



Santa Clara SELPA II Budget Allocation Plan

Cupertino, Fremont, Sunnyvale, SCCOE

GUIDING PRINCIPLES:

1. Definitions:

- **Administrative Unit (AU):** The AU is the agency (County Office of Education) through which the funding passes from the California Department of Education to the districts within the SELPA. The distribution of funds by the AU is guided by the Special Education Local Plan Area (SELPA) Budget Allocation Plan. The AU (or SELPA Office) also has other fiscal and programmatic responsibilities in implementing the Local Plan for Special Education.
 - **California Department of Education (CDE):** The California Department of Education is the agency calculating the funding for each SELPA and distributing the funds to the Administrative Unit of the SELPA.
 - **Free Appropriate Public Education (FAPE):** Derived from the Federal Law (now IDEA '97), Free Appropriate Public Education refers to public schools being responsible to provide free appropriate public education services to disabled students in public schools, private schools, and to suspended or expelled students with disabilities.
 - **Least Restrictive Environment (LRE):** Derived from Federal law (IDEA '97), this term is used to describe how students with disabilities interact with the general education population of students. This term refers to the idea that “to the maximum extent appropriate, children with disabilities are educated with children who are nondisabled and that special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.”
 - **Regional Programs:** There are several categories of Regional Programs. For purposes of funding they are identified in three basic categories. The first is programs operated by the County Office of Education with a specific funding mechanism agreed upon by the SELPA being served. The second is a program operated by a district that is designed to serve students from districts within the SELPA. This too has a specific funding mechanism agreed upon by the districts within the SELPA. The third category is a program operated by a district, serving students with low incidence disabilities and is open to all districts within the county.
 - **SELPA:** A Special Education Local Planning Area (SELPA) is a district or group of districts united together to provide a continuum of services for students age birth through twenty-two residing within the geographical area. The SELPA governance structure ensures both fiscal and programmatic support to those educational agencies within the geographical region.
2. It is the responsibility of individual districts within each SELPA to assure a Free Appropriate Public Education (FAPE) for each special education pupil residing within its geographical boundaries. This responsibility shall be met by direct provision of services, establishing an agreement with another public education agency, or contracting with a non-public school or agency.
 3. Allocation procedures will be fair and equitable to all districts and to the County Office of Education.
 4. The maximum State Funding will be fully utilized, according to allocation procedures and the budget allocation plan.
 5. Changes in allocation of funding will be determined according to designated timelines, so districts and the County Office of Education can make fiscal and personnel decisions.
 6. SELPA Budget Allocation Plans will be developed in accordance with current law.
 7. Districts should not be financially impacted in a negative way by operating a program for the benefit of the other districts within the SELPA.
 8. The principles of “Free Appropriate Public Education” (FAPE) and “Least Restrictive Environment” (LRE) shall not be compromised by fiscal consideration.
 9. Districts shall be accountable for the allocation and reporting of funds in support of programs and services to identified students.
 10. A uniform method of payment should be established for students served from outside the SELPA.

COMPONENTS OF THE BUDGET ALLOCATION PLAN:

1. **Flow of Funding:**

- a) **State Special Education Apportionments** flow from the California Department of Education (CDE) to the Administrative Unit (AU) which is the Special Education Local Plan Area (SELPA) Office at the Santa Clara County Office of Education (SCCOE). The distribution of revenue is managed by the SELPA Office Administrator and allocated in monthly increments according to the formulas agreed upon and specified in this document to each of the three (3) districts and the SCCOE Special Education department in SELPA II.
- b) **County Excess Property Taxes for Special Education** will be calculated by the SELPA AU, based on prior year Special Ed pupil count. Each district's share of County Excess Special Education Property Taxes will be reduced by that district's share of the cost of using SCCOE Special Education programs.
- In 2015-16, the Special Education Excess ERAF "swap" for Special Ed State Aid becomes the third funding source for AB 602 Entitlements: 1) SCCOE Special Ed "Excess" Property Tax Transfer; 2) Special Ed State Aid, 3) Special Ed Excess ERAF Property Tax. This is a dollar-for-dollar exchange of Property tax for State Aid, with timing of the cash disbursements being the only difference.
- c) **Federal IDEA Grants Awards** are sent directly to SELPA office and are distributed to districts as follows :
- **Federal Local Assistance Entitlement (Resource Code 3310)**
Beginning 2018-19, Preschool Local Entitlement (Resource 3320) will be consolidated into Federal Local Assistance Entitlement.
The Federal Local Assistance Entitlement is distributed to districts as follows: Distribute Preschool allocation (9.01%) by Prior Year December 1 Preschool Pupil Count; Distribute balance (90.99%) by Prior Year June P-2 Total K-12 ADA

