



STATEWIDE SPECIAL EDUCATION TASK FORCE

Finance Subcommittee

2014-2015

Mary Samples, Committee Chair

Committee Members

Todd Brose, Sara Jocham, Doreen Lohnes, Gina Plate, Michael Watkins

1. Establish a Target Rate for Special Education

Problem:

Currently, SELPA AB 602 rates have vastly different per pupil funding rates. The rates range from \$469.95 to \$917.46 depending upon the SELPA.

Background:

The purpose of special education is to ensure that children with disabilities receive appropriate educational services. The current special education funding model (Assembly Bill [AB] 602, Chapter 854/1007) was designed using a census-based average daily attendance (ADA) funding allocation model. The intent of the current census-based structure of AB 602 funding was to remove financial incentives to SELPAs to over-identify students with disabilities that existed under the previous J-50 model. However, when AB602 was implemented, the funding was based on previous special education expenditures by the LEAs. Therefore, the funding amounts varied and have continued to vary widely throughout the state. In the early years of AB602, two rounds of equalization funds were allocated; however, it was not sufficient to eliminate the wide funding gap between SELPAs.

The new Local Control Funding Formula (LCFF) has begun to gradually equalize general purpose and other categorical funding rates across school districts by supplying additional funding to districts and charter schools with higher concentrations of specific student groups. In contrast, the special education funding rates continue to vary widely based upon the LEA's special education expenditures from the late 1990's. This disparity is not primarily the result of differences in populations, but rather the result of a system causing many SELPAs with historically lower per-pupil rates to receive less funding while needing to meet the same state and federal responsibilities for students with disabilities. In the figure below, you can see an example of the existing disparity. The two SELPAs serve approximately the same number of students, and even identify similar numbers of students with special needs. However, one SELPA receives nearly \$230 more per pupil in AB 602 funds, which results in over \$2,400 in additional funding per special education pupil.

SELPA	AB 602 Bifurcated 13-14	SELPA Total Prior Year ADA	Special Ed Pupil Count	AB 602 Funding per sped pupil
SELPA A	\$721.52	4,338.23	474	\$6,604
SELPA B	\$492.84	4,372.15	518	\$4,160

Rationale:

Two recent studies recommended changes to the special education funding formula: Special Education Financing in California a Decade After Reform, Public Policy Institute of California (PPIC) and Students First: Renewing Hope for California’s Future, Governor’s Committee on Education Excellence. It was significant that both studies were developed by researchers and groups outside of the special education program community. It was also significant that neither study recommended folding special education funding into a larger general education funding system. Both studies agree that special education funding should remain as a separate categorical program, that the census-based funding system using average daily attendance should continue, and that SELPA-based funding should be equalized. The LCFF took the necessary steps to reform funding for students in California. Now, we must offer the same level of innovation to students with disabilities by revising the funding structure with the intent of meeting the needs of all. Students with disabilities living in different areas of the state should have equitable access to special education programs and services through equitable funding.

Recommendations:

- In keeping with the LCFF structure, provide new funding toward a target based rate consistent across all SELPAs based upon ADA, to support the education of students with disabilities. It is recommended that all SELPAs be funded at a new statewide target rate (90% of the current statewide average) which would be \$564.67. As in the implementation of the LCFF, there should be an assurance of a hold harmless, that no SELPA would receive less funding than it did the year prior, with only adjusting for growth/decline in ADA. This amount would be adjusted in future years to reflect the cost of living adjustments (COLAs) adopted by the state. The cost of the recommendation would be approximately \$315 million annually. It is further recommended that the state develop a methodology for increasing the statewide target to \$665, prior to adjustment for COLAs, within five years.
- Continue to be sensitive to the financial needs of the few small and sparse SELPAs which have additional challenges (such as geography and availability of programs) when serving students with disabilities. Small and sparse SELPAs should continue to receive a minimum of \$225,000 each to pay for their operations.

- The State should continue to provide special education funds for the Out of Home Bed allowances; and for educationally related mental health services (currently at \$71 per student based on average daily attendance).

2. **Calculating Growth and Decline**

Problem:

SELPA funding is determined by aggregating the actual current year ADA for each LEA in a multiple LEA SELPA. This method penalizes some SELPAs and their member LEAs. If a SELPA has both growing and declining LEAs, the decline in some LEAs offsets the growth in other LEAs.

Rationale:

Total SELPA ADA each year is calculated by adding the current-year ADA of each member LEA. The test to determine if the SELPA is growing or declining is based upon total SELPA ADA only. If the SELPA is declining as a whole, there is a one-year grace period before funding is decreased, and the SELPA is funded based on prior-year total SELPA ADA. Funding based on the greater of current year or prior year ADA is the same process used to calculate general education ADA revenue.

Because SELPA ADA is calculated by aggregating current-year ADA of all LEAs that are members of the SELPA and comparing that to the total ADA from the prior year of again all LEAs participating in the SELPA, if some LEAs are growing and others are declining, there may not be any funding for growth. Also, if charter schools are joining a SELPA as LEAs, the same lack of growth funding could occur.

Example under the Current Funding Model:

Funded ADA	Difference	Prior Year ADA	Current Year ADA
1,200	District A: +200 ADA	1,000	1,200
900	District B: -100 ADA	1,000	900
900	District C: -100 ADA	1,000	900
3,000		3,000	3,000
	Total: 0 growth ADA		

While there would be no decline penalty in funding in the next school year, there is also no growth funding generated by the AB 602 calculation. This means either District A will receive no growth funding or Districts B & C’s funding will need to be decreased in order to provide growth funding for District A.

For single district SELPAs this issue has no bearing. However, for the majority of SELPAs in the state that are serving multiple LEAs, this is a significant issue. The current practice of averaging ADA across the entire SELPA, essentially penalizes smaller districts and charter schools that are LEAs and by necessity need to join together in a multi-LEA SELPA. Two other conditions complicate the ability of a SELPA to move funds between growth and decline LEAs. First ADA is taken from P2 which is after the

deadline for notice to be given to certificated employees for reduction in force. Second, with multi-LEAs involved, staff cannot be simply moved from one LEA to another with bargaining agreements and other employment issues that would be involved.

If funded ADA for each LEA is used to aggregate total SELPA ADA, growth will be funded in the year in which it occurs even if there are districts declining in the same SELPA. The SELPA will still incur a declining ADA penalty in the succeeding school year if declining ADA is greater than growth ADA.

