

<https://charterselpa.org/wp-content/uploads/2019/04/csam2019complete.pdf>

<https://charterselpa.org/wp-content/uploads/2019/05/SpEd-Pages-from-CSAM-2019.pdf>

Program Cost Accounting

(CSAM Procedure 910)



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
- Ranges 0% to >17%
- Statewide Avg. = 5.35%

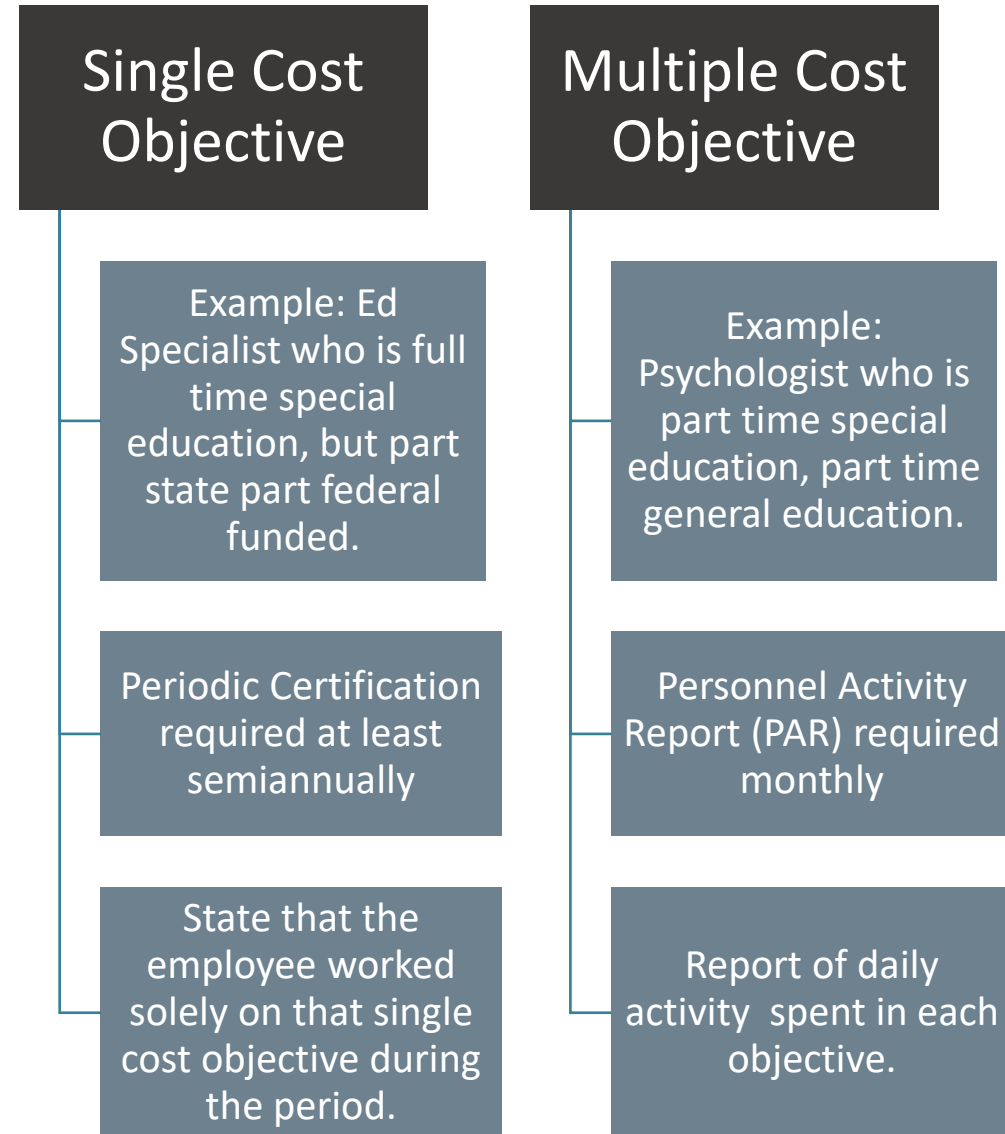
<https://www.cde.ca.gov/fg/ac/ic/>

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



Standardized Account Code Structure (SACS)

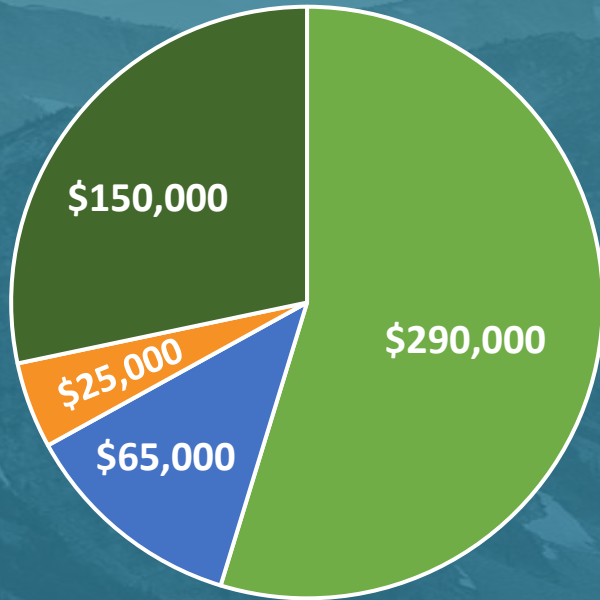


Charter schools are **not required to** use SACS or the SACS reporting software. There is an optional Charter Alternative Form for reporting (Resource & Object only). However, there are some minimum recommended tracking requirements for special education reporting. Advice: much easier to manage what you can measure.

<https://charterselpa.org/wp-content/uploads/2019/05/SpEd-Pages-from-CSAM-2019.pdf>

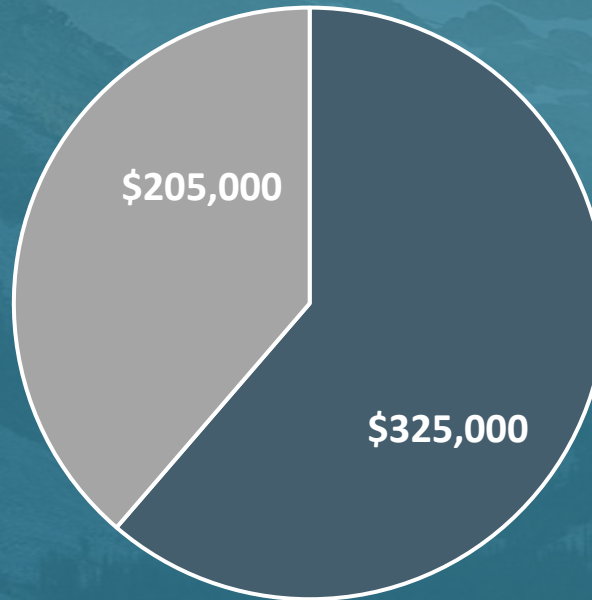
Analyze the same \$530,000 of SpEd expenditures...

