



DESERT / MOUNTAIN  
CHARTER SELPA

## Chapter 10: Fiscal Allocation Plan

---

### Table of Contents

SECTION A: CHARTER SELPA STATE FUNDING

SECTION B: PRINCIPLES OF FISCAL ALLOCATION PLAN

SECTION C: COMPONENTS OF FISCAL ALLOCATION PLAN

SECTION D: DETERMINING BASE ALLOCATION PER CHARTER LEA

SECTION E: FEE ADJUSTMENTS TO BASE ALLOCATION

SECTION F: CONTRIBUTIONS TO SET-ASIDE POOLS

SECTION G: REIMBURSEMENTS TO SELPA

SECTION H: REIMBURSEMENTS TO CHARTER LEAS

SECTION I: RECAPTURE OF UNSPENT FUNDS

SECTION J: MANDATED FISCAL REPORTING

APPENDIX A: ADA DEFINED

APPENDIX B: APPORTIONMENT DISTRIBUTION SCHEDULE

APPENDIX C: SPECIAL EDUCATION REVENUE DISTRIBUTION MODEL

APPENDIX D: RISK POOL FLOW CHART

### Section A – Charter SELPA State Funding

Charter Special Education Local Plan Area (SELPA) funding per California Education Code § 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 the 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 Section 56195.7 or Section 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 Section 56195.1, the amount computed pursuant to Section 56836.11, as adjusted pursuant to the incidence multiplier set forth in Section 56836.155, shall be apportioned by the superintendent of each unit of average daily attendance reported pursuant to subdivision (a) of Section 56836.06.*

## **Section B – Principles of Fiscal Allocation Plan**

The Desert/Mountain Charter Special Education Local Plan Area (DMCS) includes the establishment of a government board to be known as the California Association of Health and Education Linked Professions, a Joint Powers Authority, (CAHELP, JPA) Governance Council. This body chooses to be proactive in meeting the unique challenges related to special education funding. The DMCS AB602 Funding Allocation Distribution Plan has been developed based on the following principles:

- Provide an incentive for developing and implementing cost-effective programs for children with disabilities served in charter school programs;
- Provide no incentive for Charter Local Education Agencies (LEAs) to over-identify children for special education services;
- Equalize per Average Daily Attendance (ADA) funding available for Charter LEAs;
- Acknowledge that the AB602 Funding Allocation will not cover the total costs of special education services; and
- Keep program requirements in mind.

## **Section C – Components of Fiscal Allocation Plan**

Equitable distribution of special education revenues to Charter LEAs is the primary fiscal goal of AB602 and the DMCS Fiscal Allocation Plan. Charter LEAs share equally in the allocation and apportionment of state and federal special education funding.

Funding sources of the DMCS Fiscal Allocation Plan Combined State and Federal Special Education Funding include:

- State AB602 Special Education Funding (Resource 6500) based on the statewide average rate multiplied by the current year P2 ADA. A cost-of-living adjustment (COLA) may be provided annually, depending upon the state's adopted budget; and

- Federal Individuals with Disabilities Education Act (IDEA) Local Assistance Grant Funding distributed to DMCS on a pro-rata state formula based on:
  - (a) Historical amount per SELPA from 1990;
  - (b) Prior year enrollment counts; and
  - (c) Free and reduced lunch counts.

NOTE: Although federal funds are not generated by new start up charters (no prior-year enrollment data), DMCS' policy is to distribute all special education funds equally to Charter LEA members.

Components of the Fiscal Allocation Plan are as follows:

<b>LINE</b>	<b>FISCAL ALLOCATION ELEMENTS</b>	<b>FACTOR</b>
1	<b>Distribution on Funded ADA (SELPA-wide Total)</b>	CY P2 ADA
2	<b>Equalization of Special Education Funding</b>	<i>CELL INTENTIONALLY BLANK</i>
3	State AB602 Special Education Funding	<i>CELL INTENTIONALLY BLANK</i>
4	Federal IDEA Local Assistance Funding	<i>CELL INTENTIONALLY BLANK</i>
5	Sub-total of Special Education Funding	<i>CELL INTENTIONALLY BLANK</i>
6	<b>Equalized Base Rate (BR)</b>	Line 5 / Line 1
7	<b>Base Allocation per LEA Member</b>	Line 5 x LEA's ADA
8	<b>Adjustments to LEA's Base Allocation</b>	<i>CELL INTENTIONALLY BLANK</i>
9	Regional Services/Program Specialists' Fee	Line 7 x 3.5266280%
10	SELPA Administrative Fee	Line 7 x 7.00%
11	Sub-total LEA's Adjusted Base Allocation	Line 7 – (Line 9, 10, and 11)
12	<b>Contribution to Set-Aside Pools</b>	<i>CELL INTENTIONALLY BLANK</i>
13	Insurance Pool	Line 11 x 3%
14	Risk Pool	<i>CELL INTENTIONALLY BLANK</i>
15	Non-risk Charter	Line 11 x 5%
16	High-risk Charter 1st Year	Line 11 x 6%
17	High-risk Charter 2nd Year	Line 11 x 7%
18	High-risk Charter 3rd Year	Line 11 x 8%
19	<b>Total Special Education Apportionment Allocation</b>	Line 11 – (Line 13 and 14)
20	State AB602 Funding (6500 RS)	Line 19 – Line 21
21	Federal Local Assistance Revenue (3310 RS)	Distributed on CY UDPC
22	<i>CELL INTENTIONALLY BLANK</i>	<i>CELL INTENTIONALLY BLANK</i>
23	<b>Reimbursements SELPA</b>	<i>CELL INTENTIONALLY BLANK</i>
24	Nonpublic School/Nonpublic Agency Reimbursements	For Contracts by SELPA
25	Regional Fee-for-Service	OT/PT Related Services Fee
26	<b>Reimbursements to Charter LEA</b>	<i>CELL INTENTIONALLY BLANK</i>
27	Education-Related Mental Health Services	Lesser of Invoice or Per LEA Allocation
28	Low Incidence Material/Equipment/Services	Amount of Approved Purchase

## Section D – Determining Base Allocation Per Charter LEA

Components of the equalized Base Allocation:

<b>COMPONENT</b>	<b>DESCRIPTION</b>	<b>DISTRIBUTION SPREADSHEET LOCATION</b>
<b>Funded ADA</b>	The ADA used in the calculation of both the Equalized Base Rate and the Base Allocation is the funded ADA of each Charter LEA as defined in calculating AB602 State Apportionment for that particular fiscal year as described in Appendix A.	<i>Column B</i>
<b>Equalized Base Rate</b>	The Equalized Base Rate is the sum of the DMCS total AB602 State Special Education Apportionment (6500 Resource) and the DMCS total Federal IDEA Local Assistance Funding (3310 Resource), divided by the total DMCS K-12 funded ADA as defined for AB602 State Apportionment purposes.	<i>Column D Line 4</i>
<b>Base Allocation</b>	The calculation of Charter LEAs Base Allocation is determined by multiplying the DMCS-wide Equalized Base Rate to each Charter LEAs' funded ADA.	<i>Column D Lines 5 - XX</i>

The following revenues are not included in the Base Allocation but may be available to Charter LEAs through a later-defined allocation or reimbursement process:

- Local Control Funding Formula (LCFF) generated by special education ADA (Special Day Class [SDC]) and Nonpublic School [NPS]);
- Low Incidence Services, Materials, and Equipment;
- NPS/Licensed Children's Institutions (LCI) Extraordinary Cost Pool (Education Code § 56836.21); and
- Educationally-Related Mental Health Services (ERMHS) state and federal funding.

## Section E – Fee Adjustments to Base Allocation

COMPONENT	DESCRIPTION	DISTRIBUTION SPREADSHEET LOCATION
<b>Program Specialists and Regional Services</b>	A fee adjustment of 3.526628% to each Charter LEA’s Base Allocation will be made to support program specialists and/or regional services activities. This amount will reduce each Charter LEA’s state allocation amount (RS 6500) and will be reallocated to account DCPS.	<i>Column E</i>
<b>Administrative Fee</b>	A fee adjustment of 7% to each Charter LEA’s Base Allocation will be made to support DMCS administrative activities. The fee rate will be reviewed annually by the DMCS Executive Council (CEC) and CAHELP Governance Council to determine if the percentage is appropriate to fund administrative activities and services. This amount will reduce each Charter LEA’s state allocation amount (RS 6500) and will be reallocated to account DCPS.	<i>Column F</i>
<b>Regional Provider Fee-for-Service (FFS)</b>	Charter LEAs utilizing Desert/Mountain SELPA provided occupational therapy services (OT), or physical therapy services (PT), or any other special education direct or direct-support-related service will be charged a fee appropriate to the type of service delivered. The total fees to be paid by each Charter LEA will be based on D/M SELPA’s approved fee-for-service (FFS) rate multiplied by the average number of students served in that fiscal year. Student service counts are taken each month. Back-up documentation supporting the FFS adjustment will be sent to each Charter LEA’s business representative throughout the fiscal year. This FFS charge will reduce each Charter LEA’s state allocation amount (RS 6500) and will be reallocated to D/M SELPA’s account 0297.	<i>Column G</i>