Local Assistance to SCCOE will be transferred from districts as partial payment for actual usage of SCCOE programs.
 - **Preschool Grant (Resource Code 3315)**
The Federal Preschool Grant is distributed to districts based on prior year April 1 preschool count (ages 3-5). (Data source: SIRAS)
 - **Preschool Staff Development (Resource 3345)**
The Preschool Local Entitlement is distributed to districts based on prior year April 1 preschool count (ages 3-5). (Data source: SIRAS)
 - **Federal Mental Health (see 1.f. Mental Health Funding)**
 - **Alternative Dispute Resolution Grant (Resource 3395)**
The Alternative Dispute Resolution Grant is used to pay for ADR trainings/conferences and cost of hiring an independent ADR facilitator.
- Federal and state regulations regarding the use of Federal Grant funds will be strictly adhered to.
- Districts will submit to the SELPA office quarterly reports and a final expenditure report summarizing their actual expenditures for the fiscal year. The grants are paid as a reimbursement with the amount based on districts quarterly expenditures report. The grant period is extended to 27 months and a budget plan submission is required if districts have not fully expended the grant amount after the 15 month of grant period.
- d) **Regionalized Services and Program Specialist Revenue**
The Regionalized Services and Program Specialist Revenue has been reestablished as a separate revenue item from AB 602 using language in AB 1808 Budget Trailer Bill.

The SELPA Administrative Unit budget, included in this document, is developed by the SELPA AU and approved by the SELPA Representative Council each year.

SELPA I, II, III, IV and VII share the cost of the SELPA AU by total K-12 ADA using the RS/PS revenue. Any RS/PS balance will be distributed to Fremont UHSD as part of the regional cost share.

SELPA AU will invoice \$600 per district to cover costs of providing for SELPA Staff Development.

e) Low Incidence Equipment and Service Revenue

CDE allocates funding to SELPA based on number of LI students by DSEA. SELPA AU will divide the total funding to SCCOE and districts based on prior year Low Incidence pupil count.

Equipment purchased with these funds become the property of the state of California, must be inventoried, and may follow students, as needed, if they move to another district or SELPA within the state of California.

- 80% of the LI revenue will be allocated to the districts to spend on LI services and/or items less than \$500. Districts must use LI funds based on CDE guidelines and must be prepared for any audit. The SELPA AU will not reimburse districts for such purchases since districts will also receive LI funds.
- The remaining 20% of the LI revenue will be housed at the SELPA AU for processing of LI equipment and materials only. SELPA districts will request purchase of Low Incidence items/equipment that are \$500 or above (each item must cost \$500 or more) through the SELPA AU. The SELPA AU will continue to use LI funds based on CDE guidelines, monitor inventory, and be prepared for any audit. Any amount not spent will be returned to districts based on prior year LI pupil count.

Purchases of Low Incidence Equipment for inter-district transfer students will come entirely from District of Residence LI Equipment funding, except when transfers cross SELPA AU, in which case the District of Service will pay current year per pupil LI Equipment amount and the DOR will pay the balance.

f) Mental Health Funding

Effective 2023-24, the State Mental Health (Re 6546) and Federal Mental Health (Re 3327) funds will be allocated directly by the State to the local education agencies (LEAs).

Funding allocation method related to these grants have been removed in the SELPA Budget Allocation Plan. The Federal Mental Health funds are restricted to educationally related mental health services as provided on a student's IEP. The State Mental Health funds can be used for educationally related mental health services for students with or without an IEP.

g) LCI/NPS/SNF Cost Share (Out-of-Home-Care Funding)

SB 1108 (2004-05) provided that the reporting and 100% reimbursement from the state for the cost of NPS tuition for LCI residents became inoperative on June 30, 2004. In place of that, the CDE will calculate annually for each SELPA an amount for "Out-of-Home-Care" funding.

