



San Diego County Office of Education

Management Review

March 19, 2008

Joel D. Montero
Chief Executive Officer



March 19, 2008

Randolph E. Ward, Ed.D., Superintendent
San Diego County Office of Education
924 East Main Street
El Cajon, CA 92021

Dear Superintendent Ward:

In November 2007, the Fiscal Crisis and Management Assistance Team entered into an agreement with the San Diego County Office of Education and the East County Special Education Local Plan Area (SELPA) for a study concerning the following:

1. The San Diego East County SELPA consists of 11, LEAs including Alpine Union (K-8), Dehesa (K-6), Cajon Valley Union (K-8), Grossmont Union High School (9-12), Jamul-Dulzura Union (K-8), Lakeside Union (K-8), La Mesa Spring Valley (K-8), Lemon Grove (K-8), Mountain Empire Unified (K-12), Santee (K-8), and the Barona Indian Charter School.

In 1998-99, the state shifted to a new funding model, eliminating the J-50 model where funding was based upon unit rates and support ratios to the AB 602 model allocating funding on a per ADA basis. A component of the East County SELPA allocation model included the funding calculation from special day class students generated in each district's revenue limit calculation. During this time period, allocation plans for special education funding models were developed across the state with varying consistency across the state.

The East County SELPA is requesting the team to review the allocation plan and make recommendations regarding the equity of funding for all participating districts. If funding inequities exist, recommendations should include implementation and phasing of multiple plans to correct such funding issues, if any.

FCMAT

Joel D. Montero, Chief Executive Officer

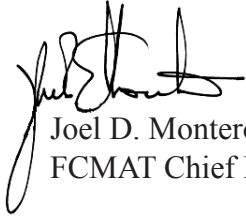
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Administrative Agent: Larry E. Reider - Office of Kern County Superintendent of Schools

The FCMAT study team subsequently visited the SELPA to conduct interviews, gather documentation, and review information. This report is the result of those activities. Thank you for allowing use to serve you, and please give our warmest regards to all the staff members of the San Diego County Office of Education.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joel D. Montero', with a stylized, cursive script.

Joel D. Montero,
FCMAT Chief Executive Officer

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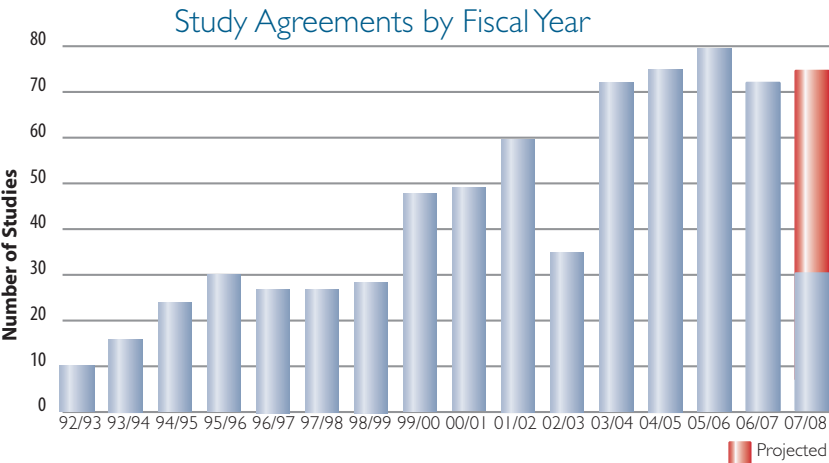
FCMAT Background

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that local educational agencies throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district’s progress on the improvement plans.

Since 1992, FCMAT has been engaged to perform nearly 700 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Total Number of Studies.....	694
Total Number of Districts in CA 982	
Management Assistance.....	658 (94.8%)
Fiscal Crisis/Emergency.....	36 (5.2%)
Note: Some districts had multiple studies.	
Districts (7) that have received emergency loans from the state.	



Introduction

Background

Located in Southern California, the San Diego County Office of Education is the administrative unit for the San Diego East County Special Education Local Plan Area (SELPA), a mid-size SELPA that is one of six in the county. The SELPA is adjacent to Imperial County and the San Diego Unified School District.

The SELPA is composed of eight elementary school districts, one large high school district and one rural unified school district as well as the Barona Indian Charter School. Approximately 74,696 students are enrolled in these 11 school districts, and 9,664 receive special education services. Individual district enrollment varies from less than 200 to more than 20,000 students, indicating the need for a wide range of educational services for students in both suburban and rural areas in the SELPA. All school districts recently declined in student population, including the number of students with special needs.

The scope and objectives of this study are as follows:

1. The San Diego East County SELPA consists of eleven LEAs including Alpine Union (K-8), Dehesa (K-6), Cajon Valley Union (K-8), Grossmont Union High School (9-12), Jamul-Dulzur Union (K-8), Lakeside Union (K-8), La Mesa Spring Valley (K-8), Lemon Grove (K-8), Mountain Empire Unified (K-12), Santee (K-8), and the Barona Indian Charter School.

In 1998-99 the state shifted to a new funding model, eliminating the J-50 model where funding was based upon unit rates and support ratios to the AB 602 model allocating funding on a per ADA basis. A component of the East County SELPA Allocation model included the funding calculation from Special Day Class students generated in each district's revenue limit calculation. During this time period, allocation plans for special education funding models were developed across the state with varying consistency across the state. The East County SELPA is requesting the team to review the allocation plan and make recommendations regarding the equity of funding for all participating districts.

If funding inequities exist, recommendations should include implementation and phasing of multiple plans to correct such funding issues, if any.

This report also discusses other issues that are relevant to this scope point, including data management, personnel reporting, one-on-one instructional aides, communication and collaboration, nonpublic school services and speech and language services.

Study Team

The study team was composed of the following members:

William Gillaspie, Ed.D.
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Sacramento, CA

Dorothy Kay Atchison
FCMAT Consultant
Auburn, CA

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FCMAT Public Information Specialist
Bakersfield, CA

James “Sarge” Kennedy
FCMAT Consultant
Red Bluff, CA

Study Guidelines

FCMAT visited the SELPA on January 14 - 15, 2008 to review data, interview employees, and collect information. This report is the result of that effort and is divided into the following sections:

- I. Executive Summary
- II. Fiscal Review
- III. Other Issues
- IV. Appendices

Executive Summary

The state's Special Education Local Plan Areas (SELPA) face challenges because of declining revenues, increased academic expectations, and federal and state laws governing the rights of special education student. Federal and state resources are insufficient to fully fund special education services without assistance from the general fund of participating school districts. State and federal law are not intended to fully fund special education programs, and each member district must embrace the rights of all children to a free and appropriate education.

This report addresses the allocation funding model and clarifies the specific fiscal expenditures and revenue of each participating member district in the San Diego East County SELPA. The review provides SELPA member districts with recommendations to improve communication and agree on a fiscal model that is open, understood by all member districts, and allocates resources to all identified students with special education needs.

SELPA use fiscal models to distribute state aid and federal local assistance to assist its members in addressing the excess costs of providing special education services. This distribution should be accomplished in a manner that equitably relieves the additional fiscal burden to each member in providing a free appropriate public education (FAPE) to its students with disabilities, provides assistance in proportion to the cost of the services provided, and ensures that each student in the SELPA has equal access to the FAPE he or she requires.

Considerable attention is often given to the equality of the fiscal model, but not its equitability. This can result in considerable differences in the level of expenditures on a per child basis and in the level of local general fund monies required among the members.

Ever since the transition from the J-50 funding model to the AB 602 funding model, the issue of whether to include the special day class (SDC) and nonpublic school (NPS) revenue limit apportionment in the funding model has been a point of contention in the East County SELPA. Although recommendations have apparently been made several times to remove the revenue limit apportionment in the East County SELPA, they have never been implemented.

FCMAT received both verbal and written comments on the rationale for including revenue limit apportionment in the funding allocation computation. Although some said that Paul Goldfinger of School Services of California, Inc. indicated revenue limit could be included, Goldfinger actually advised against it in a letter to the SELPA Director. This issue is a major reason that the SELPA asked FCMAT to conduct a review.

Considering all these elements, it is likely that base funding should be included in determining funding allocations. This is not because the revenue limit apportionment was a factor in the J-50 funding process, but because the funds being allocated are to assist with the excess costs of providing special education.

Program Specialists funds appear to be distributed to the districts based largely on ADA and credited back to the administrative unit by the districts electing to have regional program specialists rather than district program specialists. While this is an option, it erodes the ability to have a team of program specialists with varying areas of expertise that provide services across district lines. The SELPA should more fully analyze the role and functions of a program specialist and reconsider whether its current pattern of providing services is providing sufficient benefit.

Not all districts in the East County SELPA use the same management information system, so it is difficult to extract and provide reliable data. Grossmont Union High School District and Cajon Valley have developed their own systems; however, these systems require additional support, and the SELPA sometimes has not been able to respond to the CDE in a timely manner. The complexity of CASEMIS reporting requires an understanding of computerized data collection, management, utilization and distribution. All districts in the SELPA need to closely monitor CASEMIS data to ensure accuracy and reliability. The SELPA also needs to monitor CASEMIS data to further check for compliance of IEPs, program planning, pupil count for funding purposes and long-range planning. Pupil count data needs to be readily available and reliable.

The SELPA lacks written policies or procedures that contain criteria for assigning, reducing or ending the services of a one-to-one assistant. Without a policy or procedure containing criteria for the use of one-to-one assistants, it is likely that the number of these employees and related costs will grow substantially. The absence of policies, procedures and criteria also increases the potential for adversarial interactions among parents, the IEP team, and the administration. A proactive plan is much less expensive than the cost of litigation.

The district superintendents act as liaisons between the local agency governing board and the Council of Superintendents of the East County SELPA Local Plan. The superintendents must be provided with backup information to make informed decisions on behalf of their governing boards. In many of the state's SELPAs, these meetings are attended only by superintendents and the SELPA Director. Other personnel may be invited to provide information on a particular agenda item, but leave the meeting after their presentation. Most superintendents also do not attend directors' meetings as this responsibility has been delegated to directors. However it is important for the directors of special education to meet with the superintendents at a designated time each month to review any pertinent topics, particularly anything dealing with special education funding or costs.

Research indicates that students can succeed when presented with instruction that is based on their individual learning styles. The pace and volume of learning may be different for each student, but the quality of instruction is the key to success. Some special day classes for older, more severely handicapped students appear to be perceived as a place to learn self-help and vocational skills. The curriculum and the classroom environment can be designed to provide a better instructional atmosphere.

Findings and Recommendations

Fiscal Review

In transitioning from the J-50 funding model to the current AB 602 funding model, the East County Special Education Local Plan Area (SELPA) made it a priority to hold some districts harmless from the fiscal consequence of the model's changes. That was a common goal throughout the state and made the transition quick and relatively painless for SELPAs. But this emphasis should have been limited to a transitional phase while the SELPA explored alternatives to ensure an equitable distribution of state and federal resources. Subsequent efforts, most significantly in 2003, were made to modify the funding model to place a greater emphasis on equalizing the levels of allocation. However, greater consideration needs to be given to the underlying premise of the current funding model and a fuller consideration of the relevant issues that it raises.

In January 1974, the California State Board of Education adopted the California Master Plan for Special Education. While much has changed over the last 34 years, the underlying purpose of the fiscal model remains essentially intact and provides excellent guidance.

The objectives essential to the construction of an equitable finance plan for special education are as follows:

1. *Provide adequate resources to assure equality of educational opportunity for all individuals with exceptional needs.*
2. *Provide levels of support for special education programs which will promote programs and services of equal quality.*
3. Provide encouragement for the development of comprehensive programs.
4. Promote both program and fiscal accountability.
5. Clarify fiscal relationships between state, county, and district.
6. *Ensure equity in support levels among various program components.*
7. Provide adjustments in support levels to reflect changing costs.
8. Provide support based on needs of pupils enrolled in education-funding based on specified programs and services rather than on categorical disability groupings.
9. Ensure that reporting and auditing policies and procedures are meaningful for evaluation and program development.
10. Provide methods for monitoring and evaluating quality control in special education

(California Master Plan for Special Education, California State Board of Education, Jan. 10, 1974, Pages 36-37). Emphasis added.

In defining a funding allocation model, SELPAs must remember that these resources are *not* intended to fully fund the excess costs of providing special education programs and services.

Following are four sources for funding special education programs and services:
:

- Local support from the general unrestricted funds of school districts.
- Revenues from local property taxes levied for the purpose of providing special education programs and services.
- State aid from Part 30 of the state's Education Code, commencing at Section 56000.
- Federal Local Assistance from the Individuals with Disabilities Education Act (IDEA), renamed the Individuals with Disabilities Education Improvement Act (IDEIA), last reauthorized as P.L. 108-446 in November of 2004.

Part 30 of the Education Code provides state aid and IDEA provides federal local assistance. IDEA and state monitoring place the responsibility for providing special education services on the district of residence. Consequently, the full fiscal responsibility for supporting special education services rests with the district of residence. The federal and state funding sources are intended to lessen the financial burden to school districts for carrying out their responsibility.

(Note: Two other federal laws impose these requirements on local school districts without providing any financial support. Section 504 of the Rehabilitation Act of 1973 places these requirements on any agency receiving federal funds. The Americans with Disabilities Act [ADA] requires public and private entities to make reasonable and necessary physical and service accommodations for those with disabilities.)

In defining a funding allocation model, a SELPA must remember that it allocates funds to decrease and not to fully fund the excess costs of providing special education programs and services. The primary responsibility for funding these programs and services rests with local educational agencies. As the following documents show, fiscal support is intended to come from the districts' general funds:

“We found in our field visits that in many LEAs there is conflict between general and special education concerning the responsibility for providing services for pupils with disabilities. Some LEA administrators believe that students with disabilities are the sole responsibility of the state and federal governments and resent using any local revenue limit funding for special needs pupils. This viewpoint ignores the fact that the state provides a revenue limit for every pupil and works counter to providing a seamless educational system for all pupils.

“A principle of our proposal is that federal, state, and local education agencies will continue to share responsibility for funding special education. *State and federal funding is intended to support a portion of LEA costs for providing special education for children with identified needs. There will continue to be a local funding share in providing education to these children.*” (Emphasis added)

New Funding Model for Special Education: Final Report
Legislative Analyst’s Office, Department of Education, Department of Finance

Code of Federal Regulations 34 § 300.202 Use of amounts.

