Yuba County SELPA

Fiscal Allocation Plan

Adopted by the Yuba County SELPA Superintendent's Governance Council 8.20.2023
Adopted Revision by the Yuba County SELPA Superintendent's Governance Council 3.26.2025

The Yuba County Special Education Local Plan Area (SELPA) is comprised of local educational agencies (LEAs) including school districts within Yuba County, charters schools and charter consortium members that are LEAs for the purposes of special education, and the Yuba County Office of Education. The Yuba County SELPA is responsible for the implementation, oversight, and facilitation of educational services for students who may qualify for special education services on an individual educational program (IEP) provided by SELPA members.

The members of Yuba County SELPA believe all students can learn, ensure students are guaranteed equitable access to opportunities to achieve their full potential, and support them to become contributing members of society. We provide high quality educational programs and services for students who may qualify for special education services and training for parents and educators to support students in their educational achievement. The Yuba County SELPA collaborates with other agencies and LEA members to develop and maintain healthy and enriching environments in which students with an IEP and their families can live and succeed.

Yuba County SELPA Mission

The Yuba County SELPA supports members to facilitate the delivery of high-quality special education programs and services to students with IEPs in the most effective, efficient, collaborative, and fiscally responsible manner.

Yuba County SELPA Vision

All students are general education students first! We recognize and acknowledge some students might need additional resources to support their learning and achievement and aim to provide a free and appropriate public education in accordance with the Individuals with Disabilities in Education Act (IDEA). Through our collaborative efforts, students are given access to high quality curriculum and instruction, assessments, programs, and services to support their educational growth and development in the least restrictive

environment, which IDEA states should include maximizing time with general education peers.

The California Education Code requires that every SELPA develop a local allocation policy, which can be updated and reviewed as needed, to specify the use of special education funding, regionalized services, and program support, and provides transparency about funding and program decisions made by the Governance Council of the SELPA. A local allocation policy should outline the resources, supports, and allocation of revenues, as well as provide clarity regarding local practices and procedures related to the continuum of services with the SELPA, and information regarding service delivery, partnerships, collaboration, and costs. The Yuba County SELPA also has an interagency agreement that provides additional guidance and information about the operation of the SELPA. The two documents work together to describe several types of funding received within the SELPA, responsibilities for use of funding and outline some of the basic formulas for allocation of SELPA funding.

The governing body of the Yuba County SELPA, as set forth in the Local Plan, is the Superintendents' Governance Council. The SELPA Finance Advisory Committee, Operations Committee, and Special Education leaders from each LEA make recommendations to the Superintendents' Governance Council.
One of the responsibilities of the Governance Council is to equitably allocate public funds to support services for all eligible special education students attending member LEAs within the SELPA.

To develop this local allocation policy, the Yuba County SELPA invited members to identify shared interests and guiding principles for the work of the SELPA. Identifying these shared interests and guiding principles ensures we have a foundational perspective to guide the allocation and use of resources focused on student outcomes given the unique needs of Yuba County SELPA members. We acknowledge that we have shared interests and unique local needs that may require negotiation and compromise. Our guiding principles will provide a path for collaboration, consensus, and equity in alignment

with our mission and vision of the SELPA and member LEAs.

Shared Interests in Local Allocation Policy

- Transparency
- Simplicity
- Predictability
- Student-Centered
- Supports Program Effectiveness
- Sustainable/Adaptable
- Fiscally Responsible

Guiding Principles

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Collaboration
- Working in partnership to support each other toward a united purpose



Shared Decision-Making
- Decisions made collectively based on relevant and accurate data and best practices for students



Student Success
- Continuum of support across the county providing a quality education to achieve successful outcomes for infants through adults



Fiscal Responsibility
- Allocation of resources to ensure the delivery of high quality, fiscally sustainable programs



Transparency
- Information, systems, and processes shared clearly and timely to promote understanding



Inclusive – All Means All
- Ensure opportunities for all students to participate and thrive in the least restrictive environment

Part 1: Special Education Revenue and Allocation

Virtually every special education program creates excess costs because federal and state funding, specifically for special education programs, is not sufficient to cover operational costs. It is anticipated that each member LEA will incur costs from local funding since special education is not a fully funded program. Therefore, it is expected that each member LEA keep a local reserve to cover any unexpected fiscal shortfall that could arise within the LEA.

Yuba County Office of Education (YCOE), as the Administrative Unit for the SELPA, receives funds directly from federal, state, and local sources and is responsible to allocate funds according to SELPA approved allocation formulas. SELPA members receive allocations of funding and services as designated by the SELPA Local Plan, and this local allocation policy. Allocation of revenues is based on Average Daily Attendance (ADA) and/or program needs, recognizing that all agencies serving students of residence will absorb costs outside of federal and state special education funding. If the member LEA does not use all their allocated funding for special education purposes, it must be returned to the SELPA for reallocation to the membership at large. Each member LEA assures that all revenues received will be used for legally defined special education services and be documented. Any documentation of special education expenditures will be made available by the member LEA upon request.

Funding for special education consists of federal, state, and local funding by resource code. Specific funding streams received by YCOE for the Yuba County SELPA are:

Federal	State
3310 – Federal IDEA Part B Local Assistance	6500 – State AB602 Base ADA
3315 – Federal IDEA Part B Preschool	6500 – AB602 Out-of-Home Care
3345 – Federal IDEA Part B Preschool Staff Development	6500 – AB 602 Low Incidence 6500 – AB 602 Regional Services/

3385 – Federal IDEA Part C Infant 3395 – Federal IDEA Part B Alternate Dispute Resolution	Program Specialists
Local	
Local Special Education Property Tax (included within AB602 allocation) County Transfer of Funds for County Served District Funded ADA Contract revenues for specific services not within regional services	

Funding received will be allocated by ADA unless another method is approved by the Superintendents' Governance Council. Funding received by the Administrative Unit will be allocated to SELPA member LEAs not more than 60 days after receipt. All member LEAs will receive an ADA allocation based on the current year funded P-2 ADA. Some revenues or funds, other methods have been determined to be more appropriate based on circumstances, therefore other calculations and agreements exist.

The SELPA Finance Advisory Committee is a group that advises and provides formalized structure to develop, and review regionalized special education programs as well as monitor federal, state, and local funds allocated for special education programs in addition to the associated costs across the SELPA in a strategic manner. The group is composed of both business officials and program directors to provide a balanced perspective in making recommendations to the Superintendents' and Operations Councils.