by
RESOURCE



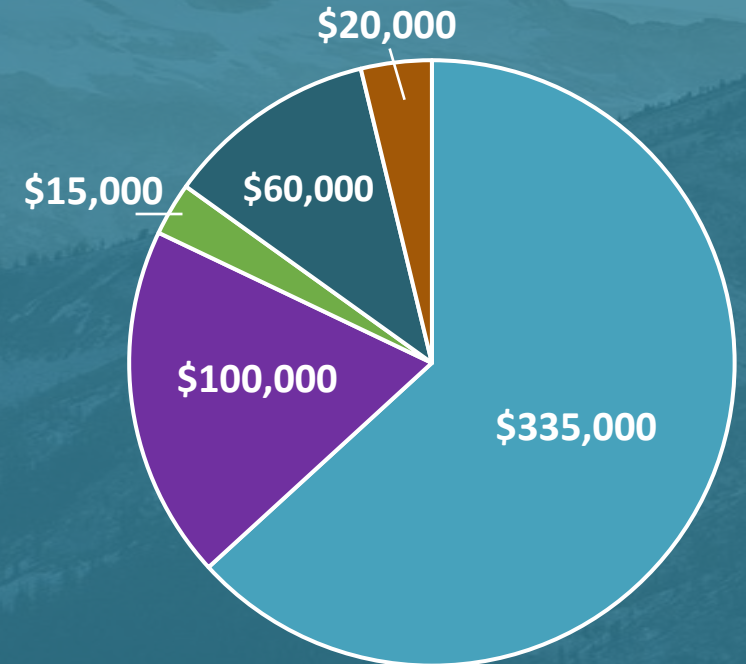
■ SpEd State ■ SpEd Federal
■ ERMHS ■ LCFF

by
GOAL



■ SpEd Elementary
■ SpEd High School

by
OBJECT



■ Salaries ■ Benefits
■ Books & Supplies ■ Subcontractors
■ Indirect Costs

Funding/Cash Flow Details

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).

- 2021-22: \$715 Charter Member Rate (State)/\$139.61 Federal
- 2022-23: \$820 Charter Member Rate (State)/\$125.00 Federal

- [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](#)

Business Support Page

<http://charterselpa.org/fiscal/>



Funding Details-Currently

- Advance (Jul-Jan): Total Funding = (PY Enrollment x Federal Rate) + (PY Certified P-2 ADA x State Rate)
- P-1/P-2 (Feb-Jun): Total Funding = (PY Enrollment x Federal Rate) + (CY Certified ADA x State Rate)
- Admin Fee = Total Funding x Admin Contract Rate
- Total Current Year Allocation = Total Funding – Admin Contract Fee
- Admin Fees deducted from State Allocation only, but calculated on State and Federal Revenues

a	b	c	d	e	f	g	h	i	j	k	
CMO / Organization	Charter Name	Year in SELPA	21-22 Enrollment *Official counts not yet released (Calculated based on 21-22 P-1 ADA))	22-23 Funding ADA	Admin Contract Rate	Total Funding	Admin Contract Fee	Total Current Year Allocation	Estimated State Allocation	Estimated Federal Distribution	
					State Rate	\$ 820.00					
					Fed Rate	\$ 125.00					
57	ASPIRE Public Schools	Aspire Rosa Parks Academy	10-11	367.00	388.04	3.0%	\$ 364,068.00	\$ 10,922.00	\$ 353,146.00	\$ 307,271.00	\$ 45,875.00
58	ASPIRE Public Schools	Aspire Summit Charter Academy	06-07	349.00	401.02	3.0%	\$ 372,460.00	\$ 11,174.00	\$ 361,286.00	\$ 317,661.00	\$ 43,625.00
59	ASPIRE Public Schools	Aspire Triumph Technology Academy	14-15	230.00	274.79	3.0%	\$ 254,078.00	\$ 7,622.00	\$ 246,456.00	\$ 217,706.00	\$ 28,750.00
60	ASPIRE Public Schools	Aspire University Charter	18-19	387.00	401.20	3.0%	\$ 377,359.00	\$ 11,321.00	\$ 366,038.00	\$ 317,663.00	\$ 48,375.00
61	ASPIRE Public Schools	Aspire Vanguard College Preparatory Academy	09-10	571.00	542.60	3.0%	\$ 516,307.00	\$ 15,489.00	\$ 500,818.00	\$ 429,443.00	\$ 71,375.00
62	ASPIRE Public Schools	Aspire Vincent Shalvey Academy	10-11	434.00	412.05	3.0%	\$ 392,130.00	\$ 11,764.00	\$ 380,366.00	\$ 326,116.00	\$ 54,250.00
63	ASPIRE Public Schools	Aspire Stockton 6-12 Secondary Academy	20-21	77.00	72.77	3.0%	\$ 69,296.00	\$ 2,079.00	\$ 67,217.00	\$ 57,592.00	\$ 9,625.00
64	ASPIRE Public Schools	Aspire Stockton TK-5 Elementary Academy	20-21	86.00	82.00	3.0%	\$ 77,990.00	\$ 2,340.00	\$ 75,650.00	\$ 64,900.00	\$ 10,750.00
65	Aurum Preparatory Academy	Aurum Preparatory Academy	18-19	162.00	181.50	3.5%	\$ 169,080.00	\$ 5,917.00	\$ 163,163.00	\$ 142,913.00	\$ 20,250.00
66	Bella Mente Charter School	Bella Mente Montessori Academy	19-20	414.00	589.67	3.5%	\$ 535,279.00	\$ 18,734.00	\$ 516,545.00	\$ 464,795.00	\$ 51,750.00
67	Blue Oak Charter	Blue Oak Charter	18-19	255.00	293.37	3.0%	\$ 272,438.00	\$ 8,173.00	\$ 264,265.00	\$ 232,390.00	\$ 31,875.00
68	Cabrillo Point Academy	Cabrillo Point Academy	15-16	4,269.00	4,501.73	3.0%	\$ 4,225,044.00	\$ 126,751.00	\$ 4,098,293.00	\$ 3,564,668.00	\$ 533,625.00
69	Caliber Beta Academy	Caliber: Beta Academy	14-15	839.00	864.40	3.0%	\$ 813,683.00	\$ 24,410.00	\$ 789,273.00	\$ 684,398.00	\$ 104,875.00
70	Caliber Beta Academy	Caliber: ChangeMakers Academy	16-17	773.00	777.40	3.0%	\$ 734,093.00	\$ 22,023.00	\$ 712,070.00	\$ 615,445.00	\$ 96,625.00

Fiscal Portal

Log In

Username *

superstar@charterstarschool.org

Password *

.....

☐ Remember me?

Login

| [Forgot your password?](#)

Don't have an account? [Register](#)



Register

Password Requirements

At least 3 characters.

No numbers or special characters are required.

First Name *

Last Name *

Title *

Phone *

Email *

Password *

Confirm *

Access I am requesting: *

- ☐ Fiscal Access (Charter SELPA)
- ☐ Fiscal Access (Charter SELPA, read-only)
- ☐ Fiscal Access (County)
- ☐ I am Charter SELPA Staff

Register

Already have an account? [Log In](#)

If you are having registration issues contact [EDCOE Helpdesk](#).

