



# AB 602 Funding

## Source of Funds

California provides funding for special education and related services to students with disabilities. This funding is commonly referred to as AB 602. The California Department of Education (CDE) calculates this funding based upon a formula referenced in California Education Code Section 47644. In general, it is apportioned for each unit of average daily attendance for the greatest of the current year or the prior two years, as well as other data elements.

Also under AB 602, the State provides funding to support special education and related services as required under the IEP for each pupil with low-incidence disabilities. CDE calculates this funding by dividing the total number of pupils with low-incidence disabilities in the state, as reported on the prior year low incidence pupil count.

Learn more about the source of SELPA's State and Federal funds [HERE](#).

## Funding Allocation

The Sacramento County SELPA allocates AB 602 funds using the following categories:

- **State Aid - Base.** This is allocated by the Member's AB 602 K-12 ADA after the allocation to the SELPA Administration, Legal Cost Pool, NPS/NPA Pool, and to FCSS for County Operated Programs and Low Incidence Services.
- **RSPS:** Sacramento County SELPA does not fund Program Specialists at this time.
- **Low Incidence:** This is allocated to SELPA member LEA based on SELPA LI Allocation Plan ([link](#))
- **Extraordinary Cost Pool:** This is allocated by approved expenditure claims for non-public schools and legal costs.

Learn more about the SELPA's funding allocations [HERE](#).

# Accounting

- **AB602**
  - Revenue is transferred using 0100-65000-0-5001-0000-879200.
  - Expenditures can be coded to 0100-65000-0-5xxx-xxxx-xxxxxx.
- **RSPS**
  - Revenue is transferred using 0100-65000-0-5001-0000-879200.
  - Expenditures can be coded to 0100-65000-0-5060-xxxx-xxxxxx.
- **Low Incidence**
  - Revenue is transferred using 0100-65000-0-5001-0000-879200.
  - Expenditures can be coded to 0100-65000-0-5760-xxxx-xxxxxx. Please use a local field to identify low incidence expenditures.

*Cash for State Aid - Base, Program Specialist, and Low Incidence is disbursed via the State's Apportionment Schedule found here: <https://www.cde.ca.gov/fg/aa/pa/papayschedule.asp>. The Special Education Apportionment bundles AB602 by ADA, Program Specialist, Low Incidence, and Out-of-Home Care revenue as a single amount.*

- **CDE ECP**
  - Revenue is transferred using 0100-65000-0-5001-0000-879202.
  - Expenditures for NPS Costs can be coded to 0100-65000-0-5xxx-1180-xxxxxx.
  - Cash is disbursed upon the approval of claims received.

## Use of Funds

- **AB602:** Funds are to be used to provide IEP-based special education and related services to students in grades K through 12. Funds may also be used for preschool related activities for students with disabilities that have an IEP.
- **PSRS:** Funds are to be used for program specialist services as described in Education Code 56368 found [HERE](#).
- **Low Incidence.** Funds are to be used for special education and related services to students with low incidence disabilities. [SELPA LI Allocation Plan](#)