The DMCS shall report all revenues and expenditures of fee adjusted accounts to the CEC and the CAHELP Governance Council through the annual budget and unaudited actual process.

## Section F – Contributions to Set-Aside Pool

It is the intent of the CAHELP Governance Council to establish “set-aside pools” of revenue to ensure the fiscal solvency of the DMCS and to provide funding in support of high due process costs or other unforeseen extraordinary expenses.

Charter LEAs will contribute to approved pools through deductions to monthly state apportionment distributions. These contributions will be calculated based on the approved percentage of each Charter LEA’s Base Allocation and will reduce each Charter LEA’s state apportionment (RS 6500) and be reallocated to the appropriate DMCS account.

The CAHELP Governance Council will determine the maximum amount of each pool to be held in reserve. Any amount above the approved reserve may be used for purposes as recommended by the CEC and approved by the CAHELP Governance Council, or will be returned to Charter LEA members based on a pro-rata share of contribution. Examples of approved usage may include, but not be limited to, support projected extraordinary one-time costs, assistance with new program implementation, offset to the next fiscal year contributions, or may be returned to Charter LEAs using an allocation method to be determined at that time. The CEC will review the percentage of contributions on an annual basis and make recommendations to the CAHELP Governance Council for approval.

The following set-aside pools have been approved by the CAHELP Governance Council:

POOL NAME	DESCRIPTION	DISTRIBUTION SPREADSHEET LOCATION
<b>Insurance Pool</b>	<p>It is the intent of the CAHELP Governance Council to maintain a financial reserve sufficient to support unforeseen costs and to protect the fiscal solvency of the DMCS. This pool will maintain a targeted reserve balance of \$250,000 or 3% of the annual Base Apportionment, whichever is greater.</p> <p>The Insurance Pool contribution is calculated as 3% of each Charter LEA’s Base Allocation and will be reallocated to account DMSA. In addition, any Recapture of Unexpended State Funds (see Section I) will be deposited in the Insurance Pool.</p> <p>Use of funds deposited in the Insurance Pool is at the discretion of the CAHELP Governance Council and will be determined on an annual basis.</p>	<i>Column H</i>

POOL NAME	DESCRIPTION	DISTRIBUTION SPREADSHEET LOCATION
<b>Risk Pool</b>	<p>It is the intent of the CAHELP Governance Council to provide sufficient revenue to support legal and compliance related expenditures. This fund will maintain a targeted reserve of at least \$250,000 or 5% of the annual Base Apportionment, whichever is greater.</p> <p>Contributions to the Risk Pool are calculated as follows:</p> <ul style="list-style-type: none"> <li>• For charters <b><u>NOT</u></b> considered “high risk,” the contribution will be set at 5% of the Charter LEA’s Base Allocation beginning the first year.</li> <li>• For Charter LEAs deemed “high risk” by the CEC and the CAHELP Governance Council, the adjustment amount will be calculated based on the following scale: <ul style="list-style-type: none"> <li>➤ 1st year in “high risk” status: 6%</li> <li>➤ 2nd year in “high risk” status: 7%</li> <li>➤ 3rd year in “high risk” status: 8%</li> </ul> </li> </ul> <p>Refer to Appendix A - Risk Pool Flow Chart for details regarding the levels of “high risk” status.</p> <p>The DMCS Risk Pool has been developed by the CEC to provide revenue for costs in the following designated areas:</p> <ol style="list-style-type: none"> <li>1. Legal/due process/fair hearing expenditures for both the DMCS and a Charter LEA’s legal counsel related to compliance findings and due process hearings when approved procedures have been followed. Such expenditures do not include the cost of</li> </ol>	<i>Column I</i>