(a) *General.* Amounts provided to the LEA under Part B of the Act—

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) *Must be used only to pay the excess costs of providing special education and related services to children with disabilities,* consistent with paragraph (b) of this section; and
- (3) *Must be used to supplement State, local, and other Federal funds* and not to supplant those funds. (Emphasis added)

It is important to put the term “excess cost” into an appropriate context. It is not, as usually used by school personnel in California, the difference between what a district receives for special education and what it expends for special education. It is the difference between the average cost per disabled student and the average cost per K-12 student, including students with disabilities.

This excess cost can be determined by doing the following:

- Computing the total expenditures from all sources for all students;
- Subtracting the funding from federal, state, and local sources for providing special education;
- Subtracting other specified federal funding used for specified purposes, and;
- Dividing the remainder by the total ADA to determine the total amount of expenditures per K-12 student, or the amount that must be spent per student with a disability before the excess cost threshold is met.

Therefore, excess cost is the additional amount expended per student with a disability. The above statement from the state report strongly suggests that the definition in federal law has been largely accepted by the Sacramento policymakers although it has not been stated in statute. Because there are expenditure differences between secondary schools and elementary schools on a per-student basis, the federal government requires separate calculations for elementary and secondary schools. California has not yet determined the methods to be employed for these separate calculations.

The federal regulations define excess costs as follows:

§ 300.16 Excess costs.

Excess costs means those costs that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting—

(a) Amounts received—

- (1) Under Part B of the Act;
- (2) Under Part A of title I of the ESEA; and
- (3) Under Parts A and B of title III of the ESEA and;

(b) Any State or local funds expended for programs that would qualify for assistance under any of the parts described in paragraph (a) of this section, but excluding any amounts for capital outlay or debt service.

(See the appendix section of this report for an example of how excess costs must be calculated.)

(Authority: 20 U.S.C. 1401(8))

SELPA use fiscal models to distribute state aid and federal local assistance that helps members address the excess costs of providing special education services. This distribution should equitably relieve the additional fiscal burden of each member in providing a free appropriate public education (FAPE) to its students with disabilities, provide assistance in proportion to the cost of the services, and ensure that each student in the SELPA has equal access to the FAPE he or she requires.

In considering revisions to its fiscal model, a SELPA should consider factors that increase the costs of providing special education programs and services to ensure a more equitable distribution of the state and federal funds. Another way of viewing the fiscal model is that it is a process for apportioning the funds intended to *help pay* the excess cost of providing special education programs and services for students with disabilities to lessen the fiscal burden of local school districts.

With that in mind, the SELPA should review the method and basis it uses to develop and implement a fiscal model that emphasizes the use of state and local funds to focus on mitigating excess cost. Providing some programs and services for students with some types of disabilities is clearly more costly than providing them to students with other types. For example, a student with autism, deafness, or serious multiple disabilities will require more labor-intensive services. This results in greater personnel ratios and higher costs than, for example, students with speech disorders who generally require less frequent and less intense therapeutic interventions, often in small groups rather than individually. Excess costs are thus greater in the first instance unless this difference is mitigated by a funding model that provides for those differences in operating costs.

There may be other valid considerations in distributing state and federal funds. The SELPA's current fiscal model apparently considers the much smaller base size of some districts and the impact that may have on the costs for providing special education services. Another consideration might be that socioeconomic factors or bilingual/bicultural factors may play a greater role in identifying and providing services to students with disabilities in one district compared to the other districts. While districts with greater low socioeconomic populations may experience a greater incidence of students with disabilities, districts with high socioeconomic populations may experience greater costs associated with parental expectations and procedural activities.

Considerable attention is often given to the equality of the fiscal model, but not to the equitability. This can result in considerable differences in the level of expenditures on a per-child basis and in the level of local general fund monies required among the members. The following charts display the revenue and expenditures for each LEA. FCMAT used per-student figures, i.e., dollars per unduplicated child count (UDC) of students with disabilities, since that is the federal model, and the data is easily obtained from maintenance-of-effort (MOE) reports. ADA or CBEDS counts could be used instead.

The charts referenced in the following discussion can be found in the appendix section of this report.

Chart 1 displays the individual elements comprising the allocation of revenues to the school districts for the provision of special education services. Barona Indian Charter School is included in the display. This is a charter school operating as a local education agency in the SELPA.

Chart 1 shows that there is a considerable variance in the per-student (per UDC) amount each school district is allocated.

Chart 2 displays the allocation of focused funding sources to the school districts. As indicated, all the funding for the provision of regionalized services is left with the SELPA Administrative Unit (AU) to provide the services specified in EC Section 56836.23 and other support services on a SELPA-wide basis. Program specialist funds are allocated according to a district's relative average daily attendance (ADA). Those shown with negative figures are districts that chose to leave their funding allocations with the AU and receive program specialist services from the AU rather than providing these services themselves. Out-of-home funds are distributed on the basis of the location of the beds (pupil count) upon which the calculation is based.

Charts 3 through 6 rank the school districts based on the amount per student each receives from specific sources. Chart 3 displays the allocation of state funds; Chart 4, the allocation of federal funds; Chart 5, the allocation of local property taxes; and Chart 6 combines all three sources. Each chart shows the average allocation and ranges of standard deviations above and below the mean for each district.

Chart 3 indicates a per-student allocation range for state funds from a high of \$7,589 (Dehesa) to a low of \$2,713 (Barona). While Dehesa is greater than 1 standard deviation above the mean, Apline and Jamul-Dulzura fall between .5 standard deviation and 1 standard deviation above the mean. Five districts, La Mesa, Santee, Lemon Grove, Mountain Empire, and Cajon Valley fall between the mean and .5 standard deviation above the mean. Lakeside and Grossmont HS districts are between the mean and .5 standard deviation below the mean. Barona, at \$2,713 per student is within 1 standard deviation below the mean. This spread of per-student rates raises concerns about the equity of the allocation of state funds throughout the SELPA.

Chart 4 shows the per-student allocation in the distribution of federal funds. Dehesa again tops the chart with \$2,289, and Lakeside is at the bottom with \$905 per student. In this ranking, all the local educational agencies except Dehesa, Barona, and Lakeside fall within .5 standard deviation of the mean, or \$1,209. This results from federal funds being distributed largely on a per-student basis, and state funds being distributed on a modified per-ADA basis.

Chart 5 shows even less variance. Because there are considerably fewer of these funds, and they are distributed on a per-ADA basis, the differences among the districts are small. Only Dehesa varies from the mean by more than 1 standard deviation.

Chart 6 combines all the data to display the districts' rankings when all elements are grouped as a single composite. The inequities in the previous three charts are smoothed out in this chart, and all the agencies are more closely grouped together. The only district significantly different from the rest is Dehesa, which is more than 3 standard deviations above the mean. It appears that the current allocation model may be relatively equitable.

Although the allocation model appears to be equitable with regard to the revenue, it must also be measured for equitability of the expenditures.

Charts 7 and 8 rank the districts based on the total expenditure per student. There are two ways of considering these expenditures. The first would be the total of all expenditures including direct, direct support, indirect support, and program cost reporting allocation (PCRA). The other would be to use only direct costs and district support costs.

While the former provides a complete fiscal picture of a program, it also considerably distorts efforts at comparison. Many districts do not calculate indirect costs and/or the PCRA. Furthermore, the rates of these calculated costs vary widely from district to district.

Chart 7 displays the district's per-student ranking based on the total expenditures per student calculation, which ranges from a high of \$14,045 (Grossmont) to a low of \$8,403 (Lemon Grove). This is a very wide range with three districts (Grossmont, Cajon Valley,

and Lakeside) at almost one standard deviation above the mean, three districts (Dehesa, La Mesa, and La Mesa-Spring Valley) just above half a standard below the mean. The remaining five agencies (Mountain Empire, Alpine, Barona Indian Charter, Jamul-Dulzura, and Lemon Grove) are less than one standard deviation below the mean with Lemon Grove more than two standard deviations below the mean.

This raises the question of what accounts for the wide variance in expenditures. One factor contributing to variance is the use of total expenditures that vary widely among the agencies as previously noted.

Chart 8 displays the same information, but limits the expenditures to direct costs and direct support costs. Grossmont still has the highest expenditure rate at slightly more than one standard deviation above the mean. Cajon Valley is slightly less than one-half standard deviation above the mean. Three agencies (Dehesa, Barona Indian Charter, and La Mesa-Spring Valley) are within one standard deviation below the mean. Five agencies (Santee, Mountain Empire, Jamul-Dulzura, Lemon Grove, and Alpine) all fall more than one standard deviation below the mean with Lemon and Alpine more than two standard deviations below the mean.

Comparing the two charts helps clarify the impact of including indirect costs and the PCRA in the calculations and how this can impede meaningful comparisons among the districts. The picture becomes even clearer in Chart 9, where districts are ranked by the percentage of indirect costs and PCFRA to total expenditures for each agency.

Charts 10 through 13 display the per-student expenditure rankings based on the revenue source. These charts all use the total expenditures as the expenditure amount. There is considerable variation among the districts regarding the role that each funding source plays in its expenditures.

Charts 14 through 16 rank the districts based on the expenditures per goal. In the Standardized Account Code Structure (SACS), four instructional goals should be considered with regard to instructional expenditures:

- 5001 Administration and Support
- 5710 Services for Infants and Toddlers
- 5730 Services for Preschoolers
- 5750 Services for Students with Severe Disabilities including Low Incidence Disabilities
- 5770 Services for Students with Non-severe Disabilities

Since not all districts provide services to infants, toddlers, and preschoolers, these charts reflect only the comparative expenditure rate rankings for Goals 5001, 5750, and 5770. Each chart contains the same information, but each ranks the districts based on

expenditures per goal. The pupil count for each goal comes from the California Special Education Management Information System (CASEMIS). The unduplicated count for each disability has been grouped into infants and toddlers (5710), preschoolers (5730), severe and low-incidence disabilities (5750), and nonsevere disabilities (5770). The total pupil count is used for Goal 5001. Expenditure data reflects direct expenditures rather than total expenditures because indirect costs and PCRA are not generally shown for each goal, only as a part of the overall total expenditures.

Chart 14 ranks expenditures based on the expenditure rate for services provided to students with nonsevere disabilities. The range between the highest rate, Barona at \$9,555, and the lowest rate, Lakeside at \$2,968, is approximately \$6,600.

Chart 15 ranks expenditures based on the expenditure rate for services provided to students with severe disabilities and low-incidence disabilities. On this ranking, Lakeside tops out at \$39,785 while Alpine and Barona Indian Charter show no expenditures for services to these populations.

FCMAT believes this data reflects improper coding of expenditures. Lakeside shows the lowest rate for nonsevere disabilities and the highest rate for severe disabilities. This suggests that some expenditures were probably miscoded to Goal 5750 rather than Goal 5770. With 36 students reported as having a severe or low-incidence disability, Alpine reported no expenditures for services to this population. A further observation is that Jamul-Dulzura expended \$33,064 per student to provide speech and language services to preschoolers. This does not appear to be a cost-effective delivery system and may warrant some review by the SELPA.

Chart 16 ranks the districts according to the expenditures per student for administration and support. These include expenditures for administration and supervision, pupil personnel and health services, and other services, materials, and supplies that support all programs. Grossmont and Cajon Valley, which have the largest student populations and the most programs, top the list in this category.

It is the common practice in California to incorrectly refer to the difference between the total special education costs and revenue received from state and federal sources as the “excess costs.” Excess cost, as specifically defined by the federal law, is the cost of special education over and above the costs of providing all students with an education. Federal, and by inference, state funds are intended to assist with those excess costs. All costs that come before that “excess cost” threshold is met are the responsibility of the local educational agency.

Charts 17 and 18 show the deficiencies in the level of federal and state assistance, but these deficiencies are not excess costs. Chart 17 is predicated on total expenditures while Chart 18 is based on only the direct expenditures and the direct support expenditures. This information gives a clear picture of the district’s local costs for special education.

This raises the question of how excess cost should be computed. California has not developed the mechanism to accomplish this as required by federal regulations. Until this occurs, there is a mechanism that can provide a reasonable means of determining the threshold for excess cost.

EC Section 41372 requires the state to compute the current expense per ADA for each school district. That information is available on the California Department of Education's Web site. Chart 19(a) ranks the districts based on their current expense per ADA for the prior year, 2005-06. Information is not available for 2006-07. For illustrative purposes, Chart 19(b) ranks the districts on the 2006-07 total expenditures per UDC. Some districts change considerably in these rankings. Grossmont and Cajon Valley, for example, are low in current expense per ADA, but high in the ranking of total expenditures per UDC when it comes to special education costs. Causes for such significant discrepancies should be explored by these districts and the SELPA.

Ever since the transition from the J-50 funding model to the AB 602 funding model, there has been disagreement in the East County SELPA over whether to include the SDC and NPS revenue limit apportionment in the funding model. In the intervening years, FCMAT found that although recommendations had apparently been made several times to remove the revenue limit apportionment, they were never followed.

FCMAT received both verbal and written comments on the rationale for including revenue limit apportionment in the funding allocation computation. Although some said that Paul Goldfinger of School Services of California, Inc. indicated revenue limit could be included, Goldfinger actually advised against it in a letter to the SELPA Director. This issue a major reason that the SELPA asked FCMAT to conduct a review.

Considering all these elements, it is likely that base funding should be included in determining funding allocations. This is not because the revenue limit apportionment was a factor in the J-50 funding process, but because the funds being allocated are to assist with the excess costs of providing special education.

The revenue limit apportionment was deliberately and intentionally removed from the state's special education fiscal model with the passage of AB 602. The setting of per-ADA funding rates, equalization efforts, special and disability adjustments were accomplished after the revenue limit apportionment was removed from the process.

The J-50 funding model was a service-based model and was predicated on the total cost of the service. For SDC and NPS funding, that included the revenue limit apportionment.

The AB 602 funding model is essentially an excess cost model intended to defray the excess costs of providing special education services, i.e., costs over and above the cost of providing a general K-12 educational program. Therefore, if a SELPA wants to consider

the basic education cost as a part of the allocation plan, it should do so based on the typical cost for all students and not solely on SDC and NPS revenue limit apportionment. If the current expense of education per ADA is used as the basis for determining the typical cost for all students, the federal guidelines could be used to effect a more equitable and authentic allocation model that reflects actual costs and focuses on defraying the excess costs of providing special education services.