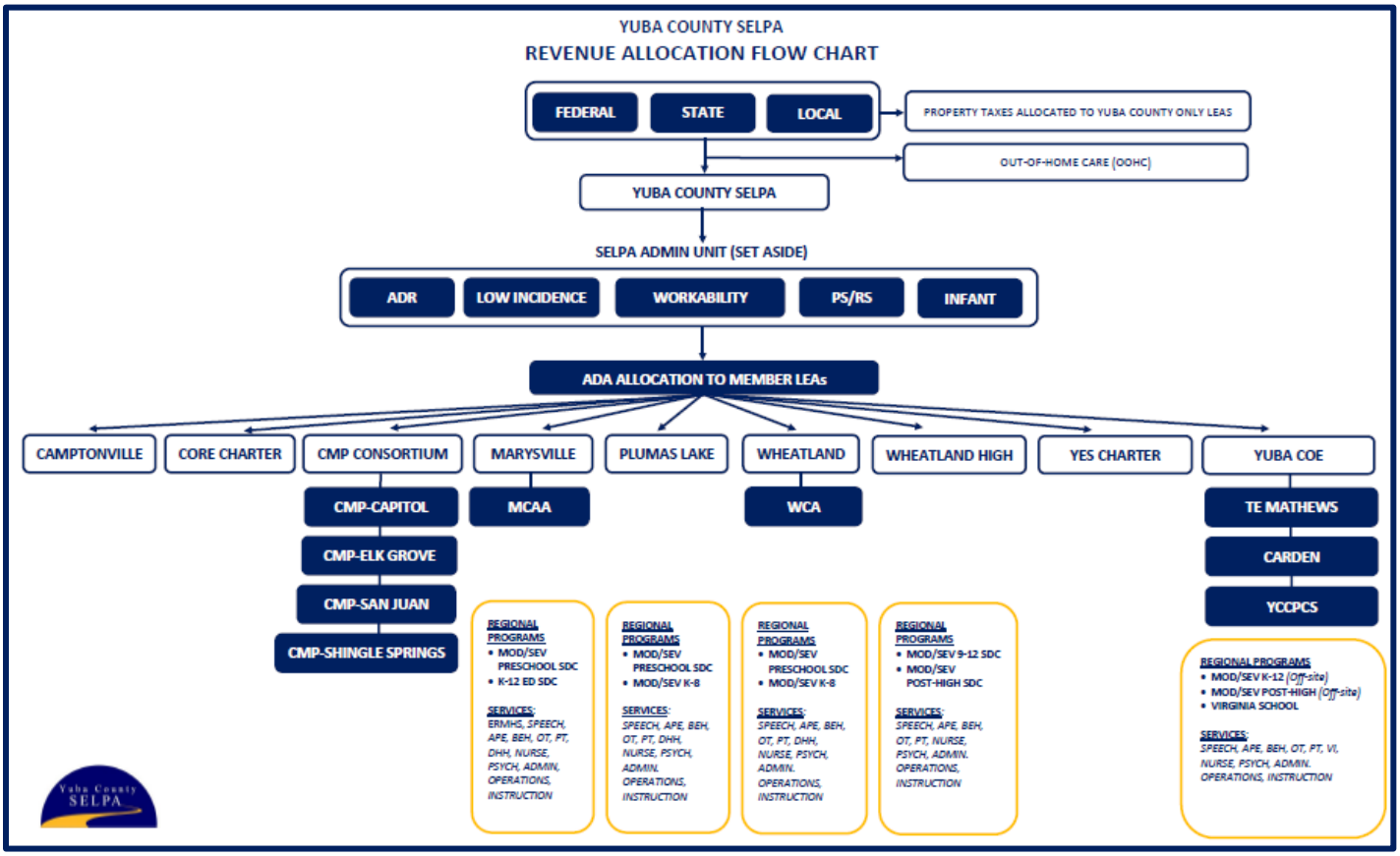
Responsibilities of the SELPA Finance Advisory Committee:

1. Generate program development recommendations for the following year.
2. Ensure standardization of between-district MOUs.
3. Achieve long range strategic planning.

To achieve these goals, the SELPA Finance Advisory Committee planning process will include:

1. Examining regional program budget information per the SELPA Allocation Plan, including all interim reports, special education staffing ratios, programs currently in place, growth patterns, cost-cutting strategies, bill-back calculation factors, current enrollment figures, etc.
2. Collecting data/information from all LEAs as appropriate.
3. Compiling data into a meaningful, standardized format.
4. Sharing information with decision-makers.

The Finance Advisory Committee has approved the following flow chart to depict where funding flows to SELPA members and the programs and services for which the funds are intended.



Funding Sources

The YCOE, as the administrative unit (AU), will utilize these funds for SELPA and/or regional services:

- State Assembly Bill (AB) 602 Program Specialist/Regionalized Services (PS/RS) funds to provide for SELPA administrative services including:
    - SELPA Director
    - SELPA Administrative Support

- State AB602 Low Incidence funds (generated on prior year Census Day low incidence pupil count) to be used to purchase appropriate equipment and services:
    - Visual Impairment Services (80%)
    - Equipment and related service maintenance (20%)
        - LEAs receive an allocation based on the prior year low incidence count by District of Special Education Accountability or $1,000.00, whichever is greater. Any member LEA may accrue up to five years' worth of funding prior to the SELPA seeking the Superintendent's Governance Council's approval to reallocate the sixth-year funding across all the other member LEAs.
        - $5,000.00 is held in reserve at the SELPA level for equipment service maintenance. If service costs are less than $5,000.00, the difference is held in reserve at the SELPA level for unexpected expenditures.

- Federal IDEA Part C Infant funding is shared with Sutter County SELPA for support of regionalized services to infants on behalf of Yuba County LEAs as follows:
    - Sutter County SELPA Bi-County Infant Program (85%)
    - Yuba County SELPA Director (15%)

- Federal and State ADA funding for YCOE schools which include:

- Harry P. B. Carden Juvenile Hall
- Thomas E. Mathews County Community School
- Yuba County Career Preparatory Charter School
- Yuba Environmental Science Charter Academy (State Funds Only)

- Local Control Funding Formula (LCFF) special education LEA transfers to be credited back to each LEA to off-set any LEA specific excess costs.