Fiscal Portal


<https://app.edcoecharterselpa.org/FiscalPortal>



Cash Flow

- Can filter by LEA, by year
- Can export to Excel
- Must have credentials to access

Home
ACH Enrollment
ADA/Enrollment
Audit Reports
Cash Flow Projections
Dispute Prevention
Expenditure Reporting
Forecasting
Learning Recovery Plan
Low Incidence
Mental Health (ERMHS)
MOE
Payments
Significant Disproportionality
Staff Only



EL DORADO
CHARTERSELPA

CHARTER FISCAL PORTAL

STATE CASH FLOW PROJECTIONS

☒ Export to Excel

Drag a column header and drop it here to group by that column

Fiscal Year	Charter School	Edcoe Id	Jul	Aug	Sep	Oct	Nov	Dec	Jan
2022-23	Yuba City Charter	2021037	\$10,142.00	\$10,142.00	\$18,256.00	\$18,256.00	\$18,256.00	\$18,256.00	\$18,256.00
2021-22	Yuba City Charter	2021037	\$9,272.00	\$9,272.00	\$16,689.00	\$16,689.00	\$16,689.00	\$16,689.00	\$16,689.00
2021-22	Yu Ming Charter	1112030	\$18,296.00	\$18,296.00	\$32,932.00	\$32,932.00	\$32,932.00	\$32,932.00	\$32,932.00
2022-23	Yu Ming Charter	1112030	\$25,817.00	\$25,817.00	\$46,471.00	\$46,471.00	\$46,471.00	\$46,471.00	\$46,471.00
2021-22	Yosemite Valley Charter	1617058	\$76,595.00	\$76,595.00	\$137,871.00	\$137,871.00	\$137,871.00	\$137,871.00	\$137,871.00
2022-23	Yosemite Valley Charter	1617058	\$95,304.00	\$95,304.00	\$171,546.00	\$171,546.00	\$171,546.00	\$171,546.00	\$171,546.00
2021-22	Yav Pem Suab Academy - Preparing for the Future Charter	2122019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2022-23	Yav Pem Suab Academy - Preparing for the Future Charter	2122019	\$15,400.00	\$15,400.00	\$27,721.00	\$27,721.00	\$27,721.00	\$27,721.00	\$27,721.00
2021-22	Woodland Star Charter	1617013	\$8,264.00	\$8,264.00	\$14,875.00	\$14,875.00	\$14,875.00	\$14,875.00	\$14,875.00
2022-23	Woodland Star Charter	1617013	\$7,893.00	\$7,893.00	\$14,207.00	\$14,207.00	\$14,207.00	\$14,207.00	\$14,207.00
2021-22	Winship Community	1617053	\$3,704.00	\$3,704.00	\$6,667.00	\$6,667.00	\$6,667.00	\$6,667.00	\$6,667.00
2022-23	Wildflower Open Classroom	2122018	\$4,900.00	\$4,900.00	\$8,820.00	\$8,820.00	\$8,820.00	\$8,820.00	\$8,820.00
2021-22	Wildflower Open Classroom	2122018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2022-23	Westlake Charter	1314031	\$41,884.00	\$41,884.00	\$75,391.00	\$75,391.00	\$75,391.00	\$75,391.00	\$75,391.00

Reporting to SELPA

	Partner Reports Due to SELPA
July 2023	7/14 – Final 2022-23 Expenditure Reports (Federal, ERMHS, Low Incidence, Learning Recovery, Dispute Prevention)
August 2023	You're off the hook this month. No items are due!
September 2023	9/8 – Year-End Reports (MOE Actual, MOE Budget, Excess Cost, Subsequent Year Tracking)
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
November 2023	You're off the hook this month. No items are due!

December 2023	12/15 – Prior Year Audits Due
January 2024	1/17 – Expenditure Reports (Mid-Year/Fed #1, NPS/RTC Pool) 1/19 – ADA/Enrollment Report #2
February 2024	You're off the hook this month. No items are due!
March 2024	3/22 – MOE Pre-Test
April 2024	4/17 – Expenditure Reports (Fed #2, NPS/RTC Pool) 4/19 – ADA/Enrollment Report #3
May 2024	5/1 – Low Incidence Reimbursement Request
June 2024	You're off the hook this month. No items are due!

Where to Report

Home

ACH Enrollment

ADA/Enrollment

Audit Reports

Cash Flow Projections ▾

Dispute Prevention ▾

Expenditure Reporting ▾

Forecasting ▾

Learning Recovery Plan ▾

Low Incidence ▾

Mental Health (ERMHS) ▾

MOE ▾

Payments

Significant Disproportionality ▾

Staff Only ▾



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CHARTERSELPA

CHARTER FISCAL PORTAL

If you encounter accessibility issues with this website and require assistance, please contact [Erin Finnell](#) at (530) 295-2486.

Partner Reports Due to SELPA

Jul 15 05:00 PM - [LRP Expenditure Report Q4](#)

Jul 15 05:00 PM - [End of Year Federal Expenditure Report](#)

Jul 15 05:00 PM - [DP Expenditure Report Q4](#)

Jul 15 05:00 PM - [ERMHS Level 3 NPS/Residential Expenditure Report Q4](#)

Jul 15 05:00 PM - [End of Year Expenditure Report - ERMHS Level 2](#)

Jul 15 05:00 PM - [End of Year ERMHS Level 3 Site-Based Expenditure Report](#)

Jul 15 05:00 PM - [Low Incidence Expenditure Report](#)

SELPA Reports Due to Partners

Need help? Email [Business](#) or dial (530) 295-2462.

Federal Funding Compliance

Year End & Maintenance of Effort

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.

Current Year Funding	Maintenance of Effort	Excess Cost Reports	Income Reallocation
<p>One of the federal grant requirements is that federal revenue may supplement, but not supplant, revenue from state and local sources. In general, federal Maintenance of Effort (MOE) compliance requires an LEA receiving federal funds to spend the same amount from state and local sources each year prior to spending federal special education revenue. The Charter SELPA offers ongoing training and resource guides to assist Charters in meeting MOE testing. The required expenditure information to conduct this testing is submitted via the Fiscal Portal.</p> <ul style="list-style-type: none">▪ Fiscal Portal Link			

MOE & YEAR END RESOURCES

▲ MOE Definition & Instructions

The definitions and instructions for both the MOE pre-test and the year-end MOE are identical. You may access them here.

- [MOE Definitions](#)
- [MOE Instructions](#)
- [MOE Pre-test Instructions](#)

▲ Year-End Resources

This handy guide will help you navigate the year end process.

- [Year End At A Glance](#)
- [Fiscal Year End Guide](#)
- [2021-22 Supplemental Audit Guide](#)
- [CA School Accounting Manual](#)

Maintenance of Effort (MOE)

TWO PART REQUIREMENT

Federal resources must supplement NOT supplant State and Local resources.

Measured by “maintaining effort” from state and local resources from year to year.

Compliance Standard

(Actual to Actual)

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 prior year.