Data on such a process is shown in Chart 20 using both total program expenditures and using only direct and direct support expenditures. In the second, third, and fourth columns, the 05-06 current expense of education per ADA is displayed for each district except Barona Indian Charter. Information on the charter is included in Lakeside's data.

In the fifth column, the total program expense for special education services and direct costs/direct support costs are displayed in separate lines for each district. Federal instructions to determine the average annual expenditure per student include the removal of the special education expenditures from the total expenditures. This step follows that instruction by subtracting the special education expenditures from the total current expense of education for each district. The remainder is found in the sixth column.

The seventh column displays the adjusted current expense of education per ADA or, for the purposes of this illustration, the federal average annual expenditure per student for the district. This is determined by dividing the net current expense of education in the sixth column by the ADA in the third column. This is the amount that must be spent per student with a disability *before* the excess costs of special education begin to accrue.

In the eighth column, the total special education expenditures per student are displayed. The excess cost per student (UDC) can be determined by subtracting the average annual expenditure per student figure in the sixth column from this figure. That amount is found in the ninth column.

Multiplying the amounts in the ninth column by the UDC figures in the tenth column will result in the excess cost portion of total program costs in the eleventh column and the excess cost portion of the total direct cost/direct support costs in the twelfth column. Depending on which cost data the SELPA chooses, one of these figures would be the total excess cost target for each district or, at the bottom, a composite set of figures for the SELPA as a whole.

To the extent that state and federal dollars will fund them, these are the focus of allocating those funds. If the total amount of funds available is less than the total amount needed, the allocation plan would prorate the allocations.

One example is if the SELPA chose to use the composite as the allocation plan. Using total program costs would require \$66,598,164. Using only direct costs and direct support costs would require only \$45,461,142. The 2006-07 allocations are displayed in the fourteenth column, and the composite total is \$43,810,753. If total program costs are used, the shortfall is \$22,787,411 for a proration of .6578. Each district would receive 65.78 percent of its excess cost allocation. If the direct cost/direct support costs are used, the shortfall is only \$1,650,389 or .9637. In this case, each district would receive 96.37 percent of its excess cost allocation.

Regardless of whether this funding model is seen as a reasonable solution to the issues in East County SELPA, it can provide the SELPA with a methodology for measuring the relative equitability of any allocation model used.

There are numerous caveats to this mechanism. First and foremost is ensuring accuracy and consistency in maintaining the CASEMIS database and in employing the SACS accounting system. The data derived from these two sources are crucial to fiscally sound management of special education services.

If total program costs are used, the SELPA must have policies and standards concerning factors and elements used to determine indirect costs and PCRA, and all districts must use them. If the SELPA uses only direct costs and direct support costs as the basis for determining excess costs to allocate state and federal funds, this is a straightforward process and only other factors such as demographics need to be considered.

If the SELPA uses total program costs, it needs to determine to what extent the allocation plan should permit indirect support costs and program cost report allocations to be a consideration. Reporting and rates of indirect support costs and/or program cost report allocations vary widely throughout the SELPA. Therefore, equity can be ensured only if a common standard is established for their inclusion in the allocation plan.

Agreement should be reached on how expenditures in various situations are coded in the accounting system. Using subcodes for various goals and/or functions would facilitate greater precision in program cost monitoring. Information from the Special Education Local Plan Administrators' Association is included in the Appendix section of this report to address coding and subcodes.

The adjustment for providers of regional programs and services should be made at the beginning of the process. "Off the top" funding can be used, and the revenue limit apportionment generated could be a credit against the district of residence's average annual expenditure per student requirement. In this instance, the total program cost and revenue limit apportionment would be determined, and the sum total of adjusted average annual expenditures per student would be computed. The balance would be the excess cost taken from the total funds to be allocated prior to computing the individual district allocations.

Another consideration is the overall effect of demographic, geographic, and socioeconomic factors on the excess costs a district may face in providing special education services. For example, Mountain Empire will clearly experience relatively higher excess costs per UDC given its rural, sparsely populated geography. Such mitigations can be factored into the excess cost calculation.

Lastly, since no agency should unduly benefit at the expense of others, factors such as negotiated agreements, student placement preferences, overidentification of students, and other factors resulting from district decisions or practices that result in reduced-cost effectiveness should be identified and the cost per UDC adjusted accordingly.

Recommendations

The SELPA should:

1. Fully evaluate the equitability of its current funding model based on the relationship between allocations and expenditures and not just on comparisons of allocation amounts to the districts.
2. Identify the factors that affect the costs of providing special education services and determine their effects on the expenditure levels of high-cost districts.
3. Determine whether indirect costs and program report cost allocations will be included in measures of equitability. If so, the SELPA should determine what limits and standards should be established for them.
4. Review current practices and processes for determining eligibility and for determining appropriate educational placements to ensure consistency throughout the SELPA and develop the requisite guidelines, criteria, and procedures to facilitate consistency.
5. Review the current practices and guidelines for coding revenues and expenditures in the SACS system and adopt common practices and guidelines for consistent use by all districts.
6. Consider adopting specific subcodes for special education SACS goals and functions to facilitate more effective fiscal management of special education programs and services.
7. Continue including the revenue limit apportionment in the fiscal model, but only if this is done in conjunction with the excess cost nature of state aid and federal assistance as a guiding principal. The SELPA should also determine the base support for each district, including revenue limit apportionment, as a threshold to eligibility for receiving state and federal funds through the allocation process.

8. Assign the Financial Advisory Committee to oversee and monitor fiscal management issues during the SELPA's self-review process.
9. Consider whether to provide all program specialist services through the administrative unit instead of having districts provide these services.

Other Issues

Pupil Identification

SELPA members expressed concern that some districts may overidentify students with disabilities or make excessive use of more restrictive and costly placement alternatives.

Chart 21 ranks the districts according to the percentage of students identified as having a disability, the percentage having a nonsevere disability, and those having a severe disability or a low-incidence disability. In each of those categories, the chart also compares the individual districts, East County SELPA as a whole, San Diego County as a whole, and the State of California.

The first box clearly shows that the East County SELPA identifies students that have a disability at a greater rate (13.77% of its total ADA) than either San Diego (12.56%) and the State of California (11.43%). Among the district members, Lakeside has by far identified the greatest percentage of its ADA as having a disability (19.07%). Of the remaining agencies, all but three have identification rates exceeding both San Diego County and the state. Jamul-Dulzura has a rate less than San Diego County, but greater than the state, and Dehesa's rate is lower than both San Diego County and the state. Barona Indian Charter is not included in Chart 21, but the charter school's identification rate is slightly less than 10 percent with eight of its 86 ADA identified as having a nonsevere disability. There is no indication that the charter has identified any child as having a severe disability.

The box in the middle of the chart shows that the pattern of identifying students with nonsevere disabilities is very similar to the identification rate pattern for all students with a disability.

The third box shows the identification rates for identifying students with a severe and/or low-incidence disability. This chart has greater variation with only three districts that have rates higher than both San Diego County and the state. All other districts have rates that are less than the state. Although Grossmont High School primarily receives its students from the listed feeder districts, its rate for identifying students with severe disabilities is considerably higher than any of those districts. The SELPA should consider working with Grossmont to review its identification procedures and processes to ensure that students are not being misidentified.

Information from the San Diego County Office of Education on the proportion of special education ADA to total ADA for each district suggests that at least three districts may make excessive placements in more restrictive and expensive settings. This information is displayed in Chart 22. The districts and the SELPA should review the process and procedures for determining placements in which a free appropriate public education can be provided in the least-restrictive setting.

Program Specialist Funding

FCMAT reviewed the use of regionalized services and program specialists funds and found that regionalized services funds remain with the SELPA administrative unit (AU), and most services are provided by or coordinated through that unit.

Program Specialists funds appear to be distributed to the districts based largely on ADA and credited back to the AU by the districts electing to have regional program specialists rather than district program specialists. While this is an option, it erodes the ability to have a team of program specialists with varying areas of expertise that provide services across district lines. The SELPA should more fully analyze the role and functions of a program specialist and reconsider whether its current pattern of providing services is providing sufficient benefit.

FCMAT found that although some districts retain these funds and provide their own program specialist services, the fiscal reports don't reflect this. Expenditures for program specialist services should be reported under Goal 5060 in the SACS system. Several districts showed no such expenditures, and one district showed the expenditure under Goal 5050. The latter is permissible, since Program Specialist services are regionalized services, but it would be preferable to report these expenditures with greater accuracy.

Since these funds are restricted for use in providing the services specified in EC Section 56836.23, proper accounting is important.

This information is summarized in Chart 23.

Data Management

The federal law that supports special education and related service programming specifically requires each eligible student to have an IEP, a written statement of the services to be provided. The IEP is developed, reviewed, and revised at meetings of specified participants, including parents, in accordance with legal requirements and regulations. This is intended to ensure that the disabled student benefits from his/her access to a free and appropriate public education.

The federal law also requires considerable student data to be accrued, maintained, and reported. All the data on an IEP and other specific student information must be collected and reported to the California Department of Education (CDE). Reporting requirements for special education and the collection of student information have become very complex over the years. Both federal and state requirements have changed significantly, requiring the collection of more information with each revision. Accurately reporting student data and information is essential for both funding and program use. Data reports such as pupil counts are also important management tools for the districts and the SELPA.

The California Special Education Management Information System (CASEMIS) is an information reporting and retrieval system developed by the CDE. This system helps SELPAs submit special education student data according to state and federal reporting requirements. It provides school districts throughout the state the ability to electronically collect and share accurate and reliable student data in a timely manner and provides the CDE with reliable and quality data to use in meeting a variety of needs. Every state must also report special education student information to the federal government. This includes, but is not limited to, age, ethnicity, grade, and gender. The information is reviewed for compliance and also is the foundation for federal funding.

CASEMIS is used to monitor California's special education programs and to identify any unusual growth patterns and changes. It is used by the state and should be used locally for program planning, reviewing and developing allocation plans for funding purposes, policy making and program administration and can be helpful in evaluating special education programs against general education goals.

The need for student and program information has increased considerably in recent years. This will probably continue as many emerging issues in special education require data on an array of program variables and student characteristics that make reporting quite complex. Last year, eight new data fields were added to the CASEMIS reporting forms. To meet the demands, SELPA's must have sophisticated systems to gather this data in a timely manner. Systems need to have customized Web-based IEP and student management systems to facilitate the flow of student data to CASEMIS.

Not all districts in the East County SELPA use the same management information system, so it is difficult to extract and provide reliable data. Grossmont Union High School District and Cajon Valley have developed their own systems; however, these systems require additional support, and the SELPA sometimes has not been able to respond to the CDE in a timely manner. The complexity of CASEMIS reporting requires an understanding of computerized data collection, management, utilization and distribution. All districts in the SELPA need to closely monitor CASEMIS data to ensure accuracy and reliability. The SELPA also needs to monitor CASEMIS data to further check for compliance of IEPs, program planning, pupil count for funding purposes and long-range planning. Pupil count data needs to be readily available and reliable.

Since the East County SELPA has declining student enrollment, it is important to use the CASEMIS data to plan special education programs and services, locate programs, count the numbers of students who have exited special education, and estimate the number of preschoolers that will likely continue to require an IEP. This information needs to be discussed at directors' meetings since it will play a key role in improving data collection, reporting and improving communication between the Human Resources and Transportation departments and business offices.

Recommendations

The SELPA should:

1. Ensure all directors monitor the computerized IEP process and discuss topics such as professional development; data collection, reporting and analysis; equipment and other related topics monthly. A checklist should be developed so all districts review the same data. For example, the report could include some of the following data:

EAST SAN DIEGO COUNTY SELPA MONTHLY CASEMIS REPORT	
Month:_____	Date of Report: _____
Completed by: _____	
1.	Number of students currently <u>enrolled</u> in special education.
	SDC _____ RSP _____ DIS _____ NPS _____ total:
2.	Number of students <u>exited</u> from Special Education.
	SDC _____ RSP _____ DIS _____ NPS _____ total:
3.	Number of students in RSP that are receiving less than 1 period per week? _____
4.	Numbers of IEPs reviewed for compliance? _____
5.	Number of IEPs out of compliance? _____

2. Train a district office and SELPA office employee who has necessary background and skills to run the data system for back-up purposes.
3. Provide at least two professional development programs per year on the CASEMIS system for new special education staffs and/or a refresher course for current staff.
4. Develop a manual to demonstrate how IEP forms are to be completed accurately and correctly.
5. Carefully review all pupil count information before distributing dollars to each school district.

Personnel Reporting

Districts and SELPAs seldom use the CDE Personnel Data Report. This Special Education Personnel Data Form is important in evaluating special education staffing and the need to either increase staffing or decrease special education personnel positions. This information should be coordinated with the Human Resources Department and the business office in each school district. This data also needs to be used for budget purposes as well as position control. In reviewing Special Education Personnel Data Reports, FCMAT found questionable data from some districts.

Recommendations

The SELPA should:

1. Encourage all districts to report to the CDE accurate data that has been collected and verified from the school district's Special Education Department, Human Resources Department and the business office.
2. Carefully review each district's Special Education Personnel Data Reports before reviewing and revising the SELPA's Allocation Plan,.
3. Ensure that a Special Education Reduction Plan is in place so that program and funding decisions can be made in advance. This is important in light of declining enrollment in general education and special education. It will be important to review the Personnel Data Report when developing this plan.

One-to-One Assistant Program

A review of Special Education Personnel Data Reports and additional information found that there is no agreed-upon procedure for determining when a special education student receives a one-to-one instructional assistant. These assistants could be for behavioral concerns, special health care needs and inclusion in the general education setting. The following districts reported using one-to-one instructional assistants:

Grossmont Union High School District – 43
Cajon Valley Union School District – 51
Mountain Empire Unified School District - 5

As with many districts in California, the number of one-to-one instructional aides has risen dramatically, and this has significantly affected special education programs and funding. Many parents access the Internet for legal information on requesting one-to-one assistance.

The SELPA lacks written policies or procedures that contain criteria for assigning, reducing or ending the services of a one-to-one assistant. Without a policy or procedure containing criteria for the use of one-to-one assistants, it is likely that the number of

these employees and their related costs will grow substantially. The absence of policies, procedures and criteria also increases the potential for adversarial interactions among parents, the IEP team, and the administration. A proactive plan is much less expensive than the cost of litigation.

