SPECIAL EDUCATION LOCAL PLAN AREA
FINANCE MEETING
Yuba County Office of Education
935 14th Street
Marysville, CA 95901

Agenda

September 8, 2025

Special Education Local Plan Area

Superintendents' Council	Finance's Council
Patrick Brose	Veronica Merenda
Matt Taylor	Sara Zamora
Chris Mahurin	Pang Vue
Jordan Reeves	Jennifer Passaglia
Jeff Roberts, Ed. D	Ajit Kang
Craig Guensler	Ana DeJesus
Nicole Newman, Ed. D	Kerri Hubbard
Rob Gregor	Aaron Thornsberry
Louise Miller	Debbie Campbell

YCOE
Yuba County Office of Education
Better Together

Kristen Nottle-Powell, Ed. D
Assistant Superintendent of Special Education & SELPA

SPECIAL EDUCATION LOCAL PLAN AREA FINANCE MEETING
Monday, September 8, 2025 – 9:00 a.m.
Yuba County of Education Main Office
935 14th Street. Marysville, CA 95901

AGENDA

1. CALL TO ORDER, ATTENDANCE, AND PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENTS

Persons wishing to address the Board (Agenda Items and/or Non-Agenda Items) are requested to fill out a "Request to Speak" card before the start of the meeting and give it to the Secretary, Board President, or Superintendent. Individual speakers will be allowed five minutes to address the Board - fifteen minutes' total time for public input on each item.

The California Government Code, Section 54595.2(a)(2) states, *"No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3."*

3. APPROVAL OF AGENDA – Page: 2-3 **ACTION ITEM**

4. CONSENT AGENDA **ACTION ITEM**

4.1 APPROVAL OF May 19, 2025 MINUTES – Page: 4-6

The above items are self-explanatory. All items on the Consent Agenda are considered a routine item or one that has been previously discussed. Any Superintendent or Operations Council may request that an item be pulled for further discussion.

5. SPECIAL EDUCATION LOCAL PLAN AREA FINANCE **INFORMATION ITEM**

5.1 2025-2026 SELPA Advance Apportionment Schedule – Page: 7-9
The advance apportionment schedule shows the cash payments each SELPA member receives in AB602 funding from July 2025-January 2026.

5.2 2025-2026 SELPA Revenue Projection – Page: 10-13
Revenue estimates for each member LEA for 2025-2026.

5.3 End of Year Fiscal Forms – Page:14-58
Maintenance of Effort Determination Forms and Information.

5.4 Excess Cost Calculation – Page: 59-63

5.5 SELPA Finance Report August 2025 – Page: 64-68
Document provides reminders regarding fiscal timelines, resources, and California Longitudinal Pupil Achievement Data System updates.

5.6 Low Incidence Budget 2024-2025 – Page: 69-70
Low Incidence budget carryover remaining from 2024-2025.

6. REVISED SELPA FISCAL ALLOCATION PLAN - Page: 71-99 **INFORMATION ITEM**

7. SPECIAL EDUCATION LOCAL PLAN AREA MEETING CALENDAR 2025-2026 – Page: 100 **INFORMATION ITEM**
Meeting locations added and Community Advisory Committee meeting dates revised

8. SPECIAL EDUCATION LOCAL PLAN AREA FINANCE ADVISORY COMMITTEE 2025-2026 – Page: 101 **INFORMATION ITEM**

9. 2024-2025 END OF YEAR FORMS WALKTHROUGH- Page: 102-104 **INFORMATION ITEM**
PowerPoint presentation from School Services of California with instructions for how to complete end of year forms.

10. ADVANCED PLANNING **INFORMATION/ ACTION ITEM**

10.1 NEXT REGULAR MEETING
MARCH 16, 2025 – 9:00AM
LOCATON: YUBA COUNTY OFFICE OF EDUCATION,
OAK ROOM, 935 14TH STREET,
MARYSVILLE, CA 95901

11. ADJOURN **ACTION ITEM**

YUBA COUNTY SPECIAL EDUCATION LOCAL PLAN AREA

SELPA FINANCE COMMITTEE MEETING

May 19, 2025

Chairperson:	Lora Gonzalez
Members of Attendance:	Ajit Kang, Plumas Lake Elementary School District Jennifer Passaglia, MJUSD Pang Vue, CORE Charter Aaron Thornsberry, YCOE
Others in Attendance:	Cindy Helms, MJUSD

Minutes

1.0 Call to Order

The meeting was called to order by Lora at 9:05 a.m.