To keep FEDERAL revenue.

Eligibility Standard

(Actual to Budget)

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 current year.

To receive FEDERAL revenue.

MAINTENANCE OF EFFORT

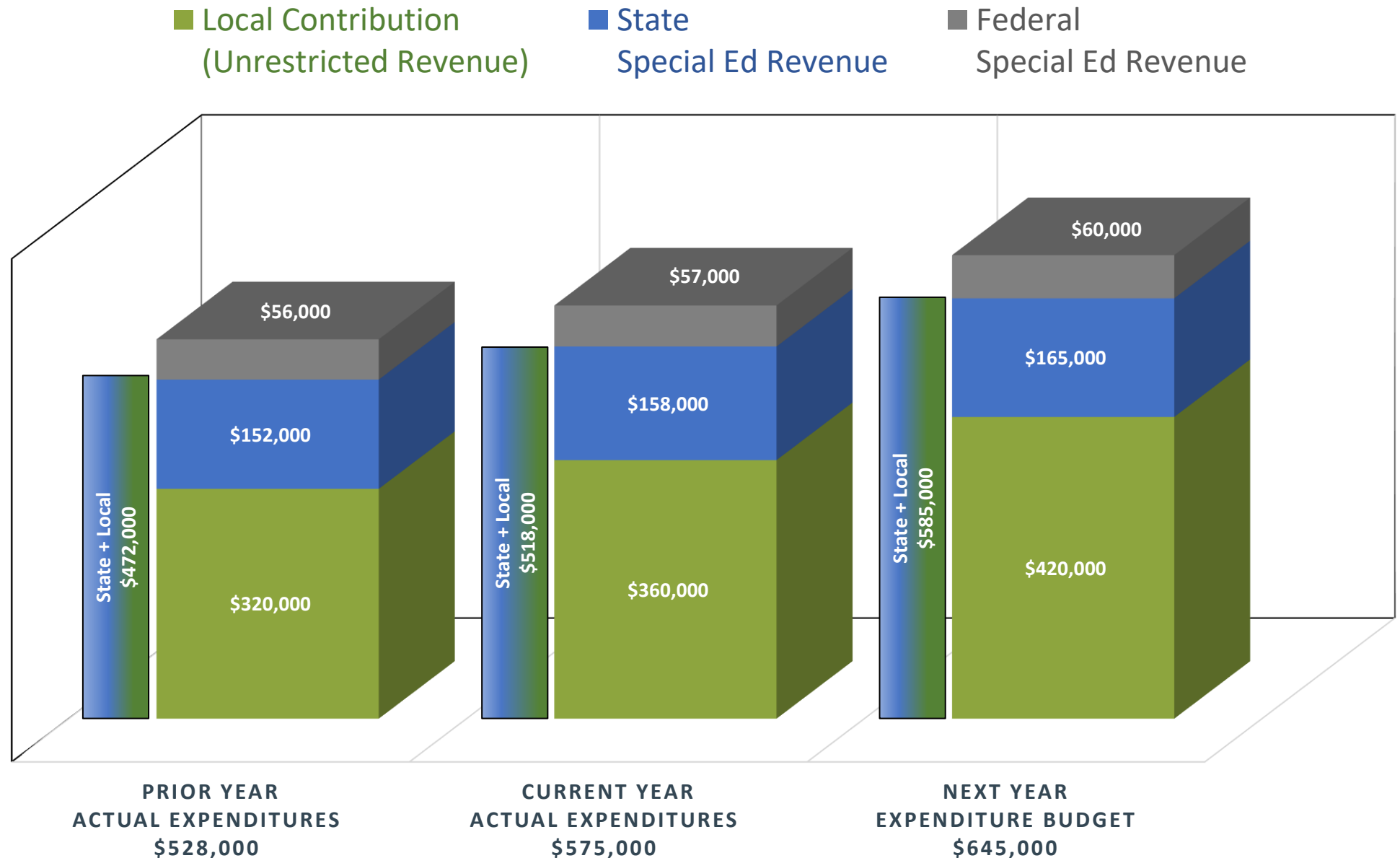
Four Tests – Each year, at least one must be passed for each standard.

- ***Actual to Actual (Compliance Standard)***
- ***Actual to Budget (Eligibility Standard)***

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

Every year,
MOE testing
involves three
years of
special
education
expenditures.

Expenditures
coded to non-
federal
resources
should be
maintained or
increased.



The Four MOE Tests

Example

MOE Tests	To meet the MOE requirement, only one test must be met.		Met
State/Local Tests		Local Only Tests	
State/Local Test (including Exemptions)		Local Only Tests (including Exemptions)	
Year of Comparison *	2017-18	Year of Comparison *	2017-18
Comparison Data *	61,200	Comparison Data *	14,970
Allowable Exemptions (from below)	0	Allowable Exemptions (from below)	0
Adjusted Comparison Data	61,200	Adjusted Comparison Data	14,970
Current Year State/Local	74,932	Current Year Local Only	0
Variance: Comparison Year to Current Year	13,732	Variance: Comparison Year to Current Year	-14,970
If positive Met/If negative, Not Met	Met	If positive Met/If negative, Not Met	Not Met
State/Local Per Pupil Test (including Exemptions)		Local Only Per Pupil Test (including Exemptions)	
Year of Comparison *	2012-13	Year of Comparison *	2017-18
Comparison Data *	4,439	Comparison Data *	105
Pupil Count	141	Pupil Count	143
Adjusted Comparison Data	4,439	Adjusted Comparison Data	105
Current Year State/Local per Pupil	0	Current Year Local Only per Pupil	0
Variance: Comparison Year to Current Year	-4,439	Variance: Comparison Year to Current Year	-105
If positive Met/If negative, Not Met	Not Met	If positive Met/If negative, Not Met	Not Met
* Per Subsequent Year Rule			

MOE Exemptions

***Use 'em or
lose 'em!***

- 1) Savings from the voluntary departure or departure for just cause of special education or related services personnel.
- 2) Savings from a decrease in the enrollment of children with disabilities.
- 3) Savings from an LEA no longer having 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) Savings from 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).