Recommendations

The SELPA should:

1. Develop a procedure requiring all school districts to report to the SELPA the current number of one-to-one assistants and the costs of this program for the current year.
2. Create a subcommittee representing the high school district, a large and a small elementary district and the unified school district to address the following:
 - Review the numbers of one-to-one assistants in the SELPA and the costs related to this program.
 - Review the current one-to-one assistant models throughout San Diego County and the state and recommend a model program for all school districts in the East County SELPA.
 - Due to the current costs of one-to-one assistants in each district, it is recommended that the SELPA have a model in place for the 2008-09 school year. Extensive professional development should be provided to all staff and parents in the mean time.
3. Clarify the following areas in the one-to-one assistant manual:
 - A procedure for when a one-to-one assistant is absent or otherwise not available
 - Fading plans
 - Policies and procedures
 - Evaluation of the effectiveness of the one-to-one programs
 - Communication of student progress
 - Communication with parents

Communication and Collaboration

The intent of the state's master plan was to ensure that each SELPA had a written governance structure that clearly delineated all LEAs responsibility to ensure services for students eligible to receive special education. Each written local plan must contain a description of governance and administration. The plan should also clearly describe the governance structure and the responsibilities of each of the council/committees in the

local plan structure. For each local plan area to operate effectively, the structures in the governance areas must be clearly defined and understood by all parties. It is important for all council/committees in the governance structure to respect the final decisions of the superintendents.

The district superintendents act as liaisons between the local agency governing board and the Council of Superintendents of the East County SELPA Local Plan. The superintendents must be provided with backup information to make informed decisions on behalf of their governing boards. In many of the state's SELPAs, these meetings are attended only by superintendents and the SELPA Director. Other personnel may be invited to provide information on a particular agenda item, but leave the meeting after their presentation. Most superintendents also do not attend directors' meetings as this responsibility has been delegated to directors. However it is important for the directors of special education to meet with the superintendents at a designated time each month to review any pertinent topics, particularly anything dealing with special education funding or costs.

It is a challenge for all parties involved to represent their constituents in the Governance process and clearly evaluate how a particular situation affects all school districts in the SELPA. Before 1975, school districts and county offices of education operated independently. When the master plan was in the pilot stage, a dramatic change occurred in the governance structure. This change gave decision-making authority to superintendents on behalf of boards of education, creating opportunities for all students to have access to the same kinds of special education services in a geographical area (SELPA). The East County SELPA must represent *all* students both at the superintendents' level and the directors' level.

Recommendations

The SELPA Director should:

1. Meet with the chairperson of the Superintendents' Council to discuss the council's role and responsibility. This discussion should also be shared at a superintendents' meeting. The local plan governance section may need to be reviewed and/or revised based on these discussions.
2. Ensure that all directors of special education form a subcommittee to work with the SELPA Director to evaluate their role and responsibilities as administrators in consensus building, and make appropriate decisions on behalf of all students. All directors must have a clear understanding of the needs of each district to make sound decisions. It is critical that all members participate in these discussions.
3. Ensure that the majority of directors agree to a process, for example Web-based programs, and ensure everyone in the SELPA fully participates.

4. Ensure that the minutes from all levels of Governance are shared with other committees in the governance structure.
5. Ensure there is an outside facilitator for the superintendents' meeting to discuss the allocation plan. This meeting should be attended *only* by superintendents and the SELPA Director.
6. Ensure that the superintendents always consider equitability when making special education decisions. For example, consideration should be given to the effect of salary schedules among districts and whether other SELPA members should financially subsidize those issues. Another topic should be the needs of students in rural mountain areas and suburban areas and how a balance between the two should be established when making financial decisions.

Nonpublic Schools:

Some districts in the East County SELPA have worked with parents and nonpublic schools (NPSs) to return students to SELPA public education programs. Before IEP teams return students to these programs, it is imperative that districts carefully evaluate their special education programs to ensure there is quality instruction in the classrooms. Since NPS are extremely expensive, districts in the SELPA need to develop a plan to reduce the number of students in NPS placement.

Effective teaching is the result of highly trained and skilled teachers and appropriate use of curricula to meet student needs. In special day classes, parents want to observe instruction that is based on the individual needs of each student. Special day classes should resemble general education classes, including the use of effective student assignments and age-appropriate projects.

Research indicates that students can succeed when presented with instruction that is based on their individual learning styles. The pace and volume of learning may be different for each student, but the quality of instruction is the key to success. Some special day classes for older, more severely handicapped students appear to be perceived as a place to learn self-help and vocational skills. The curriculum and the classroom environment can be designed to provide a better instructional atmosphere

Recommendations

The SELPA should:

1. Work with the districts to form an NPS committee to focus on what programs and services should be expanded and improved to return students from NPS placements. This plan should describe the changes that need to be made to return students to programs in the SELPA. Regional programs seem to be operating effectively in the SELPA, which could be another option for the committee to review.

2. Assume a leadership role in discussions with parents regarding returning students to district-operated programs. The SELPA should assure parents that they are welcome to visit the programs and that there will be a plan for each student to ensure a smooth transition for all students.
3. Coordinate meetings with NPS operators so that they are informed and can perhaps consult with the district program when students are transitioning.
4. Clarify that there may not be an initial reduction in costs if the district needs to provide professional development to the teaching staff and purchase new curriculum and programs. However, returning students to their home districts could eventually decrease the fiscal obligation.
5. Develop and maintain IEPs based on current assessment information. The SELPA should also ensure that weekly student assessments take place, determine which assessments drive instruction, and ensure that parents are kept regularly informed.
6. Ensure teachers have accurate data to demonstrate student success.

Speech and Language Services

There is a national shortage of qualified speech and language therapists in public schools throughout the nation. As the number of children needing speech and language services continues to escalate, the shortage of therapists worsens. Over the last 10 years, a significant and growing number of children referred for speech and language services have had severe disorders that will require years of therapy. Some children with autism receive therapy four days per week, individually and/or in small groups.

Some school districts involve speech and language therapists in developing and implementing reading programs. In some districts, many students need an intensive literacy program rather than simply being identified as eligible for special education services. Due to the shortage of speech therapists in California and the costs of contracting with certified nonpublic agencies to provide speech and language services, school districts should carefully evaluate these services as well as the district's literacy programs. This evaluation needs to occur from both programmatic and fiscal perspectives.

Another impact on public school speech and language programs is the significant numbers of students in middle schools and high schools that receive speech and language services. Districts should work closely with their therapists concerning when the IEP team can determine that the student is no longer eligible for speech and language services and can be transferred from the program. Many California school districts include exit criteria on their IEP form to inform parents and students at the initial IEP meeting about what needs to be accomplished to exit the service. Resources for exit criteria include the

California Speech and Hearing Association and other SELPAs. One excellent example is the Sonoma County Eligibility and Dismissal Criteria, which is available at http://www.scoe.org/selpa/docs/guidelines_3.pdf

Another excellent resource to review and consider is the Communication Severity Scales recently developed by the North Inland SELPA. These guidelines help the IEP determine the type, frequency, duration, and location of speech and language services.

Recommendations

The SELPA should:

1. Develop a speech and language committee to do the following:
 - Develop exit criteria for speech and language students.
 - Develop a professional development program for speech and language therapists, general education elementary teachers and parents.
2. Review all speech and language caseloads for appropriateness. The SELPA should collect the same information from NPA providers to determine the number of NPA contracts for 2008-2009.
3. Contact the North Inland Special Education Region in Ramona regarding the Communication Severity Scale and other programs the region is implementing.
4. Determine the number of NPA contracts in the SELPA and the cost of these contracts.
5. Hold informal meetings with parents at least annually to discuss speech and language programs, and provide information to parents on reinforcing these programs in the home.

Appendices

- A. Charts 1-23
- B. Guide for Monitoring Program, Budget and MOE Status
- C. Selected Education Code sections
- D. Study Agreement

Chart 1 Revenue Allocations

LEA	ADA	UDC	Calculated Base	94-142 Fed Assist	Prop Tax	Net State Apportion	COLA	Net Growth
Alpine Union Elementary	2,141.58	294	\$ 1,525,221	\$ 358,719	\$ 66,119	\$ 1,100,383	\$ 61,297	\$ (14,657)
Cajon Valley Union Elementary	15,879.68	2236	\$ 9,619,130	\$ 2,611,126	\$ 473,852	\$ 6,534,152	\$ 442,704	\$ (317,792)
Dehesa Elementary	793.44	55	\$ 497,381	\$ 123,124	\$ 23,417	\$ 350,840	\$ 21,415	\$ 9,422
Grossmont Union High	22,968.94	3,072	\$ 12,067,840	\$ 3,829,046	\$ 673,586	\$ 7,565,208	\$ 632,354	\$ (53,396)
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 908,737	\$ 221,184	\$ 41,324	\$ 646,229	\$ 38,146	\$ (33,526)
La Mesa-Spring Valley	12,797.50	1658	\$ 8,243,791	\$ 2,139,309	\$ 388,449	\$ 5,716,033	\$ 112,910	\$ (170,880)
Lakeside Union Elementary	3,954.85	754	\$ 2,560,513	\$ 682,662	\$ 122,595	\$ 1,755,256	\$ 362,951	\$ (84,083)
Lemon Grove Elementary	3,872.97	534	\$ 2,395,720	\$ 649,610	\$ 118,463	\$ 1,627,647	\$ 110,204	\$ (51,531)
Mountain Empire Unified	1,581.36	227	\$ 1,036,482	\$ 271,467	\$ 46,834	\$ 718,181	\$ 43,905	\$ (48,309)
Santee Elementary	6,113.34	848	\$ 3,856,997	\$ 1,018,667	\$ 185,960	\$ 2,652,370	\$ 174,313	\$ (136,506)
SELPA Sub-Totals	71493.33	9849	\$ 42,711,812	\$ 11,904,914	\$ 2,140,599	\$ 28,666,299	\$ 2,000,199	\$ (901,258)
Barona	86.64	8	\$ 33,478	\$ 14,568	\$ -	\$ 18,910	\$ 2,411	\$ (37)
SELPA Totals	71579.97	9857	\$ 42,745,290	\$ 11,919,482	\$ 2,140,599	\$ 28,685,209	\$ 2,002,610	\$ (901,295)

LEA	ADA	UDC	Spec Dis Adj	Supp to Base	Total Alloc State Funds	94-142 Fed Assist	Prop Tax	Tot Sp Ed Funding	Per UDC
Alpine Union Elementary	2,141.58	294	\$ 163,050	\$ 14,028	\$ 1,324,101	\$ 358,719	\$ 66,119	\$ 1,748,939	\$ 5,949
Cajon Valley Union Elementary	15,879.68	2236	\$ 1,268,414	\$ 104,060	\$ 8,031,538	\$ 2,611,126	\$ 473,852	\$ 11,116,516	\$ 4,972
Dehesa Elementary	793.44	55	\$ 30,911	\$ 4,784	\$ 417,372	\$ 123,124	\$ 23,417	\$ 563,913	\$ 10,253
Grossmont Union High	22,968.94	3,072	\$ 1,081,167	\$ 299,746	\$ 9,525,079	\$ 3,829,046	\$ 673,586	\$ 14,027,711	\$ 4,566
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 97,505	\$ 9,104	\$ 757,458	\$ 221,184	\$ 41,324	\$ 1,019,966	\$ 5,965
La Mesa-Spring Valley	12,797.50	1658	\$ 805,371	\$ 26,501	\$ 6,489,935	\$ 2,139,309	\$ 388,449	\$ 9,017,693	\$ 5,439
Lakeside Union Elementary	3,954.85	754	\$ 343,183	\$ 84,115	\$ 2,461,422	\$ 682,662	\$ 122,595	\$ 3,266,679	\$ 4,332
Lemon Grove Elementary	3,872.97	534	\$ 274,992	\$ 25,526	\$ 1,986,838	\$ 649,610	\$ 118,463	\$ 2,754,911	\$ 5,159
Mountain Empire Unified	1,581.36	227	\$ 119,705	\$ 10,517	\$ 843,999	\$ 271,467	\$ 46,834	\$ 1,162,300	\$ 5,120
Santee Elementary	6,113.34	848	\$ 503,871	\$ 40,995	\$ 3,235,043	\$ 1,018,667	\$ 185,960	\$ 4,439,670	\$ 5,235
SELPA Sub-Totals	71493.33	9849	\$ 4,688,169	\$ 619,376	\$ 35,072,785	\$ 11,904,914	\$ 2,140,599	\$ 49,118,298	\$ 4,987
Barona	86.64	8	\$ (68)	\$ 490	\$ 21,706	\$ 14,568	\$ -	\$ 36,274	\$ 4,534
SELPA Totals	71579.97	9857	\$ 4,688,101	\$ 619,866	\$ 35,094,491	\$ 11,919,482	\$ 2,140,599	\$ 49,154,572	\$ 4,987

Chart 2 Allocation of Supplemental or Specified Funds

LEA	ADA	UDC	Regional Services	Program Specialist	Low Incidence	Out of Home Funds
Alpine Union Elementary	2,141.58	294	\$ -	\$ (6,244)	\$ -	\$ 5,908
Cajon Valley Union Elementary	15,879.68	2236	\$ -	\$ 111,348	\$ -	\$ 832,393
Dehesa Elementary	793.44	55	\$ -	\$ (2,313)	\$ -	\$ 1,145
Grossmont Union High	22,968.94	3,072	\$ -	\$ 161,058	\$ -	\$ 609,603
Jamul-Dulzura Union Elementary	1,389.67	171	\$ -	\$ (4,052)	\$ -	\$ 5,796
La Mesa-Spring Valley	12,797.50	1658	\$ -	\$ 89,736	\$ -	\$ 577,608
Lakeside Union Elementary	3,954.85	754	\$ -	\$ (11,531)	\$ -	\$ 441,475
Lemon Grove Elementary	3,872.97	534	\$ -	\$ (11,292)	\$ -	\$ 65,684
Mountain Empire Unified	1,581.36	227	\$ -	\$ (4,611)	\$ -	\$ 14,805
Santee Elementary	6,113.34	848	\$ -	\$ 42,868	\$ -	\$ 21,341
SELPA Operations			\$ 394,095	\$ 278,283	\$ 186,462	\$ 87,244
SELPA Sub-Totals	71493.33	9849	\$ 394,095	\$ 643,250	\$ 186,462	\$ 2,663,002
Barona	86.64	8	\$ -	\$ (253)	\$ -	\$ -
SELPA Totals	71579.97	9857	\$ 394,095	\$ 642,997	\$ 186,462	\$ 2,663,002

