

Sonoma County Charter SELPA **Operations Manual and Fiscal Allocation Plan**

Purpose

The Sonoma County Charter SELPA is composed of local educational agency (LEA) charters located outside the geographic boundaries of Sonoma County. The function of the Special Education Local Plan Area and participating agencies is to provide a quality educational program appropriate to the needs of each eligible child with a disability who is served by the Charter SELPA. Our first priority is to serve charter schools in Superintendents Regions 1-5 in Northern California. The Charter SELPA is designed to assist charter schools that have been unable to develop a “workable” relationship for the provision of special education services. The Charter SELPA will support charter schools to provide quality special education services for students with disabilities.

The decision of whether a “workable” relationship exists between the charter school and their authorizer and/or SELPA rests with the charter school as evidenced by seeking admission to the Sonoma County Charter SELPA.

Admission to the SELPA

A Review Committee reviews applications for admission to the SELPA. The Review Committee consists of the Sonoma County Superintendent/designee, a representative of the CEO Council and a representative from a charter school selected by the Sonoma County Superintendent. The Review Committee shall review all applications for submission and determine whether the charter school shall be admitted. The determination of admission to the SELPA shall include the term approved and any conditions related to admission of each charter school.

Charter schools granted admission to the Charter SELPA must also be approved by the California Department of Education (CDE) through the Charter SELPA Local Plan revision.

Guiding Principles

1. Charter schools participating in the Sonoma County Charter SELPA have the ability to recruit, select, and employ their own special education staff to meet the needs of their students.
2. The Sonoma County Charter SELPA provides full disclosure of information, particularly in the area of financial data, and in facilitating full participation of the charter school LEAs in decision making through the governance structure.
3. The Sonoma County Charter SELPA strives to provide quality services to participating charter school LEAs in a manner that is efficient, responsive and timely. By uniting and utilizing technology to enhance communication across Superintendent Regions, the Sonoma County Charter SELPA can maximize limited resources.
4. The Sonoma County Charter SELPA strives to be a model of service to LEA charter schools and support alternative methods for delivering special education information, finances and compliant services to students.
5. The Sonoma County Charter SELPA aims for recognition as a successful, valid and sustainable structure to attract additional members and resources to expand the implementation of model special education programs to support student achievement.

Sonoma County Charter SELPA CEO Council

Meeting Times:

Minimum of three times per year and rotating locations to be determined

September, February, May

CEO Council Focus

The CEO Council is made up of Executive Charter representatives. A primary charge and focus of the Council is to develop, monitor and review the SELPA Policies and the Fiscal Allocation Plan.

Recommendations may come to the CEO Council from the Executive Committee (if established).

Detailed financial data and information will be provided at regular intervals in accordance with the Allocation Plan.

The SELPA is required by law to develop a budget document that reflects income and expenditures for all LEAs in the Charter SELPA. The Council will annually review the budget document for revisions and modifications to ensure that the document is an accurate and helpful reflection of how our resources are allocated.

The Allocation Plan document is a compilation of the cumulative decision-making related to the SELPA financial resources and will be updated periodically. The Council reviews and revises the Allocation Plan as well.

The CEO Council is further charged with developing a strategic plan that includes membership, regional supports and services as well as the development and approval of policies and procedures to ensure the SELPA is in compliance with state and federal requirements.

The decision-making process is accomplished through consensus. Should voting be necessary on a particular matter, each charter LEA has one vote.

Sonoma County Charter SELPA Executive Committee (if established)

Members to be selected by the CEO Council:

Meeting Times:

As needed

The Executive Committee serves to develop recommendations for the CEO Council for the Allocation Plan, formulae, and to identify key philosophical foundations of the Allocation Plan. The Executive Committee attempts to have broad representation from the SELPA to include charter representatives from large, small, and geographically diverse members. The Allocation Plan is reviewed and updated as needed. The Allocation Plan document is revised to reflect any changes that occur throughout the year and ensures that all changes are incorporated in one document.

The Executive Committee is also charged with identifying strategies and key messages that need to be developed with legislators on charter school special education issues.