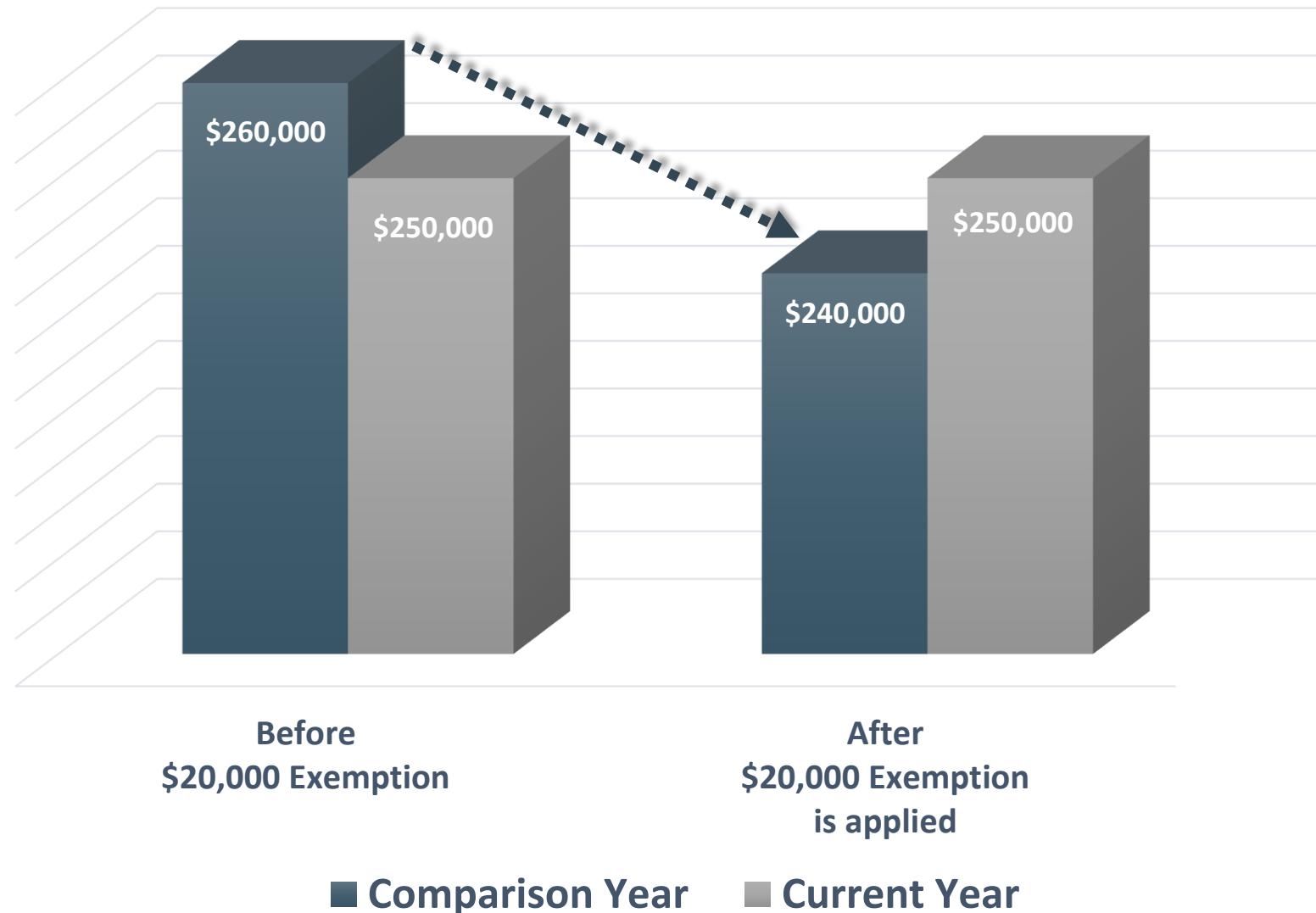
Federal Maintenance of Effort (MOE)

Exemptions

Qualifying exemptions lower expenditures in the comparison year.

This lowers the compliance bar that must be crossed in the current year.

Total State & Local Expenditures



MOE Tests		To meet the MOE requirement, only one test must be met.		Met	
State/Local Tests		Local Only Tests			
State/Local Test (including Exemptions)		Local Only Tests (including Exemptions)			
Year of Comparison *	2017-18	Year of Comparison *	2017-18		
Comparison Data *	61,200	Comparison Data *	14,970		
Allowable Exemptions (from below)	88,000	Allowable Exemptions (from below)	88,000		
Adjusted Comparison Data	0	Adjusted Comparison Data	0		
Current Year State/Local	74,932	Current Year Local Only	0		
Variance: Comparison Year to Current Year	74,932	Variance: Comparison Year to Current Year	0		
If positive Met/If negative, Not Met	Met	If positive Met/If negative, Not Met	Met		
State/Local Per Pupil Test (including Exemptions)		Local Only Per Pupil Test (including Exemptions)			
Year of Comparison *	2012-13	Year of Comparison *	2017-18		
Comparison Data *	4,439	Comparison Data *	105		
Pupil Count	141	Pupil Count	143		
Adjusted Comparison Data	3,815	Adjusted Comparison Data	-510		
Current Year State/Local per Pupil	0	Current Year Local Only per Pupil	0		
Variance: Comparison Year to Current Year	-3,815	Variance: Comparison Year to Current Year	510		
If positive Met/If negative, Not Met	Not Met	If positive Met/If negative, Not Met	Met		
* Per Subsequent Year Rule					

	Summary	
	State/Local	Local Only
1. Vol. departure of staff replaced w/lower-salaried staff	13,000	13,000
2. Decrease in enrollment of children w/disabilities	0	0
3. Termination of a costly program/student	75,000	75,000
4. One time prior year expenditures	0	0
Total Exemptions	88,000	88,000