Chart 3 Ranking of Allocation of State AB 602 Funds

	ADA	UDC	Total Alloc State Funds	Per ADA	Per UDC					
Dehesa Elementary	793.44	55	\$ 417,372	\$ 526						\$ 7,589
Alpine Union Elementary	2,141.58	294	\$ 1,324,101	\$ 618				\$ 4,504		
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 757,458	\$ 545				\$ 4,430		
La Mesa-Spring Valley	12,797.50	1658	\$ 6,489,935	\$ 507			\$ 3,914			
Santee Elementary	6,113.34	848	\$ 3,235,043	\$ 529			\$ 3,815			
Lemon Grove Elementary	3,872.97	534	\$ 1,986,838	\$ 513			\$ 3,721			
Mountain Empire Unified	1,581.36	227	\$ 843,999	\$ 534			\$ 3,718			
Cajon Valley Union Elementary	15,879.68	2236	\$ 8,031,538	\$ 506			\$ 3,592			
Lakeside Union Elementary	3,954.85	754	\$ 2,461,422	\$ 622			\$ 3,264			
Grossmont Union High	22,968.94	3,072	\$ 9,525,079	\$ 415			\$ 3,101			
Barona	86.64	8	\$ 21,706	\$ 251	\$ 2,713					
SELPA Wide Composite	71,579.97	9857	\$ 35,094,491	\$ 490	\$ 3,560					
				Stand Deviation	\$ 1,231					
				Standard Deviation Range		1.0 St Dev	.5 St Dev	Mean	.5 St Dev	1.0 St Dev
						\$ 2,329	\$ 2,945	\$ 3,560	\$ 4,176	\$ 4,792

Chart 4 Ranking of Allocation of Federal 94-142 Funds

	ADA	UDC	94-142 Fed Assist	Per ADA	Per UDC					
Dehesa Elementary	793.44	55	\$ 123,124	\$ 155						\$ 2,239
Barona	86.64	8	\$ 14,568	\$ 168						\$ 1,821
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 221,184	\$ 159				\$ 1,293		
La Mesa-Spring Valley	12,797.50	1658	\$ 2,139,309	\$ 167				\$ 1,290		
Grossmont Union High	22,968.94	3,072	\$ 3,829,046	\$ 167				\$ 1,246		
Alpine Union Elementary	2,141.58	294	\$ 358,719	\$ 168				\$ 1,220		
Lemon Grove Elementary	3,872.97	534	\$ 649,610	\$ 168				\$ 1,216		
Santee Elementary	6,113.34	848	\$ 1,018,667	\$ 167			\$ 1,201			
Mountain Empire Unified	1,581.36	227	\$ 271,467	\$ 172			\$ 1,196			
Cajon Valley Union Elementary	15,879.68	2236	\$ 2,611,126	\$ 164			\$ 1,168			
Lakeside Union Elementary	3,954.85	754	\$ 682,662	\$ 173	\$ 905					
SELPA Wide Composite	71,579.97	9857	\$ 11,919,482	\$ 167	\$ 1,209					
				Stand Deviation	\$ 349					
				Standard Deviation Range		1.0 St Dev	.5 St Dev	Mean	.5 St Dev	1.0 St Dev
						\$ 860	\$ 1,035	\$ 1,209	\$ 1,384	\$ 1,558

Chart 5 Ranking of Allocation of Local Property Tax Funds

	ADA	UDC	Prop Tax	Per ADA	Per UDC					
Dehesa Elementary	793.44	55	\$ 23,417	\$ 30						\$ 426
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 41,324	\$ 30				\$ 242		
La Mesa-Spring Valley	12,797.50	1658	\$ 388,449	\$ 30				\$ 234		
Alpine Union Elementary	2,141.58	294	\$ 66,119	\$ 31				\$ 225		
Lemon Grove Elementary	3,872.97	534	\$ 118,463	\$ 31				\$ 222		
Santee Elementary	6,113.34	848	\$ 185,960	\$ 30				\$ 219		
Grossmont Union High	22,968.94	3,072	\$ 673,586	\$ 29				\$ 219		
Cajon Valley Union Elementary	15,879.68	2236	\$ 473,852	\$ 30			\$ 212			
Mountain Empire Unified	1,581.36	227	\$ 46,834	\$ 30			\$ 206			
Lakeside Union Elementary	3,954.85	754	\$ 122,595	\$ 31			\$ 163			
Barona	86.64	8	\$ -	\$ -	\$ -					
SELPA Wide Composite	71,579.97	9857	\$ 2,140,599	\$ 30	\$ 217					
				Stand Deviation	\$ 93					
				Standard Deviation Range		1.0 St Dev	.5 St Dev	Mean	.5 St Dev	1.0 St Dev
						\$ 124	\$ 171	\$ 217	\$ 264	\$ 310

Chart 6 Ranking of Allocation of State, Federal, and Property Tax Funds

	ADA	UDC	Tot Sp Ed Funding	Per ADA	Per UDC					
Dehesa Elementary	793.44	55	\$ 562,745	\$ 709						\$ 10,232
Jamul-Dulzura Union Elementary	1,389.67	171	\$ 1,021,710	\$ 735			\$ 5,975			
Alpine Union Elementary	2,141.58	294	\$ 1,748,603	\$ 817			\$ 5,948			
La Mesa-Spring Valley	12,797.50	1658	\$ 9,685,037	\$ 757			\$ 5,841			
Cajon Valley Union Elementary	15,879.68	2236	\$ 12,060,257	\$ 759			\$ 5,394			
Santee Elementary	6,113.34	848	\$ 4,503,879	\$ 737			\$ 5,311			
Lemon Grove Elementary	3,872.97	534	\$ 2,809,303	\$ 725			\$ 5,261			
Mountain Empire Unified	1,581.36	227	\$ 1,172,494	\$ 741			\$ 5,165			
Lakeside Union Elementary	3,954.85	754	\$ 3,696,623	\$ 935			\$ 4,903			
Grossmont Union High	22,968.94	3,072	\$ 14,798,372	\$ 644			\$ 4,817			
Barona	86.64	8	\$ 35,852	\$ 414	\$ 4,482					
SELPA Wide Composite	71,579.97	9857	\$ 52,094,875	\$ 728	\$ 5,285					
				Stand Deviation	\$ 1,486					
				Standard Deviation Range		1.0 St Dev	.5 St Dev	Mean	.5 St Dev	1.0 St Dev
						\$ 3,799	\$ 4,542	\$ 5,285	\$ 6,028	\$ 6,771

Chart 7 Ranking by Total Program Expenditures

			Total		Per																
	ADA	UDC	Expenditures		Per ADA	UDC															
Grossmont Union High	22,968.94	3,072	\$	43,147,448	\$	1,879						\$	14,045								
Cajon Valley Union Elementary	15,879.68	2236	\$	29,761,174	\$	1,874						\$	13,310								
Lakeside Union Elementary*	3,954.85	754	\$	9,718,993	\$	2,457						\$	12,890								
Dehesa Elementary*	793.44	55	\$	629,233	\$	793		\$	11,441												
Santee Elementary	6,113.34	848	\$	9,464,387	\$	1,548		\$	11,161												
La Mesa-Spring Valley	12,797.50	1658	\$	18,405,721	\$	1,438		\$	11,101												
Mountain Empire Unified	1,581.36	227	\$	2,233,273	\$	1,412	\$	9,838													
Alpine Union Elementary	2,141.58	294	\$	2,818,202	\$	1,316	\$	9,586													
Barona Indian Charter	86.64	8	\$	76,438	\$	882	\$	9,555													
Jamul-Dulzura Union Elementary*	1,389.67	171	\$	1,538,920	\$	1,107	\$	9,000													
Lemon Grove Elementary	3,872.97	534	\$	4,487,183	\$	1,159	\$	8,403													
SELPA Wide Composite	71,579.97	9,857	\$	122,280,972	\$	1,708	\$	12,405													
				Standard Deviation			\$	1,772													
				Standard Deviation Range					- 1 St Dev	-.5 St Dev	-.25 St Dev	Mean	+ .25 St Dev	+ .5 St Dev	+ 1 St Dev						
							\$		10,633	\$	11,519	\$	11,962	\$	12,405	\$	12,849	\$	13,292	\$	14,178

Chart 8 Ranking by Total Direct Cost and Dierect Support Cost Expenditures

			Total Direct		Per													
	ADA	UDC	Expenditures		ADA	UDC												
Grossmont Union High	22968.94	3,072	\$	36,533,935	\$	1,591						\$	11,893					
Cajon Valley Union Elementary	15879.68	2236	\$	24,592,848	\$	1,549						\$	10,999					
La Mesa-Spring Valley	12797.5	1658	\$	16,987,826	\$	1,327						\$	10,246					
Dehesa Elementary*	793.44	55	\$	543,019	\$	684	\$	9,873										
Barona Indian Charter	86.64	8	\$	76,438	\$	882	\$	9,555										
Lakeside Union Elementary*	3954.85	754	\$	7,159,503	\$	1,810	\$	9,495										
Santee Elementary	6113.34	848	\$	7,821,592	\$	1,279	\$	9,224										
Mountain Empire Unified	1581.36	227	\$	2,033,361	\$	1,286	\$	8,958										
Jamul-Dulzura Union Elementary*	1389.67	171	\$	1,451,050	\$	1,044	\$	8,486										
Lemon Grove Elementary	3872.97	534	\$	4,239,630	\$	1,095	\$	7,939										
Alpine Union Elementary	2141.58	294	\$	2,278,627	\$	1,064	\$	7,750										
SELPA Wide Composite	71,579.97	9,857	\$	103,717,829	\$	1,449	\$	10,522										
* Includes Direct Support as a Direct Expenditure			Standard Deviation		\$ 1,190													
			Standard Deviation Range															
					\$	9,333	\$	9,927	\$	10,225	\$	10,522	\$	10,820	\$	11,117	\$	11,712

Chart 9 Ranking by the Difference between Total Direct Expenditures and Total Program Costs per UDC

LEA	Total Direct Expend per UDC	Total Direct Support per UDC	Combined Direct	Total Indirect per UDC	PCRA per UDC	Total Expenditures	Difference Between Total and Total Direct per UDC	Percent of Total Expenditures
Lakeside	\$ 9,326	\$ 70	\$ 9,396	\$ 2,304	\$ 1,055	\$ 12,755	\$ 3,359	35.75%
Alpine	\$ 7,750	\$ -	\$ 7,750	\$ 231	\$ 1,605	\$ 9,586	\$ 1,835	23.68%
Cajon Vly	\$ 10,999	\$ -	\$ 10,999	\$ 173	\$ 2,138	\$ 13,310	\$ 2,311	21.02%
Santee	\$ 9,224	\$ -	\$ 9,224	\$ 107	\$ 1,831	\$ 11,161	\$ 1,937	21.00%
Grossmont HS	\$ 11,893	\$ -	\$ 11,893	\$ 8	\$ 2,145	\$ 14,045	\$ 2,153	18.10%
Dehesa	\$ 4,360	\$ 5,513	\$ 9,873	\$ -	\$ 1,568	\$ 11,441	\$ 1,568	15.88%
Mountain Empire	\$ 8,958	\$ -	\$ 8,958	\$ 131	\$ 750	\$ 9,838	\$ 881	9.83%
La Mesa	\$ 10,246	\$ -	\$ 10,246	\$ 0	\$ 855	\$ 11,101	\$ 855	8.35%
Jamul	\$ 8,663	\$ (177)	\$ 8,486	\$ 446	\$ 68	\$ 9,000	\$ 514	6.06%
Lemon Grove	\$ 7,939	\$ -	\$ 7,939	\$ 17	\$ 446	\$ 8,403	\$ 464	5.84%
Barona	\$ 9,555	\$ -	\$ 9,555	\$ -	\$ -	\$ 9,555	\$ -	0.00%

Chart 10 Ranking by Total Expenditures per UDC

LEA	Total Exp per UDC	Fed Exp per UDC	St/Loc Exp per UDC	Loc Only per UDC	Loc Contrib per UDC
Grossmont HS	\$ 14,045	\$ 1,657	\$ 12,388	\$ 3,032	\$ 3,032
Cajon Vly	\$ 13,310	\$ 1,377	\$ 11,933	\$ 2,352	\$ 2,352
Lakeside	\$ 12,755	\$ 1,120	\$ 11,634	\$ 4,745	\$ 3,112
Dehesa	\$ 11,441	\$ 2,251	\$ 9,189	\$ -	\$ -
Santee	\$ 11,161	\$ 1,538	\$ 9,623	\$ 2,063	\$ 2,063
La Mesa	\$ 11,101	\$ 1,530	\$ 9,571	\$ 2,193	\$ 2,193
Mountain Empire	\$ 9,838	\$ 1,226	\$ 8,612	\$ 1,229	\$ 1,229
Alpine	\$ 9,586	\$ 1,531	\$ 8,055	\$ 34	\$ 737
Barona	\$ 9,555	\$ 1,821	\$ 7,734	\$ -	\$ -
Jamul	\$ 9,000	\$ 1,414	\$ 7,586	\$ 479	\$ 479
Lemon Grove	\$ 8,403	\$ 1,418	\$ 6,985	\$ 887	\$ 887

Chart 11 Ranking by Federal and Local Expenditures per UDC

LEA	Total Exp per UDC	Fed Exp per UDC	St/Loc Exp per UDC	Loc Only per UDC	Loc Contrib per UDC
Dehesa	\$ 11,441	\$ 2,251	\$ 9,189	\$ -	\$ -
Barona	\$ 9,555	\$ 1,821	\$ 7,734	\$ -	\$ -
Grossmont HS	\$ 14,045	\$ 1,657	\$ 12,388	\$ 3,032	\$ 3,032
Santee	\$ 11,161	\$ 1,538	\$ 9,623	\$ 2,063	\$ 2,063
Alpine	\$ 9,586	\$ 1,531	\$ 8,055	\$ 34	\$ 737
La Mesa	\$ 11,101	\$ 1,530	\$ 9,571	\$ 2,193	\$ 2,193
Lemon Grove	\$ 8,403	\$ 1,418	\$ 6,985	\$ 887	\$ 887
Jamul	\$ 9,000	\$ 1,414	\$ 7,586	\$ 479	\$ 479
Cajon Vly	\$ 13,310	\$ 1,377	\$ 11,933	\$ 2,352	\$ 2,352
Mountain Empire	\$ 9,838	\$ 1,226	\$ 8,612	\$ 1,229	\$ 1,229
Lakeside	\$ 12,755	\$ 1,120	\$ 11,634	\$ 4,745	\$ 3,112