1.1 Pledge of Allegiance

Ajit led the committee in the pledge of allegiance.

2.0 Opening Procedures

2.1 Roll Call

Donna conducted a roll call for voting representatives in attendance:
No Representative in Attendance - California Montessori Project
No Representative in Attendance - Camptonville Union Elementary School District
Pang Vue - CORE Charter School
Jennifer Passaglia - Marysville Joint Unified School District
Ajit Kang - Plumas Lake Elementary School District
No Representative in Attendance - Wheatland School District
No Representative in Attendance - Wheatland Union High School District
No Representative in Attendance - YES Charter Academy
Aaron Thornsberry - Yuba County Office of Education

2.2 Recognition of Visitors

Lora welcomed Cindy Helms from MJUSD who was in attendance.

3.0 Public Comments (Non-Agenda and Agenda Items) to Come to the Attention of the SELPA Finance Committee

There were no public comments.

4.0 Consent Agenda:

4.1 Approval of May 19, 2025, SELPA Finance Committee Meeting Agenda

Aaron requested to amend the agenda to include updated documents that support the 3310 IDEA allocation discussion. Pang Vue moved to approve the amended agenda. Jennifer Passaglia seconded the motion. Motion carried with unanimous vote with four member LEAs in attendance.

4.2 Approval of March 17, 2025, SELPA Finance Committee Meeting Minutes

Jennifer Passaglia moved to approve the minutes. Aaron Thornsberry seconded the motion. Motion carried with unanimous vote with five member LEAs in attendance.

4.3 Yuba County SELPA Local Plan: Annual Budget Plan + Attachments

Aaron shared with the committee that the projected revenue is based on the information we have now for 2025-2026. Table 1 displays the state's projected AB 602 funding, property taxes and Federal IDEA funding for Parts C and B. Table 2 displays all projected expenditures submitted by each member LEA for the 2025-26 school year. Table 3 displays the total projected revenue by the amounts in the projected State SPED revenue, projected federal revenue and local contribution. Member LEAs were encouraged to view the Annual Budget Plan Attachments document to view their LEA's projected revenue and expenditures. Table 4 displays the regionalized operations budget held at the SELPA level for SELPA operations. Table 5 displays information regarding low incidence funding. Both Aaron and Lora responded to inquiries about the figures displayed in each document.

Jennifer Passaglia made a motion to recommend the Annual Budget Plan and associated attachment to the Superintendent's Council for approval. Ajit Kang seconded the motion. The motion carried with a unanimous vote.

5.0 Yuba County SELPA: 2025-2026 Projected Revenue

Aaron shared the 2024-2025 Projected Revenue was based off his projection for the P-2 ADA with an applied 2.3% COLA. He noted the 2025-26 projected revenue and emphasized that it was an estimate of how it may look at the end of the current school year. He further noted that the payment schedule is not projected to change.

Aaron shared strategies for how the SELPA can allocate revenue or code expenditures when LEAs may not be meeting the four tests. Adjustments of how funds are allocated can be made when it is needed to ensure that all member LEAs meet their maintenance of effort (MOE) requirements. Lora noted all member LEAs within the Yuba County SELPA are currently meeting MOE.

Aaron informed the committee that recommendations for changing the allocation plan can be made as needed. Lora reminded the SELPA Finance Committee that the SELPA Allocation Plan is a living document and should be adjusted to meet the needs if the SELPA as a whole. She reminded the committee that the SELPA Allocation Plan is to be referenced when any fiscal inquiries come into play within the governance council or finance committee. The last revision was made in March 2025.

6.0 2025-2026: Low Incidence Adopted Allocation Method

Aaron reviewed the projected SELPA allocation of the 2025-26 Low Incidence revenue for each member LEA. With the recent shift in the allocation model, member LEAs will now be

responsible for purchasing and tracking student low incidence equipment with the understanding that if a student moves out of their LEA, the equipment is to follow the student to their next enrollment destination within the state of California. If a student is identified as needing access to low incident equipment, the Yuba County Office of Education regional program principals are to make equipment requests to the student's District of Residence. If students within their own district/charter are in need of any low incidence equipment, the district/charter is to purchase that equipment per the student's IEP. Directors of SPED are to ensure that the requested equipment is in fact documented in the student's IEP to validate the expenditure. All LEAs were put on notice to track their own low incidence equipment moving forward beginning July 1, 2025.