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

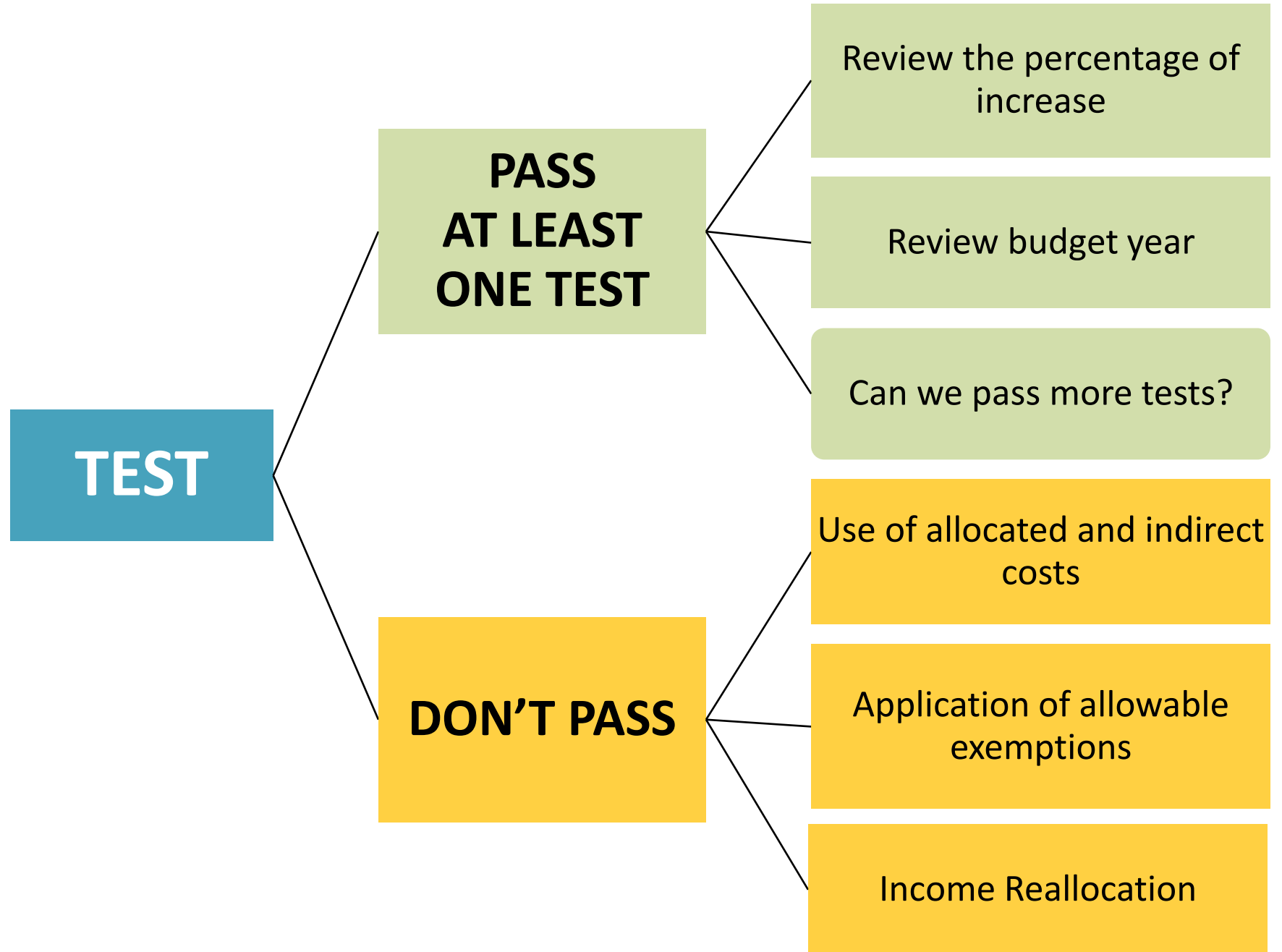
2019-20

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	\$ 261,095.93	Pass	\$ 4,280.26	Pass	\$ 477.47	Pass	\$ 7.83	Pass	61	Pass
	\$ -									
2012-13 Expenditures (Compliance) SEMA- SACS2013ALL	\$ 398,492.80	Pass	\$ 4,633.64	Pass	\$ 62,118.80	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	108	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	98	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 (Expenditures less PCRA for Comparison Year)	\$ 825,508.00	Comparison Year	\$ 10,464.00	Comparison Year	\$ 348,048.00	Comparison Year	\$ 3,911.00	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	\$ 3,975.00	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

MOE Decision Tree





MOE Considerations

Keep an eye on MOE...

- Reasonable cost reductions by pursuing efficiencies are obviously positive.
- Higher funding is, well, the Holy Grail.
- To the extent cost reductions or higher funding are coded to SpEd, factor in the MOE implications.
- SpEd is a dynamic program. Analyze and budget it that way.

Include in your considerations:

- Allowable federal exemptions
- Use of allocated support/indirect costs
- Decline in SpEd population – e.g. costs declined 5%, but SpEd pupil count declined 5% (MOE includes a per student cost comparison)



Federal Excess Costs

- Federal law requires that federal special education funds (IDEA Part B) are to be spent for “Excess Costs”.
- Requirement to spend (on special education students) from state and local resources an amount equal to what is spent on general education, prior to spending federal SpEd dollars.

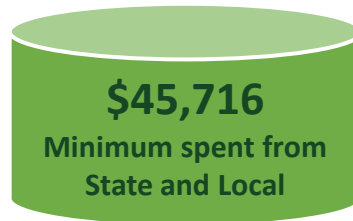
Excess Cost Calculation

The elements of the calculation for excess costs include the following:

- General Ed Expenditures/Total Enrollment = General Ed Cost per Student
 - \$4,000,000 Adjusted Gen Ed expenditures
 - 350 students
 - $\$4,000,000 / 350 = \$11,429 / \text{Gen Ed student}$
- Special Education Student FTE (full time enrollment) using SEIS data on time spent in SpEd.
 - 40 SpEd students
 - Each student is in SpEd 10% of the day
 - $40 \text{ students} \times 10\% (.10) = 4.0 \text{ FTE}$
- SpEd Student FTE x Gen Ed Cost per Student
 - $4.0 \times \$11,429 = \$45,716$

Excess Cost Calculation


- Excess Cost Floor = \$45,716 in State and Local SpEd funds must be spent before Federal SpEd funds can be spent.



- Charter SELPA will perform this annual calculation on your behalf
- CDE now requires the CFO/CBO of each LEA sign the calculation and the SELPA will submit to CDE.

MOE Reporting in the Fiscal Portal

[Home](#)
[ACH Enrollment](#)
[ADA/Enrollment](#)
[Audit Reports](#)
[Cash Flow Projections](#) ▾
[Dispute Prevention](#) ▾
[Expenditure Reporting](#) ▾
[Forecasting](#) ▾
[Learning Recovery Plan](#) ▾
[Low Incidence](#) ▾
[Mental Health \(ERMHS\)](#) ▾
[MOE](#) ▾
 [MOE: Pre-Test](#) ▶
 [MOE: Year-End](#) ▶
 [Start Only](#) ▾






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Partner Reports Due to SELPA	
Jul 15 05:00 PM	- LRP Expenditure Report Q4
Jul 15 05:00 PM	- End of Year Federal Expenditure Report
Jul 15 05:00 PM	- DP Expenditure Report Q4
Jul 15 05:00 PM	- ERMHS Level 3 NPS/Residential Expenditure Report Q4
Jul 15 05:00 PM	- End of Year Expenditure Report - ERMHS Level 2
Jul 15 05:00 PM	- End of Year ERMHS Level 3 Site-Based Expenditure Report
Jul 15 05:00 PM	- Low Incidence Expenditure Report

[Business](#) or dial (530) 295-2462.

[Actual-Actual](#)
[Actual-Budget](#)
[Excess Cost](#) ▶
[Subsequent Year Tracking](#) ▶