Example under Proposed Funding Model:

Funded ADA	Difference	Prior Year ADA	Current Year ADA
1,200	District A: +200 ADA	1,000	1,200
1,000	District B: 0 ADA	1,000	800
1,000	District C: 0 ADA	1,000	800
3,200		3,000	2,800
	Total: +200 growth ADA		

In this example, the SELPA will receive growth funding for 200 ADA in the current year. Assuming that the two districts stayed at the same level, or continued to decline, in the succeeding school year the SELPA will be assessed a decrease in funding for the 200 ADA decline in the prior school year. In other words, the ADA of each LEA participating in the SELPA would be calculated on the greater of the current or prior year ADA, in the same manner that LCFE calculates ADA for each LEA. The ADA would still be aggregated and funding provided to the SELPA to be distributed based on the SELPA allocation plan.

Recommendation:

Growth and decline funding should be calculated using funded ADA at the LEA level, rather than it being based on changes in ADA for the entire SELPA, at the target rate described in item #1. Funding would continue to be provided to SELPAs and their allocation plans would outline the distribution of funds within the SELPA.

3. **Preschool**

Problem:

Funding to serve preschool students with disabilities is woefully insufficient and unequal across the state.

Background:

It is the responsibility of LEAs to provide services for students with disabilities beginning at age 3. Currently programs and services for preschool students with special needs are primarily, but very insufficiently funded, by two federal grants (Preschool-Local Assistance and Federal Preschool). These preschool students are not included in the census based average daily attendance (ADA) funding provided to SELPAs. The number

of preschoolers with more significant disabilities, such as autism, has greatly increased in the past few years. LEAs, understanding the importance of early intervention, must use AB 602 or general fund dollars to provide the needed services, thus leaving even less funding for K-12 students with disabilities. The current public school funding (Local Control Funding Formula – LCFF) is intended to serve K-12 students, not preschool children.

There are numerous studies which discuss the benefits of early intervention, including a study described in *Journal of Child and Family Studies*. The study discusses the financial implications of early intervention and its potential to both assist students at the earliest ages and to save money in the long term.

In fact, early intervention efforts in recent years have certainly contributed to reducing the number of preschoolers with milder disabilities who are in need of intensive special education services once they reach the primary grades. However, at the same time the incidence of preschoolers with more significant disabilities such as autism, requiring intensive and costly services, has increased exponentially.

Adding to the preschool issue, is the severe shortage of “general education” preschool options which would provide these students with services in the least restrictive environment (LRE) with their typically developing peers.

Rationale:

Early Intervention is the key to future success for students, especially for those with disabilities. Many students who receive interventions as infants and preschoolers make significant gains and are able to be educated in general education with their peers with little or no special education support, as they enter the primary grades. If students enter kindergarten with well developed language skills and age level skills in the basic domains, the number of students needing ongoing special education services will be significantly reduced. Therefore, by funding early intervention programs at necessary levels, the benefits to students as well as the cost savings would be significant across the remainder of the students’ educational careers.

Recommendations:

- An additional \$150 million dollars should be provided to SELPAs in the form of a “supplemental grant” for preschool children with disabilities. This would equate to approximately \$3,000 for each preschool child with disabilities identified as needing special education services. A cap on the supplemental grant funding for each SELPA would not exceed 11% of the total current kindergarten and first grade population of the SELPA.
- The State should provide additional facilities or facility funds for the purpose of operating inclusive preschool programs through the Budget Act. This would need to include consideration of the specialized facility needs such as: bathrooms with modified toilets, changing tables and specialized playground design.
- Provide additional professional learning opportunities for preschool staff working with students with disabilities, as outlined in the Early Learning Committee Report.

- Specifically increase the availability of preschool “slots” in LRE environments (such as state preschools) for students with disabilities including students with moderate/severe disabilities.

4. **Transportation Funding for Student with Disabilities (A Related Service)**

Problem:

The funding formula for public school transportation in California has been antiquated, and under-appropriated. In 1982-1983, the state capped funding for transportation at 80% of approved expenditures. Since then, there have only been minimal adjustments and COLA increases along with several deficits in the funding while the approved costs have increased significantly. Due to no significant revenue increases over the past 30 years, the total state funding for approved costs has dropped to 35%. This has placed an incredible burden upon school districts’ unrestricted funds, especially in large rural areas. Though general ridership has decreased over time, the cost to provide transportation to Students with Disabilities (SWD) has not.

Background:

According to the Legislative Analyst Office (LAO) Report dated February 2014, the cost per SWD can be up to six (6) times as much as that of a general education student. The Federal Individuals with Disability Education Act requires that districts ensure that SWDs receive a Free and Appropriate Education (FAPE), including the IEP team’s determination whether or not transportation is necessary for a student to access his/her education. If the team determines that it is necessary, transportation becomes a mandated related service. Students with severe disabilities often require more assistance, specialized equipment, and longer bus routes. Rural districts especially, are faced with challenges in providing transportation for all students, especially for SWDs. The statistics show that while the number of SWDs has remained relatively flat over the past few years, the number of students with more significant disabilities has increased dramatically. These students generally require transportation as a related service in their IEPs. Thus, LEAs have been required to fund the additional transportation costs resulting from services on the students’ IEPs. The Home to School Transportation program is no longer in effect, and a “fixed” amount for transportation is an “add on” to the LCFF amounts. That amount is the capped amount, at approximately 80% of approved expenditures in 1982 minus all of the deficits applied in recent years. Therefore, transportation for SWDs is not currently being identified or funded as a service mandated by law.

Rationale:

Home to School Transportation for Special Education students is a related service as designated on an IEP. LEAs must fund these services if they are warranted as per the IEP team and written into a student’s IEP. Over the past few years these costs have dramatically increased due to the increase in students with moderate to severe disabilities. The chart below demonstrates the increase in students with moderate/severe disabilities over the past few years.

With the increase in the number of students in the moderate to severe categories, and the documented lack of adequate funding for the mandated related service of special education transportation, there is a need to augment the resources provided to LEAs to provide this service. A shared model of funding the special education transportation is suggested, with the state providing funding for 70% of the approved and documented costs for special education transportation. In order to reach a 70% funding base, LEAs should be required to report all of their special education transportation costs separately.