POOL NAME	DESCRIPTION	DISTRIBUTION SPREADSHEET LOCATION
	<p>compensatory services if included in a settlement agreement.</p> <p>2. Independent Educational Evaluations (IEEs) for Charter LEAs of the DMCS up to \$5,000 annually.</p> <p>3. Expenditures related to compliance and legal assurance monitoring including, but not limited to, management information systems, software development costs, and staffing costs associated with the provision of these services.</p>	

## Section G – Nonpublic School/Nonpublic Agency Cost Reimbursements to SELPA

Charter LEAs needing to place a child with disabilities into a Nonpublic School (NPS) and/or Nonpublic Agency (NPA), will develop a contract with the NPS/NPA independent of the DMCS. The DMCS may review the contract(s) for the Charter LEA to verify legal compliance and vendor certification prior to entering into contracts for services. Charter LEAs are encouraged to use the DMCS master contract as a template with the insertion of the Charter LEA name and the NPS/NPA. All costs for services through the NPS/NPA are the responsibility of the Charter LEA.

Only NPS/NPA expenses from California Department of Education (CDE) certified providers can be funded from AB602 or federal IDEA dollars. Due to the independent contract with the NPS/NPA, the Charter LEA may pay for the services through AB602, federal IDEA dollars, or other non-special education funding sources. Charter LEAs who contract for services from non-CDE certified providers must pay expenses from other non-special education funding sources.

When a Charter LEA places a child with a disability with a NPS/NPA provider, the Charter LEA must verify through the DMCS that the NPS/NPA provider is CDE-certified. The Charter LEA is then responsible to contract directly with the NPS/NPA, verify and reconcile invoices, and make direct payment to the NPS/NPA provider. NPS/NPA expenses paid to non-CDE certified providers cannot be paid from state AB602 or federal IDEA dollars.

## **Section H – Reimbursements to Charter LEAs**

### **Educationally-Related Mental Health Services**

IDEA requires that educationally-related mental health services (ERMHS) to be provided to children with disabilities in order for them to access their education.

IEP-related mental health services including assessment, counseling, and residential placement may be provided by the Desert/Mountain Children’s Center (DMCC) as a regional service to Charter LEAs whenever possible. In the event that the DMCC is unable to provide regional services to a Charter LEA or satellite site(s), the DMCC will assist the Charter LEA in locating qualified providers for behavioral health services in their respective locations. Charter LEAs will be reimbursed from DMCS Mental Health funds provided for this purpose (RS 6152 and/or federal RS 3327). The amount of the reimbursement will not exceed the lesser of the annual invoiced amount of contracted services or the mental health funding generated specifically by the Charter LEA’s ADA in the fiscal year services were provided.

### **Low Incidence Services and Equipment Reimbursement**

The DMCS receives Low Incidence materials, equipment, and services funding based on the prior year December 1 Pupil Count for all children identified with either a primary or secondary Low Incidence disability. Charter LEAs are eligible to access this funding through the appropriate referral forms as described in the DMCS’ Low Incidence Policy and Procedures. Funding is limited and when funds have been exhausted, it becomes a Charter LEA’s responsibility to cover Low Incidence costs for the remainder of the fiscal year.

DMCS is responsible for maintaining an inventory of all equipment and materials purchased and reimbursed by Low Incidence funds.

## **Section I – Recapture of Unspent Funds**

The DMCS recognizes that special education funding in California does not adequately support all special education related costs. Charter LEAs should anticipate funding special education encroachment from local sources. The DMCS also recognizes there may be unique circumstances when a Charter LEA may not spend all special education funding distributed to them in a given fiscal year.

It is the intent of the CAHELP Governance Council that all special education funding be distributed equitably and in a way that maximizes the support of all services provided within the DMCS. To ensure that all special education funding is maximized and that DMCS-wide Maintenance of Effort (MOE) is not impacted, Charter LEAs must submit budget and/or expenditure reports throughout the fiscal year demonstrating their intent to expend all allocated funds (see Section J – Mandated Fiscal Reporting).

When a Charter LEA's year-end report reflects unexpended funds, the following process to recapture those funds will be implemented:

- The first year following the reporting of unexpended funds, the Charter LEA must provide a budget plan showing their intent to expend the carryover funds, in addition to all new special education fund allocations, in the fiscal year following the reported unspent funds. If the carryover amount is not budgeted in the next fiscal year, federal funds for the next fiscal year will be reduced by the amount of the carryover.
- A Charter LEA with unexpended funds as reported on SEMA, will be subject to significant budget and program review to determine future eligibility of special education funding.
- Any Charter LEA continuing to report unexpended funds on the SEMA report, will have their funding distribution reduced to prior year expenditures. The difference between a Charter LEA's actual entitlement and their reduced distribution will be held in reserve at the DMCS in the Insurance Pool to be reallocated to a Charter LEA if they report a need for funds at year end.
- Any funds not reallocated to Charter LEAs at year end will be reported to the CEC and the CAHELP Governance Council for consideration of use.