Lora also announced that all current and existing deaf/hard-of-hearing low incidence equipment inventory that has a warranty (and was originally purchased by the SELPA) will be collected by the SELPA and sent in to Phonak for summer maintenance. The SELPA will continue to provide that service for all equipment that has a maintenance plan purchased by the SELPA. It is projected that most of the summer maintenance warranties will expire by 2028.

7.0 2025-2026 SELPA: Adopted Allocation Plan

Lora reviewed the language written in the adopted SELPA Fiscal Allocation Plan regarding the 2025-26 allocation of low incidence funding. There were no other changes recommended at this time.

8.0 2024-2025: Resources Code 3310 IDEA Allocation

Aaron reminded the committee that the IDEA revenue is generated on ADA. The 2025-26 allocation is currently constructed like the same as the prior year's allocation. However, once the updated P-2 allocation models are released by the state, he will update the revenue document to reflect the changes in revenue for each LEA.

9.0 2024-2025: Projected Excess Cost Billing

Aaron provided an update on the recent change in the projected excess cost billing since the March 2025 release.

10.0 2025-2026: Projected Excess Cost Report

Aaron provided a projection of the 2025-26 excess cost report. He stated that there are some expected savings due to YCOE's release of certain contract service providers. Currently YCOE is projecting an estimated $12.6 MIL in excess cost prior to the revenue offset leaving a projection of $7.9 MIL in the excess cost billing.

11.0 May 2025: SELPA Finance Report

Lora shared the May 2025 SLEPA Finance Report. The report provides a picture into what is happening with federal and state funding information. Members were encouraged to stay current by referencing the report to better understand the shifts in funding and fiscal reporting throughout the school year.

12.0 Adjournment

The meeting adjourned at 10:17 a.m.

Next SELPA Finance Committee Meeting: September 8, 2025 @ YCOE Main Office – Oak Room.

Respectfully submitted,
Donna Silva (for Lora Gonzalez)
Secretary III, Yuba County SELPA

YUBA COUNTY SELPA
2025-26
Special Education Revenue Advance Allocation
For Payment Calculation Purposes Only
Not Intended for
Revenue Estimates