Membership Review Committee

It is the intent of the Sonoma County Charter SELPA to provide SELPA membership options for charter schools. While it is always preferable for a charter school to participate with their geographic SELPA, the Sonoma County Charter SELPA was established to allow for a viable alternative for SELPA membership. Therefore, there are specific criteria which must be met in order for a charter school to be considered for membership in the Sonoma County Charter SELPA.

First priority will be given to charter schools located in the County Superintendents Regions 1-5 as well as to any charter schools that are members of a CMO that has an existing charter school in the Sonoma County Charter SELPA. The Membership Review Committee will ensure that prospective members meet the criteria to uphold the SELPA's purpose is to serve those charter schools that are unable to reach agreement with their authorizing district and/or SELPA of location.

The Membership Committee shall be comprised of three members: the Sonoma County Superintendent, one person appointed by the County Superintendent, one person appointed by the CEO Council.

Approval Timeline

Ongoing:	Applications for membership available
October:	Information Session for Potential Members
Mid-January	Applications due for the following fiscal year
February	Review Committee considers applications and makes recommendations for acceptance
March 1	SELPA notifies charter schools of membership status
March 15	New charter school members submit confirmation of intent to join and submit Assurance statements and demographic data to SELPA
May 1	Charter schools notified of official status per CDE
May	CEO Council will take action regarding Local Plan revisions to include new members
July 1	Charter school membership in the Sonoma County Charter SELPA begins

Sonoma County Charter SELPA Allocation Plan

Core Principles:

- Stable and predictable funding
- Timely and accurate projections
- Timely and accurate distribution of cash
- Fairness and equity
- Transparency

Basic Elements:

- Funding distribution is based on the current year P2 Average Daily Attendance (ADA)
- Administrative Services Fee component for Sonoma County Charter SELPA (8% with a decreasing scale as the SELPA grows)
 - ◆ Set Aside Pool to protect against future instability
 - ◆ CDE calculates the Program Specialist and Regionalized Services (PS/RS) funding based on the Sonoma County Charter SELPA current year P2 ADA by the statewide target rate of \$15.97 per ADA (2018-19 rate).
 - ◆ Recapture of unspent special education funds
 - ◆ CMO Flexibility (ability to reallocate funds within the CMO to Charter Schools)

Detailed Description of Funding

Definition of Funding (Education Code):

EC 47644. For each charter school deemed a local educational agency for the purposes of special education, an amount equal to the amount computed pursuant to Section 56836.08 for special education local plan area in which the charter school is included shall be apportioned by the Superintendent of Public Instruction pursuant to the local allocation plan developed pursuant to subdivision (i) of EC 56195.7 or EC 56836.05, or both. If the charter school is a participant in a local plan that only includes other charter schools pursuant to subdivision (f) of EC 56195.1, the amount computed pursuant to EC 56836.11, as adjusted pursuant to the incidence multiplier set forth in EC 56836.155, shall be apportioned by the department [California Department of Education] for each unit of average daily attendance reported pursuant to subdivision (a) of EC 56836.06.

The major portion of funding for the Charter SELPA comes from state and federal sources.

The Funding Allocation Plan is comprised of the following areas:

1. State Funding (including COLA):
 - a. CDE has determined that the Sonoma County Charter SELPA receives the statewide average target rate of \$557.27 per ADA (2019-20 rate).
 - b. ADA is the current year P2 ADA. The Sonoma County Charter SELPA does not receive the greater of current year or prior year ADA as is the case for other SELPAs.
 - c. A Cost of Living Adjustment (COLA) may be included in the Budget Act each year. The statewide average target rate is adjusted by the COLA and distributed on a per ADA basis to members.

2. Federal Funding:
 - a. Federal funds are received and ADDED to the state funding. The amount of funding for the Charter SELPA varies each year, based on a complex formula of base amounts, plus special education student counts, plus poverty factors.
 - b. Distribution of federal funds will be based on prior year ADA.
 - c. Federal P194-142/IDEA Background
 1. Each year the state of California receives a grant amount of IDEA/PL94142 funds. The state distributes this to SELPAs on a formula that is based on a historical amount per SELPA from 1999, adjusted by two other factors; special education students (population) and free and reduced count (poverty)
In order to determine the Charter SELPA base rate, CDE goes back to the SELPA of origin (authorizing charter entity), and removes from their BASE an equivalent Special Education Pupil Count amount, and further adjusts by population and poverty.