Out of Home Care Funding and Expenditures for NPS/LCI (Paid by SCCOE) are cost shared separately within each SELPA AU. Priority with Out of Home Care revenue remains to reimburse SCCOE for NPS/LCI Tuition expenditures.

2. Calculation of Apportionments:

a) Basic Funding Model

As specified in AB 602, the California Department of Education will allocate special education funding to SELPAs based on the SELPA Base Rate per K-12 ADA.

Beginning 2022-23, the Special education base funding allocations are calculated by the State at the LEA level, rather than the SELPA level, using the greater of current year, prior year, or second prior year ADA.

The AB 602 formula includes a combination of three sources of Special Education Revenue: 1) State Special Education Apportionment, 2) County “Excess” Special Education Property Taxes, and 3) Special Ed Excess ERAF Property Tax.

b) SELPA COLA Funds

Any COLA applicable for Special Ed is added by CDE to the Special Ed base rate.

c) SELPA Growth Funds

The State has significantly increased the allocation for Special Ed funding. Growth/Declining has not been included in the AB 602 calculation.

d) Equity Adjustments

Starting 2019-20, the State has provided funds for SELPA Base Rate equalization. In 2022-23, all SELPAs in the county have equalized base rate.

e) Unallocated Funds

Any unanticipated or unallocated revenue coming to SELPA II will be reported to the SELPA Operations/Fiscal Committee for review and recommendation as to allocation. A recommendation from the SELPA Operations Committee to the Executive Council regarding the distribution of unallocated funds will be made.

f) Non-Public School/Agency Costs:

Districts are individually responsible for Non-Public School/Agency costs.

g) LCI/SDC/MTU/Trans Cost Sharing

The cost of LCI students receiving services in SDC programs and in SCCOE programs and are residing in NW SELPAs will be shared by all districts based on percentage of total K-12 ADA. Cost sharing credits to districts for serving LCI residents in district SDC programs is aligned to Inter-district transfer agreements (severe/non-severe). Districts charged for sending LCI students to SCCOE programs will be credited the amount charged.

The following will also be included in the LCI Cost-Sharing Agreement. These costs will be shared by all of the districts in the NW SELPAs by total K-12 ADA.

- Palo Alto USD will receive a credit, at the current SCCOE Housing Policy Facilities Rate per class for eight classrooms housing the CCS MTU at Juana Briones.
- Sunnyvale SD will receive a credit for that amount per class for one classroom housing the CCS Satellites at Vargas.
- The cost of transporting OI students confined to wheelchairs from LCI to district programs

h) Funding for Services provided to students in hospitals, Juvenile Court Facilities

- The cost of serving students who reside in hospitals shall be the responsibility of the district in which the hospital is located.
- The cost of special education services provided by SCCOE for students in Juvenile Court Facilities shall be charged to districts, based on usage of the program. Special Education services for students in district-run Alternative Schools programs shall be the responsibility of the district.

3. Inter-district Transfers:

It is the intent of the SELPA Budget Allocation Plans that Special Education Funding follows Services.

a) Inter-district Student Transfers (Based on Average Cost)

The inter-district costs calculation for average costs programs has been developed by the SELPA using districts’ information, and reflects the estimated average cost of providing Special Education services.

b) Designated Regional Program Student Transfers (Based on Actual Costs)

SELPA Regional Programs refer to those programs designated by the SELPA as specialized, requiring full funding to safeguard their existence and operation for the benefit of the SELPA. Actual/regional costs program will be used in the calculation of inter-district transfer costs.

The transfer reporting form shall report services provided on December 1 and April 1 to non-district students. The SELPA office will record the information and adjust apportionment distribution to districts accordingly, based on the reporting forms. The cost of serving the transfer pupil will be subtracted from the District-of-Residence's Special Education Apportionment and added to the apportionment for the District-of-Service.

Responsibility for providing Low Incidence Equipment to a Low Incidence qualified Inter-district transfer student shall, by agreement, fall primarily on the District-of-Residence.

