Form - Section D: Annual Budget Plan SPECIAL EDUCATION LOCAL PLAN AREA

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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.

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.

Special Education Projected Revenue Reporting (Item D-1)		
Funding Revenue Source	Amount	Percentage of Total Funding
State Infant/Toddler	$0.00	0.00%
Assembly Bill (AB) 602 State Aid	$8,227,504.00	64.41%
AB 602 Property Taxes	$816,283.00	6.39%
Federal IDEA Part B	$2,379,048.00	18.62%
Federal IDEA Part C	$56,932.00	0.45%
State Mental Health	$756,349.00	5.92%
Federal Mental Health	$112,866.00	0.88%
Other Projected Revenue	$425,468.00	3.33%

Special Education Projected Revenue Reporting(Items D-2 & D-3)

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)

WorkAbility 1 Resource 6520; LCFF Transportation Resource 0065

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.

D-4. Total Projected Budget by Object Code

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

object code is automatically calculated.

Total Projected Budget Expenditures by Object Code (Item D-4)		
Object Code	Amount	Percentage of Total Expenditures
Object Code 1000-Certificated Salaries	$9,014,936.00	28.08%
Object Code 2000-Classified Salaries	$6,896,427.00	21.48%
Object Code 3000-Employee Benefits	$8,119,427.00	25.29%
Object Code 4000-Supplies	$440,253.00	1.37%
Object Code 5000-Services and Operations	$4,402,687.00	13.71%
Object Code 6000-Capital Outlay	$7,200.00	0.02%
Object Code 7000-Indirect Cost and Financing	$3,228,712.00	10.06%

Total Projected Budget Expenditures by Object Code (Items D-5 & D-6)

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—Indirect Cost and Financing
Include a description for the expenditures identified under object code 7000 :
Costs in this object are for Indirects and Transfers for "Other Tuition, Excess Cost Payment to District" & "Other Tuition, Excess Cost Payment to County Office of Education".

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 109 All Sources" and the "Percentage of Total Funding fields are automatically calculated.

Federal, State, and Local Revenue Summary (Item D-7)		
Funding Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	$10,225,604.00	31.57%
Projected Federal Revenue	$2,548,846.00	7.87%
Local Contribution	$19,616,419.00	60.56%

Federal, State, and Local Revenue Summary (Items D-8 & D-9)

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 120 revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan.
a. 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).

The SELPA’s Special Education Funding Allocation plan is reviewed/approved periodically by the Superintendents’ Governance Council. The following groups are given the opportunity to provide input in the development and/or revision of the funding allocation plan: Governance Council Advisory Committee, Community Advisory Committee, and the LEA Chief Business Officials (CBOs). The plan reflects the SELPA’s current understanding of statutory requirements and is subject to change by the Superintendents’ Governance Council, if necessary, to conform to changes in statue or regulation, or to address changing needs within the SELPA.

1. The Lake County Office of Education as the AU for the Lake County SELPA receives and distributes special education funding to the LEAs. The distribution method of special education funding to each member LEA participating in the SELPA is unique to the funding source as follows:

1.1. State AB602 & Property Taxes are distributed monthly to member LEAs as received from the CDE, including any prior year adjustments.

1.2. Out-of-Home Care is distributed to those LEAs with qualified facilities within their district boundaries at the end of the fiscal year.

1.3. Transportation Funds are distributed to the districts annually when they are received from the Lake County Office of Education.
1.4. State Mental Health Funding is directly funded to the districts through the apportionment.
1.5. Federal Funding is distributed to LEAs as it is reimbursed by the CDE based on expenses reported by the LEA with the exception of RS 3327 Federal Mental Health ADA which is granted directly to the member LEAs.
2. The funding apportioned to the SELPA AU and member LEAs participating in the SELPA is approved by the Superintendents' Governance Council as part of the adopted budget as specified in the approved allocation plan. Apportionment is unique to the funding source as follows:
2.1. The SELPA AU receives a percentage of AB602 and Property Taxes for operating expenses, providing services, professional development, materials, and support.
2.2. The SELPA AU maintains the Low Incidence portion of AB602 to provide services, materials, and equipment to member LEAs.
2.3. The SELPA AU maintains any 6515 Infant Discretionary Funds to provide services to all solely Low Incidence eligible infants and toddlers who reside within the SELPA.
2.4. The SELPA AU maintains the 6520 WorkAbility 1 grant funds to operate the WorkAbility program available to member LEAs. The SELPA allocates WorkAbility staffing and student wages to LEAs with students aged 15 years and older that participate in the SELPA WorkAbility 1 grant. The allocations are made using a formula based on the Special Education pupil count of students ages 15 and over from the most recent census count, which determines each LEA's proportionate share.
2.5. The SELPA AU maintains the federal resources 3345 Preschool Staff Development, 3385 Early Childhood Development and 3395 Special Education Alternative Dispute Resolution to provide services and professional development to member LEAs.
2.6. Each LEA's AB602 allocation is based on their ADA as applied by the CDE after "Off the Top" expenses as approved by the Superintendents' Governance Council.
2.7. Transportation is awarded to the SELPA LEA's from the Lake County Office of Education's LCFF funding. Each LEA receives initial funding of $20,000 and the remaining funds are distributed using a proration factor based on prior year Special Education Fall 1 Pupil County including District of Residence (DOR) for Clearlake Creativity School students.
2.8. Federal Resources 3310 IDEA 611 Local Assistance Entitlements and 3315 IDEA 619 Federal Preschool Grant are allocated to member LEAs according to the allocation plan as approved by the

Superintendents' Governance Council.
3. Determination of administrative involvement of the Lake County Office of Education as the Administrative Unit for the SELPA.
3.1. The Lake County Office of Education shall be named as the Grantee for all federal and state special education funds for distribution to the member LEAs according to the approved Special Education Funding Allocation Plan. As such the Lake County Office of Education has administrative involvement in the pass-through of special education revenues and utilizes SACS code, Fund 10.
4. Apportionments for regionalized operations and services and the direct instructional support of program specialists are made directly to the SELPA AU.
4.1. A portion of these funds are reserved at the SELPA to operate the SELPA Administrative Unit to provide Regionalized Services. The remainder of these funds are disbursed per LEA ADA for the
provision of required Program Specialist services.
5. SELPA AU Program Specialist(s) provide regionalized services and are recorded according to procedure 755 of the California Schools Accounting Manual.

b.

Yes

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 process and is consistent with SELPA's summarized policy statement identified in Local Plan 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking Section B: Governance and Administration item B-4. If the response is "NO," then either 141 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.

Supplemental Aids and Services and Students with Low Incidence Disabilities (Items D-10 to D-12)

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-10. 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?

No

D-11. 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 165 Services(SAS) disabilities in the regular education classroom.
133516

D-12. Total Projected Expenditures for Students with LI Disabilities.
Enter the total projected expenditures budgeted for students with LI disabilities.
9738117