

Fresno County SELPA 2023-24 Cash Flow Estimates

Month	Description	Reference
July	5% of Special Education Principal Apportionment	6500tot
	5% of State Infant Principal Apportionment up to 100% of Federal IDEA 2022-23 Expenditure Report #2* Transfer Out: Quarter 4, 25% of 2022-23 Fee-for-Service Contracts**	6510
August	5% of Special Education Principal Apportionment	6500tot
	5% of State Infant Principal Apportionment	6510
September	9% of Special Education Principal Apportionment	6500tot
	9% of State Infant Principal Apportionment	6510
	9% of State Mental Health Advance Apportionment	6546ada
October	9% of Special Education Principal Apportionment	6500tot
	9% of State Infant Principal Apportionment	6510
	up to 100% of Federal IDEA 2022-23 Expenditure Report #3*	
	up to 100% of Federal IDEA 2021-22 Expenditure Report #6*	
	100% of 2022-23 State Aid - Adjustments and Prior Year Recomputations	6500py
	up to 100% of reimbursement claims for qualifying costs in 2022-23	65xxclm
	up to 100% of reimbursement claims for WorkAbility costs in 2022-23 Transfer In or Out: Settle-up of 2022-23 Fee-for-Service Contracts** Transfer Out: Quarter 1, 25% of 2023-24 Fee-for-Service Contracts**	6520 FFS
November	9% of Special Education Principal Apportionment	6500tot
	9% of State Infant Principal Apportionment	6510
December	9% of Special Education Principal Apportionment	6500tot
	9% of State Infant Principal Apportionment	6510
	100% of any SGC-approved One-Time allocations	6500one
	100% of any SGC-approved One-Time Fund 10 Interest allocations	10
	Transfer Out: 100% of 2022-23 Transportation Billback	Trans
January	9% of Special Education Principal Apportionment	6500tot
	9% of State Infant Principal Apportionment	6510
	up to 100% of Federal IDEA 2021-22 Expenditure Report #7*	
	up to 100% of Federal IDEA 2022-23 Expenditure Report #4* Transfer Out: Quarter 2, 25% of 2023-24 Fee-for-Service Contracts**	FFS
February	20% of Special Education Principal Apportionment balance, as adjusted at P-1	6500tot
	20% of State Infant Principal Apportionment balance, as adjusted at P-1	6510
March	20% of Special Education Principal Apportionment balance, as adjusted at P-1	6500tot
	20% of State Infant Principal Apportionment balance, as adjusted at P-1	6510
April	20% of Special Education Principal Apportionment balance, as adjusted at P-1	6500tot
	20% of State Infant Principal Apportionment balance, as adjusted at P-1	6510
	up to 100% of Federal IDEA 2022-23 Expenditure Report #1**	33xx
	Transfer Out: Quarter 3, 25% of 2023-24 Fee-for-Service Contracts**	FFS
May	20% of Special Education Principal Apportionment balance, as adjusted at P-1	6500tot
	20% of State Infant Principal Apportionment balance, as adjusted at P-1	6510
	up to 100% of Federal IDEA 2022-23 Expenditure Report #5*	
June	Balance of Special Education Principal Apportionment, as adjusted at P-2	6500tot
	Balance of State Infant Principal Apportionment, as adjusted at P-2	6510

*This is dependent upon receipt of cash from CDE. **The Fresno County SELPA does not recommend that LEAs include this anticipated amount in its cash flow calculations.**

**This includes contracts for Speech, APE, and others