- Special education property tax to be credited back to Marysville Joint Unified School District, Plumas Lake Elementary School District, Wheatland School District, and Wheatland Union High School District to offset LEA specific excess costs. In the event property taxes and LCFF special education LEA transfers exceed the LEA specific excess costs, the LEA will receive payment of the special education property tax.

The member LEAs will receive funding allocated by P-2 funded ADA, which includes:

- 6500 – State AB602
- 3310 – Federal IDEA Part B Local Assistance

The member LEAs will receive the following grants based on preschool pupil enrollment from the CALPADS 16.13 Students with Disabilities – Count by Federal Setting Report:

- 3315 – Federal IDEA Part B Preschool
- 3345 – Federal IDEA Part B Preschool Staff Development

Out-of-Home Care (OHC) funding is based on five data components:

- Cumulative enrollment for foster youth reported through California Longitudinal Pupil Achievement Data System (CALPADS Report 5.7)
- Average daily population at short-term residential therapeutic program (STRTP) provided by the Department of Social Services
- Pupil count data provided by the Department of Developmental Services as of April

1 each year for pupils living in the following facility types:

- community care
- intermediate care
- skilled nursing

The foster youth funding component of the OHC funding will be allocated to member LEAs based on the revenue generated by foster youth count. In addition, funding for short-term residential therapeutic program (STRTP), community care funding, intermediate care funding and skilled nursing funding is allocated based on the district of location. If more than one LEA shares the location of the facility, it will be split evenly across those LEAs. If the generated revenue cannot be determined by LEA location, then it will be allocated by current year foster youth count to each Yuba County SELPA LEA. The proportionate share of saving will be allocated to LEAs based on the pro rata share of all other OHC funding streams.

All entitlements and allocations will be shown on the Yuba County SELPA Projected Special Education Funding Calculation Excel document that will be updated periodically as more information is made available as per the Principal Apportionment process. The funding exhibit will be attached to the allocation policy as Attachment A. YCOE will separately calculate the projected OHC funding and provide this information on an Excel document, to be included as Attachment B.

Part 2: Expenditures and Credits for Yuba County SELPA

The Local Control Funding Formula (LCFF) has changed the way Local Education Agencies (LEAs) think about funding for students, as all students, including those with IEPs, generate funding to provide base educational programs. LEAs must comply with the federal requirement to use federal funds for the excess cost of special education, after the use of local and state funds generated for educating all students.

The hierarchy of funding for special education programs should be in the following order:

1. Federal special education funds
2. LCFF, including funding being used to support increased and/or improved services for eligible pupils as appropriate and outlined in each LEA's Local Control Accountability Plan (LCAP)
3. AB 602 state funds
4. Lottery and other ADA-related state funding

As funding and local conditions change, there will always be a need for local flexibility, determination, and discretionary use of funds by individual LEAs. The intent of the SELPA is to ensure that any appropriate flexibility required for LEAs to appropriately expend resources and maintain eligibility for federal funding. This may require consideration of flexibility in assignment of state and federal funding for special education between member LEAs, to be determined on an annual basis by the SELPA, in collaboration with the Finance Advisory Committee.

The need for general fund contribution has always been a part of special education programs. Federal and state funding for special education was never intended to fully cover the costs of providing special education programs and services. In understanding special education funding, LEAs should keep in mind that special education is not a "stand alone" program; it is meant to supplement, not supplant, the education offered to the general population of students and to assist students with an IEP in attaining the educational goals in their IEPs. Students receiving special education generate LCFF dollars first and those dollars should contribute to their educational program. LEAs are

required to spend the same state and local dollars on students with an IEP as they do on all students before any special education dollars are spent. Services to any student—including those with IEPs—exclusive of IEP-required services are not a special education expense. This can include tutoring and counseling services, field trips and assemblies, curriculum, assessments and testing, behavior intervention, supplies, etc., as well as LEA-wide staff development.

The Yuba County Office of Education (YCOE) and SELPA LEA members receive allocations of fiscal revenue and services as designated by the SELPA Local Plan and this fiscal allocation policy. The allocation policy will be reviewed annually by the Fiscal Advisory Committee, and any adjustments, changes, or alignment with the California Education Code will be recommended to the Superintendents' Governance Council for implementation at the appropriate time. This document will describe and define the process used to calculate and allocate excess expenses generated by the operation of the Yuba County SELPA Regional Programs.

The priority of the Governance Council for the operation of special education programs is to provide the highest quality programs focused on student outcomes, equitable access, and inclusive practices, and to ensure the fiscally responsible use of federal and state funding. Despite this priority, it is recognized that the IEP driven operating costs change from year to year, which can result in a variance of costs and credits. The desire of all LEAs within the Yuba County SELPA is to provide programs & services needed for Yuba County student populations in the most fiscally responsible, cost effective, and efficient manner.

When the cost of operating special education programs by any member LEA of the SELPA who operates a regional program exceeds the allocation of funding, a bill back of the excess cost is calculated and invoiced to the LEAs in which the students reside. YCOE, acting in the role of Administrative Unit, (AU) will provide to every member of the SELPA, a copy of the Yuba County SELPA Estimated Excess Cost Calculation and Allocation of Expenses to Excess Cost Categories Instructions (Attachment C),

which will be updated in alignment with invoicing as noted below. YCOE will separate expenditures by program location and/or service, and excess costs will only be allocated to LEAs where students participate in those costs/programs. Member LEAs that operate regional programs within the SELPA will follow the SELPA invoicing model (as shown in Attachment C) to other LEAs to ensure transparency and consistency of excess cost billing. Excess costs invoiced to LEAs will be defined within this policy with recognition that State or Federal agencies may also require additional calculations that determine overall "Excess Cost" as defined by those agencies.

YCOE Regional Program Service Expenditures

The baseline expenses from program services to be included in Excess Cost Calculations are:

- Itinerant Speech Services: K-5 grade level programs (*Internal to YCOE at present*)
- Visual Impairment (VI) Services
- Nursing and School Psychologist Services (*Internal YCOE only*)
- Itinerant Adapted Physical Education (APE) (*Internal to YCOE*)
- Special Day Class Services:
    - Adaptive Physical Education (APE)
    - Behavior Support
    - Mental Health Counseling
    - Nursing
    - Occupational Therapy (OT)
    - Orientation and Mobility
    - Physical Therapy (PT)
    - School Psychologist (Psych)
    - Speech Therapy
    - Vision Impairment Services

As shown in Attachment D for the enrollment totals, the costs for itinerant and related services are not duplicated but are allocated to the primary setting for each student.