3. Sonoma County Charter SELPA Administrative Services Fee:

A percentage of the total funding is allocated to the Sonoma County Charter SELPA for administrative services. This is a SELPA deduct prior to allocating funds to the charter schools. The fee is calculated based on both state and federal funding sources; however, only state dollars will be transferred. The fee does not apply to other specific funding, such as mental health dollars and federal grants, other than the Local Assistance Entitlement. The administrative fee dollars will be combined with the Sonoma County Charter SELPA program specialist/regionalized services dollars to provide SELPA services.

 - a. The Administrative Services Fee calculation:
 1. 1st & 2nd Year membership 8%
 2. 3rd Year 6%
 3. 4th Year and beyond 5%
 - b. Charter Schools who are members of a JPA and if the JPA has a Special Education Director, would receive a discounted administrative fee by 1% beginning in Year 4 of membership.

4. Set Aside Pool:
 - a. Sonoma County Charter SELPA will maintain a Set Aside Contribution per LEA. The Set Aside Contribution is for the protection of the Charter SELPA as a whole and will not be utilized for any shared cost.
 - b. The Set Aside Contribution will be based on a percentage of the current year's entitlement (after the administrative fee deduct) per LEA on a declining scale, as follows:
 - i. 1st Year = 5%
 - ii. 2nd Year = 4%
 - iii. 3rd Year = 3%
 - iv. 4th Year and subsequent years = 2%
 - c. The amount set aside in the prior year will be used as a beginning balance, and when the current year's contribution is calculated, any amount overpaid to the Set Aside will be returned with the LEA's net distribution. Any additional amount due will be deducted from the LEA's net distribution.

- d. For those Charter Schools who are deemed high risk, as determined by the CEO Council, the contributions will be calculated based upon the high risk scale. Criteria determining high risk may include, but not limited to, length of time in Charter Schools, financial stability, and declining Average Daily Attendance (ADA). The high risk set aside contribution scale is as follows:
 - i. 1st Year = 10%
 - ii. 2nd Year = 7.5%
 - iii. 3rd Year = 5
 - iv. 4th Year and subsequent years = 2%
 - e. The Set Aside Contribution is not returnable should the LEA leave the Sonoma County Charter SELPA in year 1, year 2, or year 3. Any LEA leaving the Sonoma County Charter SELPA after 4 years will have their set aside contribution returned if there are no outstanding financial obligations to the Sonoma County Charter SELPA. This two-year hold is necessary to ensure that no prior year ADA adjustment by the LEA will impact the Sonoma County Charter SELPA funding.
5. Other Additional Funding:
- a. SELPA Operations:
 - i. This funding provides for SELPA services (outlined below). Sonoma County Charter SELPA will use these dollars (along with the administrative service fee) to pay for the staffing that includes the Charter SELPA Executive Director, Program Specialists, Fiscal Analyst and support staff.
 - ii. Pursuant to Education Code (56836.23 & 56836.24), the SELPA shall ensure that all functions listed below are performed in accordance with the description set forth in its local plan adopted:
 - 1. Coordination of the special education local plan area and the implementation of the local plan
 - 2. Coordinated system of identification and assessment
 - 3. Coordinated system of procedural safeguards
 - 4. Coordinated system of staff development and parent and guardian education
 - 5. Coordinated system of curriculum development and alignment with the core curriculum
 - 6. Coordinated system of internal program review, evaluation of the effectiveness of the local plan, and implementation of a local plan accountability mechanism
 - 7. Coordinated system of data collection and management
 - 8. Coordination of interagency agreements
 - 9. Coordination of services to medical facilities
 - 10. Coordination of services to licensed children's institutions and foster family home
 - 11. Preparation and transmission of required special education local plan area reports
 - 12. Fiscal and logistical support of the community advisory committee
 - 13. Coordination of transportation services for individuals with exceptional needs
 - 14. Coordination of career and vocational education and transition services
 - 15. Assurance of full educational opportunity
 - 16. Fiscal administration and the allocation of state and federal funds pursuant to Section 56836.01
 - 17. Direct instructional program support that may be provided by program specialists in accordance with Section 56368