For the complete list of agreements regarding responsible district in Inter-district transfer situations, please refer to the SELPA Inter-district Transfer Policy.

****IMPORTANT NOTE****

Districts in SELPAs I, II, III, IV and VII which serve students who reside in SE SELPA will contract independently with those districts in SE SELPA for Special Education Services provided. In these instances, only, apportionments will not be adjusted for the transfers. Any transfer of funds must be made through invoicing and issuance of warrants.

4. Summary of current SELPA II Regional Program Deficit Bill-backs:

Districts in SELPA II have agreed that certain, designated costs for Regional Program Services will be cost-shared, specifically:

- 1 Behavior Supervisor, 6 Behavior Specialists, paid by Sunnyvale School District
- CAP/ 0.5 Clinical Manager, 4 Supervisors (4 district employed), Costs at 65% paid by Sunnyvale School District
- 0.40 FTE Occupational Therapist Lead, paid by Sunnyvale School District
- Family and Children's Services contract to support TSDC, paid by Fremont Union High School District
- 2.9 FTE Program Specialist, paid by Fremont Union High School District
- Program Specialist Office Expenses, paid by Fremont Union High School District
- \$2,000 budget for Community Advisory Committee (CAC), to be initially paid by Fremont Union High School District
- 2.0 FTE Behavior Specialists (costs at 65%), paid by Fremont Union High School District
- CAP/1 Clinical Manager, 11 Supervisors, paid by Cupertino Union School District
- VI Program, paid by Cupertino Union School District:
 - 4 TVI/O&M Teachers
 - 4 Paraeducators
 - Materials cost \$500 per teacher = \$2,000

The following were the updates in 2023-24:

- Updated cost sharing for CAP/ 0.5 Clinical Manager, 4 Supervisors, paid by Sunnyvale School District, to 65%
- **Updated cost sharing for 2.0 FTE Behavior Specialists (costs at 65%), paid by Fremont Union High School District, to 65 %**

These program costs are first offset by any regional revenue (Program Specialist revenue, NPS Pilot Program revenue). The balance of the cost is shared by districts based on total K-12 ADA. The sharing of these costs appear on the SELPA II Revenue Projection Spreadsheets as line item adjustments to each district's apportionment.

5. **Calculation of SCCOE Funding:**

a) **Santa Clara County Office of Education (SCCOE) Special Education Block Rates**

These programs are considered regional programs operated for students requiring very specialized services who reside in various districts within the six SELPAs in Santa Clara County. A "Building Block" model has been developed for the calculation of costs associated with these programs. Block rates have increased and/or been re-benched over the years, as detailed in the exhibits in the SCCOE section.

All county programs are based on an average ratio of one teacher to ten (1:10) students with the exception of the autistic program, which is built on a one to eight (1:8) ratio. The cost of the program (based on the building block model) will be charged to each district according to the percentage of students that a district has in a specific block program for that year. Current Year charges will be deducted from the districts' allocation of County Excess Special Education Property Tax.

Effective 2017-18, NW and SE SELPAs will use the average of October to April (7x) block enrollment census dates in the calculation of charges for SCCOE programs.

LCFF (Local Control Funding Formula) funds generated by students served by the SCCOE will not be transferred to the SCCOE.

Re-benched block rates are presented to SELPAs annually.

Any difference in revenues collected and actual cost of SCCOE programs, after closing the current year will be adjusted in the subsequent year. SCCOE may carry over a reserve of Special Education revenue, which does not exceed 2% of its Special Education Expenditures for the year, for the purpose of rate stabilization to districts. Any reserve in excess of 2% will be returned to districts on a rate-per-pupil-attending-SCCOE-programs basis.

DIS services will be based on the actual salary and benefits plus travel for DIS staff, such as Visually Impaired, and Adaptive Physical Education.

b) **Special Education Services in Alternative Schools**

With the merge of Alternative Ed RSP and SDC into SAI Alternative Ed, the student enrollment count will be taken from the monthly Special Education Students in Alternative Education Schools Block Enrollment Report.

The amount of LCFF Base Funding received directly by SCCOE for Special Ed (SDC) in Court Schools ADA, will partially offset any costs to districts of residence for SCCOE Special Ed in Alt Ed.