California December Counts, Growth and Percentages of Pupils With Significant Disabilities				
Year	Total December Count	Yearly Growth or Decline	Significant Disability Count	Significant Disability Percent
1991	495,252		72,630	14.67%
1992	519,431	24,179	81,532	15.70%
1993	539,073	19,642	84,643	15.70%
1994	550,293	11,220	88,395	16.06%
1995	570,834	20,541	92,720	16.24%
1996	589,279	18,445	96,331	16.35%
1997	610,037	20,758	101,269	16.60%
1998	628,848	18,811	106,003	16.86%
1999	646,191	17,343	110,393	17.08%
2000	650,719	4,528	115,160	17.70%
2001	663,220	12,501	123,492	18.62%
2002	675,332	12,112	130,183	19.28%
2003	681,980	6,648	136,086	19.95%
2004	681,969	(11)	141,673	20.77%
2005	683,178	1,209	146,961	21.51%
2006	679,648	(3,530)	150,601	22.16%
2007	677,875	(1,773)	156,454	23.08%
2008	678,105	230	163,366	24.09%
2009	680,164	2,059	170,409	25.05%
2010	678,929	(1,235)	175,956	25.92%
2011	686,352	7,423	180,211	26.26%
2012	695,173	8,821	186,865	26.88%
2013	704,805	9,632	191,750	27.21%

Recommendations:

- Implement a plan to bring pupil special education transportation support to 70% of approved costs to each LEA. In addition, provide a COLA yearly for annual operational cost increases. The funding should be phased in over the next (7) years, beginning in 2015-2016, keeping with the pattern established under LCFF. This approach recognizes that SWD transportation is a mandated related service, and should be funded as such.
- An extraordinary cost pool should be created for districts, counties and charter schools with extraordinarily high special education transportation costs.

- Offer incentives to LEAs/SELPA's to explore and implement ways to more efficiently operate home to school transportation for SWDs (coordinated schedules, school breaks, etc.)

5. **Low Incidence Funding**

Problem:

The current amount of Low Incidence Funding for students with the low incidence disabilities of blindness, deafness or severe orthopedic impairments is significantly below amounts necessary to supplement the materials, equipment, technology or specialized services needed to support these students.

Rationale:

It is estimated that less than 1 percent of California students have disabilities such as blindness, deafness or severe orthopedic impairments. Low incidence funds are meant to supplement special education funding to support students with those specific low incidence disabilities. These students often need significant support such as additional services to meet their medical needs while in school, interpreters, specialized equipment (walkers, standers, lifts, changing tables), assistive technology, assistive communication devices, brailists, FM equipment, real time captioning services, etc. The current low incidence funding amount is about \$460 per student. Almost all of the materials, equipment and services needed for these students far exceed that amount. Students with low incidence disabilities must have needed items as determined by the IEP team in order to have equal access to their educational program.

Recommendation:

Given the additional needs of students with low incidence disabilities, low incidence funding should be increased from 13.5 million to approximately \$50 million annually. This would provide approximately \$1,600 per student with a low incidence disability.

6. **Infant Funding**

Problem:

The funding to serve infants with special needs (birth to 3) is complex, inequitable and outdated. It is currently not adequately meeting the needs of the population it was designed to serve.

Background:

The Infant program is currently funded from two sources: Federal – Part C and State Entitlement funds. Part C is the Federal program which was established in the early 1990's. That funding goes to the Department of Developmental Services (DDS) and DDS allocates a small amount to CDE/LEAs to serve "solely low incidence" infants (i.e., those infants with one of the low incidence disabilities noted above). This amount has been the same since it was established and is based on rates from the late 1980's. The State Entitlement funds were established in the early 1990's and mandated that LEAs that

operated infant programs in the 1980's must continue to operate those programs. When AB602 was written and subsequently passed in the late 1990's, the infant funding was not included by the authors due to its complexity and lack of time to develop a revised funding model. Therefore, the program is still essentially funded in the same manner as it was in the late 1980's/ early 1990's. The problems with this funding model are intensified by the fact that two separate agencies (Regional Centers and LEAs) have responsibility to serve this group of students, but have different eligibility criteria as established by law.

Rationale:

As a result of medical advancements, early medical screenings, increasing prevalence of children with autism and increased parent awareness, the number of infants with significant disabilities has grown and the cost of the necessary services has increased rapidly throughout the state. Providing services for infants with special needs at the earliest possible age has shown tremendous benefit. It is the key to future success for these children. Many students who receive interventions as infants make significant gains and are able to progress successfully through their educational careers as they enter school. Now is the time to take a serious look at the infant program and to develop a funding model which is equitable based upon current needs and designed to provide programs and services needed by the children (birth to three) with special needs.

Recommendations:

- Provide CDE with one time funding to conduct a cost study of the infant program as currently operated by both DDS and Education.
- CDE should convene a small workgroup of people with expertise in the programmatic and fiscal elements of the infant program. Using the cost data gathered by the study, this group should develop recommendations concerning:
 - Explore the feasibility of placing the program under one agency (e.g., Department of Developmental Services, Department of Health, Department of Health Care Services, or Education). The responsible agency could contract with other agencies to provide the services they do not provide.
 - Create a new funding model where calculations from decades ago would be “rebenched” using current figures and costs so that ensuring access to infant programs statewide would be addressed.
 - Detail a system where the roles and responsibilities of serving infants with special needs would be clearly delineated and monitored.

7. **Facilities**

Problem #1 - Funding

The fiscal subcommittee identified many barriers that detract and are detrimental to the delivery of services to the population of children who are eligible for Special Education services in California's public schools. One major barrier is the inadequacy of facilities for Special Education students.

Background:

Some facts about California's public school system:

- Total Public school enrollment exceeds 6 million and is growing.
- Total Special Education enrollment exceeds 700,000.
- California has approximately 1,000 districts ranging in size from 600,000 + to fewer than 20 pupils, over 1,100 charter schools, and 58 county offices of education.
- Public school expenditures exceed \$50 billion annually.
- \$40 billion is required to build new schools and to modernize old schools.

From 1982 through 2006 (with the exception of 1994 and 2000), California has passed K-12 General Obligation Bonds to assist in new construction and modernization for public schools. It now has been 8 years since the last bond was passed and all of those bond funds are committed. Local school districts can attempt to pass local General Obligation Bonds for facilities; however, even if a bond were to pass, many districts do not have enough of an appraised value to generate the revenue to meet the facility needs. Furthermore, County Offices of Education (COEs) do not have the authority to hold an election to attempt to pass a bond measure. Many of the Special Education programs are operated through COEs; thus there is a huge demand for new construction and modernization for these programs. Finally, pre-school facilities are not included in the current State Facilities Program and there is a population of students with disabilities in the Pre-K age range that continues to increase significantly. Further delay in not recognizing the needs for facility upgrades will only continue to foster a decline of adequate and appropriate ability to provide appropriate services to Students with Disabilities (SWDs).

Rationale:

California currently ranks as the 8th largest global economy. Given the economic power behind this fact, fiscal support for construction and modernization in California's public schools must become a priority of our state's leaders. All students deserve adequate and up-to-date facilities, including SWDs.