YCOE related services provided in LEA programs will be divided out as either "duplicated" or “unduplicated” services, such as APE and VI services for students in their local programs.

Bill Back Count via the YCOE District Enrollment Total Chart

The YCOE District Enrollment Totals chart (Attachment D-1) is provided to SELPA members to communicate the number of pupils served by YCOE Regional Programs and those receiving duplicated or unduplicated services provided by YCOE in LEA local programs. The following information will be included on the YCOE District Enrollment Totals:

Pupils Served in YCOE Operated Regional Programs	
ESN/SDC	Students enrolled in YCOE regional programs
Duplicated APE	Students enrolled in TEM/Carden/YCCPCS programs
RSP Services	Students enrolled in TEM/Carden/YCCPCS programs
Unduplicated Speech	Students enrolled in TEM/Carden/YCCPCS programs
Duplicated Speech	Students enrolled in TEM/Carden/YCCPCS programs
Unduplicated VI	Students enrolled in TEM/Carden/YCCPCS programs
Duplicated VI	Students enrolled in TEM/Carden/YCCPCS programs

Duplicated/Unduplicated Pupils Served by YCOE in LEA Operated Programs	
Duplicated VI	Students enrolled in LEA with duplicated VI services
Unduplicated VI	Students enrolled in LEA with VI services only

The number of students reported in the California Longitudinal Pupil Achievement Data System (CALPADS) as of Census Day that are enrolled and receiving services, will be included in the enrollment totals chart.

Information about Pupils Served in LEA Regional Programs

The student count for each program or related service determines the allocation of costs for each category of service. The "unduplicated" student and the "duplicated" services counts will be determined based on the count of LEA students being served and identified on Census Day. The total number of students for each LEA receiving services or enrolled in programs will determine the total billback count for each LEA.

Wheatland School District Regional Program Service Expenditures

The baseline expenses from program services to be included in Excess Cost Calculations are:

- Extensive Support Needs/Special Day Class Services (K-8):
    - Adaptive Physical Education (APE)
    - Behavior Support
    - Mental Health Counseling
    - Nursing
    - Occupational Therapy (OT)
    - School Psychologist
    - Speech Therapy

Bill Back Count via the Wheatland School District (WSD) Excess Cost Billing Chart

The WSD Excess Cost Billing chart (Attachment D-2) is provided to SELPA members to communicate the number of pupils served by WSD Regional ESN/SDC Programs The following information will be included on the WSD District Enrollment Totals:

LEA Regional Program Services – Wheatland School District	
ESN/SDC	Students enrolled in WSD Regional Preschool Extensive Support Needs/Special Day Classes
ESN/SDC	Students enrolled in WSD Regional TK-8 Extensive Support Needs/Special Day Classes

LEA Regional Program Services – Marysville Joint Unified School District	
ESN/SDC	Students enrolled in MJUSD Regional Preschool Programs
ESN/SDC	Students enrolled in MJUSD Regional ED Programs
ESN/SDC	Students enrolled in MJUSD Regional Middle, High and Post-High Programs

**At present, no out-of-district students have enrolled in the Regional Preschool ESN/SDC or Regional ED SDC programs.*

LEA Regional Program Services – Plumas Lake Elementary School District	
ESN/SDC	Students enrolled in PLESD Regional Preschool Program

**At present, no out-of-district students have enrolled in the regional preschool program. Per the agreement, PLESD K-8 students in Mod/Severe ESN/SDC programs are provided services via the regional K-8 ESN/SDC programs operated by Wheatland School District.*

LEA Regional Program Services – Wheatland School District	
ESN/SDC	Students enrolled in WSD Regional Preschool Program
ESN/SDC	Students enrolled in K-8 Regional ESN/SDC Program

** Only one district (PLESD) has students placed within WSD Regional ESN/SDC programs at present.*

Types of Expenditures Allocated by Program Services

The YCOE allocates three types of costs to LEAs:

- Direct Cost, which consists of direct services to students, including staff, facilities, site administrative costs, etc.
- Central Administrative Costs, which currently includes:
  - Thirty-one percent - Assistant Superintendent
  - Seventy percent - Secretary to Asst. Superintendent
- Indirect Cost

Indirect and Administrative costs are allocated across all settings. As per CSAM recommended procedures, the first $50,000 of each type of expenditure will first be assigned to SACS Object Code 5800 and will be charged indirect costs. The remaining costs in each Object Code will be assigned to Object Code 5100 and will not generate indirect costs.

Excess Cost by Program Service

The excess cost will be determined for each program service and allocated to LEA/Program of student residence. The excess cost will be divided by number of students in the setting to determine the excess cost per student. Each agency will receive an invoice for their total number of students multiplied by the excess cost for the appropriate program services.

Excess Cost Billing Models

YCOE will bill an estimated 50% of excess cost by March 1st each year, and additional 25% by May 15th and final cost when books are closed around October 31st the following year.

Wheatland School District bills on a quarterly basis. The total excess cost incurred to date (inclusive of ESN/SDC Regional Program staff salaries, benefits as well as materials and supplies) is divided by the total number of students placed in the Regional SDC Program setting to determine the excess cost per student. The excess

cost per student amount is then multiplied by the total number of students participating local education agencies (*e.g., Plumas Lake Elementary School District at present*) is multiplied by the will receive an invoice for their total number of students multiplied by the excess cost per student for the ESN/SDC program services. Any settling up of the excess costs will be adjusted by June 30th. *See Attachment D-2*.

Application of Revenues by the YCOE

The YCOE, as the AU for the SELPA, and in its fiduciary role as a county office, receives special education revenues directly on behalf of member LEAs. These revenues include those outlined in the Revenues section of this allocation policy. For purposes of the excess cost billing, special education property taxes and LCFF transfer are an offset on the excess cost bill back. YCOE will provide information on special education property tax revenue on the Special Education Funding Calculation – Attachment A. The LCFF transfer amounts, these exhibits will be attached to the local allocation policy as Attachment E.

