

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

Local Plan Section D: Annual Budget Plan

Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year’s apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. California *Education Code (EC)* Section 56048

Pursuant to *EC* Section 56195.1(2)(b)(3), each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

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SELPA Fiscal Year **TABLE 1****Special Education Projected Revenue Reporting (Items D-1 to D-3)****D-1. Special Education Revenue by Source**

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	221,671,630	83.04%
AB 602 Property Taxes	6,266,753	2.35%
Federal IDEA Part B	16,660,791	6.24%
Federal IDEA Part C	77,756	0.03%
State Infant/Toddler	3,299,195	1.24%
State Mental Health	0	0.00%
Federal Mental Health	799,858	0.30%
Other Projected Revenue	18,165,391	6.81%
Total Projected Revenue:	266,941,374	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to *EC* Section 2572. *EC* Section 56205(b)(1)(B)

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

SELPA Fiscal Year **TABLE 2****Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)****D-4. Total Projected Budget by Object Code**

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	100,814,545	37.77%
Object Code 2000—Classified Salaries	63,316,091	23.72%
Object Code 3000—Employee Benefits	76,327,549	28.59%
Object Code 4000—Supplies	2,575,173	0.96%
Object Code 5000—Services and Operations	19,956,500	7.48%
Object Code 6000—Capital Outlay	5,000	0.00%
Object Code 7000—Other Outgo and Financing	3,946,516	1.48%
Total Projected Expenditures:	266,941,374	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

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TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	236,817,276	88.72%
Projected Federal Revenue	18,037,220	6.76%
Local Contribution	12,086,878	4.53%
Total Revenue from all Sources:	266,941,374	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

- Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC* Section 56205(b)(1)(A).

In East County SELPA, AB602 funds which include State Apportionment, County Property Taxes, COLA and Growth and Decline, will be distributed in the following manner:

- The Shared Programs agreed to by the Superintendents' Council, will be taken off the top of these funds. The Shared Programs include the Regionalized Services of the SELPA Office as well as the DHH/Audiology program and VI program.
- Each LEA with an ADA of 500 and greater will receive a base grant of \$50,000.
- The remaining funds will be distributed equally on ADA to each LEA.

Out of Home Care funds will be distributed per student designated as LCI or Foster Family Home. To calculate the number of LCI students per district, the number of students reported with the Residency Status as LCI or Foster Family Home will be averaged between the unduplicated CALPADS special education count for the prior year and the current year.

Low Incidence funds are allocated to the SELPA based on the prior year's unduplicated CALPADS count of students whose primary or secondary disability in grades K – 12 is one of the low

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incidence disabilities. These funds shall be first used to provide for the low incidence shared programs of DHH and VI, any remaining funds shall be distributed to the LEAs based on the low incidence counts.

b. ☒ YES ☐ NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

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SELPA Fiscal Year **TABLE 4****Special Education Local Plan Area Expenditures (Items D-10 to D-11)****D-10. Regionalized Operations Budget**

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	2,171,212	42.70%
Object Code 2000—Classified Salaries	428,589	8.43%
Object Code 3000—Employee Benefits	1,175,815	23.12%
Object Code 4000—Supplies	58,069	1.14%
Object Code 5000—Services and Operations	1,056,020	20.77%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing	195,589	3.85%
Total Projected Operating Expenditures:	5,085,294	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

Indirect Cost
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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

☒ YES ☐ NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

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Attachments
SPECIAL EDUCATION LOCAL PLAN AREA



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Attachment I—Local Educational Agency Listing**Participating Local Educational Agency Identification**

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. Only charter schools that have applied and been approved by their governing board as LEAs for special education purposes should be listed on Attachment I. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code (EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c), SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory <https://www.cde.ca.gov/SchoolDirectory/> for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

To Add or Delete Rows:

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

LEA Membership Changes:

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

SELPA County/District/School Codes

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

SELPA: East County SELPA

Fiscal Year: 2026-27

Add or Delete Row	List	County Code xx	District Code xxxxx	School Code xxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Special Education Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	37	67967			Alpine Union Elementary	Yvette	Maier	(619) 445-0802	ymaier@alpineschools.net	Previously Reported
	2	37	68189	6120901	469	Barona Charter	Carolyn	Nunes	(619) 861-2659	cnunes@mybics.org	Previously Reported
	3	37	67991			Cajon Valley Union	Stacey	Moyer	(619) 588-3055	moyers@cajonvalley.net	Previously Reported
	4	37	68049			Dehesa Elementary	Emily	Acevedo	(619) 444-2161	emily.acevedo@dehesasd.net	Previously Reported
	5	37	68130			Grossmont Union High	Ed	Baisley	(619) 644-8105	ebaisley@guhdsd.net	Previously Reported
	6	37	68155			Jamul-Dulzura Union Elementary	Kimberly	Lopez	(619) 669-7952	klopez@judusd.net	Previously Reported
	7	37	68197			La Mesa-Spring Valley	Eileen	Cotter	(619) 668-5700	eileen.cotter@lmsvschools.org	Previously Reported
	8	37	68189			Lakeside Union Elementary	Danielle	Clark	(619) 390-2740	dclark@lsusd.net	Previously Reported
	9	37	68205			Lemon Grove	Rebecca	Burton	(619) 825-5610	rburton@lemongrovesd.net	Previously Reported
	10	37	68213			Mountain Empire Unified	Jon	McEvoy	(619) 473-8869	jon.mcevoy@meusd.org	Previously Reported
	11	37	68361			Santee	Brienne	Downing	(619) 258-2365	brienne.downing@santeesd.net	Previously Reported
	12	37				East County SELPA	Diana	Lynn	(858) 298-2214	dlynn@sdcocoe.net	Previously Reported

Attachment II

SELPA: East County SELPA

Fiscal Year: 2026-27

Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA: East County SELPA

Fiscal Year: 2026-27

Attachment II—Projected Special Education Revenue by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	Alpine Union Elementary	3,325,853	135,363	0	342,948	0	0	17,626	127,709	3,949,499
2	Barona Charter	0	0	0	32,341	0	0	966	0	33,307
3	Cajon Valley Union	66,928,591	1,632,006	27,770	4,314,853	1,373,405	0	205,332	6,158,168	80,640,125
4	Dehesa Elementary	890,413	20,761	0	65,130	0	0	0	31,557	1,007,861
5	Grossmont Union High	60,012,739	1,893,180	0	4,623,748	0	0	246,979	1,525,058	68,301,704
6	Jamul-Dulzura Union Elementary	1,581,129	91,391	0	216,576	0	0	9,386	99,098	1,997,580
7	La Mesa-Spring Valley	44,074,477	1,002,715	24,438	2,947,950	949,626	0	129,522	3,431,419	52,560,147
8	Lakeside Union Elementary	10,986,616	445,348	25,548	1,198,701	976,164	0	55,000	1,974,612	15,661,989

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
9	Lemon Grove	9,368,251	278,192	0	809,377	0	0	35,935	1,502,172	11,993,927
10	Mountain Empire Unified	4,708,637	204,927	0	471,377	0	0	26,041	1,302,537	6,713,519
11	Santee	19,794,924	562,870	0	1,637,790	0	0	73,071	2,013,061	24,081,716
12	East County SELPA	0	0	0	0	0	0	0	0	0
Totals:		221,671,630	6,266,753	77,756	16,660,791	3,299,195	0	799,858	18,165,391	266,941,374