Recommendations:

- Both the Legislature and Governor should support placing a Pre-K thru 12 General Obligation Bond that is of sufficient scope to cover the facility needs for all students in California on the next election ballot.
- When seeking bond funding for new facilities or modernization funds, Local Education Agencies should be required to consider the needs of students with disabilities, including those with the most severe disabilities.
- State policy should require that districts, charters and county offices of education consult with SELPAs and special educators prior to building or modernizing schools to ensure the needs of SWDs will be met.

Problem #2 - Facilities

There is a need to ensure that there are adequate facilities to provide inclusive education options for students with disabilities.

Background:

California's Education Code 17047.5 mandates that when school districts are constructing classrooms for special education purposes, those classrooms shall be no more physically separated from classrooms constructed for non-disabled peers than are those classrooms from each other; preferably the classrooms are under the same roof and adjacent to the classrooms of non-disabled peers. A new facility is considered to be integrated if it meets the following criteria:

- A. Classrooms for special education are located in proximity to general education classrooms in such a way as to encourage age-appropriate interaction among all students.
- B. Whenever possible, if re-locatable classrooms are used for special education classes, the ratio of special education re-locatable classrooms to permanent special educational classrooms is the same as the classroom ratio between re-locatable classrooms and permanent classrooms for general education students.
- C. Side-by-side school sites are not considered to be integrated.

It is difficult to project needs for the long term because of the fluctuations within the populations of SWDs and the life expectancy of facilities. This is particularly true with respect to low incidence populations, as they do not tend to hold constant. As a result, not all general education sites have space available to meet the housing requirements for SWDs. Therefore, low incidence programs tend to be provided by a regional provider like COEs. These programs are essentially guests on a district's campus. There is no mechanism in place to ensure that all SWDs are housed in appropriate facilities and have total ease-of-access to the general education population. The "housing arrangement" is entirely dependent upon collaborative and collegial relationships between COEs, LEAs and SELPAs.

Recommendations:

- Require that each SELPA's Local Plan mandate COEs and SELPAs to consult and/or collaborate at the time a district or COE is designing a new school or undergoing a modernization project. As a required step in the process of procurement of state funding, the district or the COE should be required to provide assurances, from the SELPA, including the SELPA governance body responsible for approving policies, that the SELPA has had the opportunity to review and provide input on the building plans. This would ensure that districts, COEs, and SELPAs are working together to support inclusion in regards to instruction, programs, and facilities.
- Require that all new schools and modernization projects address housing, within the facility, for programs assigned for students with severe disabilities, as well as provide incentive funding to ensure that this issue of concern is given due consideration. Include in the funding formula for new construction and modernization, an additional allocation to be used for the building of adequate programs to serve these students

with severe needs. Require assurances, in the application process, proof of collaboration between SELPAs, COEs, districts, and charters having clearly identified and addressed the need for new construction and/or modernization for programs designed for students with moderate to severe disabilities.

8. **Eliminate Funding Deficits by Allowing a Continuous Appropriation**

Problem:

There is a fixed amount allocated for Special Education each year in the State Budget. This amount is based upon the estimated statewide enrollment. If the enrollment is underestimated this creates a shortfall (or deficit) to SELPA funding unless the legislature takes action to augment the budget.

Rationale:

Currently, the state calculates the amount that each SELPA is to receive per student each year based upon ADA and includes that amount in the State Budget. If the actual enrollment ends up being higher than the original amount used to calculate the budget figure, a deficit is created, unless the Legislature takes action to augment the budget. This creates a significant problem, as local LEA budgets must fund the shortfall caused by the state underestimating the enrollment. The Local Control Funding Formula for general education provides a “continuous appropriation” which automatically increases funding for LEAs when the enrollment increases after the state budget has been finalized. Special Education funding should be subject to the same procedure.

Recommendation:

Special Education should be funded through a continuous appropriation in the same manner as is the LCFF.

9. **System Coherence Model to Support All Learners**

Problem #1:

The lack of interventions available for struggling students often leads to the first intervention being a referral to special education.

Problem #2:

In California, model programs of service delivery options that would promote student outcomes have not been identified for students with disabilities.

Background:

In California, struggling students often do not get instructional support as early and as effectively as they need it. The eligibility criteria for special education have produced the unintended consequences of a “wait to fail” model of support, since many students with learning disabilities are typically not eligible for special education until third or fourth grade. That is when the “severe discrepancy between ability and achievement” required

to meet federal and state eligibility as a student with a “specific learning disability” is evident. By then, a student’s achievement gap has widened with associated negative effects on learning habits and social-emotional health, often resulting in the emergence of a learning disability.

A System Coherence Model, also called a Multi-Tiered System of Supports/ Response to Instruction and Intervention (MTSS/RtI²) model, is an approach that eliminates a wait-to-fail model because all students are proactively screened in the early grades for potential learning problems and receive supplemental instruction as needed, an effective practice based on evidence-based research (Gresham, 2009). Because supplemental instruction is monitored and adjusted based on a student's progress, the MTSS /RtI² framework effectively distinguishes between those students whose achievement problems are due to a learning disability and those students whose achievement problems are due to lack of instruction, differentiated intervention, school exposure or language acquisition. Since RtI² presents an alternative method of acquiring data to determine a student's need for special education, it has the potential to reduce the number of students referred for special education services while increasing the number of students who are successful within general education. This approach reduces the likelihood that students from diverse racial, cultural, or linguistic backgrounds are incorrectly identified as having a learning disability, thus more effectively addressing the disproportionate classification of minority students.

An RtI² framework provides more instructionally relevant information as compared to traditional assessments. Such evidence-based approaches would identify students with learning needs at an early stage and implement strategies within the general education setting (in an MTSS model), while providing on-going assessment and evaluation.

Some areas which must be addressed include:

- A. Allocation of staff to complete time-consuming academic screening of all students. A sustainable RtI² model involves general education teachers in the three (or more) annual screenings of all students - a task that teachers report as challenging, given their continuous classroom responsibilities for upwards of thirty or more students. Alternatively, school districts may not have availability of appropriate support staff to administer the screening. Moreover, teachers are better prepared to instruct at an appropriate level when they themselves learn student competency by administering the assessments.
- B. Credentialing issues that challenge teacher assignment to provide supplemental instruction. In 2012, West Ed reported that most RtI instruction is provided in reading and that California school district administrators highly value the short term interventions provided by special education teachers for both students who are in general education and in special education. To qualify for their teaching credential, special education teachers are required to pass the Reading Instructional Competency Assessment (RICA), but within recent years, it has been interpreted that they are not authorized to provide short term reading interventions to general education students.
- C. Selecting the right MTSS/RtI/ RTI² service delivery model given the size, scope, and demographics of a particular school district, charter school, or county office of

education program from those implemented inside and outside California. It would be helpful to have a menu of models with demonstrated efficacy for sample student enrollments with demographics and other characteristics similar to other schools within California.