Chart 12 Ranking by State and Local Expenditures per UDC

LEA	Total Exp per UDC	Fed Exp per UDC	St/Loc Exp per UDC	Loc Only per UDC	Loc Contrib per UDC
Grossmont HS	\$ 14,045	\$ 1,657	\$ 12,388	\$ 3,032	\$ 3,032
Cajon Vly	\$ 13,310	\$ 1,377	\$ 11,933	\$ 2,352	\$ 2,352
Lakeside	\$ 12,755	\$ 1,120	\$ 11,634	\$ 4,745	\$ 3,112
Santee	\$ 11,161	\$ 1,538	\$ 9,623	\$ 2,063	\$ 2,063
La Mesa	\$ 11,101	\$ 1,530	\$ 9,571	\$ 2,193	\$ 2,193
Dehesa	\$ 11,441	\$ 2,251	\$ 9,189	\$ -	\$ -
Mountain Empire	\$ 9,838	\$ 1,226	\$ 8,612	\$ 1,229	\$ 1,229
Alpine	\$ 9,586	\$ 1,531	\$ 8,055	\$ 34	\$ 737
Barona	\$ 9,555	\$ 1,821	\$ 7,734	\$ -	\$ -
Jamul	\$ 9,000	\$ 1,414	\$ 7,586	\$ 479	\$ 479
Lemon Grove	\$ 8,403	\$ 1,418	\$ 6,985	\$ 887	\$ 887

Chart 13 Ranking by Expenditure of Local Funds per UDC

LEA	Total Exp per UDC	Fed Exp per UDC	St/Loc Exp per UDC	Loc Only per UDC	Loc Contrib per UDC
Lakeside	\$ 12,755	\$ 1,120	\$ 11,634	\$ 4,745	\$ 3,112
Grossmont HS	\$ 14,045	\$ 1,657	\$ 12,388	\$ 3,032	\$ 3,032
Cajon Vly	\$ 13,310	\$ 1,377	\$ 11,933	\$ 2,352	\$ 2,352
La Mesa	\$ 11,101	\$ 1,530	\$ 9,571	\$ 2,193	\$ 2,193
Santee	\$ 11,161	\$ 1,538	\$ 9,623	\$ 2,063	\$ 2,063
Mountain Empire	\$ 9,838	\$ 1,226	\$ 8,612	\$ 1,229	\$ 1,229
Lemon Grove	\$ 8,403	\$ 1,418	\$ 6,985	\$ 887	\$ 887
Alpine	\$ 9,586	\$ 1,531	\$ 8,055	\$ 34	\$ 737
Jamul	\$ 9,000	\$ 1,414	\$ 7,586	\$ 479	\$ 479
Dehesa	\$ 11,441	\$ 2,251	\$ 9,189	\$ -	\$ -
Barona	\$ 9,555	\$ 1,821	\$ 7,734	\$ -	\$ -

Chart 14 Ranking by Expenditure per Non-Severe UDC

LEA	5001 per UDC	5710 per UDC	5730 per UDC	5750 per UDC	5770 per UDC
Barona	\$ -	\$ -	\$ -	\$ -	\$ 9,555
Cajon Vly	\$ 2,642	\$ 7,738	\$ 7,889	\$ 8,269	\$ 8,438
Alpine	\$ 914	\$ -	\$ 4,904	\$ -	\$ 8,244
Jamul	\$ 880	\$ -	\$ 33,064	\$ 13	\$ 8,043
La Mesa	\$ 1,583	\$ 5,202	\$ 9,677	\$ 15,199	\$ 7,449
Grossmont HS	\$ 1,986	\$ -	\$ -	\$ 17,370	\$ 6,900
Mountain Empire	\$ 1,297	\$ -	\$ -	\$ 15,238	\$ 6,366
Santee	\$ 1,620	\$ -	\$ 5,945	\$ 16,313	\$ 6,321
Lemon Grove	\$ 389	\$ -	\$ 5,302	\$ 17,658	\$ 5,989
Dehesa	\$ 214	\$ -	\$ 18,511	\$ 502	\$ 3,790
Lakeside	\$ 586	\$ 10,034	\$ 4,793	\$ 39,785	\$ 2,968

Chart 15 Ranking by Expenditure per Severe UDC

LEA	5001 per UDC	5710 per UDC	5730 per UDC	5750 per UDC	5770 per UDC
Lakeside	\$ 586	\$ 10,034	\$ 4,793	\$ 39,785	\$ 2,968
Lemon Grove	\$ 389	\$ -	\$ 5,302	\$ 17,658	\$ 5,989
Grossmont HS	\$ 1,986	\$ -	\$ -	\$ 17,370	\$ 6,900
Santee	\$ 1,620	\$ -	\$ 5,945	\$ 16,313	\$ 6,321
Mountain Empire	\$ 1,297	\$ -	\$ -	\$ 15,238	\$ 6,366
La Mesa	\$ 1,583	\$ 5,202	\$ 9,677	\$ 15,199	\$ 7,449
Cajon Vly	\$ 2,642	\$ 7,738	\$ 7,889	\$ 8,269	\$ 8,438
Dehesa	\$ 214	\$ -	\$ 18,511	\$ 502	\$ 3,790
Jamul	\$ 880	\$ -	\$ 33,064	\$ 13	\$ 8,043
Alpine	\$ 914	\$ -	\$ 4,904	\$ -	\$ 8,244
Barona	\$ -	\$ -	\$ -	\$ -	\$ 9,555

Chart 16 Ranking by Expenditure per UDC for Management/Support

LEA	5001 per UDC	5710 per UDC	5730 per UDC	5750 per UDC	5770 per UDC
Cajon Vly	\$ 2,642	\$ 7,738	\$ 7,889	\$ 8,269	\$ 8,438
Grossmont HS	\$ 1,986	\$ -	\$ -	\$ 17,370	\$ 6,900
Santee	\$ 1,620	\$ -	\$ 5,945	\$ 16,313	\$ 6,321
La Mesa	\$ 1,583	\$ 5,202	\$ 9,677	\$ 15,199	\$ 7,449
Mountain Empire	\$ 1,297	\$ -	\$ -	\$ 15,238	\$ 6,366
Alpine	\$ 914	\$ -	\$ 4,904	\$ -	\$ 8,244
Jamul	\$ 880	\$ -	\$ 33,064	\$ 13	\$ 8,043
Lakeside	\$ 586	\$ 10,034	\$ 4,793	\$ 39,785	\$ 2,968
Lemon Grove	\$ 389	\$ -	\$ 5,302	\$ 17,658	\$ 5,989
Dehesa	\$ 214	\$ -	\$ 18,511	\$ 502	\$ 3,790
Barona	\$ -	\$ -	\$ -	\$ -	\$ 9,555

Chart 17 Ranking of Net Total Program Expenditures per UDC

	ADA	UDC	Expenditures Less Revenues	Per ADA	Per UDC			
Grossmont Union High	22968.94	3,072	\$ 28,349,076	\$ 1,234			\$ 9,228	
Lakeside Union Elementary*	3954.85	754	\$ 6,022,370	\$ 1,523		\$ 7,987		
Cajon Valley Union Elementary	15879.68	2236	\$ 17,700,917	\$ 1,115		\$ 7,916		
Santee Elementary	6113.34	848	\$ 4,960,508	\$ 811	\$ 5,850			
La Mesa-Spring Valley	12797.5	1658	\$ 8,720,684	\$ 681	\$ 5,260			
Barona Indian Charter	86.64	8	\$ 40,417	\$ 466	\$ 5,052			
Mountain Empire Unified	1581.36	227	\$ 1,060,779	\$ 671	\$ 4,673			
Alpine Union Elementary	2141.58	294	\$ 1,069,599	\$ 499	\$ 3,638			
Lemon Grove Elementary	3872.97	534	\$ 1,677,880	\$ 433	\$ 3,142			
Jamul-Dulzura Union Elementary*	1389.67	171	\$ 517,210	\$ 372	\$ 3,025			
Dehesa Elementary*	793.44	55	\$ 66,488	\$ 84	\$ 1,209			
SELPA Wide Composite Total/Avg	71579.97	9857	\$ 70,185,928	\$ 981	\$ 7,120			
Standard Deviation					\$ 2,324			
Standard Deviation Range						- 1 St Dev \$ 4,796	- .5 St Dev \$ 5,958	- .25 St Dev \$ 6,539
						Mean \$ 7,120	+ .25 St Dev \$ 7,702	+ .5 St Dev \$ 8,283
							+ 1 St Dev \$ 9,445	

Chart 18 Ranking of Net Total Direct Expenditures per UDC

	ADA	UDC	Expenditures Less Revenues	Per ADA	Per UDC			
Grossmont Union High	22968.94	3,072	\$ 21,735,563	\$ 946			\$ 7,075	
Cajon Valley Union Elementary	15879.68	2236	\$ 12,532,591	\$ 789		\$ 5,605		
Barona Indian Charter	86.64	8	\$ 40,417	\$ 466		\$ 5,052		
Lakeside Union Elementary*	3954.85	754	\$ 3,462,880	\$ 876	\$ 4,593			
La Mesa-Spring Valley	12797.5	1658	\$ 7,302,789	\$ 571	\$ 4,405			
Santee Elementary	6113.34	848	\$ 3,317,713	\$ 543	\$ 3,912			
Mountain Empire Unified	1581.36	227	\$ 860,867	\$ 544	\$ 3,792			
Lemon Grove Elementary	3872.97	534	\$ 1,430,327	\$ 369	\$ 2,679			
Jamul-Dulzura Union Elementary*	1389.67	171	\$ 429,340	\$ 309	\$ 2,511			
Alpine Union Elementary	2141.58	294	\$ 530,024	\$ 247	\$ 1,803			
Dehesa Elementary*	793.44	55	\$ (19,726)	\$ (25)	\$ (359)			
SELPA Wide Composite Total/Avg	71579.97	9857	\$ 51,622,785	\$ 721	\$ 5,237			
Standard Deviation					\$ 1,924			
Standard Deviation Range						- 1 St Dev \$ 3,313	- .5 St Dev \$ 4,275	- .25 St Dev \$ 4,756
						Mean \$ 5,237	+ .25 St Dev \$ 5,718	+ .5 St Dev \$ 6,199
							+ 1 St Dev \$ 7,161	

* Includes Direct Support as a Direct Expenditure

Chart 19 (a) Ranking by 05-06 Current Expense of Education per ADA

DISTRICT	Current Expense Expenditures (EDP 365)	Current Expense ADA	Current Expense Per ADA	LEA Type
Dehesa Elementary	1,860,792	192.5	9,668	Elementary
Mountain Empire Unified	13,498,332	1,622.8	8,318	Unified
Lakeside Union Elementary*	32,839,580	3,983.0	8,245	Elementary
Jamul-Dulzura Union Elementary	8,075,467	1,067.6	7,564	Elementary
Lemon Grove Elementary	30,475,623	4,098.5	7,436	Elementary
Alpine Union Elementary	16,714,785	2,254.4	7,414	Elementary
Cajon Valley Union Elementary	119,433,244	16,155.2	7,393	Elementary
Santee Elementary	46,605,987	6,318.6	7,376	Elementary
Grossmont Union High	160,010,881	22,030.3	7,263	High School
La Mesa-Spring Valley	93,730,159	13,309.3	7,042	Elementary
SELPA Wide Composite	523,244,849	71,032.3	7,366	SELPA

* Includes Barona Data

Chart 19 (b) Ranking by 06-07 Total Expenditures per UDC

	UDC	Total Expenditures	Per UDC
Grossmont Union High	3,072	\$ 43,147,448	\$ 14,045
Cajon Valley Union Elementary	2236	\$ 29,761,174	\$ 13,310
Lakeside Union Elementary*	754	\$ 9,718,993	\$ 12,890
Dehesa Elementary*	55	\$ 629,233	\$ 11,441
Santee Elementary	848	\$ 9,464,387	\$ 11,161
La Mesa-Spring Valley	1658	\$ 18,405,721	\$ 11,101
Mountain Empire Unified	227	\$ 2,233,273	\$ 9,838
Alpine Union Elementary	294	\$ 2,818,202	\$ 9,586
Barona Indian Charter	8	\$ 76,438	\$ 9,555
Jamul-Dulzura Union Elementary*	171	\$ 1,538,920	\$ 9,000
Lemon Grove Elementary	534	\$ 4,487,183	\$ 8,403
SELPA Wide Composite	9,857	\$ 122,280,972	\$ 12,405

Chart 20 Comparison of "Excess Cost per Student" Allocation and Current Allocation