Attachment III

SELPA: East County SELPA

Fiscal Year: 2026-27

Attachment III—Projected Expenditures by Object Code by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	Alpine Union Elementary	1,223,244	918,901	836,310	2,089	844,654	0	124,301	3,949,499
2	Barona Charter	24,112	0	9,195	0	0	0	0	33,307
3	Cajon Valley Union	27,519,519	22,403,076	20,451,957	986,937	7,062,984	5,000	2,210,651	80,640,125
4	Dehesa Elementary	224,037	103,297	147,784	3,000	529,743	0	0	1,007,861
5	Grossmont Union High	29,947,052	14,299,457	13,777,482	617,097	8,686,590	0	974,026	68,301,704
6	Jamul-Dulzura Union Elementary	462,677	466,570	378,478	30,105	634,050	0	25,700	1,997,580
7	La Mesa-Spring Valley	20,432,305	12,784,107	15,686,302	210,061	3,447,372	0	0	52,560,147
8	Lakeside Union Elementary	5,927,847	3,318,645	4,927,589	110,650	921,302	0	455,956	15,661,989
9	Lemon Grove	4,814,612	2,098,770	3,482,145	750	1,542,650	0	55,000	11,993,927

Attachment III

SELPA: East County SELPA

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
10	Mountain Empire Unified	1,659,430	1,854,863	1,989,587	54,088	1,155,551	0	0	6,713,519
11	Santee	8,579,710	5,068,405	5,798,554	560,395	3,973,770	0	100,882	24,081,716
12	East County SELPA	0	0	0	0	0	0	0	0
Totals:		100,814,545	63,316,091	67,485,383	2,575,173	28,798,666	5,000	3,946,516	266,941,374

Attachment IV

SELPA: East County SELPA

Fiscal Year: 2026-27

Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: This Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	Alpine Union Elementary	360,574	2.00%	3,588,925	1.52%		3,949,499
2	Barona Charter	33,307	0.18%	0	0.00%	0	33,307
3	Cajon Valley Union	4,547,955	25.21%	71,637,012	30.25%	4,455,158	76,184,967
4	Dehesa Elementary	65,130	0.36%	932,731	0.39%	10,000	997,861
5	Grossmont Union High	5,451,680	30.22%	62,650,024	26.46%	200,000	68,101,704
6	Jamul-Dulzura Union Elementary	225,962	1.25%	1,745,918	0.74%	25,700	1,971,880
7	La Mesa-Spring Valley	3,019,772	16.74%	47,071,947	19.88%	2,468,429	50,091,718
8	Lakeside Union Elementary	1,279,249	7.09%	13,274,579	5.61%	1,108,161	14,553,828
9	Lemon Grove	845,312	4.69%	9,959,021	4.21%	1,189,594	10,804,333

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
10	Mountain Empire Unified	497,418	2.76%	5,170,900	2.18%	1,045,201	5,668,318
11	Santee	1,710,861	9.49%	20,786,220	8.78%	1,584,635	22,497,081
12	East County SELPA	0	0.00%	0	0.00%	0	0
Totals:		18,037,220	100.00%	236,817,276	100.00%	12,086,878	254,854,496

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Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	Alpine Union Elementary	8,900	17,317
2	Barona Charter	0	4,329
3	Cajon Valley Union	0	658,057
4	Dehesa Elementary	0	12,988
5	Grossmont Union High	0	779,277
6	Jamul-Dulzura Union Elementary	619,150	8,659
7	La Mesa-Spring Valley	52,649	376,650
8	Lakeside Union Elementary	2,050,561	155,855
9	Lemon Grove	1,057,757	38,964

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List	LEA Official Name (District, Charter, COE, JPA, <i>and</i> SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
10	Mountain Empire Unified	0	60,610
11	Santee	71,724	90,916
12	East County SELPA	0	162,415
Totals:		3,860,741	2,366,037

**Attachment VI
must be
completed
using the CDE
approved
Microsoft Excel
Template**

SELPA:

Fiscal Year:

Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of EC Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Transferred FROM	Transferred TO	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
East County SELPA		Delete This Row							

DO NOT
DISTRIBUTE