					1	2	3	4	4	5		6	7	8	9	10	11	12
					State Funds Allocation	Local Funds Allocation	Net State Allocation	Low Incidence Equipment	OHC/LI PS/RS			IDEA Federal Funds Part B					IDEA Federal Funds Part C	Total
				Resource Code	6500	0000		6500	6500			3310	Preschool Pupil Count	3315	3345	3395	3385	
				Grant Title	AB602	Property Tax	AB602	AB602	AB602			SPED		Preschool	Preschool PD	ADR	Infant/Toddler	
				Total Award	$16,665,671	$2,532,895	$14,132,776	$81,456	$1,157,037			$3,916,279		$96,628	$1,018	$14,807	$63,140	$21,996,036.00
				Per ADA Amount					Block allocations			$219.18		$715.76	$7.54	Lump Sum	Lump Sum	
	LEA	ADA	SDC ADA	Total ADA	Allocated by ADA	Allocated by Prop Tax District ADA		Allocated by LI Count		ADA		Allocated by ADA		Allocated by Preschool Pupil Count	Allocated by Preschool Pupil Count			
	CMP - San Juan	1443.01		1443.01	$1,345,918.85		$1,345,918.85	$4,541.54	$0.00	1443.01		$316,278.52						**$1,666,738.91**
	CMP - Elk Grove	538.31		538.31	$502,090.47		$502,090.47	$1,000.00	$0.00	538.31		$117,986.63						**$621,077.10**
	CMP - Shingle Springs	516.08		516.08	$481,356.19		$481,356.19	$2,416.62	$4,839.00	516.08		$113,114.27						**$601,726.08**
	CMP - Capitol	391.32		391.32	$364,990.52		$364,990.52	$1,000.00	$0.00	391.32		$85,769.41						**$451,759.93**
	CORE (includes Camptonville ADA)	600.06		600.06	$383,255.03		$383,255.03	$3,833.23	$14,516.00	600.06		$131,520.98						**$533,125.24**
	Camptonville (25% CORE/Camptonville)				$176,430.67		$176,430.67	$1,000.00	$0.00									**$177,430.67**
	Marysville	9761.72	186.67	9948.39	$9,279,024.82	$1,808,071.69	$7,470,953.13	$42,790.15	$368,222.00	9948.39		$2,180,485.26	96	$68,713	$724			**$11,939,959.39**
	Plumas Lake	1634.65	1.19	1635.84	$1,525,774.52	$297,306.00	$1,228,468.52	$6,666.46	$19,354.00	1635.84		$358,542.94	22	$15,747	$166			**$1,926,250.60**
Prop tax ADA	Wheatland	1288.76	1.99	1290.75	$1,203,903.47	$234,587.56	$969,315.91	$3,124.92	$24,193.00	1290.75		$282,906.21	17	$12,168	$128			**$1,526,423.76**
13,936.52	Wheatland High	1057.22	4.32	1061.54	$990,115.59	$192,929.75	$797,185.84	$6,666.46	$43,547.00	1061.54		$232,668.03						**$1,272,997.08**
	YCOE/SELPA															$14,807	$63,140	**$77,947.00**
	TEM/JH	53.56		53.56	$49,956.28		$49,956.28	$0.00	$0.00	53.56		$11,739.27						**$61,695.55**
	YES	171.51		171.51	$159,970.16		$159,970.16	$1,000.00	$4,839.00	171.51		$37,591.51						**$203,400.67**
	Career Prep Charter	217.52		217.52	$202,884.43		$202,884.43	$2,416.62	$4,839.00	217.52		$47,675.97						**$257,816.02**
	Total YCOE per ADA allocation	442.59		442.59	$412,810.87		$412,810.87		$9,678.00	442.59		$97,006.75						**$519,495.62**
	YCOE/SELPA- Low Incidence 80% of Funding							$5,000.00	$325,824.00									**$330,824.00**
	YCOE/SELPA Program Specialist/Regionalized Services (PS/RS)								$346,864.00									**$346,864.00**
	Totals:	**17,673.72**	**194.17**	**17,867.89**	**$16,665,671.00**	**$2,532,895.00**	**$14,132,776.00**	**$81,456.00**	**$1,157,037**	**17,867.89**		**$3,916,279.00**	**135**	**$96,628**	**$1,018**	**$14,807**	**$63,140**	**$21,996,036.00**
							Total AB602		**$15,371,269.00**								$21,914,580.00	

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%	42,528.95	42,528.95	$0.00	$42,528.95	19,166.60	61,695.55
YES (receive all AB602)	171.51	38.75%	198,561.67	198,561.67	$4,839.00	$203,400.67		203,400.67
Career Prep Charter	217.52	49.15%	175,136.87	175,136.87	$4,839.00	$179,975.87	77,840.15	257,816.02
Total YCOE	442.59	100.00%	416,227.49	416,227.49	$9,678.00	$425,905.49	97,006.75	522,912.24