DISTRICT	Total k-12 Expenditure Data			Spec Ed Data			Adj Current Exp			Determination of Exces Cost				Comparison Current to Proposed	
	Current Expense Expenditures (EDP 365)			Current Expense ADA			Subtract the Spec Ed Total Program Costs and Total Direct Expense Expenditures			Special Education Expenditures per UDC				Differences	
Alpine Union Elementary	\$ 16,714,785	\$ 2,254	7,414	\$ 2,818,202	\$ 13,896,583	\$ 6,164	\$ 9,586	\$ 3,422	294	1,005,952		1,571,861	(565,909)		
Total Program Costs				\$ 2,278,627	\$ 14,436,158	\$ 6,403	\$ 7,750	\$ 1,347							(1,175,850)
Cajon Valley Union Elementary	\$ 119,433,244	\$ 16,155	7,393	\$ 29,761,174	\$ 89,672,070	\$ 5,551	\$ 13,310	\$ 7,759	2236	17,349,916		9,744,042	7,605,874		
Total Program Costs				\$ 24,592,848	\$ 94,840,396	\$ 5,871	\$ 10,999	\$ 5,128			11,466,256				1,722,214
Dehesa Elementary	\$ 1,860,792	\$ 192	9,668	\$ 629,233	\$ 1,231,559	\$ 6,399	\$ 11,441	\$ 5,042	55	277,315		528,218	(250,903)		
Total Program Costs				\$ 543,019	\$ 1,317,773	\$ 6,846	\$ 9,873	\$ 3,027			166,465				(361,753)
Grossmont Union High	\$ 160,010,881	\$ 22,030	7,263	\$ 43,147,448	\$ 116,863,433	\$ 5,305	\$ 14,045	\$ 8,741	3072	26,851,540		12,646,798	14,204,742		
Total Program Costs				\$ 36,533,935	\$ 123,476,946	\$ 5,605	\$ 11,893	\$ 6,288			19,315,812				6,669,014
Jamul-Dulzura Union Elementary	\$ 8,075,467	1,067.6	\$ 7,564	\$ 1,538,920	\$ 6,536,547	\$ 6,123	\$ 9,000	\$ 2,877	171	491,964		913,357	(421,393)		
Total Program Costs				\$ 1,451,050	\$ 6,624,417	\$ 6,205	\$ 8,486	\$ 2,281			390,020				(523,337)
Lakeside Union Elementary	\$ 32,839,580	3,983.0	\$ 8,245	\$ 9,718,993	\$ 23,120,587	\$ 5,805	\$ 12,890	\$ 7,085	754	5,342,151		8,185,821	(2,843,670)		
Total Program Costs				\$ 7,159,503	\$ 25,680,077	\$ 6,447	\$ 9,495	\$ 3,048			2,298,137				(5,887,684)
La Mesa-Spring Valley	\$ 93,730,159	13,309.3	\$ 7,042	\$ 18,405,721	\$ 75,324,438	\$ 5,660	\$ 11,101	\$ 5,442	1658	9,022,227		2,839,381	6,182,846		
Total Program Costs				\$ 16,987,826	\$ 76,742,333	\$ 5,766	\$ 10,246	\$ 4,480			7,427,698				4,588,317
Lemon Grove Elementary	\$ 30,475,623	4,098.5	\$ 7,436	\$ 4,487,183	\$ 25,988,440	\$ 6,341	\$ 8,403	\$ 2,062	534	1,101,117		2,454,393	(1,353,276)		
Total Program Costs				\$ 4,239,630	\$ 26,235,993	\$ 6,401	\$ 7,939	\$ 1,538			821,310				(1,633,083)
Mountain Empire Unified	\$ 13,498,332	1,622.8	\$ 8,318	\$ 2,233,273	\$ 11,265,059	\$ 6,942	\$ 9,838	\$ 2,896	227	657,468		1,032,078	(374,610)		
Total Program Costs				\$ 2,033,361	\$ 11,464,971	\$ 7,065	\$ 8,958	\$ 1,892			429,592				(602,486)
Santee Elementary	\$ 46,605,987	6,318.6	\$ 7,376	\$ 9,464,387	\$ 37,141,600	\$ 5,878	\$ 11,161	\$ 5,283	848	4,479,699		3,894,804	584,895		
Total Program Costs				\$ 7,821,592	\$ 38,784,395	\$ 6,138	\$ 9,224	\$ 3,085			2,616,429				(1,278,375)
										66,579,349	45,327,730	43,810,753	(22,768,596)	(1,516,977)	
SELPA as whole	\$ 523,244,849	71,032	\$ 7,366	\$ 122,204,534	\$ 401,040,315	\$ 5,646	\$ 12,408	\$ 6,762	9,849	66,598,164		43,810,753	(22,787,411)		
Total Program Costs				\$ 103,641,391	\$ 419,603,458	\$ 5,907	\$ 10,523	\$ 4,616			45,461,142				(1,650,389)

Chart 21 Ranking of Districts in East San Diego Based on the Percentage of their Average Daily Attendance Receiving Special Education Services

Total Number of Students	
Lakeside Union Elementary	19.07%
Mountain Empire Unified	14.35%
Cajon Valley Union Elementary	14.08%
Santee Elementary	13.87%
Lemon Grove Elementary	13.79%
Alpine Union Elementary	13.73%
Grossmont Union High	13.37%
La Mesa-Spring Valley	12.96%
Jamul-Dulzura Union Elementary	12.31%
Dehesa Elementary	6.93%
SELPA Total	13.77%
San Diego County Total	12.56%
State of California Total	11.43%

Number of Students with Non Severe Disabilities	
Lakeside Union Elementary	15.88%
Mountain Empire Unified	12.08%
Santee Elementary	12.07%
Alpine Union Elementary	11.95%
Lemon Grove Elementary	11.64%
Jamul-Dulzura Union Elementary	11.01%
Cajon Valley Union Elementary	10.89%
La Mesa-Spring Valley	10.65%
Grossmont Union High	9.53%
Dehesa Elementary	6.55%
SELPA Total	10.84%
San Diego County Total	9.91%
State of California Total	8.93%

Number of Students with Severe & L I Disabilities	
Grossmont Union High	3.84%
Cajon Valley Union Elementary	3.19%
Lakeside Union Elementary	3.19%
La Mesa-Spring Valley	2.31%
Mountain Empire Unified	2.28%
Lemon Grove Elementary	2.14%
Santee Elementary	1.80%
Alpine Union Elementary	1.77%
Jamul-Dulzura Union Elementary	1.30%
Dehesa Elementary	0.38%
SELPA Total	2.93%
San Diego County Total	2.66%
State of California Total	2.50%

Chart 22 SDC/NPA ADA as a Percentage of Total ADA

District	ADA	Sp Ed ADA	Percent
Grossmont HS	22,968.94	1,742.99	7.59%
Lakeside	3,954.85	197.20	4.99%
Cajon Vly	15,879.68	788.68	4.97%
Lemon Grove	3,872.97	156.57	4.04%
Jamul	1,389.67	52.48	3.78%
Santee	6,113.34	211.31	3.46%
La Mesa	12,797.50	408.52	3.19%
Mountain Empire	1,581.36	48.10	3.04%
Alpine	2,141.58	36.12	1.69%
Dehesa	793.44	-	0.00%

Chart 23 Comparisons of Allocations of RS/PS funds and Expenditures of RS/PS funds

District	Expenditures Reported			Allocated		Alloc/Exp	
	5050	5060	Reg Serv	Prg Spec	Unreported		
Alpine	\$ -	\$ -	\$ -	\$ (6,244)	\$ -		
Barona	\$ -	\$ -	\$ -	\$ (253)	\$ -		
Cajon Vly	\$ 66,467	\$ -	\$ -	\$ 111,348	\$ 44,881		
Dehesa	\$ -	\$ -	\$ -	\$ (2,313)	\$ -		
Grossmont HS	\$ -	\$ -	\$ -	\$ 161,058	\$ 161,058		
Jamul	\$ -	\$ -	\$ -	\$ (4,052)	\$ -		
La Mesa	\$ -	\$ -	\$ -	\$ (11,531)	\$ -		
Lakeside	\$ -	\$ -	\$ -	\$ 89,736	\$ 89,736		
Lemon Grove	\$ -	\$ -	\$ -	\$ (11,292)	\$ -		
Mountain Empire	\$ -	\$ -	\$ -	\$ (4,611)	\$ -		
Santee	\$ -	\$ 97,331	\$ -	\$ 42,868	\$ (54,463)		
SELPA	XXXXXXXXXX	XXXXXXXXXX	\$ 394,095	\$ 278,283	XXXXXXXXXX		
Total			\$ 394,095	\$ 642,997		\$ 1,037,092	
Total RS/PS Appertionment						\$ 1,037,092	

Guide for Monitoring Program Budget and MOE Status

Special Education Local Plan Area Administrators Association of California
Finance Committee - June, 2007

The SACS coding system facilitates an understanding of an agency's budget and program costs. A full understanding of the SACS system is not necessary, but knowing and looking for certain key codes can be of great assistance.

Some local entities have elected to develop their own overlays to the system, making it less consistent and convenient. L.A. County has added an additional digit to some SACS codes and others have constructed a macro coding system that translates into the SACS structure for reporting purposes. Codes used here are the state codes and each entity will need to work with its business office to translate if the SELPA codes used are different.

Simply stated, there are:

- Resource Codes that identify the source/purpose of the funds
- Goal Codes that identify the broad focus/purpose of the activity
- Function Codes that specify the activity being provided
- Object Codes that identify the nature of the service or item being purchased if they are Expenditure Codes 1000 through 7999 and the nature of the revenue or the transferring source if they are Revenue Codes 8000-8999.

Resource Codes

These are the primary Resource Codes that need monitoring:

- 3310 The basic federal IDEA Part B Local Assistance grant
- 3311 Proportionate Share of federal IDEA Part B Local Assistance Grant to be used for parentally placed students in Private Schools (beginning in 07-08)
- 3315 The federal preschool grant, Part B, Sec 319
- 3316 Proportionate Share of federal IDEA Part B Local Assistance Grant to be used for parentally placed students in Private Preschools (beginning in 07-08)
- 3320 The federal preschool grant, Part B. Sec 311
- 3321 Proportionate Share of federal IDEA Part B Local Assistance Grant to be used for parentally placed students in Private Preschools (beginning in 07-08)
- 3330 Infant Discretionary Grants (see 6515 below)
- 3340 Local Staff Development Grant (see 6535 below)
- 3345 Preschool Staff Development Grant
- 3360 Low Incidence Services Grant (see 6530 below)
- 3385 Early Intervention (not Early Intervening) Grants
- 3405 WorkAbility I (see 6520 below)

- 6500** State Special Education Apportionments
- 6510 State Infant Apportionment
- 6515** **Infant Discretionary Grant (replacing 3330 in 2007-08 to reflect state funds)**

- 6520 WorkAbility I (replacing 3405 in 07-08 to reflect state funds)**
- 6530 Low Incidence Service Grant (replacing 3360 in 2007-08 to reflect state funds)**
- 6535 Local Staff Development (replacing 3360 in 2007-08 to reflect state funds)**

Below are additional Resource Codes that should be monitored. Some of these funds might be transferred to Special Ed or charged to a 5700 Goal Code. For MOE purposes, they should be considered local only.

- 1100 Lottery funds (particularly those generated by SDC and NPS ADA)
- 6300 Lottery Inst. Mat. (particularly those generated by SDC and NPS ADA)
- 7130-7200 Various Instructional Materials Funds
- 6300 Regular Home to School Transportation. Students who don't qualify under Code 7240 may receive special transportation **if required by their IEPs**. As a result, this Resource Code could be combined with a 5700 Goal Code. To the extent that these costs exceed state apportionment, they could be considered "local only" for MOE purposes.
- 7240 Home to School Transportation for Severely Disabled and Orthopedically Impaired. LEAs that receive this funding should have a revenue object code for it. Expenditures for this purpose should be charged to a 5750 Goal Code. To the extent that these costs exceed state apportionment, such costs could be considered local only for MOE purposes.

Goal Codes

Special Education goal codes fall in the 5000-5799 range. This code range identifies that this revenue or these expenditures are for providing special education services. Optional goal subcodes can be created locally for specific purposes. Any subcodes will roll up to the standard code for reporting purposes. The standard codes are in boldface and suggested optional goal subcodes are in standard face.

- 5001 This is primarily for administration and support. An instructional function may not be combined with this Goal Code.**
- 5002 (For use by the SELPA AU) Special Ed pass-through revenue. Some AUs, particularly in multidistrict SELPAs, have found the current bundling of revenue confusing and elected to establish a system that differentiates between funds coming in for its own programs and services and funds that are passing through to the member districts. While there is an object code that permits this for federal funds, there is no such code for state apportionment. In effect this will roll up to Goal Code 5001 for reporting purposes, but it facilitates tracking of pass-through funds.
- 5003 (For use by the SELPA AU) Special Ed regionalized services/regional program specialist revenue. This is used to clarify a specific funding stream for regionalized services and regional program specialists. These funds will be reported as coming in as unspecified, but through the use of this subcode will be earmarked for use in Goal Codes 5050 and 5060.

5004 Spec Ed Student Services (Counseling, Psychologist, Health and Social Workers). Since such services are often provided across categorical lines, use of this subcode allows expenditures for such services to be considered “unspecified” but are identified as student services.

5020 Alternative Use of Funds for Federal MOE purposes. The SACS system does not currently provide for an acceptable method of using special education funds for non-special education instruction/intervening services. Federal law permits this under certain circumstances. Such a subcode could create a specified goal for this purpose. Additional subcodes 5021 and 5022 could be used to differentiate between the use of 50% of the federal increase for ESEA purposes and early intervening activities, respectively.

5050 Regionalized services funds for these purposes are restricted by EC Section 56836.25. Consequently, this goal code has been changed this year from optional use to required use. LEAs providing these services are commonly, but not exclusively, SELPA AUs.

5052 Spec Ed Community Advisory Committee

5053 Spec Ed Management Information System

5054 Spec Ed Professional and Staff Development

5060 Regional Program Specialist services funds for these purposes are included in the funds that are restricted by EC Section 56836.25. If Regional Program Specialist services are provided, the expenditures should be reported under this goal code. It, too, has been changed from optional use to required use.

Special education instructional goal codes start at 5710 and continue through 5799.

5710 Spec Ed Infants

5730 Spec Ed Preschool Students

5731 Single Site or center

5740 Itinerant/ Integrated Sites

5741 Home based services

5750	Services for Students with Severe and/or Low Incidence Disabilities
5751	Spec Ed Severe Disability Extended Year
5752	Spec Ed Severe Disability Ages 5-17
5753	Spec Ed Severe Disability Ages 17-22

We strongly recommend that we all choose to use the following sub-codes

- 5754 Special Ed Autism
- 5755 Special Ed Emotionally Disturbed
- 5760 Spec Ed Low Incidence Disabilities

Additional Low Incidence code options

5761	Spec Ed Low Incidence Disabilities Extended Year
5762	Spec Ed Low Incidence Disabilities Visually Impaired
5763	Spec Ed Low Incidence Disabilities Deaf/Hard of Hearing
5764	Spec Ed Low Incidence Disabilities Orthopedically Impaired

5770 Spec Ed Non-Severe Disability Ages 5-22

5771	Spec Ed Non-Severe Disability, Specific Learning Disabilities
5772	Spec Ed Non-Severe Disability, Speech/Language Impaired
5773	Spec Ed Non-Severe Disability, English Language Learners

5790 Private School ISPs. This would provide a code to show expenditures for private school ISPs. It would combine with the new Resource Codes, 3311, 3317, and 3321, under Federal Resources codes. This has been recommended to CDE, which has not yet agreed to incorporate it as a part of the SACS system.