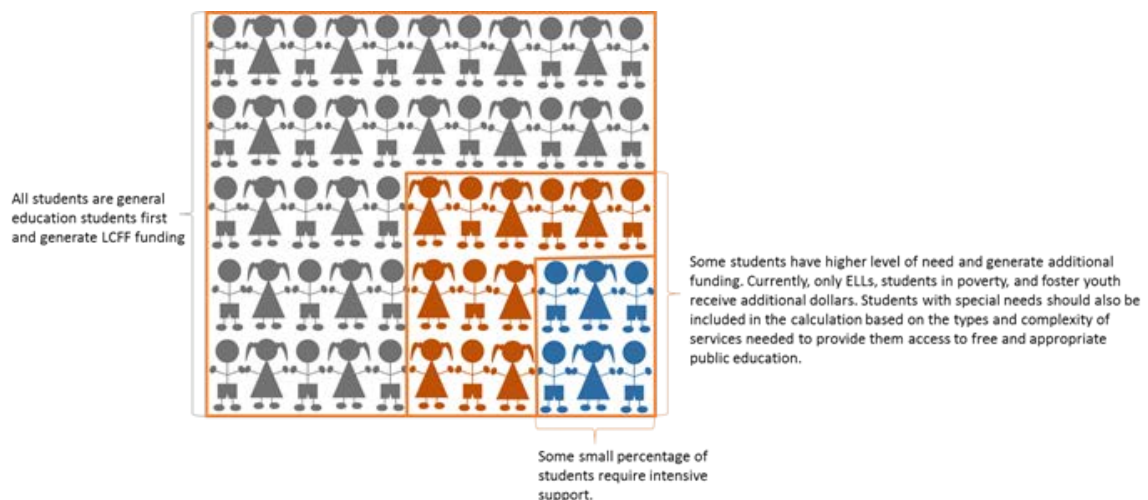
Rationale:

As shown in the figure below there must be a constant reminder that all students are general education students first, and should be provided with the interventions available to all students.

The need for a strong Multi-Tiered System of Supports (MTSS) is imperative. Our goal should be to provide early intervention to students before there is a need for special education. It appears that once a student falls “behind” and is identified for special education, they often can never seem to catch up. Therefore, the number of students who exit from special education is extremely low.

Other states have determined that MTSS/RtI implementation is a high priority. Tennessee, Maryland, Florida, Idaho, Kansas, and Washington all have extensive support from their respective state departments of education. It is noteworthy that the first recommendation of the March 2013 New Jersey Special Education Task Force report was to provide a model of RtI implementation.

In addition, model programs of service delivery and effective practices for students with disabilities that promote positive student outcomes need to be identified and shared with the field. This is extremely important as we move into implementation of the Common Core State Standards.



Recommendations:

- California should develop, implement and incentivize a System Coherence Model (SCM) of MTSS/RtI, the framework which would require effective first teaching in a Universal Design for Learning application, universal screening of all students, data driven decision making, targeted intervention, evidence based practices, and progress monitoring.

- Consider allocating specific resources through the LCFF and LCAP process to support SCM implementation over time.
- The LCAP rubric should underscore that all students are “general” education students first. The LCAP rubric should also include elements addressing systemic intervention for struggling students, including SWDs.
- Highlight, share and train professionals on service delivery models/strategies/materials that promote progress for SWDs.
- Professional guidance and technical assistance and support should be available from CDE, or directly provided by SELPAs/COEs/LEAs that have the means to provide such support, or through a COE/SELPA network for districts that do not have the financial means to develop an SCM model.

10. **Access to Technology for SWD**

Problem #1:

Students with disabilities are less likely to have access to needed technology.

Problem #2:

Teaching staff must have professional learning opportunities regarding the use of technology and assistive technology and have knowledge of the numerous tools/applications/programs available which can assist students in accessing the rich curriculum needed to address the Common Core standards.

Background:

Transition to the Common Core State Standards (CCSS) and the Smarter Balance Assessment Consortium (SBAC) allows for the ability to improve instruction and professional development, as well as improve our ability to track and measure progress for individual students over time. Given these rigorous standards, it is apparent that SWDs will need the use of technology in order to access the curriculum. They will also need to be trained in the use and functions of available technology in order to be prepared for statewide assessments and to take full advantage of universal tools, designated supports and if applicable, accommodations. Inherent in this transition and in the provision of adequate technology are some significant challenges. While these challenges directly affect all students, it is those students with disabilities who need our urgent attention to ensure they are not left behind in this important transition.

Some of the technology challenges that have emerged during the transition to Common Core include:

- A. Not enough computers
- B. Insufficient bandwidth limiting access to the internet
- C. Not enough adequate, high quality staff development

- D. Teachers and Administrators: the front line staff that are charged with implementation are in need of professional learning opportunities on the new standards, the aligned assessment, as well how to efficiently use the technology. The benefit of the computer adaptive technology can only be realized to the extent that the users can access it.
- E. Additional training for Instructional Technology staff to provide new technical expertise required in this transition.

Rationale:

It is imperative that we ensure that students with special education needs are trained in technology tools which can support their learning and that they have the available technology and experience with the technology needed to access the Common Core curriculum and statewide assessments. California is opting to raise the bar for students as it moves to implement rigorous grade level curriculum and track progress. While the standards attempt to set forth the skills necessary for students to be successful in college and career, specific consideration must be given to students with disabilities in this transition to ensure they are given equal access.

Recommendations:

- There should be a requirement for Districts, County Offices of Education, and Charter Schools to include information in their LCAP outlining their process for ensuring that technology will be available for SWDs to ensure their equal access as districts/charters move into the implementation of CCSS, SBAC, and any additional alternative assessment system.
- Professional development must be available for teachers and specialized instructional support personnel to prepare them to deliver high-quality, evidence-based, individualized instruction and support services; this needs to be designed to include training in a myriad of assistive devices: screen reader technology; speech to text technology; use of the program accommodations, etc.
- Consider including these items on the LCAP rubric being developed by the State Board.
- Augment Low Incidence funding as indicated earlier in this report.

11. **Career Education – Employment**

Problem:

Statistics show that a large majority of students with disabilities are not involved in competitive employment within two years of their exit from school.

Rationale:

IDEA requires that students from 16 through 22 have transition services as part of their Individualized Education Program. These services can include but are not limited to: career exploration, counseling, and coaching to help them gain the skills they need to be successful in postsecondary education or employment. Currently some SELPAs and/or

LEAs receive funds to partially support these services through a state program called WorkAbility. Given the current statistics regarding students 16-22, the U.S. Department of Education does not believe that California is doing enough in this area.