In the event a Charter LEA closes, any outstanding apportionments will not be processed until the Charter LEA has provided the following required reports:

1. Unaudited Actual Reports, as required by their authorizing LEA;
2. Revised P2 and Annual Attendance reports, as required by their authorizing LEA;
3. Final Audit Report;
4. Final Federal Expenditure Report approved by an external auditor;
5. MOE Expenditure Report for the final fiscal year; and
6. Any additional state required information or documents.

## **Section J – Mandated Fiscal Reporting**

### **Maintenance of Effort (MOE)**

Special Education Maintenance of Effort (SEMOE) reports are used to determine if Charter LEAs met the maintenance of effort required by the IDEA. Charter LEAs may not reduce the amount of local, or state and local funds spent for the education of children with disabilities in the preceding fiscal year with considerations given to allowable exceptions (*Section 1413 of Title 20 of the United States Code, Title 34 of the Code of Federal Regulations §§ 300.23 and 300.204, and California Education Code § 56205*).

This plan addresses what will occur when a Charter LEA does not meet the federal MOE requirements. Federal IDEA includes MOE as a requirement that spending levels for state and local funds must be maintained each year in order to qualify to receive federal funds to assist with the “excess cost” associated with providing services to children with disabilities.

There are two MOE standards that must be met each year:

- **Eligibility Standard** requires that, except in specified situations, a Charter LEA is only eligible to receive IDEA Part B funding in the upcoming fiscal year if the Charter LEA budgeted at least the same amount of local, or state and local funds, as it actually spent for the education of children with disabilities during the most recent year for which information is available (SEMB – current year budget compared to the last prior year actuals that MOE was met).
- **Compliance Standard** requires that, except in specified situations, a Charter LEA should not reduce the level of expenditures for the education of children with disabilities from local, or state and local funding sources, below the level of those expenditures from the same funding source in the preceding fiscal year (SEMA – current year actuals compared to the last prior year that MOE was met).

The federal Subsequent Years rule requires that the level of effort a Charter LEA must meet in the year after it fails to maintain effort is the level of effort that would have been required in the absence of that failure and not the Charter LEA’s actual reduced level of expenditures in the year in which it failed to maintain effort (Title 34 of the Code of Federal Regulations § 300.203(c)).

Basically, the Subsequent Years rule is that a Charter LEA must have maintained at least the same level of special education expenditures as it did the preceding fiscal year, unless it did not meet the compliance standard in that year. If it did not meet the compliance standard in the prior fiscal year, then the standard for comparison is the last fiscal year the compliance standard was met for that method of compliance. The four methods to meet both eligibility and compliance standards are as follows:

- Combined state and local expenditures;
- Combined state and local expenditures on a per capita basis;
- Local expenditures only; and
- Local expenditures only on a per capita basis.

A Charter LEA may reduce the level of expenditures below that of the preceding subsequent year only if the reduction is attributable to one or more of the following exceptions:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related service personnel;
2. A decrease in the enrollment of children with disabilities;

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child:
  - (a) Has left the jurisdiction of the agency;
  - (b) Has reached the age at which the obligation of the agency to provide a free appropriate public education (FAPE) to the child has terminated; or
  - (c) No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; and/or
5. The assumption of cost by the high-cost fund operated by the SEA under Title 34 of the Code of Federal Regulations § 300.704(c).

At the close of a fiscal year, any Charter LEA that does not meet SEMA (actual to actual) compliance will have their federal funding allocation adjusted to ensure the SELPA-wide SEMA is met. Any Charter LEA that fails to pass SEMB (budget to actuals), will not be eligible to receive federal grant funding in the budgeted fiscal year until their budget has been revised and DMCS can verify SEMB is met.