SELPA II has agreed to share the cost to districts in SELPA II of serving students in Special Education Programs in SCCOE Alternative Schools by total K-12 ADA rather than by individual district usage of the programs.

c) **SCCOE Facilities Policy**

All SELPA Executive Councils in Santa Clara County have approved a policy to cover housing for programs operated by the SCCOE Special Education Department on district operated sites. Each school district has the responsibility for providing classroom space for the number of resident students enrolled in SCCOE Special Education programs. This housing policy specifies that when a district provides less space

than its obligation, a housing fee will be added to the estimate of cost of SCCOE programs for that district. A housing compensation will be issued to the district in the form of a cash journal when district provides more space than its obligation.

In 2017-18, at the request of districts, a facilities study was funded by SCCOE and was conducted by the School Services of California, to review the facilities rate setting process and propose an applicable facilities rate formula.

The study has not been completed at this time, thus the facilities rates set in 2018-19 has been held on status quo.

d) SCCOE Special Ed Transportation

SCCOE transports LCI (and similarly, SNF) residents to SCCOE programs. Starting 2009-10, SCCOE Special Ed covered the Transportation deficit. Future discussion will need to address payment of these costs as the Transportation deficit continues to rise.

6. Maintenance of effort (E.C. 56841):

Federal funds for special education should be used to supplement and not supplant state and local funds (E.C. 56841). The specifics of the federal regulations translate this into an MOE calculation, based on expenditures for special education (Sections 300.203-300.205 of Title 34 of the Code of Federal Regulations [CFR]).

The general rule under the MOE requirement is that LEAs must spend at least the same level of state and local funds (or local funds only) on special education as in the prior year, either in terms of total or per-capita expenditures. If an LEA fails this initial test, the federal regulations allow an exempt reduction Under 34 CFR Section 300.204:

- a. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- b. A decrease in the enrollment of children with disabilities.
- c. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - i. Has left the jurisdiction of the agency;
 - ii. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated;
 - iii. No longer needs the program of special education.
- d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- e. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

The eligibility standard in Section 300.203(a) requires that, in order to find an LEA eligible for an IDEA Part B subgrant for the upcoming fiscal year, the CDE must determine that the LEA has budgeted for the education of children with disabilities at least the same amount of local, or state and local funds, as it actually spent for the education of children with disabilities during the most recent fiscal year for which information is available.

The compliance standard in Section 300.203(b) prohibits LEA from reducing the level of expenditures for education of children with disabilities made by the LEA from local, or state and local, funds below the level of those expenditures from the same source for the preceding fiscal year.

MOE for LEAs must meet the “subsequent-year rule” where if an LEA fails to meet the MOE test in one year, the LEA is required in subsequent fiscal years to maintain effort at the level prior to the failure. Thus, the LEA must calculate its level of effort on the most recent fiscal year in which the MOE test was met.

In order to receive and keep Federal IDEA Funding:

- If the SELPA fails to pass the SEMB (Budget) software test, no Federal IDEA funds will flow to the SELPA in the current year.
- If the SELPA fails to pass the SEMA (Actuals) software test, the amount that the SELPA is short of meeting the requirement, will be returned to the CDE. Those LEAs which failed to meet the MOE requirements in the Actuals to Actuals test will be responsible for the loss. The amount recovered by the CDE will be deducted from the revenue received by those districts.
- If the SELPA passes, but a district fails to meet MOE (SEMB), the district must provide sufficient proof that it will meet the MOE requirements during the year (Interim). If the district fails, the federal IDEA funds will be redistributed within the SELPA.

7. **Charter School Policy – Excerpts related to fiscal issues:**

Funding for special education services, participation in the governance structure and responsibility for provision of services shall be based on the categorization of the individual Charter School (operating as a public school of its chartering entity or functioning as an LEA). Schools chartered by a LEA shall negotiate their charter and MOU with the school district from which they are seeking the charter. Charter schools may also elect to be deemed a Local Educational Agency (LEA) by providing verifiable written assurances that the Charter School will participate as a LEA in a SELPA for purposes of the provision of special education services.