Recommendations:

- Allocate WorkAbility grants to all SELPAs to ensure equitable access for all students with disabilities between the ages of 16-22 throughout California. Current funding is approximately \$470 per student and should be expanded to all SELPAs.
- The state should develop statewide policies that ensure that students with disabilities have equal access to Regional Occupational Programs, Career Technical Education Programs, Linked Learning, Career Pathways and other programs of these types.
- See Evidence-Based Practices Committee report for additional recommendations in this area.

12. **Due Process**

Problem:

The current due process system is in need of revision in order to assist in resolving disputes in a more timely, efficient and cost effective manner. Currently there are inadequate numbers of alternative dispute resolution options like facilitated IEP meetings which promote more positive working relationships for families and LEAs.

Background:

Existing law provides for procedural safeguards, including due process hearings, for the resolution of complaints regarding alleged violations of the Individuals with Disabilities Education Act (IDEA). Formal due process hearing decisions determine who prevails in a dispute, but the process often results in costly attorney fees for both families and school agencies, and may negatively impact educational benefit for the child during the long legal process. Some California school districts experience prolonged litigation, inflated legal fees from prevailing parties, non-meritorious and frivolous claims. These practices cause excessive stress and anxiety for all participants.

According to data from the California Department of Education (CDE), there were 3,194 due process hearings filed in 2012-2013. While the majority of these disputes were resolved prior to the hearing, costs to school agencies for attorneys, staff time to prepare, and stress is exorbitant. In 2013, 96 percent of cases were resolved without the need for a due process hearing. Unresolved disputes, when decided by a hearing officer, often extend over weeks and result in significant legal costs. Districts are required to reimburse legal fees incurred by families when the family has prevailed in any portion of the hearing officer's decision that was raised in a due process hearing. Appeals prolong the legal process, cause further stress, expense, and potential for further loss of education benefit for the student. There are no winners in the current due process system as it often results in an impairment of the trust between the parents and school agencies and often incurs many years of contentiousness while the student remains in the K-12 system.

In April 2013, the American Association of School Administrators published “Rethinking Special Education Due Process.” The report was based on national information as well as on a random survey conducted of 200 Superintendents from across the country. The report contains a great deal of information and some of the conclusions cited include:

- A. “District compliance with IDEA is radically different today than when IDEA was created over three decades ago. Major changes to federal accountability and compliance monitoring system for students with disabilities...have opened the door to potential alternatives to due process hearings that would benefit all parties.”
- B. “The cost and complexity of a due process hearing hinder low and middle income parents from exercising the procedural protection provisions to which they are entitled.”
- C. Numerous studies document the dissatisfaction felt by parents and schools with the due process system. A study on the fairness of special education hearing found that both parents and school officials had negative experiences with hearings, regardless of who prevailed.”

These reports as well as several other recent articles below address the due process issue. Most publications point to the need for alternative ways to deal with special education disputes that could assist in resolving disputes in a more timely, efficient and cost effective manner and that does not perpetuate adversarial relationships. It appears that this approach would be of great benefit to the students.

- Mueller, T. G. (2009). Alternative Dispute Resolution A New Agenda for Special Education Policy. *Journal of Disability Policy Studies*, 20(1), 4-13.

This article discusses the status of conflicts between families of children with disabilities and school districts. It examines the current dispute resolution procedures and offers alternative dispute resolution strategies. Some of these strategies are parent-to-parent assistance, case management, facilitated IEP meetings, an ombudsperson, and alternative mediation. The author suggests that all of these strategies will promote collaboration and avoid the emotional and financial strains that are associated with mediation and due process hearings, as both parents and school officials are able to resolve conflict through their own empowerment.

- Mueller, T. G. (2009). IEP facilitation: a promising approach to resolving conflicts between families and schools. *Teaching Exceptional Children*, 41(3), 60-67.

In this article, the author claims that the current IDEA resolution procedures are limited, expensive, and adversarial. He also believes that mediation as a substitute is equally limited because it is offered too late and can be seen as a procedural delay or argumentative strategy. The author supports the idea of IEP facilitation as a promising alternative dispute resolution strategy; in IEP facilitation, an outside facilitator assists with the overall organization of and conduct at the IEP meeting. This creates a flexible alternative for parents and school officials to address concerns immediately without having to go through formal procedures. The facilitated IEP has the following components: a neutral facilitator, an agenda,

goals created by the team, ground rules, a collaborative environment, communication strategies for a balance of power, and the use of a “parking lot” (i.e. a process to control off-subject issues).

- Mueller, T. G., & Carranza, F. (2011). An examination of special education due process hearings. *Journal of Disability Policy Studies*, 1044207310392762.

This article outlines a descriptive study of 575 due process hearings in 41 states between 2005 and 2006 that analyzes the petitioner, disability, dispute, and outcome. Specific learning disabilities and autism were the most common disabilities in the examined hearings (46.5%), followed by other health impairments and emotional disturbance (28.3%). The author finds that the most common sources of dispute were placement (25%), and IEP and program appropriateness (24%). Parents initiated 85% of the hearings, but school districts prevailed in 59%. The author further notes that there is a lack of uniformity and reliability within and across states in terms of IDEA hearing data, and suggests that a way to solve litigation may be to have facilitated IEPs.

- Zirkel, P. A., & Scala, G. (2010). Due process hearing systems under the IDEA: A state-by-state survey. *Journal of Disability Policy Studies*, 21(1), 3-8.

This article presents the results of a state-by-state survey of the hearing system for dispute resolution under IDEA. It identifies the key features of (a) whether the system is one-tier or two-tiered; (b) whether the hearing officers are part-time or full-time; (c) whether their legal background is in law or special education; (d) which agency assigns them; and (e) what is the updated volume of adjudicated hearings. In California – which is one of the 5 most active states in the country – jurisdictions are one-tier and hearing officers are full-time. The predominant proportion of hearing officers have legal backgrounds, as opposed to special education backgrounds, and are randomly assigned to cases. The author suggests that because California and a small number of other states account for an overwhelming proportion of the adjudicated hearings, this means that one part of the country is highly litigious in special education disputes, while a much larger part of the country resolves these issues in less formal ways. The author also points out a “judicialization” of special education hearings (i.e. they are more like formal court proceedings) and the general lack of special education expertise within the court system.

Rationale:

It seems imperative that the due process system needs to be examined in light of the special education system currently. When a dispute arises, it is to the advantage of all parties, especially the students, to resolve the dispute in a timely and efficient manner utilizing alternative strategies, preventing the need for expensive, time-consuming due process hearings that inevitably take a toll on all of the participants and may not truly benefit the student in the end. Currently, only 20 SELPAs receive grants to help fund some of the costs (primarily training) related to the implementation of Alternative Dispute Resolution (ADR) strategies.