- b. Low Incidence Materials, Equipment and Services (EC 56026.5):
 - i. Low incidence disabilities funding is based on the prior year December Pupil Count of the Sonoma County Charter SELPA for students with specific disabilities (hearing impairments, vision impairments, and severe orthopedic impairments, or any combination thereof) times a rate of approximately \$447 (2018/19).
 - ii. Pursuant of education code, these funds are for specialized books, materials, and equipment as required under the individualized education program for each pupil with low incidence disabilities, as defined in EC 56026.5.
 - iii. The Sonoma County Charter SELPA shall ensure that the appropriate books, materials and equipment are purchased; that the use of the equipment is coordinated as necessary, and that the books, materials and equipment are reassigned to local educational agencies within the Sonoma County Charter SELPA once the agency that originally received the books, materials and equipment no longer needs them.
 - iv. The use of these funds is limited to expenses supporting low incidence specialized services such as “interpreters, note takers, readers, transcribers, and others who provide specialized services to students with low incidence disabilities pursuant to ED 56026.5. These specialized services must relate to the unique educational needs resulting from the pupil’s low incidence disability or disabilities. Low incidence specialized service funds are to be used to supplement, and not to supplant existing services. (i.e., to provide additional services beyond those funded through the base program or another agency). The assessment of a pupil, including the assessment of a pupil with a suspected low incidence disability, shall be conducted by persons knowledgeable of that disability. Special attention shall be given to the unique educational needs, including, but not limited to, skills and the need for specialized services, materials and equipment consistent with guidelines established pursuant to 56136.”
 - v. Charter LEAs may submit to the Sonoma County Charter SELPA a request for low incidence books, materials, equipment and services funds. If approved, the Sonoma County Charter SELPA will reimburse the Charter LEA.

- c. Educationally Related Mental Health Services (ERMHS) Allocation Plan:
 - i. The charter schools must comply with the requirements of the Individuals with Disabilities Education Act (IDEA) to provide related services to students with a disability.
 - ii. ERMHS include the following related services:
 1. Counseling
 2. Counseling and Guidance
 3. Parent Counseling and Training (related to the student’s disability)
 4. Psychological Services
 5. Social Work Services in Schools

- 6. Behavioral Intervention – pertaining to the mental health needs
- 7. Residential Placement
- iii. ERMHS funds are distributed to the SELPA based on the Second Principal (P2) Average Daily Attendance (ADA). These funds are to be used to support the mental health services included in the special education student’s IEP.
- iv. Allowable uses of the ERMHS dollars are as follows:
 - 1. Cost of direct services to students
 - 2. Salaries & Benefits
 - 3. Rental or lease of space to provide professional and counseling services to students due to mental health needs
 - 4. Books & supplies to provide mental health services
 - 5. Transportation cost for students to receive mental health services or mileage to staff providing such services
- v. The Sonoma County Charter SELPA will reimburse charter school members for ERMHS cost based on the allowable usage of the ERMHS dollars up to their charter school allocation and appropriate documentation.
- vi. Effective with the 2018-19 Fiscal Year, if a Charter LEA has an ERMHS ending balance, at the end of the fiscal year, the Charter LEA will retain 75% of the ending balance and 25% of the ending balance will go into the ERMHS Emergency Pool. All Charter LEAs can access the ERMS Emergency Pool. To access the ERMHS Emergency Pool, the Charter LEA must submit a ERMHS Emergency Pool Request Form, along with its ERMHS 2nd Reporting Period Reimbursement Form.

The ERMHS Emergency Pool Request Form will include rationale for the request, the ERMHS cost over and above the Charter LEA’s ERMHS Allocation and must have signatures of the Business Official and the Chief Executive Official.

If more than one Charter LEA is submitting an ERMHS Emergency Pool Request Form and the requests exceeds the ERMHS Emergency Pool, the reimbursement to the Charter LEAs will be distributed proportionately.