As noted in the SELPA Fiscal Allocation Plan for Revenue, income will first be allocated to any specific expenditure category if the income is designated for that purpose. The remaining revenue will be prorated across expenditure categories based on percent of expense as shown on Attachment C – Estimated Excess Cost Calculation.

The information provided on Attachment C will be separated out by direct costs, which is generated by multiplying the student count by the determined amount of per pupil excess cost. Each category of expenditure will show a percentage of the total cost, which will be the multiplier for determining general administrative cost distribution. Total general administrative cost will be split as per the percentage of total cost across each category. Finally, the indirect cost charge, which may be equal to or less than the CDE allowable indirect cost rate (ICR) for the LEA Regional Program Operator, will be indicated and added to the excess cost calculation. The amount of the ICR will be reviewed annually, to consider the approved ICR and any

reduction to that rate on behalf of the special education programs, or any necessary direct charge.

Each LEA will be able to view both the total expenditures for the YCOE and member LEA operated regional programs and services, as well as their specific bill back student count and the associated cost for those services for Regional SDC Programs and related services by category. Camptonville will have a separate accounting.

The calculation for Attachment C is as follows:

- The estimated Excess Cost Calculation separates out costs for each type of services or program to isolate costs per setting or service.
- The estimated excess cost is divided by the pupil count from Census Day.
- The estimated excess cost is then calculated for each LEA based on the count for each category.

A direct credit of property tax and LCFF transfer is applied for appropriate LEAs. If application of property tax and LCFF transfer exceeds the amount of bill back under the Excess Cost Calculation, the AU will engage with the impacted LEA(s) to determine timing of transfer to the LEA of the remaining resources. Absent specific agreement otherwise, the YCOE will first invoice 50% of all estimated excess costs based on P-1 and will then adjust for each LEA with excess revenues as of P-2 or Annual.

The AU uses a sequence of general ledger extractions to generate a total report balance that includes all appropriated Resource Codes. The instructions for this set of procedures are included as a reference in Appendix A. Definitions for each of the Standardized Accounting Code Structure (SACS) Manual Resource Codes, including Goal, Function, and Object codes are provided in Appendix B.

Location of Special Education Programs – Site and Goal Codes

The location of any special education site or program will be tracked and monitored using appropriate local site, goal, and function codes from SACS. The list of special education sites and the associated codes for each site and service provided at that site or program, will be provided to SELPA members, and attached to this allocation policy as Attachment F.

ATTACHMENT A

SAMPLE Projected SPED Revenue Funding Calculation

YUBA COUNTY SELPA
2024-25
Special Education Revenue Projection
P-1

ATTACHMENT A

					1	2	3	4	5		6		7	8	9	10	11
					State Funds Allocation	Local Funds Allocation	Net State Allocation	OHC/LI PS/RS			IDEA Federal Funds Part B					IDEA Federal Funds Part C	Total
				Resource Code	6500	0000		6500			3310	Pre-School Pupil Count	3315	3345	3395	3385	
				Grant Title	AB602	Property Tax	AB602	AB602			SPED		Preschool	Preschool PD	ADR	Infant/Toddler	
				Total Award	$16,160,312.27	$2,434,610.00	$13,725,702.27	$1,028,884			$3,916,279		$96,628	$1,016	$14,807	$63,140	$21,281,066.06
				Per ADA Amount	$896.90			Block allocations			$217.35		$715.76	$7.53	Lump Sum	Lump Sum	
	LEA	ADA	SDC ADA	Total ADA					ADA								
	CMP - San Juan	1471.38		1471.38	$1,319,679.58		$1,319,679.58	$0.00	1471.38		$319,810.24						$1,639,489.82
	CMP - Elk Grove	546.00		546.00	$489,706.98		$489,706.98	$0.00	546.00		$118,675.25						$608,382.23
	CMP - Shingle Springs	522.86		522.86	$468,952.73		$468,952.73	$16,750.00	522.86		$113,645.68						$599,348.41
	CMP - Capitol	398.68		398.68	$357,575.78		$357,575.78	$4,188.00	398.68		$86,654.67						$448,418.45
	CORE (includes Camptonville ADA)	593.56		593.56	$362,831.98		$362,831.98	$16,750.00	593.56		$129,012.61						$508,594.59
	Camptonville (25% CORE/Camptonville)				$169,531.53		$169,531.53										$169,531.53
	Marysville	9859.34	186.67	10046.01	$9,010,258.57	$1,741,678.78	$7,268,579.79	$319,188.00	10046.01		$2,183,539.89	96	$68,713	$722			$11,582,422.19
	Plumas Lake	1629.97	1.19	1631.16	$1,462,986.14	$282,794.54	$1,180,191.60	$41,875.00	1631.16		$354,539.06	22	$15,747	$166			$1,875,312.56
Prop tax ADA 14,042.84	Wheatland	1292.44	1.99	1294.43	$1,160,973.26	$224,415.59	$936,557.67	$4,188.00	1294.43		$281,349.46	17	$12,168	$128			$1,458,806.63
	Wheatland High	1066.92	4.32	1071.24	$960,794.32	$185,721.09	$775,073.23	$33,499.00	1071.24		$232,838.24						$1,227,131.56
	YCOE/SELPA														$14,807	$63,140	$77,947.00
	TEM/JH	53.56		53.56	$48,037.92		$48,037.92	$12,562.00	53.56		$11,641.48						$72,241.40
	YES	171.58		171.58	$153,889.97		$153,889.97	$4,188.00	171.58		$37,293.59						$195,371.56
	Career Prep Charter	217.52		217.52	$195,093.52		$195,093.52	$12,562.00	217.52		$47,278.83						$254,934.35
	Total YCOE per ADA allocation	442.66		442.66	$397,021.41		$397,021.41	$29,312.00	442.66		$96,213.90						$522,547.31
	YCOE/SELPA- Low Incidence							$391,639.56									$391,639.56
	YCOE/SELPA Program Specialist/Regionalized Services (PS/RS)							$333,544.16									$333,544.16
	Totals:	17,823.81	194.17	18,017.98	$16,160,312.28	$2,434,610.00	$13,725,702.28	$1,190,933.72	18,017.98		$3,916,279.00	135	$96,628	$1,016	$14,807	$63,140	$21,443,116.00
							Total AB602	$14,916,636.00								$21,443,116.00	