Recommendations:

- Institute a required alternative dispute process; and advocate for this requirement in the reauthorization of IDEA.
- Provide funding to all SELPAs to support training and implementation of alternative dispute resolution programs, facilitated IEPs and a collaborative IEP process in every LEA. Funding should be at least \$15,000 per SELPA consistent with the 20 ADR grants that are currently funded.
- Review data from the current ADR pilots in California and research dispute information from states that currently have an ADR process and/or have placed a cap on attorney fees in order to remove the incentive to prolong the dispute process. Where possible, consider replication of those processes in California.

13. **Federal Funding**

Problem #1:

The Federal government has never lived up to its promise to fund up to 40% of the special education excess cost.

Background:

The Education for All Handicapped Children Act of 1975 was enacted by Congress and signed into law by the President Ford as Public Law 94-142 to address the failure of states to meet the educational needs of children with disabilities. This Act, known as the Individuals with Disabilities Education Act (IDEA) since 1990 with the enactment of Public Law 101-476, remains as the cornerstone of federal statutory mandates governing special education.

The purpose of the 1975 federal law, as declared by Congress, was to assure that all children with disabilities have available to them, within specified time periods, “a free appropriate public education which emphasizes special education and related services designed to meet their unique needs, to assure that the rights of children with disabilities and their parents or guardians are protected, to assist States and localities to provide for the education of all children with disabilities, and to assess and assure the effectiveness of efforts to educate children with disabilities.”

The 1975 Act authorized a maximum State funding entitlement at 40 percent, for the fiscal year ending September 30, 1982, and for each fiscal year thereafter, of the average per pupil expenditure in public elementary and secondary schools in the United States.

Throughout the years since 1975, including the most recent amendments to the IDEA, Public Law 108-446, the Individuals with Disabilities Education Improvement Act of 2004, Congress has maintained the funding authorization at “40 percent of the average per-pupil expenditure in public elementary schools and secondary schools in the United States.”

The federal government has never paid its promised 40 percent share of the IDEA mandate. For many years, Congress paid less than 8 percent of the excess cost of educating children with disabilities, which forced the states and local educational agencies to cover the

remaining costs. The California student population requiring special education and related services continues to grow each year. As of December 1, 2012, California's special education pupil count was over 695,000. To put this number into perspective, the special education program in California was larger than the total general education program in each of 25 states. California school districts spent over \$10.58 billion to serve the students with disabilities.

Schools, disability rights and parent groups have been trying for years to bring IDEA appropriations up to the authorized 40 percent of average per-pupil expenditures, the maximum any state can receive per student with disability. This effort has come to be known as "full funding" – but the effort has never succeeded.

There have been a number of IDEA full-funding bills introduced over this time period, however the Congress has passed none. It is clear that the funding language in the IDEA has no impact on the level of funding appropriated for special education services. This is primarily due to the fact that funding levels for programs are determined by the appropriations committees in both the House of Representatives and the Senate. There is nothing that requires these committees to appropriate funding based on the recommended funding levels in the IDEA.

Rationale:

Despite a continual increase in Federal mandates, requirements and reports over the past decade, the Federal allocations to IDEA continue to be well below promised amounts and the percentage of costs funded by the Federal IDEA funds has continued to drop. See spreadsheet below showing the exact percentages being spent by the Federal, State and Local Education Agencies.

PERCENTAGE OF TOTAL SPECIAL EDUCATION EXPENDITURES SUPPORTED BY STATE, FEDERAL AND LOCAL FUNDS								
	2012 - 13	2011 - 12	2010 - 11	2009 - 10	2008 - 09	2007 - 08	2006 - 07	2005 - 06
Total Expenditures	10,699,121,706	10,580,528,539	10,316,746,219	10,313,212,128	10,010,760,788	9,835,490,387	9,214,005,530	8,496,928,648
Revenue Sources:								
Property Tax	401,609,172	367,519,876	361,910,521	370,242,530	385,257,737	365,324,634	335,031,694	314,609,662
Net State Entitlement	2,736,958,788	2,783,372,899	2,840,737,801	2,877,103,616	2,893,200,967	2,932,021,921	2,840,769,978	2,652,253,530
Excess ERAF	41,864,650	38,713,356	40,038,011	41,572,692	35,871,294	36,155,311	37,626,185	36,011,077
Total State AB 602 Revenue	3,180,432,610	3,189,606,131	3,242,686,333	3,288,918,838	3,314,329,998	3,333,501,866	3,213,427,857	3,002,874,269
Federal Local Assistance	1,047,814,000	1,039,425,770	1,038,996,269	1,037,411,971	991,845,900	981,486,214	967,310,407	964,021,866
American Reinvestment and Recovery Act				1,267,431,822				
Total Other Federal Grants	186,528,131	184,466,026	191,421,240	160,748,849	158,815,065	147,951,065	116,142,553	118,143,827
State Transportation	185,150,324	184,396,789	182,122,653	182,216,457	227,909,337	227,939,391	217,491,750	185,616,910
Total Other State support	468,344,480	464,528,495	223,486,965	99,286,297	100,127,248	99,825,063	96,363,546	136,672,823
State Revenue Limit	1,067,746,937	1,063,450,025	1,020,585,970	1,049,282,879	1,049,282,879	1,204,644,209	1,148,963,173	1,115,013,144
Total State & Federal Revenues	6,136,016,482	6,125,873,236	5,899,299,430	7,085,297,114	5,842,310,428	5,995,347,809	5,759,699,286	5,522,342,839
Total Local Contribution	4,689,106,224	4,464,665,303	4,417,446,789	3,227,915,014	4,168,460,361	3,840,142,678	3,464,308,244	2,874,686,809
ADA	5,960,411	5,905,931	5,944,089	5,929,190	5,956,739	5,946,333	5,948,532	5,961,870
Local Contribution per ADA	765.57	754.27	743.17	544	700	645.80	580.70	498.94
State Percentage of Total Expenditures	45.81%	46.33%	45.26%	44.79%	46.87%	49.47%	50.75%	52.26%
Federal Percentage of Total Expenditure	11.54%	11.57%	11.93%	23.91%	11.49%	11.48%	11.76%	12.74%
Local Percentage of Total Expenditure:	42.65%	42.10%	42.82%	31.30%	41.64%	39.04%	37.49%	35.01%
December Pupil Count	695,307	685,320	678,929	679,453	676,033	678,491	680,775	673,946
Cost per Pupil	15,388	15,439	15,196	15,179	14,808	14,496	13,535	12,608

NOTE: THE INFORMATION IS BASED ON DATA FROM THE MAINTENANCE OF EFFORT TEST REQUIRED BY THE IDEA

For more information, please contact Nancy LaCasse, Coalition for Adequate Funding for Special Education, (916) 446-7317



Recommendation:

To assure students with disabilities and their parents of consistent federal support for essential programs and services, urge California's Legislature, Superintendent of Public Instruction, State Board of Education, local education agencies and professional education associations to coalesce with other states around the critical need to urge Congress to fulfill its promise of full 40 % funding of the Individuals with Disabilities Education Improvement Act with full implementation over five to seven years.