- a) **Public School within a District** will participate in the State and Federal funding in the same manner as other schools within the chartering district. The chartering district will be responsible for ensuring that all children with disabilities enrolled in the Charter School receive special education and related services in a manner that is consistent with all applicable provisions of State and Federal law. The district will be responsible for funding appropriate special education services in the Charter School, even though the student may live anywhere in the State of California. The district and Charter School may enter into agreements whereby the Charter School is billed for excess costs associated with providing special education services to identified students, including the administration of special education programs. The Charter School may also be held fiscally responsible through the MOU for a fair share of any encroachment on the district's general fund that is created by the provision of special education services throughout the district.
- b) **Public School within the County Office** will participate in the State and Federal special education funding in the following manner: (1) the SELPA where the charter school is located will distribute special education funding to the SCCOE pursuant to the SELPA Budget Allocation Plan; (2) the SCCOE will use these funds to fund the actual cost of special education services provided by the Charter School up to the total amount generated; (3) any unused funds will be returned to the SELPAs in the same proportion in which they were received. The SCCOE and the Charter School may enter into agreements whereby the Charter School is billed for excess costs, based on the SELPA-Wide average rate of local support per ADA associated with the provision of special education services to identified students, including the administration of special education programs.
- c) **Charter School as a LEA within the SELPA** A Charter School may apply to become a LEA for the provision of special education services. Application must be made to the respective SELPA by February first of the school year preceding the school year in which the Charter School anticipates operating as a LEA within the SELPA. The Executive Council of Superintendents will determine whether the Charter School has provided the requisite assurances. Once deemed a LEA, the Charter School, like all other members of the SELPA will...receive State and Federal funding for the special education in the same manner as other districts within the SELPA...be responsible for all costs incurred in the provision of special education services.

SCCOE Charter Schools within the SELPA will receive the same AB 602 Entitlement per ADA as the equalized districts within the SELPA.

For the complete SELPA Charter School Policy, please refer to SELPA Policy and Procedures Manual.

8. Interest on SELPA Pass-through Revenues:

Any interest accrued on SELPA revenues will be distributed to the SELPA districts and calculated as a percentage of district Special Education State Aid to total Special Education State Aid (PY P-2 ADA).

9. SELPA AU Fiscal Responsibility to districts in SELPAs I, II, III, IV and VII:

- a) State Apportionment calculation and distribution
- b) County Special Ed (Excess Tax) Calculation and distribution
- c) Federal IDEA Part B Grant Calculation, Distribution and Expenditure reports
- d) Fiscal Record keeping per (E.C. 56195.7)
- e) Apportionment adjustments for MOUs, Inter-district transfers within five SELPAs and SCCOE program costs.
- f) Apportionment adjustments for LCI/MTU Cost-sharing
- g) Prior Year apportionment adjustments, and distribution of any carryover funds at year end
- h) Distribution of Interest on SELPA Pass-through funding
- i) Annual preparation/distribution to districts of SELPA Fiscal Documentation:
 - o SELPA Budget Allocation Plan
 - o SELPA Year End Closing, Calculations for revenue distribution
 - o SELPA MOE reporting

10. SCCOE Special Ed Department Fiscal Responsibilities:

- a) With the fiscal separation of SELPAs V and VI in 2001-02, SCCOE per agreement will complete the infant and NPS/LCI "J-50" reports for the CDE
- b) Completion of Part C Federal Grant Applications and Expenditure Reports
- c) Prepares estimate of increase in students and classes for subsequent year
- d) Provides Block Enrollment information
- e) Provides 1:1 Aide use information

11. Parentally-Placed Student in Private School:

The LEA where the parentally-placed children with disabilities in private schools are located is responsible for child find and providing special education and related services. LEAs must use a proportionate share of their Individuals with Disabilities Education Act (IDEA) 611, Part B funds, to provide special education and related services to parentally-placed children with disabilities enrolled in private schools and who attend private schools located in the LEA. The private school proportionate share is calculated based on prior year pupil count, using a State formula.

12. Excess Cost Calculation:

Amounts provided to an LEA under Part B of the Act may be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per-student expenditure on the education of an elementary school or secondary school child with disability before funds under Part B of the IDEA are used to pay the excess costs of providing special education related services.