YCOE Internal Calculation:

	ADA	% ADA	Yes = Total allocation. Adjust TEM & charter to equal total entitlement	Net State AB 602 Allocation	OHC	Total AB602 Resr 6500	3310	Total
TEM/JH	53.56	12.10%	40,669.45	40,669.45	$12,562.00	$53,231.45	19,009.95	72,241.40
YES (receive all AB602)	171.58	38.76%	191,183.56	191,183.56	$4,188.00	$195,371.56		195,371.56
Career Prep Charter	217.52	49.14%	165,168.40	165,168.40	$12,562.00	$177,730.40	77,203.95	254,934.35
Total YCOE	442.66	100.00%	397,021.41	397,021.41	$29,312.00	$426,333.41	96,213.90	522,547.31

ATTACHMENT B

SAMPLE Projected OHC Funding Allocation

ATTACHMENT B

YUBA COUNTY SELPA
2024-25
Projected Out of Home Care Funding Allocation
Allocated by CALPADS 5.7

		Foster Youth Funding	STRTP Funding	Community Care Funding	Intermediate Care Funding	Skilled Nursing Funding	Subtotal	Proportionate Share of Saving	Total
AB602 Funding: Out of Home Care Total Award		$351,758	$0	$3,914	$0	$0		$110,078	$465,750
		Split by Foster Youth Count	District of Location	District of Location	District of Location	District of Location		Split by Proportion of Subtotal	
LEA	24-25 Foster Youth Count	$ 3,197.80	$ -	$ 35.58	$ -	$ -		$ 1,000.71	
Camptonville/CORE	4	$12,791	$0	$0	$0	$0	$12,791	$3,959	$16,750
Marysville	75	$239,835	$0	$3,914	$0	$0	$243,749	$75,439	$319,188
Plumas Lake	10	$31,978	$0	$0	$0	$0	$31,978	$9,897	$41,875
Wheatland	1	$3,198	$0	$0	$0	$0	$3,198	$990	$4,188
Wheatland High	8	$25,582	$0	$0	$0	$0	$25,582	$7,917	$33,499
YCOE (Carden and TE Mathews Only)	3	$9,593	$0	$0	$0	$0	$9,593	$2,969	$12,562
Yuba County Career Prep	3	$9,593	$0	$0	$0	$0	$9,593	$2,969	$12,562
Yuba County Environmental Science Charter Academy	1	$3,198	$0	$0	$0	$0	$3,198	$990	$4,188
CMP-Capitol	1	$3,198	$0	$0	$0	$0	$3,198	$990	$4,188
CMP - Elk Grove	-	$0	$0	$0	$0	$0	$0	$0	$0
CMP-Shingle Springs	4	$12,791	$0	$0	$0	$0	$12,791	$3,959	$16,750
CMP - San Juan	-	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	110	$351,757	$0	$3,914	$0	$0	$355,671	$110,079	$465,750

ATTACHMENT C

SAMPLE Estimated Excess Cost Calculation

ATTACHMENT C

YUBA COUNTY SELPA
2024/25 ESTIMATED EXCESS COST CALCULATION
Excess Cost Calculation:
1/16/2025

The formula attempts to separate costs in a logical way to isolate costs per setting.
The Excess Cost is divided by the projected pupil count for October 2024
The Excess Cost is then calculated for each entity based on the pupils served
No revenue offset due to full funding allocation back to LEAs (only direct credit of property tax and LCFF transfer)

EXPENSES		Duplicated Visual Impair		(Camptonville only) Hearning & Vision		ESN		Total	
Direct Costs		165,776	1.41%	601	0.01%	11,625,987	98.59%	11,792,364	11,792,364
Central Admin		2,206		8		154,721		156,936	Admin
Total Estimated Direct Costs		167,982	1.41%	609	0.01%	11,780,709	98.59%	11,949,300	11,949,300
Less Object 5100 Subagreements for Services		0		0		-4,072,854		-4,072,854	
Total Direct Costs Less Object 5100		167,982		609		7,707,855		7,876,446	
Indirect	6.01%	10,096		37		463,242		473,374	
Excess Cost Expenses by setting		178,078		646	0.01%	12,243,951		12,422,674	12,422,674
Cost per pupil		32 Students	$ 5,564.94	srv	645.76	172 Students	$ 71,185.76	204 Students	60,895.46 EXCESS COST

Marysville Joint Unified- ESN	164	11,674,465
Wheatland El District- ESN	3	213,557
Wheatland High Sch Dist - ESN	2	142,372
Plumas Elem. Sch Dist- ESN	3	213,557
Camptonville-ESN	0	0
Total Regional ESN	172	12,243,951
Marysville Joint Unified- VI	20	111,299
Wheatland Elem - VI	3	16,695
Wheatland High Sch Dist-VI	5	27,825
CORE Charter	2	11,130
Plumas Elem. Sch Dist- VI	1	5,565
Career Prep Charter - VI	1	5,565
Total Dup VI	32	178,078
Camptonville- Nursing	srv	646
TOTAL Nursing	0	646
Estimated 24/25 Excess Cost Expense	204	12,422,674

Estimated Excess Cost		Property Taxes	Projected LCFF Transfer	Other Local Revenue	Estimated Total Billing	Billed Cost Per Student
Marysville Jt. Unified	**11,785,763**	(1,687,687.22)	(1,903,775.00)	(21,646.34)	8,172,654.72	44,416.60
Wheatland Elem	**230,252**	(217,976.50)	(22,740.00)	(395.97)	(10,860.39)	(3,620.13)
Wheatland High	**170,196**	(178,938.49)	(70,535.00)	(263.98)	(79,541.27)	(11,363.04)
Plumas Elem.	**219,122**	(269,419.79)	(13,218.00)	(395.97)	(63,911.55)	(21,303.85)
Camptonville Union	**646**	-	-		645.76	
CORE Charter	**11,130**	-	-		11,129.87	5,564.94
Career Prep Charter	**5,565**	-	-		5,564.94	5,564.94
CMP	-	-	-	-	-	
TOTAL	**$ 12,422,674**	**$ (2,354,022.00)**	**$ (2,010,268.00)**	**$ (22,702.25)**	**$ 8,035,682.09**	**$ 44,892.08**