© 2022 - Charter SELPA Data Management System

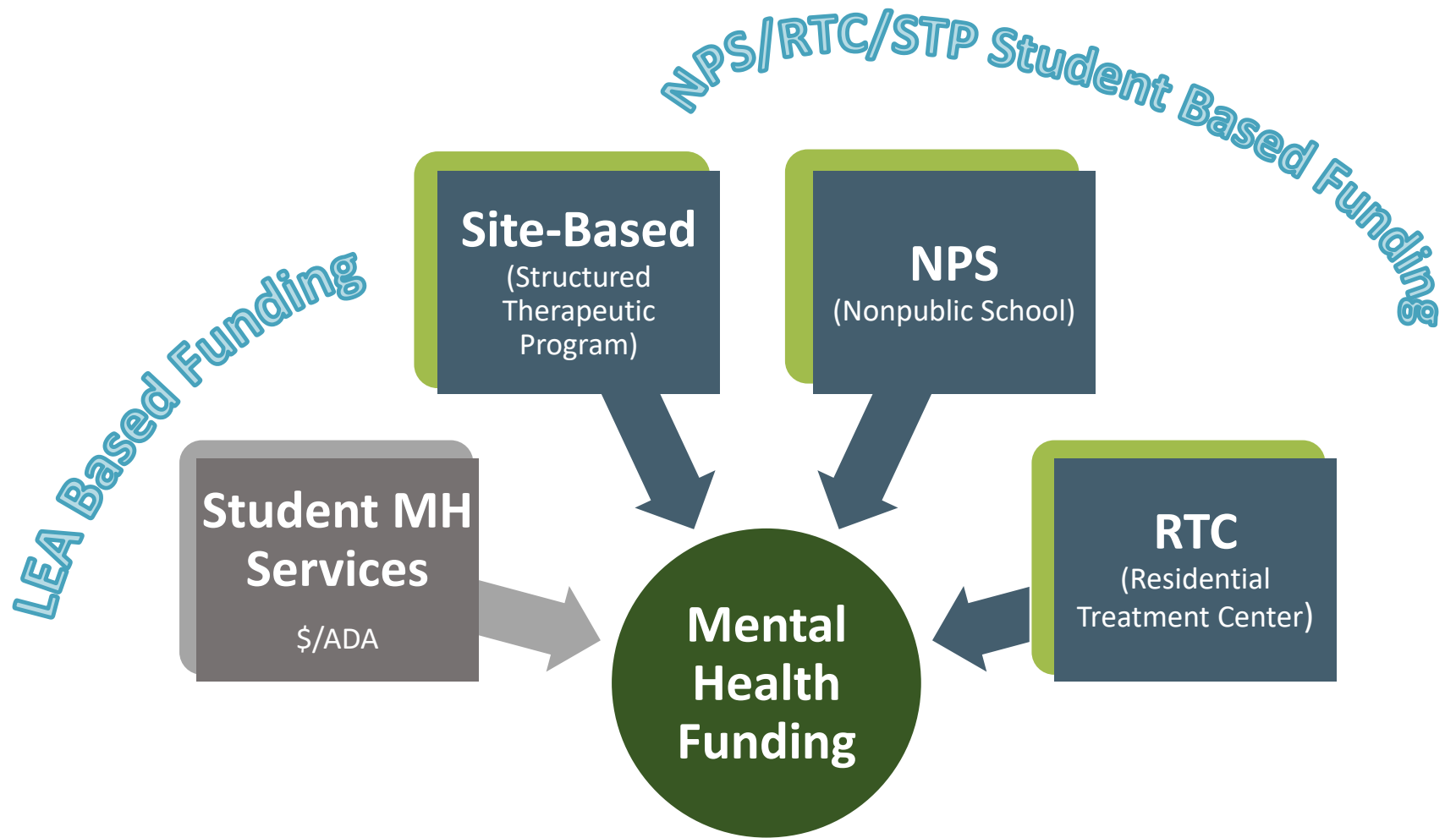
Back @ 1:55

TIME FOR A
BREAK



Mental Health Funding Compliance

Mental Health Expenditures



Mental Health Providers

	CASEMIS CODE	Licensed Educational Psychologist (LEP)	School Psychologist (PPS)	Licensed Clinical Psychologist	Marriage and Family Therapist (MFT)	Licensed Clinical Social Worker (LCSW)	Social Work (PPS)	School Counselor (PPS)	Licensed Professional Clinical Counselor (LPCC)	Board Certified Psychiatrist	Special Education Instruction Credential	Health and Nursing Services Credential
Individual Counseling	510	X	X	X	X*	X*		X	X*	X		
Counseling and Guidance	515	X	X	X	X*	X*		X	X*	X		
Parent Counseling and Training	520	X	X	X	X*	X*	X	X	X*	X	X	X
Social Work Services	525			X	X*	X*	X		X*	X		
Psychological Services	530	X	X	X	X	X						

**Services may be provided by a qualified intern under the direct supervision of an individual who holds the appropriate credential authorization (5 CCR §3051).*

Mental Health Providers

- LEAs may opt to contract service providers with public agencies (other LEAs, county mental health agencies) or non-public agencies (NPAs).
- If an LEA opts to contract a service provider via a public agency (i.e. another charter school, school district or COE) they will complete a Memorandum of Understanding (MOU) between their LEA and the public agency.
- If an LEA opts to contract a service provider (i.e. private agency) via an NPA or NPS they must:
 - Refer to the CDE's approved list of NPA/NPS service providers to select a CDE-certified NPA/NPS.
 - Complete a Master Contract between the LEA and the NPA/NPS.
 - Complete an Individual Service Agreement (ISA) for each student that the NPA/NPS serves.

Sample MOUs and

Current Year Master Contract/ISA: <https://charterselpa.org/fiscal/>

CDE's NPA/NPS Requirements: <https://www.cde.ca.gov/sp/se/ds/npsacrtapp.asp>

CDE's Current Certification List: <https://www.cde.ca.gov/sp/se/ds/>

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

- Master Contract: Did You Know
- Mandated School Lunches FAQ
- 2023-24 Master Contract
- 2023-24 Individual Service Agreement
- 2022-23 Master Contract
- 2022-23 Individual Services Agreement (ISA)
- MOU Template #1: Contracted Services From Other LEAs
- MOU template #2: Placement in Program Operated by Other LEA
- MOU template #3: Placement in Program Operated by Other LEA (Single Student)
- Charter SELPA-Program Placement FAQs



Mental Health Location of Services

- To allow students to access education and practice mental health goals in the educational setting.
- It is suggested that the mental health services be provided at school during the course of the school day.
- Should an IEP Team determine mental health services would be provided outside of the school day they must consider:
 - Transportation
 - What to do when a service is missed
 - Have a clear reason documented in the IEP as to why a student would need a service to work on an educational goal outside of the educational setting

SpEd Compliance: Significant Disproportionality

Significant Disproportionality

Definition

- LEA disproportionality refers to the “overrepresentation” of a particular racial or ethnic group in one of four areas:
 - Identification for Special Education
 - Identification within a specific Special Education disability category
 - Discipline
 - Least Restrictive Environment (LRE)

Significant Disproportionality

Methodology

- LEAs can be identified as having significant disproportionality by the following criteria:
 - Identified disproportionate by both measures (E-formula and Alternate Risk Ratio) defined as:
 - Identified disproportionate in the same cell (disability by ethnicity):
- In the current year, and in at least two of the previous three years.

Significant Disproportionality

Consequences

- Any LEA that is found to have disproportionate representation will be subject to state monitoring to ensure that the LEA's policies, procedures, and practices are compliant and do not lead to inappropriate identification.
- If found Significantly Disproportionate, LEAs are **required to use 15% of IDEA funds** for Coordinated Early Intervening Services (CEIS). Also, the advantage of the increased federal grant MOE exemption is limited.

<https://spptap.org/significant-disproportionality/>

Coordinated Early Intervening Services (CEIS)

- The IDEA allows – **sometimes requires** – expenditure of federal funds on CEIS.
- CEIS are for nondisabled students (i.e., currently not identified as needing special education).
- Based on research about the effectiveness of early intervention.
- Examples:
 - Behavioral interventions to nondisabled students, perhaps as a part of a PBIS initiative
 - Reading or math specialists for nondisabled students who have not reached grade-level proficiency
 - After-school tutoring for nondisabled students who score below standard on statewide assessments

Coordinated Early Intervening Services (CEIS)

- Federal dollars directed to CEIS must supplement not supplant other funding (state, local, & other federal funding sources).
- May not:
 - Provide services that are otherwise required by federal, state or local law.
 - Provide services that were paid for with other funds in a prior year (e.g., IDEA funds are used to provide services that were paid for with ESEA funds in the prior year.).