If a Charter LEA chooses to leave Sonoma County Charter SELPA, any retaining ERMHS dollars will stay with the Sonoma County Charter SELPA and will be distributed to the ERMHS Emergency Pool.

- 6. Cash-flow Process:
 - a. The cash-flow model is intended to ensure that estimates of cash-flow for special education are as accurate as possible. The cash will be deposited in the administrative unit’s general fund and warrants will be issued and sent out to Charter LEAs in a timely fashion, within a two-day time period after the cash has been received by the Sonoma County Office of Education (SCOE).
 - b. In the event that a charter member’s P-1 ADA is not posted by CDE, then Sonoma County Charter SELPA will proportionately distribute the cash received to ALL charter schools. Adjustments to the cash flow will be made at the P-2 apportionment.
 - c. During the months of July through January, cash flow to the Sonoma County Charter SELPA members will be based on the CDE Apportionment payment schedules and Charter LEAs prior year P2 ADA. This method of funding means that new Charter LEAs

entering the Sonoma County Charter SELPA will not receive any cash until the P1 Apportionment, certified in February. Any State deferrals applied to the Sonoma County Charter SELPA will be applied to the Sonoma County Charter SELPA members. The CDE will not flow cash to the SELPAs until the California State Budget has passed. Should there be a delay in funding from the CDE due to the State budget, there will be a delay in the cash-flow to the Charter SELPA members.

- d. In February, the CDE certifies the P1 Apportionment based on the current year P1 ADA. Each Charter LEA's P1 ADA will be used to calculate its estimated entitlement and distribution of cash-flow for the months of February through May.
- e. In June, the CDE certifies the P2 Apportionment based on the current year P2 ADA. Each Charter LEA's P2 ADA will be used to recalculate its entitlement and the distribution of cash-flow based on the CDE's payment schedule.
- f. State Funding Recertification is certified each February and June for two years, the CDE will continue to certify funding based on any changes to the ADA. The certification schedule for each fiscal year is as follows:
 - i. July – Advance Apportionment
 - ii. February:
 1. Current Year P1 Certification
 2. Prior Year Annual Certification
 3. Prior Prior Year Annual Certification
 - iii. June:
 1. Current Year P2 Certification
 2. Prior Year Annual Certification
 3. Prior Prior Year Annual Certification
 - iv. As re-certifications occur, funding may change based on any ADA or rate changes. These changes in funding will be allocated to Charter LEAs in February after the P1 Apportionment Certification and again in July after the P2 Apportionment Certification in June.
- g. Federal Funding is received when the Sonoma County Charter SELPA has submitted an expenditure report demonstrating the actual expenses reported in the appropriate Standardized Account Code Structure (SACS). Expenditure reports are due to the CDE on a quarterly basis through the duration of the Grant Award.

Allocation Plan and Other Related Financial Information Timeline

Information will be shared with the CEO Council & Executive Committee, and shared in electronic format with designated charter financial staff as deemed appropriate by the CEO Council. Policy issues that arise during the fiscal year and require adjustments to the Allocation Plan will be addressed by the CEO Council on an as-needed basis.

- January - Budget Financial Projections based on Governor's budget proposal
- March
 - Current Year Financial Projections updated based on the P1 ADA and CDE P1 Special Education Apportionment, Certified February
 - Prior year adjustments updated with CDE Annual Special Education Apportionment, Certified February
- April - Special Education Budget Planning meeting
- May
 - Budget Financial Projections Updated based on the current year P1 ADA and the May Revise
 - Estimated Financial Projections of the prospective participants for the next fiscal year
- June
 - Current Year Financial Projections updated with the current year P2 ADA and the P2 Special Education Apportionment, Certified June
 - Prior Year Corrections updated based on CDE's Annual Special Education Apportionment, Certified June
- November - Current Fiscal Year Financial Projection Updated based on current year estimated ADA budget changes)
- Other Data:
 - SELPA Annual Accountability Report

This document contains end of year income and expenditure reporting, maintenance effort for actual and budget, pupil count summary data and staffing data