ATTACHMENT D-1

SAMPLE District Enrollment Totals

ATTACHMENT D-1

YCOE District Enrollment Totals
10.2.24

Pupils served in YCOE Regional Programs								*Duplicated/Unduplicated services provided by YCOE to pupils in District Programs*				
DISTRICT	SDC	*YCOE DUP SPEECH	UNDUP VI	*YCOE DUP VI	*YCOE RSP	CALPADS TOTAL DUP	CALPADS TOTAL UNDUP	DUP VI	UNDUP VI	CALPADS TOTAL DUP	CALPADS TOTAL UNDUP	TOTAL BILLBACK COUNT
Camptonville/CORE	0	0	0	0	0	0	0	2	0	2	0	2
MJUSD	164	161	0	5	0	0	164	14	1	14	1	179
Plumas Elementary	3	3	0	1	0	0	3	0	0	0	0	3
Wheatland Elementary	3	3	0	2	0	0	3	1	0	1	0	4
WUHSD	2	2	0	0	0	0	2	5	0	5	0	7
Thomas E Matthews	0	0	0	0	4	0	4	0	0	0	0	4
Harry PB Carden	0	0	0	0	5	0	5	0	0	0	0	5
YCCPCS	0	7	0	1	64	8	64	0	0	0	0	72
Total	172	176	0	9	73	8	245	22	1	22	1	276

Pupils served in YCOE Regional Programs
SDC: Students enrolled in YCOE Regional Programs
***YCOE Dup Speech:** TEM/Carden/Charter students with duplicate speech services
Undup VI: YCOE enrolled students with vision services only
***YCOE Dup VI:** YCOE enrolled students with duplicate vision services, included in SDC count. Informational only
***YCOE RSP:** TEM/Carden/Charter students served by school site. Informational only

Duplicated/Unduplicated services provided by YCOE to pupils in District Programs
Dup VI: District enrolled students with duplicate vision services
Undup VI: District enrolled students with vision services only

Pupils served in YCOE Regional Programs	
Calpads Total Duplicated Count (column G)	8
Calpads Total Unduplicated Count (column H)	245
*Duplicated/Unduplicated services provided by YCOE to pupils in District Programs (*Or Preschool Appointment Students with Second Related Service)*	
Calpads Total Duplicated Count (column L)	22
Calpads Total Unduplicated Count (column M)	1
Total Bill Back	276

11.13.24 rb

ATTACHMENT D-2

SAMPLE Excess Cost Billing Statement

Wheatland School District Regional ESN-SDC

ATTACHMENT D-2

WHEATLAND SCHOOL DISTRICT

SDC EXCESS COST BILLING

2024-25

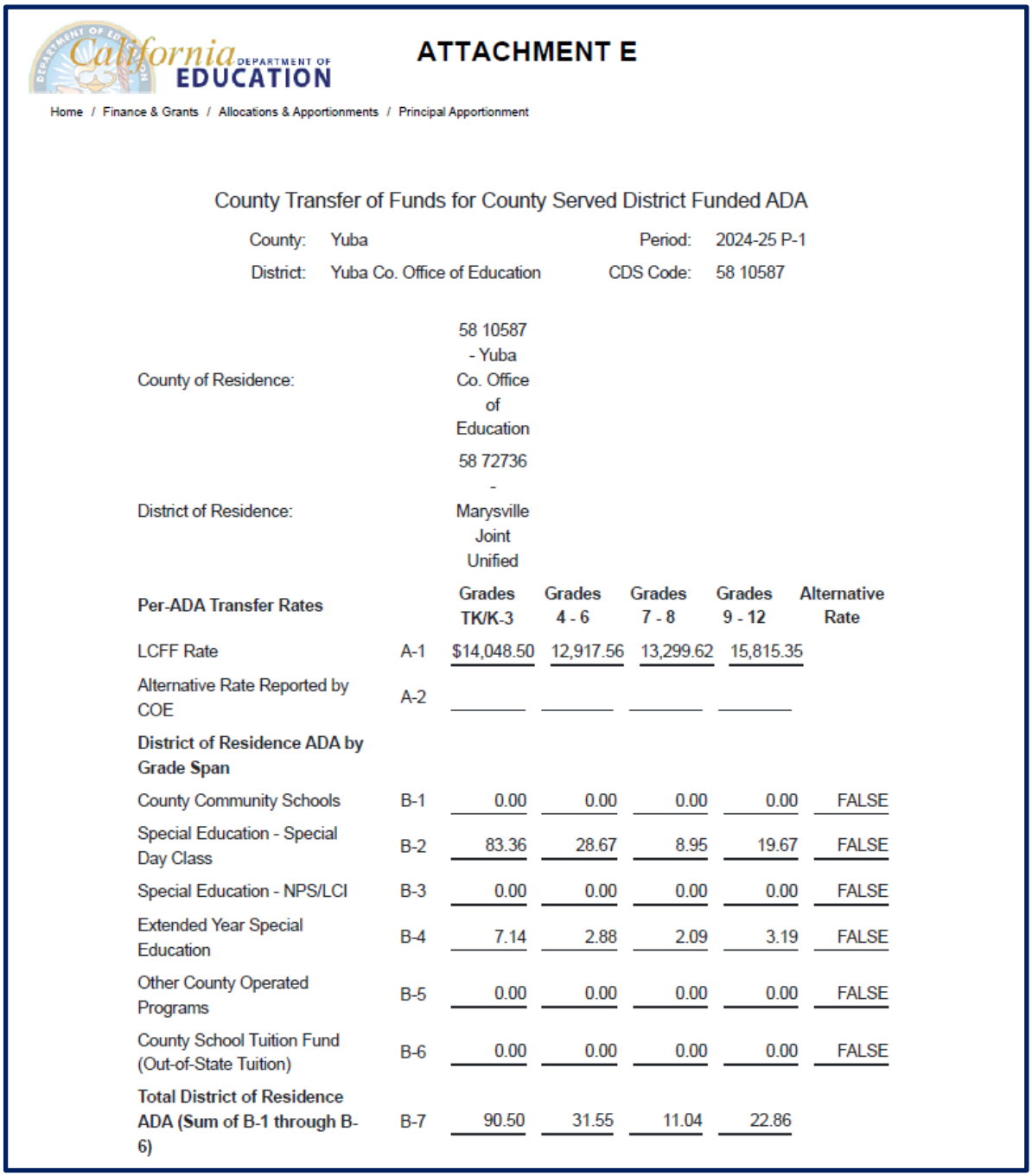
DISTRICT	SDC PROGRAM ENROLLMENT	SDC PROGRAM STAFF SALARIES & BENEFITS	PROGRAM MATERIALS & SUPPLIES	TOTAL
WSD	19	$544,133.97	$147,068.41	$691,222.38
PLESD	15	$429,579.45	$116,106.63	$545,586.08
Total	34	$973,713.42	$263,175.04	$1,236,888.47
Cost per Student		$28,638.63	$7,740.44	$36,379.07