#### **MOE Submission Timeline:**

- The DMCS will send each Charter LEA a spreadsheet file, which includes their SEMA, SEMB, and Subsequent Year Worksheets, along with instructions, no later than September 15th of each fiscal year.
- Charter LEAs will complete the required information and return the file along with the signed Certification page and the signed Subsequent Year Worksheet to the DMCS no later than October 15th of each fiscal year.
- Charter LEAs will sign and send LEA Certification page to the DMCS Program Manager or Business Consultant.
- When appropriate, Charter LEAs will submit the Exception Worksheet to DMCS by October 15th of each fiscal year.
- DMCS will submit all individual Charter LEA and SELPA-wide SEMA and SEMB required documents to the California Department of Education (CDE) by November 15th of each fiscal year.

DMCS business staff will review each Charter LEA's special education expenditures throughout the fiscal year to ensure MOE compliance is met based on First Interim budgeted expenditures and Second Interim projected year-end actual expenditures; however, it is ultimately the responsibility of each Charter LEA to review and determine MOE compliance is met prior to closing the financial records of each fiscal year.

## **Excess Cost Reporting**

Per the requirement of IDEA and Title 34 of the Code of Federal Regulations § 300.16, recipients of federal IDEA Part B funds are required to demonstrate that the agency has spent at least a minimum average amount on the education of children with disabilities as it has spent on all other students before it expends IDEA Part B funds on providing special education and related services (excess cost).

Excess cost is defined as costs that are in excess of the average annual per student expenditure level for elementary school or secondary school students. This demonstrates that the Charter LEA is not using federal funds in place of local and state funds for the core educational program in regard to children with disabilities.

DMCS business staff will send each Charter LEA the most current state approved Excess Cost Calculation Excel Worksheet and instructions for the Charter LEA to complete, sign, and return to the DMCS no later than September 15th of each fiscal year. The DMCS must submit all worksheets to CDE no later than November 15th of each fiscal year.

## **Federal Quarterly Expenditure Reports**

Federal funding is based on a reimbursement of special education expenditures reported for each reporting period throughout the grant year. At the close of each reporting period, DMCS business staff will send each Charter LEA a Grant Expenditure Report to be completed, signed, and returned to the DMCS by the date specified. Backup documentation of expenditures equaling the amount of expenditures claimed is required at each reporting period.

Submission of the expenditure report to CDE is based on SELPA-wide expenditures per reporting period and is due to CDE within 30 days of the close of the reporting period.

Reporting periods are as follows:

Report 1: Expenditures from July 1 through December 31

Report 2: Expenditures from January 1 through March 31

Report 3: Expenditures from April 1 through June 30

Report 4: Expenditures from July 1 through September 30

Report 5: Expenditures from October 1 through January 30

Report 6: Expenditures from February 1 through May 30

Report 7: Expenditures from June 1 through September 30

If a Charter LEA's grant allocation is not fully expended by the end of Report 3, then the Charter LEA must submit a budget plan on how grant allocation will be expended in the following fiscal year.

# APPENDIX A: ADA Defined

## SELPA AB 602 K-12 ADA Fiscal Year 2015-16

Charter Schools	ADA Field	Period
<b><u>Attendance COE Charter School:</u></b>	<i>Blank cell</i>	<i>Blank cell</i>
County Group Home and Institution Pupils	A-1	Annual
Juvenile Halls; Homes and Camps	A-3	Annual
<b><u>Attendance Charter Funded County Programs (credited to County of Attendance):</u></b>	<i>Blank cell</i>	<i>Blank cell</i>
County Community Schools	A-1	P-2
Special Day Class	A-3	P-2
Special Education: Nonpublic, Nonsectarian Schools/Nonpublic, Nonsectarian Licensed Children's Institution	A-5	Annual
Extended Year Special Education: Nonpublic, Nonsectarian Schools/Nonpublic, Nonsectarian licensed Children's Institution	A-7	Annual
Other County Operated Programs	A-9	P-2
<b><u>Attendance Charter School:</u></b>	<i>Blank cell</i>	<i>Blank cell</i>
TK through Grades 9-12 (includes Continuation Education; Opportunity Schools; Home & Hospital and Special Day Class)	A-1	P-2
Extended Year Special Education	A-3	Annual
Special Education: Nonpublic, Nonsectarian Schools/Licensed Children's Institution	A-5	Annual
Extended Year Special Education: Nonpublic, Nonsectarian Schools/Licensed Children's Institution	A-7	Annual
Community Day School	A-9	Annual
<b><u>Non-Resident:</u></b>	<i>Blank cell</i>	<i>Blank cell</i>
TK through Grades 9-12 (includes Continuation Education; Opportunity Schools; Home & Hospital and Special Day Class)	B-1	P-2
Extended Year Special Education	B-3	Annual
Special Education: Nonpublic, Nonsectarian Schools/Licensed Children's Institution	B-5	Annual
Extended Year Special Education: Nonpublic, Nonsectarian Schools/Licensed Children's Institution	B-7	Annual
Community Day School	B-9	Annual

Prepared by: California Department of Education - School Fiscal Services Division, February 2016

The AB602 Apportionment Certification will reflect the most current ADA reported.