Unspent Special Education Revenue

Reallocation of Unspent Funds for CMOs:

The allocation plan distributes special education funding to each Charter LEA within a CMO, based on each Charter LEA's data. At the close of the fiscal year, the CMO may reallocate state and federal funds among the Charter LEAs in the CMO, within the Sonoma County Charter SELPA. The process and procedures for the reallocation of funding is:

1. Send a specific re-allocation request to the SELPA Fiscal Analyst by June 1 of the current fiscal year.
2. Send in revised budgets from the CMO showing the budget from the Charter LEA which the funds will be transferred and budget for the Charter LEA receiving the additional funds by June 30 of the current fiscal year.

Reallocation of Unspent Funds for First Year Charter LEA:

If a Charter LEA, in their first year with the Sonoma County Charter SELPA, does not spend all of their special education funding (state), the following will apply:

1. Before federal funds are allocated in Year 2, the Charter LEA must submit a proposed budget for Year 2 clearly identifying how all special education funds will be spent in Year 2. If the Charter LEA is unable to report expenditures of all funds in Year 2, the federal grant allocation may be modified accordingly.
2. The allocation of state funds for Year 2 will be reduced by the unspent special education funds in Year 1.
3. At the close of Year 2 and Year 3 operations, if the Charter LEA has expended beyond the level of state and federal funds received, the unspent Year 1 funds may be returned up to the level of expenses incurred.

Reallocation of Unspent funds for all other Charter LEAs:

If a Charter LEA does not spend all of their allocation of state or federal funds, the following will apply:

1. The allocation of state funds for the next year will be reduced by the unspent funds from the previous year.
2. Prior to allocation of federal funds in the next year, the Charter LEA must submit a proposed budget for Year 2 clearly identifying how all special education funds will be spent in the next year. If the Charter LEA is unable to report expenditures of all funds in the following year, the federal grant allocation may be modified accordingly.
3. If a Charter LEA has unspent funds for two consecutive years, their level of funding will be modified permanently. The modification shall start with a permanent reduction of federal funds to match the level of expenditures in the prior year.
4. Procedure will be developed to ensure an "early warning" monitoring system so that there are no surprises.

Maintenance of Effort

The Maintenance of Effort (MOE) is a federal requirement that the Charter LEA spend each year at least what the Charter LEA spent last year in the area of special education (with some exceptions).

Funds provided under Part B of the federal Individuals with Disabilities Education Act (IDEA) are subject to maintenance of effort (MOE) requirement. This is stipulated in Section 1413 of Title 20 of United States Code, Title 34, Section 300.203 of the Code of Federal Regulations, and Education Code Section 56205.

The MOE requirement is that Part B IDEA funds shall not be used, except in specified situations, to reduce the level of expenditures for the education of children with disabilities made by the Charter LEA from state and local funds or from local funds only, below the prior year's level. This test must be met on either an aggregate or a per capita basis.

A Charter School may reduce the level of expenditures below the level of those expenditures for the preceding fiscal year if the reduction is attributable to the following:

- Voluntary departure, or departure for just cause, of special education or related service personnel, who are replaced by qualified, lower-salaried staff
- A decrease in the enrollment of children with disabilities
- Termination of an obligation of an agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child:
 - Has left the jurisdiction of the agency
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated
 - No longer needs the program of special education
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (34 CFR 300.232)

Each Charter School member of the Sonoma County Charter SELPA is considered an independent LEA. As an LEA, each individual Charter School must meet the MOE requirement.

At the close of each fiscal year, should an individual LEA not meet the required MOE, the LEA may have their federal funds adjusted for that fiscal year in order to ensure that maintenance of effort is met and they will not be eligible for federal IDEA funds the following year. Once the LEA has met the MOE, the LEA will be eligible the following fiscal year. If an LEA is able to show mitigating circumstance and demonstrate the ability to fully meet MOE the following year, they may receive an allocation of federal IDEA funds.