YUBA COUNTY SELPA
2025-26 AB602
Special Education Advance Apportionment

					1	2	3	4	5	6	7	8	9	10
					State Funds Entitlement	Local Funds Allocation	Net State Allocation	July	Low Incidence Equipment Allocation	July	Projected Out of Home Care Allocation	July	Total AB602 Allocation	July
				Resource Code	6500	0000		5%		5%		5%		5%
				Grant Title	AB602	Property Tax	AB602	AB 602	AB 602		OHC	AB602	Grand Total	Grand Total
				Total Award	$16,665,671.00	$2,532,895.00	$14,132,776.00	Base Allocation	LI Allocation			OHC Allocation		
				Per ADA Amount	$ -		Before OHC, LI, PS/RS	State Payment Received						
	LEA	ADA	SDC ADA	Total ADA				$ 740,444.00	$ 81,456.00		$ 484,349.00			
	CMP - San Juan	1443.01		1443.01	$1,345,918.85		$1,345,918.85	67,295.94	$4,541.54	227.08	$0.00	-	$1,350,460.39	67,523.02
	CMP - Elk Grove	538.31		538.31	$502,090.47		$502,090.47	25,104.52	$1,000.00	50.00	$0.00	-	$503,090.47	25,154.52
	CMP - Shingle Springs	516.08		516.08	$481,356.19		$481,356.19	24,067.81	$2,416.62	120.83	$4,839.00	241.95	$488,611.81	24,430.59
	CMP - Capitol	391.32		391.32	$364,990.52		$364,990.52	18,249.53	$1,000.00	50.00	$0.00	-	$365,990.52	18,299.53
	CMP Consortium	**2888.72**		**2888.72**	**$2,694,356.03**		**$2,694,356.03**	**$134,717.80**	**$8,958.16**	**$447.91**	**$4,839.00**	**$241.95**	**$2,708,153.19**	**$135,407.66**
	CORE (includes Camptonville ADA)	600.06		600.06	$383,255.03		$383,255.03	19,162.75	$3,833.23	191.66	$14,516.00	725.80	$401,604.26	20,080.21
	Camptonville (25% CORE/Camptonville)				$176,430.67		$176,430.67	8,821.53	$1,000.00	50.00	$0.00	-	$177,430.67	8,871.53
Prop tax	Marysville	9761.72	186.67	9948.39	$9,279,024.82	$1,808,071.69	$7,470,953.13	373,547.66	$42,790.15	2,139.51	$368,222.00	18,411.10	$7,881,965.28	394,098.27
ADA	Plumas Lake	1634.65	1.19	1635.84	$1,525,774.52	$297,306.00	$1,228,468.52	61,423.43	$6,666.46	333.32	$19,354.00	967.70	$1,254,488.98	62,724.45
	Wheatland	1288.76	1.99	1290.75	$1,203,903.47	$234,587.56	$969,315.91	48,465.80	$3,124.92	156.25	$24,193.00	1,209.65	$996,633.83	49,831.70
13,936.52	Wheatland High	1057.22	4.32	1061.54	$990,115.59	$192,929.75	$797,185.84	39,859.29	$6,666.46	333.32	$43,547.00	2,177.35	$847,399.30	42,369.96
	YCOE/SELPA													
	TEM/JH	53.56		53.56	$42,528.95		$42,528.95	2,126.45	$0.00	-	$0.00	-	$42,528.95	2,126.45
	YES	171.51		171.51	$198,561.67		$198,561.67	9,928.08	$1,000.00	50.00	$4,839.00	241.95	$204,400.67	10,220.03
	Career Prep Charter	217.52		217.52	$175,136.87		$175,136.87	8,756.84	$2,416.62	120.83	$4,839.00	241.95	$182,392.49	9,119.62
	Total YCOE per ADA allocation	442.59		442.59	$416,227.49		**$416,227.49**						$ 416,227.49	
	Out of Home Care							-					-	-
	YCOE/SELPA- Low Incidence						$325,824.00	16,291.20	5,000.00	250.00			330,824.00	16,541.20
	YCOE/SELPA Program Specialist/Regionalized Services (PS/RS)						$346,864.00	17,343.20					346,864.00	17,343.20
	Totals:	**17,673.72**	**194.17**	**17,867.89**	**$16,669,087.62**	**$2,532,895.00**	**$14,808,880.62**	**$740,444.03**	**$81,456.00**	**$4,072.80**	**$484,349.00**	**$24,217.45**	**$15,374,685.62**	**$768,734.28**
							Net State Allocation (Includes LI, PS/RS)							

Low Incidence Funding For Eqiupment 2025-26 Advance Apportionment
Allocate LI Funding Based on District of SPED Accountability
20% of LI Funding Less $5,000 for SELPA Maintenance

LEA	LI Count
CMP - San Juan	5
CMP - Elk Grove	0
CMP - Shingle Springs	2
CMP - Capitol	1
CORE	4
Camptonville	0
Marysville	59
Plumas Lake	8
Wheatland	3
Wheatland High	8
YCOE (YCCPCS)	2
YES	0
Total	**92**

LI Funding from Advance Apportionment	**$ 407,280**
20% for Equipment	**20%**
LI Funding for Equipment	**81,456**
Reserve for SELPA Equipment Maintenance	(5,000)
Materials and equipment revenue less reserve for equipment maintenance	76,456.00
Amount per LI Student	831.04
LEAs	12