Function Codes

Function codes fall in the 1100 through 1199 range. This code range identifies specific special education activities provided through these expenditures are for the purpose of providing special education services. Optional Function Subcodes can be created locally for specific purposes. Any subcodes will roll up to the standard code for reporting purposes. The standard codes are in bold face and suggested optional functional subcodes are in standard face.

1110 Spec Ed Separate Classes

1120 Resource Specialist Instruction

1121 Learning Centers/Resource Specialist Program. If an RSP is not a part of this program, it should be a 1190 function subcode.

1130 Supplemental Aids and Services in Regular Classrooms. This seems to be the most misunderstood code in the special education area. It is specific to aids and support for individuals with exceptional needs participating in general education classrooms. This Function Code is derived from the Annual Budget Plan requirements in EC Section 56205.

1131 Instructional Aids/Classified Staff

- 1132 Brailing Services/Note Taking Services
- 1133 Large Print Text
- 1134 Interpreters and Transliterators
- 1135 Assistive Technology
- 1136 Individual and/or Small Group Instruction
- 1137 Home and Hospital Instruction

- 1180 Spec Ed Instruction/Services in Non-Public Schools and Agencies
- 1181 LCI Residents in Non-Public Schools
- 1182 LCI Residents in Non-Public Agencies
- 1183 Others in Non-Public Schools
- 1184 Others in Non-Public Agencies

1190 Spec Ed Other Specialized Instructional Services

- 1191 Learning Centers, One on One Support, and Individual and Small Group Instruction
- 1192 Speech and Language Services (Speech Therapy could also be Function Code, 3150, but speech assistants/aides, speech therapy supplies and travel should be in an 1190 Function Code.)
- 1193 Adaptive PE
- 1194 Orientation and Mobility Instruction
- 1195 Specialized Services for Low Incidence (Vis Imp, D/HH, Ortho Imp)
- 1196 Work Experience/Vocational Ed
- 1197 Independent Living Skills
- 1198 Assistive Technology
- 1199 Other

The following are generally administrative and supervisor functions

- 2100 Supervision of Instruction**
- 2200 Regional Administration (SELPA Admin Unit (AU))**
- 2700 School Administration**

The following are Pupil Personnel or Student Services functions. They could combined with an instructional (5700) Goal or in an unspecified Goal (5001 or 5004)

3110 Guidance and Counseling Services performed by a Counselor

- 3111 Individual Counseling
- 3112 Group Counseling
- 3113 Behavior Management
- 3114 Parent Counseling
- 3115 Pre-Mental Health Referral Counseling

3120 Psychological Services

- 3121 Psychological Assessment
- 3122 Behavior Management
- 3123 Counseling (by a Psychologist)
- 3124 Pre-Mental Health Referral Interventions

- 3125 Mental Health Services
- 3126 Psychiatric Counseling/Monitoring

3130 Attendance and Social Work Services

- 3121 School Social Worker Services
- 3132 Counseling
- 3133 Pre-Mental Health Referral Interventions

3140 Health and Nursing Services

- 3141 School Nursing Service
- 3142 Specialized Health Care Services
- 3143 Occupational Therapy
- 3144 Physical Therapy
- 3145 Medical Therapy Unit
- 3146 Health Assessment
- 3147 Vision Therapy

3150 Speech, Language, and Audiology Services for services provided by a Speech/Language Therapist. Language screening, assistance in the reading program, medical referrals for hearing concerns would be appropriate in this Function Code. Direct special education services should be in an 1190 Function Code

3600 Pupil Transportation Home to School/Spec Ed Sev Dis/Ortho Imp

- 3602 Pupil Transportation Parent Mileage In Lieu

Selected Revenue and Transfer Object Codes

8080-8089 Miscellaneous Funds From Federal State and Local Sources

The following two object codes often don't show up in special education budgets in which they should appear. These transfers should appear in the budgets if they apply to the LEA.

8091 Revenue Limit Transfers (from SDC and NPS ADA Apportionment)
If an LEA operates SDCs or has students in NPSs, this transfer should be in the budget, brought into Goal Code 5001

8097 Property Tax Transfers (Special Ed Property Taxes) If the LEA receives County Office special education property tax, this transfer should be in Budget Goal 5001.

8100-8299 Federal Revenue

8181 Federal Local Assistance IDEA Part B. This code is used by a recipient LEA for programs and services it will provide.

8182 Other Federal IDEA Revenues from State Discretionary Grants. This code is used by a recipient LEA for programs and services it will provide.

8287 Pass-through Revenue from Federal Sources. This code would be used by the SELPA AU to identify federal revenue that is “passing through” LEA members of the SELPA.

Other State Revenues

8311 Other State Apportionments (AB 602 Funds come in using this Object Code)

8319 Other State Apportionments - Prior Year Corrections

8550 Mandated Cost Reimbursements

8560 State Lottery Revenue

56368. (a) A program specialist is a specialist who holds a valid special education credential, clinical services credential, health services credential, or a school psychologist authorization and has advanced training and related experience in the education of individuals with exceptional needs and a specialized in-depth knowledge in preschool disabilities, career vocational development, or one or more areas of major disabling conditions.

(b) A program specialist may do all the following:

(1) Observe, consult with, and assist resource specialists, designated instruction and services instructors, and special class teachers.

(2) Plan programs, coordinate curricular resources, and evaluate effectiveness of programs for individuals with exceptional needs.

(3) Participate in each school's staff development, program development, and innovation of special methods and approaches.

(4) Provide coordination, consultation and program development primarily in one specialized area or areas of his or her expertise.

(5) Be responsible for assuring that pupils have full educational opportunity regardless of the district of residence.

(c) For purposes of Section 41403, a program specialist shall be considered a pupil services employee, as defined in subdivision (c) of Section 41401.

56836.23. Funds for regionalized operations and services and the direct instructional support of program specialists shall be apportioned to the special education local plan areas. As a condition to receiving those funds, the special education local plan area shall ensure that all functions listed below are performed in accordance with the description set forth in its local plan adopted pursuant to Section 56205:

(a) Coordination of the special education local plan area and the implementation of the local plan.

(b) Coordinated system of identification and assessment.

(c) Coordinated system of procedural safeguards.

(d) Coordinated system of staff development and parent and guardian education.

(e) Coordinated system of curriculum development and alignment with the core curriculum.

(f) Coordinated system of internal program review, evaluation of the effectiveness of the local plan, and implementation of a local plan accountability mechanism.

(g) Coordinated system of data collection and management.

(h) Coordination of interagency agreements.

(i) Coordination of services to medical facilities.

(j) Coordination of services to licensed children's institutions and foster family homes.

(k) Preparation and transmission of required special education local plan area reports.

(l) Fiscal and logistical support of the community advisory committee.

(m) Coordination of transportation services for individuals with exceptional needs.

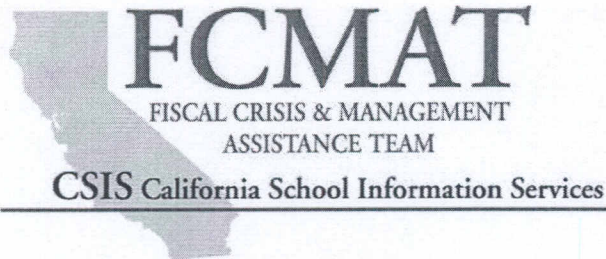
(n) Coordination of career and vocational education and transition services.

(o) Assurance of full educational opportunity.

(p) Fiscal administration and the allocation of state and federal funds pursuant to Section 56836.01.

(q) Direct instructional program support that may be provided by program specialists in accordance with Section 56368.

56836.25. Funds received pursuant to this article shall be expended for the purposes specified in Section 56836.23.



FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
December 21, 2007

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT) hereinafter referred to as the Team and the Kern County Superintendent of Schools hereinafter referred to as KCSOS, and the San Diego County Office Superintendent of Schools and East County Special Education Local Plan Area, hereinafter referred to as the COE and SELPA, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. The COE and SELPA have requested that the Team provide for the assignment of professionals to study specific aspects of the COE's East County SELPA operations. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope of Work and Responsibilities of FCMAT:

The scope and objectives of this study are to:

1. The San Diego East County SELPA consists of eleven LEAs including Alpine Union (K-8), Dehesa (K-6), Cajon Valley Union (K-8), Grossmont Union High School (9-12), Jamul-Dulzura Union (K-8), Lakeside Union (K-8), La Mesa Spring Valley (K-8), Lemon Grove (K-8), Mountain Empire Unified (K-12), Santee (K-8), and the Barona Indian Charter School.

In 1998-99 the State shifted to a new funding model, eliminating the J-50 model where funding was based upon unit rates and support ratios to the AB 602 model allocating funding on a per ADA basis. A component of the East County SELPA Allocation model included the funding calculation from Special Day Class students generated in each District's Revenue Limit Calculation. During this time period allocation plans for special education funding models were developed across the state with varying consistency across the state.

The East County SELPA is requesting the Team to review the Allocation Plan and make recommendations regarding the equity of funding for all participating districts. If funding inequities exist, recommendations should include implementation and phasing of multiple plans to correct such funding issues, if any.

B. Services and Products to be provided—to the Extent not Duplicated by FCMAT's Annual Standards Review Process

- 1) Orientation Meeting - The Team will conduct an orientation session at the SELPA Office to brief COE management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.
- 2) On-site Review - The Team will conduct an on-site review at the East County SELPA office and at LEA district offices if necessary.
- 3) Progress Reports - The Team will hold an exit meeting at the conclusion of the on-site review to inform the COE and SELPA of significant findings and recommendations to that point.
- 4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
- 5) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the COE and East County SELPA administration for review and comment.
- 6) Final Report - Sufficient copies of the final study report will be delivered to the COE and East County SELPA following completion of the review.
- 7) Follow-Up Support – Six months after the completion of the study, FCMAT will return to the COE, if requested, to confirm the COE's progress in implementing the recommendations included in the report, at no cost. Status of the recommendations will be documented to the COE in a FCMAT Management Letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- A. Dr. William Gillaspie, FCMAT Management Analyst
- B. Kay Atchison, Retired SELPA Director
- C. Sarge Kennedy, Retired Special Education Director/SELPA Director

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$500.00 per day for each Team Member exclusive, of CDE's Representative, while on site, conducting fieldwork at other locations, off site preparing and presenting reports, or participating in meetings.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc. Based on the elements noted in section 2 A, the total cost of the study is estimated at \$14,000. The COE and SELPA will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the District
- C. Any change to the scope will affect the estimate of total cost referenced in item 4B and shall be mutually agreed upon in writing. The terms and conditions proposed by FCMAT may be accepted by the COE and SELPA within a thirty day period from the receipt of this agreement. All terms and conditions contained herein will become null and void should the District fail to execute this agreement within the specified time period.

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The COE and SELPA will provide office and conference room space while on-site reviews are in progress. It is anticipated that the following personnel will be interviewed during the field work process:
 - 1.) Board Members
 - 2.) Superintendent
 - 3.) Assistant Superintendent of Business (Each District)
 - 4.) East County SELPA Director
 - 5.) Special Education Personnel from each participating district
- B. The COE and SELPA will provide the following (if requested):
 - 1) A map of the local area
 - 2) Existing policies, regulations and prior reports addressing the study request
 - 3) Current organizational charts
 - 4) Current and four (4) prior years' audit reports
 - 5) Any documents requested on a supplemental listing

- C. The COE and SELPA Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with COE and SELPA pupils. The COE and SELPA shall take appropriate steps to comply with EC 45125.1(c).

6. TOBACCO –FREE FACILITY

The COE is a tobacco-free facility. Tobacco use (smoked or smokeless) is prohibited at all times on all areas of COE property.

7. CONFIDENTIALITY OF SERVICES OR WORK

Team understands that all data, material or information obtained from or provided by the County is to be considered confidential. Care will be taken to secure all said data, material or information up to and including shredding printed material produced in the process of editing or preparing reports. Archival to electronic media such as discs, CDs or other electronic media shall be labeled as SENSITIVE information with the warnings to NOT COPY.

8. OWNERSHIP OF DOCUMENTS OR WORK

All work performed by the Team for the COE shall be the sole property of the COE. Copies of the final report will be distributed by FCMAT as indicated by the provisions of AB 1200.

9. HOLD HARMLESS

The Contractor agrees to hold harmless, defend or indemnify the COE, its officers, agents, and employees against any and all losses, injuries, claims, actions, judgements and liens arising from or alleged to have arisen, from the Contractor's performance or lack thereof under this agreement.

10. WORKERS' COMPENSATION

The Team shall provide workers' compensation insurance or shall self-insure their services in compliance with provisions of Section 3700 of the Labor Code of the State of California. A Certificate of Insurance may be provided for such, or the Team shall sign and submit on FCMAT letterhead to the COE the following certificate:

"FCMAT is aware of the provisions of Section 3700 of the labor Code which requires every employer to be insured against liability for workers' compensation or to undertake

self-insurance in accordance with the provision of that code, and FCMAT will comply with such provision before commencing the performance of the work of this Agreement.”

11. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

Orientation:	January 14, 2008
Staff Interviews:	January 14-18, 2008
Exit Interviews:	January 18, 2008
Preliminary Report Submitted:	February 29, 2008
Final Report Submitted:	To be determined
Board Presentation:	To be determined
Follow-Up Support:	if requested

12. CONTACT PERSON

**SAN DIEGO COUNTY
SUPERINTENDENT OF SCHOOLS**

Please print name of contact person: Claudia Gray, Director, and San Diego East County SELPA

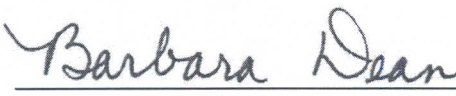
Telephone 619-590-3920 FAX _____

Internet Address cgray@sdcoe.net



Authorized Signature
San Diego County Superintendent of Schools

12/21/07
Date



Barbara Dean, Deputy Administrative Officer
Fiscal Crisis and Management Assistance Team

December 21, 2007
Date