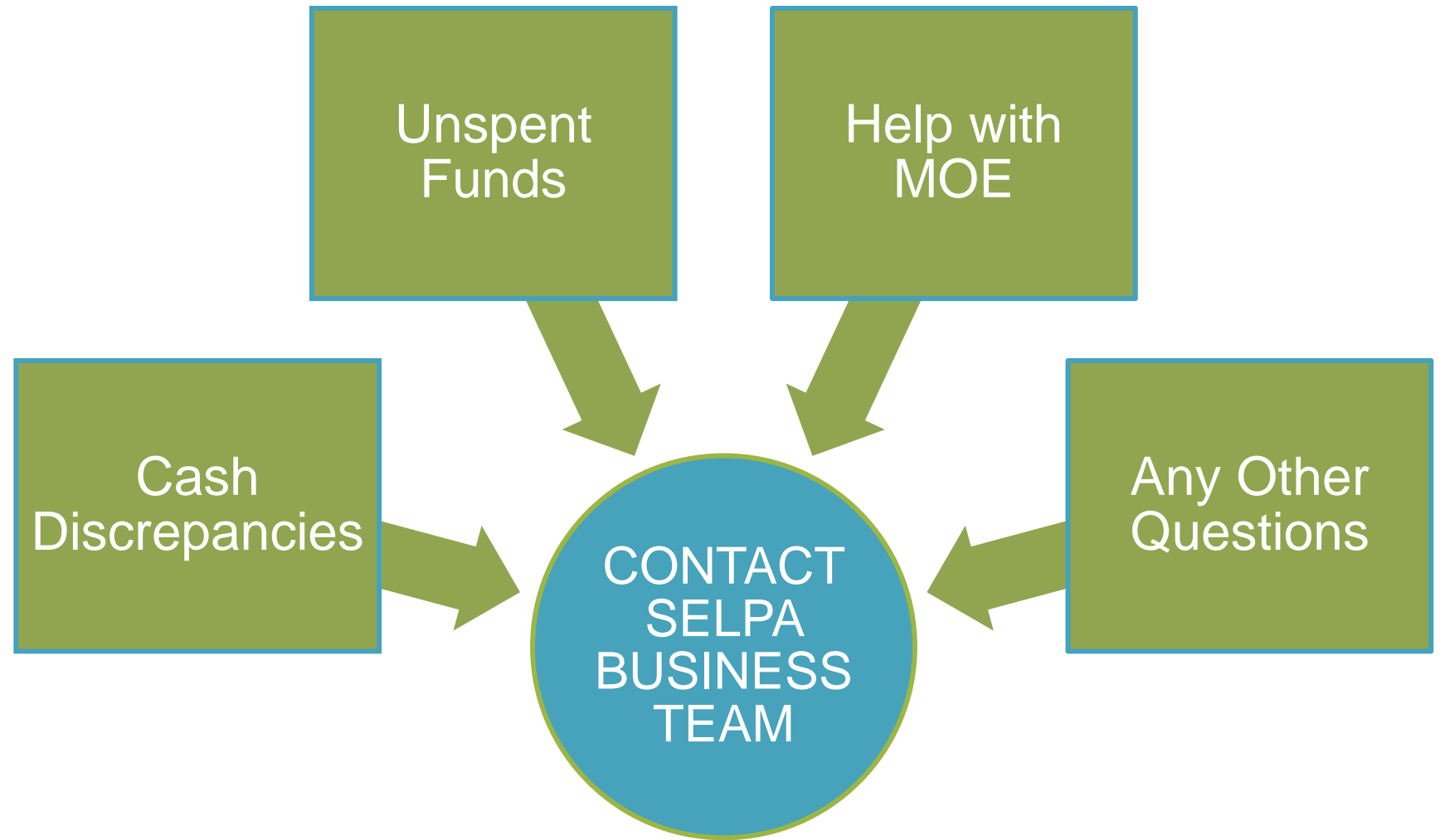
<http://charterselpa.org/wp-content/uploads/2018/07/OSEP-CEIS-Guidance.pdf>

Disproportionality Prevention

- Implement and monitor systems for correct data entry and regular examination of data to ensure data integrity between student information systems (SIS, SEIS, and CALPADS).
- Implement and monitor processes and procedures for systemic behavior interventions, i.e. PBIS.
- Implement and monitor disciplinary policies, processes, and procedures that minimize suspensions and expulsions.
- Explore programs and practices that support alternatives to suspension and expulsion, i.e. Restorative Practices.
- Move towards inclusive practices to maximize opportunities for special education students in general education settings.



Final Thoughts





Stay Connected

- **CEO Council Meetings**
 - Thursday, October 12, 2023 (Sacramento)
 - Thursday, May 23, 2024 (San Diego)
- **Fiscal Committee Meetings (virtual)**
 - Thursday, October 26, 2023
 - Thursday, June 06, 2024
- **Year-End Fiscal Workshop (virtual)**
 - Thursday, April 25, 2024
- **Program/Business Buzz Sessions (virtual)**
 - **30-minute sessions**
 - You set the agenda
 - Email charterselpabusiness@edcoe.org to schedule.

Stay Informed

Roles vs. Distribution Lists



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Data Request



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Fiscal Update



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Fiscal Meeting

Bonus Content



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Special Education Local Plan Area

Thank you!

***We look forward to working with you
in the upcoming year.***

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](#)



Base Funding



ERMHS Funding



Additional Funding &
Risk Pools



Year End &
Maintenance of Effort



Business Meetings &
Training



Fiscal Updates &
Notices

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).

- 2022-23: \$620 Charter Member Rate (State)/\$146.61 Federal
- 2023-24: \$667.40 Charter Member Rate (State) \$130.00 Federal
- [2022-23 Funding Detail](#)
- [2022-23 State Cash Flow Projections](#)
- [2022-23 Federal Cash Flow Projections](#)
- [2022-23 Federal \(RS 3305\) Cash Flow Projections](#)
- [2022-23 Return of 2019-20 A3 \\$5/ADA \(Detail\)](#)
- [2023-24 Funding Details & Cash Flow \(Advance Apportionment\)](#)

BUSINESS OFFICE RESOURCES

▼ Allocation plan

▼ Accounting & Expenditure Guidance

▲ Fiscal Portal

The online Fiscal Portal is your one-stop shop for all SELPA fiscal reporting and related data submissions.

- [Fiscal Portal Link](#)

▼ ACH/Direct Deposit

▼ Payments Made to Charters

▼ Fiscal Year Calendar

▼ Fiscal Process Timelines

▼ Fiscal Update

▼ Master Contract and MOU Templates

Fiscal Portal & Website Navigation