- **FINAL AMOUNTS UPDATED BY 6/30/2025.**

NOTE: ***No Administrative oversite fees applied per WSD-PLESD MOU. PLESD provides transportation to/from SDC programs located on WSD school campuses (Wheatland Elementary & Bear River Schools)***

ATTACHMENT E

SAMPLE County Transfer of Funds for County Served District Funded ADA



California DEPARTMENT OF EDUCATION

ATTACHMENT E

Home / Finance & Grants / Allocations & Apportionments / Principal Apportionment

County Transfer of Funds for County Served District Funded ADA

County: Yuba Period: 2024-25 P-1

District: Yuba Co. Office of Education CDS Code: 58 10587

County of Residence:		58 10587 - Yuba Co. Office of Education				
District of Residence:		58 72736 - Marysville Joint Unified				
Per-ADA Transfer Rates		**Grades TK/K-3**	**Grades 4 - 6**	**Grades 7 - 8**	**Grades 9 - 12**	**Alternative Rate**
LCFF Rate	A-1	$14,048.50	12,917.56	13,299.62	15,815.35	
Alternative Rate Reported by COE	A-2					
District of Residence ADA by Grade Span						
County Community Schools	B-1	0.00	0.00	0.00	0.00	FALSE
Special Education - Special Day Class	B-2	83.36	28.67	8.95	19.67	FALSE
Special Education - NPS/LCI	B-3	0.00	0.00	0.00	0.00	FALSE
Extended Year Special Education	B-4	7.14	2.88	2.09	3.19	FALSE
Other County Operated Programs	B-5	0.00	0.00	0.00	0.00	FALSE
County School Tuition Fund (Out-of-State Tuition)	B-6	0.00	0.00	0.00	0.00	FALSE
Total District of Residence ADA (Sum of B-1 through B-6)	B-7	90.50	31.55	11.04	22.86	

ATTACHMENT F

SAMPLE YCOE SPED Budget Site Codes

List of Special Ed Site Codes

ATTACHMENT F

	Site Codes	Goal Codes	Function Codes
Courtney - 2400			
Virginia School Admin Support	100	5760	
VS Room #2	101	5760	1110
VS Room #9	102	5760	1110
VS Room #6	104	5760	1110
VS Room #5	105	5760	1110
Physical Therapy	106	5760	3140
Vocational Ed	107	5760	3110
VS Room #7	108	5760	1110
VS Room #3	109	5760	1110
VS Room #4	112	5760	1110
Spring Valley Primary	201	5760	1110
VS Spring Valley Lifeskills	217	5760	1110
OT VS Regional	100	5760	1110
OT Offsite Regional	200	5760	1110
APE Offsite Regional K-5	605	5760	1110
APE Virginia School	606	5760	1110
Samantha - 2200			
Primary-Elementary Admin Support	200	5760	
Kynoch Primary AWM	204	5760	1110
Kynoch El AWM	205	5760	1110
Ella Primary	221	5760	1110
Ella Elementary	207	5760	1110
Olivehurst Primary	223	5760	1110
Olivehurst Primary #2	224	5760	1110
Olivehurst Elementary	222	5760	1110
Olivehusrt Elementary #2	226	5760	1110
McKenney Elementary	227	5760	1110
Voc Ed	225	5760	3110
Visually Impaired	620	5760	1190
Kristen - 2100			
Psychologist	625	5001	3120
Nursing	630	5001	3140
BCBA	635	5001	3120
ESY - Virginia School	199		
ESY - Offsite Regional	299		
Data Coordinator & Other	0		2100
Speech Offsite Regional K-5	610	5760	1110
Speech Virginia School	611	5760	1110
Speech Itinerant	610	5760	1190

APPENDIX A

SAMPLE Allocation of Expenses to Excess Cost Categories Instructions

APPENDIX A

Yuba County Office of Education
Allocation of Expenses to Excess Cost Categories Instructions
2024-25 Second Interim Forecast

1	Create a Total Report to balance to that includes all RESR 6500 1000-6999,8699 obj Total Resource 6500, Objects 1000-6999 + 7619 for goals 5001,5730,5760 Dept 2100-2400,2700-2900	$	11,949,299.93	
2	VI Cost Center 620 Obj 1000-6999		165,776.01	VI
3	General Admin Goal 5001 Function 2100, site 000		156,935.58	ADMIN
	Step 1. Less Step 2. Less Step 3 = ESN/SDC Costs	$	11,626,588.34	ESN/SDC

APPENDIX B

SAMPLE SACS Codes

Resource - Revenue 6500:

6500	Special Education

Goals 5001, 5730, 5760, 1900 and 2100:

5001	Special Education-Unspecified
5730	Special Education, Preschool Students
5760	Special Education, Ages 5-22

Functions used for these calculations are:

1000	Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialists Instruction
1130	Special Education: Supplemental Aids & Services in Regular Classrooms
1180	Special Education: Supplemental Aids & Services in Regular Classrooms
1190	Special Education: Other Specialized Instructional Services
2100	Instructional Supervision and Administration - Used for ESN (*formerly SDC*)
3110	Guidance and Counseling Services
3120	Psychological Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3600	Pupil Transportation
4000	Ancillary Services
8100	Plant Maintenance and Operations

Objects 1000-6999, 7619:

1100-2900	Salaries
3101-1902	Retirement, OASDI/Medicare,Health & Welfare, Worker's Compensations Insurance, OPED, PERS and Other Benefits
4100-4700	Materials, Supplies, Equipment, Food
5100	**Sub agreements for Services**
5710	Transfer of Direct Costs
5750	Transfers of Direct Costs - Interfund
5800	Professional/Consulting Services and Operating Expenditures
7619	**Other Authorized Interfund Transfers Out**