## **APPENDIX B: Apportionment Distribution Schedule**

---

Revenue is distributed from the California Department of Education (CDE) directly to the San Bernardino County Treasurer on a monthly basis. The amounts of the monthly special education apportionment are deposited first to San Bernardino County Superintendent of Schools (SBCSS) general fund at approximately the end of each calendar month. SBCSS then distributes the appropriate funds to DMCS Fund 10 account, usually within 5-7 working days of deposit. Once apportionment funds are posted to the DMCS Fund 10 account, the DMCS will submit invoices to accounts payable to generate warrants for Charter LEAs. Warrants will be mailed to Charter LEAs through the U.S. postal service.

Apportionments are identified as follows:

- Advance Apportionment (July-January) based on prior P-2 Apportionment
- First Principal Apportionment (February-May)
- Second Principal Apportionment (June)
- Annual Apportionment (following February with adjustments applied to prior year June)

State funds are received by the following schedule:

<b>Month</b>	<b>Distribution Percentage/Calculation Information</b>
July	6% of prior year P-2 AB 602 Apportionment
August	12% of prior year P-2 AB 602 Apportionment
September	8% of prior year P-2 AB 602 Apportionment
October	8% of prior year P-2 AB 602 Apportionment
November	8% of prior year P-2 AB 602 Apportionment
December	8% of prior year P-2 AB 602 Apportionment
January	8% of prior year P-2 AB 602 Apportionment
February	Reconciled with P-1 Certification; revenue adjusted accordingly at 2/6 <sup>th</sup>
March	1/6 <sup>th</sup> of balance due per P-1 Certification
April	1/6 <sup>th</sup> of balance due per P-1 Certification
May	1/6 <sup>th</sup> of balance due per P-1 Certification
June	Reconciled with P-2 Certification; revenue adjusted accordingly to actual



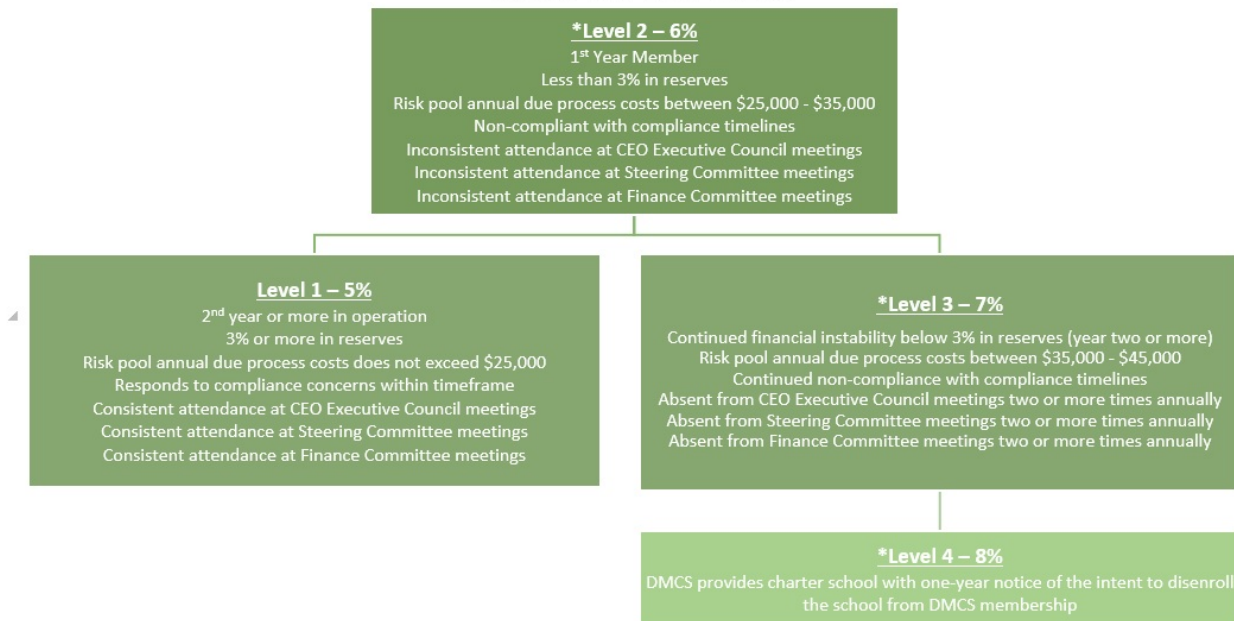
# APPENDIX C: Special Education Revenue Distribution Model