School Closures

Prior to releasing State and/or Federal Funds to a Charter School that has closed; all of the following must apply:

- CMO Charter School Closure:
 - CMO Charter School has confirmed special education expenditures have exceeded income

- CMO Charter School has met the MOE requirement
 - CMO Charter School has confirmed a receivable has been recorded at the end of the fiscal year
 - The Charter School closure occurred after the end of the fiscal year
 - All required data requested from the CMO Charter School has been received by the Charter SELPA
- Non-CMO Charter School Closure:
- Charter School has sent documentation approved by their auditor confirming special education expenditures have exceeded income
 - Charter School has met the MOE requirement
 - Charter School has sent documentation approved by their auditor confirming a receivable has been recorded at the end of the fiscal year
 - The Charter School closure occurred after the end of the fiscal year
 - All required data requested from the Charter School has been received by the Charter SELPA

Reporting Requirements

Pupil Counts

Pupil count reports are due to the Sonoma County Charter SELPA administrative staff two times a year for SELPA reporting to the California Department of Education (CDE). These counts are reported by charter, by disability. Pupil count reports are due on the first Wednesday in October and June 30, each year.

Personnel Data Reporting

FTE reporting is due to the Charter SELPA administrative staff annually. This data is to be reported by charter, by teacher category. Personnel data report is due on the requested date, usually in February, so the Charter SELPA can file this report by the due date, usually in March, to the CDE.

Maintenance of Effort (MOE)

Federal funding requires that each LEA (Charter School) have at least the amount of expenditures in the current year as it did in the prior year as either a total amount of expenditures or as a per pupil amount. MOE reporting is due to the Charter SELPA administrative staff annually. The Charter SELPA is required to report this data to the CDE in two formats:

- Actual current year expenditures vs. comparison year
- Budget expenditures for the next fiscal year vs. comparison year

The Maintenance of Effort reports are due to the Sonoma County Charter SELPA administrative staff on October 15th and due to the CDE by November 15th.

Excess Cost Calculation

IDEA regulations require recipients of these funds to compute an excess cost calculation annually. IDEA funds may only be used to pay for the excess cost of providing special education and related

services to children with a disability. Excess costs are the costs to educate elementary school or secondary school student with a disability that are in excess of the average annual per student cost in an LEA during the prior school year, as appropriate.

The Excess Cost Calculation is due annually to the Charter SELPA on September 15th.

SELPA Annual Budget Plan

The SELPA is required per Ed Code to publish specific data annually. The Charter SELPA administration will request additional data from the Charter Schools to complete the Charter SELPA Annual Budget Plan. The Charter SELPA Annual Budget Plan will be presented to the CEO Council in draft form and finalized by May.

Annual Budget and Service Delivery Plans

In accordance with E.C. 56195.7(h), a budget for special education and related services that shall be maintained by the special education local plan and to be open to the public covering the entities providing programs or services within the special education local plan area. The budget language shall be presented in a form that is understandable by the general public. For each local education agency or other entity providing a program or service, the budget, at minimum, shall display the following:

1. Expenditures by object code and classification for the previous fiscal year and the budget by the same object code classification for the current fiscal year.
2. The number and type of certificated instructional and support personnel, including the type of class setting to which they are assigned, if appropriate.
3. The number of instructional aides and other qualified classified personnel.
4. The number of enrolled individuals with exceptional needs receiving each type of service provided.

In accordance with E.C. 56205(1), an annual budget plan shall be adopted at a public hearing held by the special education local plan area. *Notice of this hearing shall be posted in each school in the local plan area at least 15 days prior to the hearing.* The annual budget plan may be revised during any fiscal year according to the policymaking process established pursuant to E.C. 56001 and 56195.9. The annual budget plan shall identify expected expenditures for all items required by this part which shall include, but not be limited to the following:

- A. Funds received in accordance with Chapter 7.2 (commencing with E.C. 56836)
- B. Administrative costs of the plan.
- C. Special education services to pupils with severe disabilities and low incidence disabilities.
- D. Special education services to pupils with non-severe disabilities.
- E. Supplemental aids and services to meet the individual needs of pupils placed in regular education classrooms and environments.
- F. Regionalized operations and services and direct instructional support by program specialists in accordance with Article 6 of Chapter 7.2.
- G. The use of property taxes allocated to the special education local plan area pursuant to Section 2572.