

**BUSINESS AND FINANCE**

*Allocation of State and Federal Funds*

**Adopted: 05/27/2026**

**First Reading: 05/27/2026**

**Second Reading:**

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It shall be the policy of the Tuolumne County Special Education Local Plan Area (SELPA) that state and federal special education funds allocated to the SELPA shall be administered, distributed, accounted for, and reported in accordance with applicable state and federal laws, regulations, and the SELPA Annual Budget Plan approved by the SELPA Governance Board.

The Responsible Local Agency/Administrative Unit (RLA/AU) shall receive state and federal special education funds on behalf of the SELPA and distribute such funds in accordance with the funding allocation methodologies and actions approved by the SELPA Governance Board.

The SELPA Administrator or designee shall facilitate the development, implementation, and oversight of the SELPA Annual Budget Plan and shall coordinate the distribution of funds consistent with Governance Board-approved allocations. The SELPA Administrator or designee shall also oversee required fiscal reporting, monitoring, and accountability processes related to special education funding.

Each member Local Education Agency (LEA), through its representative on the SELPA Governance Board, shall participate in the review and approval of funding allocation methodologies and the SELPA Annual Budget Plan. Member LEAs shall comply with all fiscal reporting, accounting, maintenance of effort, and program accountability requirements associated with receipt and expenditure of state and federal special education funds.

The SELPA Governance Board shall annually review and approve the SELPA Annual Budget Plan and any revisions necessary to ensure equitable and legally compliant allocation and administration of special education funding throughout the SELPA.

References:      EC 56195.1  
                      EC 56200–56208  
                      EC 56836.01  
                      34 CFR 300.700–300.705  
                      2 CFR Part 200  
                      IDEA 20 USC 1400 et seq