Desert/Mountain Charter SELPA													
Special Education Revenue Distribution													
2016-17 Projected													
	A	B	C	D	E	F	G	H	I	J	K	L	M
SELPA Member/District	Projected CY UDPC	Proj P-2 ADA	% of total ADA	Equalized Base Apportionment (per ADA Amt)	Program Specialists & Reg. Services Fee (Cal E+ 3.53%)	Administrative Fee (Cal E+ 7%)	Regional Provider Fee for Service	Insurance Pool (Cal E+ 5%)	Risk Pool (Cal E+ 3%)	Total Special Ed Funding Allocation (Col E-J)	Federal IDEA K-12 Local Assistance Funding (Per ADA Amt * Col. B)	AB 602 Special Ed Funding Allocation (Col J minus K)	Total Funding Per ADA (Col J/C)
1 Resource				6500 & 3310	6500	6500	6500	6500	6500		3310/3312	6500	
2 Management					DCPS	DCPS		DCSA	DCRP		DC10		
3 Total Special Education Revenue to be Distributed				2,989,516							1,204,98		
4 Equalized Base Rate:				\$ 620.24							506,093		
5 Avesson Global Charter School	84	433.38	8.99%	268,800	(9,480)	(18,816)		(13,440)	(8,064)	219,000	101,219	117,782	505.33
6 Avesson School of Leaders Charter School	40	436.05	9.05%	270,456	(9,538)	(18,932)		(13,523)	(8,114)	220,350	48,199	172,150	505.33
7 Desert Trails Preparatory Academy	39	509.25	10.57%	315,857	(11,139)	(22,110)		(15,793)	(9,476)	257,339	46,994	210,345	505.33
8 Encore Jr.Sr. High School - Hesperia	84	1,074.15	22.29%	666,231	(23,495)	(46,636)	(17,440)	(33,312)	(19,987)	525,361	101,219	441,582	489.09
9 Encore High School - Riverside	28	672.00	13.94%	416,802	(14,699)	(29,176)		(20,840)	(12,504)	339,583	33,740	305,843	505.33
10 La Verne Elementary Preparatory Academy	12	455.90	9.46%	282,768	(9,972)	(19,794)		(14,138)	(8,483)	230,381	14,460	215,921	505.33
11 Odyssey Charter School	50	451.20	9.36%	279,852	(9,869)	(19,590)		(13,993)	(8,396)	228,005	60,249	167,756	505.33
12 Tavilion High Desert Academy-All Sites	53	469.75	9.75%	291,358	(10,275)	(20,395)		(14,568)	(8,741)	237,379	63,864	173,515	505.33
13 Pathways to College	30	318.25	6.60%	197,392	(6,961)	(13,817)		(9,870)	(5,922)	160,822	36,149	124,672	505.33
14													
15 Low Incidence Materials Services (DCLI)				-						-		-	
16 SELPA Program Specialists (DCPS)					105,429					105,429		105,429	
17 SELPA Allocated Costs (DCPS)						209,266				209,266		209,266	
18 SELPA Set-Aside Pool (DCSA)								149,476		149,476		149,476	
19 Risk Pool (DCRP)									89,500	89,500		89,500	
20 SELPA Regional Provider Program (0297)							17,440			17,440		-	
21 Total	420	4,819.93	100.00%	2,989,516	-	-	-	-	(186)	2,989,330	506,093	2,483,238	
22 Fund 10										2,418,219	506,093	1,929,567	
23 Fund 01					105,429	209,266		149,476	-	571,111		553,671	

# APPENDIX D: Desert/Mountain Charter SELPA Risk Pool Flow Chart



## Desert/Mountain Charter SELPA Risk Pool Flow Chart



*\*For levels 2-4, one item will place you at this level*