Problem #2:

The Federal Maintenance of Effort (MOE) requirements in IDEA need to be revised to ensure that they do not penalize LEAs and charters for innovation, for creating systems to successfully provide students with interventions or designed to catch them before they fail, or for decisions of the Federal or State governments as a result of fiscal crisis.

Background:

Currently, MOE requires districts and charter schools to spend the same amount of funds, or more, on special education than they did in the previous year. This requirement results in:

- A barrier to innovation. It seems this promotes an underlying perverse incentive to keep students in special education.
- A barrier to encourage more cost effective practices in educating special education students.
- The strict reporting requirements results in Districts and charters being forced to think about general education and special education students differently rather than addressing the needs of all students under one system.

In addition the MOE Exceptions which are listed in IDEA are not sufficient to prevent LEAs and charters from being penalized for fiscal decisions/situations of the State and Federal Governments as a result of fiscal crisis situations. Examples of this could be seen with California's recent recession where districts were forced to reduce salaries or enact furlough days (the state actually reduced the required number of school days for a period of years). However, these items could not be considered as Exceptions when calculating MOE. Another example was the Federal Sequestration in 2013-2014 where California's IDEA grants were reduced by approximately 74 million dollars. LEAs and charters were not able to reduce their MOE to reflect that decrease.

Recommendations:

- Strongly advocate for Federal changes to Maintenance of Effort requirements. Changes should include, for example:
 - Expanding the MOE Exceptions allowable in the law to include other items such as reduction in Federal support and/or systemic items resulting from a fiscal crisis at the State level.

- Provisions allowing or incentivizing districts and charter schools who implement successful innovative practices in serving struggling students, the ability to adjust their MOE requirement by a designated dollar amount.

14. **Medi-Cal and Medi-Cal Administrative Activities Program (MAA)**

Problem #1 – LEA Medi-Cal Billing

According to a report published by the United State General Accounting Office (GAO) in April 2000, it was estimated that California ranks in the bottom quartile with respect to the average claim per Medicaid for eligible children among states with school-based Medicaid programs.

Background:

The LEA Billing program, which provides reimbursement for direct services to children who have an IEP, has been going through an overhaul and is expected to have some additional changes to integrate with new documentation requirements by the beginning of the 2015-2016 school year. The program has generated a range from \$130 million to \$147 million each year for about 531 LEAs. This number is expected to substantially decrease for 2014-2105 due to increased supporting documentation required by Department of Health Care Services (DHCS). This has forced districts to stop billing for certain services since the new requirements add administrative burdens that make the claiming process too difficult and does not provide an appropriate return on investment. Earlier this year the California Legislature approved a state audit of DHCS around the LEA billing option and School Based Medi-Cal Administrative Activities (SMAA).

Rationale:

The LEA Medi-Cal Billing Option which provides federal Medicaid reimbursements have been a crucial source of revenues for schools in providing necessary health services to students. While there have been some changes as a result of legislation, it appears that much more needs to be done to ensure that California receives its fair share of the federal funds and that schools are able to generate all of the dollars allowed through the federal program.

Problem #2 – Medi-Cal Administrative Activities Program (MAA)

The Medi-Cal Administrative Activities Program (MAA), has operated in California for nearly 17 years and was created to help Local Educational Agencies (LEAs) provide Medi-Cal outreach and referral to their students. It is administered by DHCS, with intermediaries known as Local Educational Consortiums (LEC) and Local Governmental Agencies (LGA) working as the direct supervisors over LEAs. The purpose of this structure was to provide regional support to DHCS, which did not have the capacity to deal with the nearly 1,000 individual agencies that are eligible to take advantage of the available services.

Over the years the emphasis has been on compliance, without a parallel focus on the effectiveness of operations and benefits for parents and students. In addition, there has been an avalanche of added administrative burdens, which has contributed to LEAs

becoming more and more frustrated with the MAA, to the point where between 30 and 40 percent of the LEAs have pulled out with a subsequent loss in funding resources.

Background:

In California 982 school districts have been participating in this program. The SMAA program helps to ensure that children are enrolled and retained in the Medi-Cal program and are able to access health services through their schools. Fifty percent of the cost of the program is reimbursed by the Federal Government and the remainder comes from the State's general fund. The Education Coalition has sent correspondence to Senator Feinstein to document their serious concerns/frustrations with the program. LEAs currently have a very limited role in how the program is operated, while the cost of maintaining the program continues to increase.

Recommendations:

- The state should convene a work group comprised of services providers, SELPA administrators, county superintendents, DHCS and LECs to explore ways to maximize reimbursements.
- California should include all of the practitioners who are allowed to bill under federal rules.
- California should include in the allowable costs to be claimed all procedures that are allowed under federal rules including care resulting from fragile medical conditions, behavior intervention, vision screening, hearing screening, scoliosis screening, etc.
- California payment rates need to be raised to mirror the approximate cost of the services being provided.
- The SMAA program needs to be reviewed for needed changes to ensure that California receives a fair share of Federal funds. LEAs should have a greater role in providing input and managing the program.

15. **Additional Fiscal Recommendations**

- California should utilize one student information data base for all students. Data needs to be "cleaner." Whenever separate data bases (i.e. CALPADS and CASEMIS) are compared, there is bound to be a discrepancy in information because the systems have different definitions for the information and the data can be collected at different times. The data used for CDE monitoring is often well over one year old.
- Funds should be allocated to CDE for the implementation of a fiscal system which allows for streamlining of the allocation of funds and the submission of required expenditure reports. Their current system is extremely outdated and requires a tremendous amount of paperwork and staff time from both CDE and LEAs/SELPA's resulting in delays that could be eliminated and could be completed efficiently and effectively with an electronic system.

- The fiscal language and accounting practices in California should be aligned with programmatic provisions. An example would be to eliminate “SH” and “non-SH” (Severely Handicapped, and Non-Severely Handicapped) in fiscal reporting since we no longer use this terminology in reporting special education services through CASEMIS.
- Revise/Amend Education Code to remove fiscal items in the area of special education that are not useful/necessary or already reported in a different manner. An example of this would be the requirement for SELPAs to complete an Annual Budget and Service Plan.