Minimum $1000 Per LEA			Below $1,000	Miminum Allocation	Additional Allocation based on LI	Total Allocation	July 5%
LEAs							
CMP - San Juan		4,155.22	No	$ 1,000.00	3,541.54	$ 4,541.54	$ 227.08
CMP - Elk Grove		-	Yes	$ 1,000.00	-	$ 1,000.00	$ 50.00
CMP - Shingle Springs		1,662.09	No	$ 1,000.00	1,416.62	$ 2,416.62	$ 120.83
CMP - Capitol		831.04	Yes	$ 1,000.00	-	$ 1,000.00	$ 50.00
CORE		3,324.17	No	$ 1,000.00	2,833.23	$ 3,833.23	$ 191.66
Camptonville		-	Yes	$ 1,000.00	-	$ 1,000.00	$ 50.00
Marysville		49,031.57	No	$ 1,000.00	41,790.15	$ 42,790.15	$ 2,139.50
Plumas Lake		6,648.35	No	$ 1,000.00	5,666.46	$ 6,666.46	$ 333.32
Wheatland		2,493.13	No	$ 1,000.00	2,124.92	$ 3,124.92	$ 156.25
Wheatland High		6,648.35	No	$ 1,000.00	5,666.46	$ 6,666.46	$ 333.32
YCOE		1,662.09	No	$ 1,000.00	1,416.62	$ 2,416.62	$ 120.83
YES		-	Yes	$ 1,000.00	-	$ 1,000.00	$ 50.00
Total		**76,456.00**		**$ 12,000.00**		**$ 76,456.00**	**$ 3,822.79**
Amount Remaining				$ 64,456.00			
Students remaining after small LEAs				91			
Amount per Student				$ 708.31			

YUBA COUNTY SELPA
2025-26
Special Education Revenue Advance Allocation
For Payment Calculation Purposes Only
Not Intended for Revenue Estimates

	AB602 Funding: Out of Home Care	Foster Youth Funding	STRTP Funding	Community Care Funding	Intermediate Care Funding	Skilled Nursing Funding	Subtotal	Proportionate Share of Saving	Total
	Total Award	**$365,805**	**$0**	**$4,070**	**$0**	**$0**		**$114,474**	**$484,349**
		Split by Foster Youth Count	**District of Location**	**District of Location**	**District of Location**	**District of Location**		**Split by Proportion of Subtotal**	
LEA	**23-24 Foster Youth Count**	**$ 3,695.00**	**$ -**	**$ 41.11**	**$ -**	**$ -**		**$ 557.88**	
Camptonville	-	$0	$0	$0	$0	$0	$0	$0	**$0**
CORE	3	$11,085	$0	$0	$0	$0	$11,085	$3,431	**$14,516**
Marysville	75	$277,125	$0	$4,070	$0	$0	$281,195	$87,027	**$368,222**
Plumas Lake	4	$14,780	$0	$0	$0	$0	$14,780	$4,574	**$19,354**
Wheatland	5	$18,475	$0	$0	$0	$0	$18,475	$5,718	**$24,193**
Wheatland High	9	$33,255	$0	$0	$0	$0	$33,255	$10,292	**$43,547**
YCOE (Carden and TE Mathews Only)	-	$0	$0	$0	$0	$0	$0	$0	**$0**
Yuba County Career Prep	1	$3,695	$0	$0	$0	$0	$3,695	$1,144	**$4,839**
Yuba County Environmental Science Charter Academy	1	$3,695	$0	$0	$0	$0	$3,695	$1,144	**$4,839**
CMP-Capitol	-	$0	$0	$0	$0	$0	$0	$0	**$0**
CMP - Elk Grove	-	$0	$0	$0	$0	$0	$0	$0	**$0**
CMP-Shingle Springs	1	$3,695	$0	$0	$0	$0	$3,695	$1,144	**$4,839**
CMP-San Juan	-	$0	$0		$0	$0	$0	$0	**$0**
TOTAL	**99**	**$365,805**	**$0**	**$4,070**	**$0**	**$0**	**$369,875**	**$114,474**	**$484,349**

YUBA COUNTY SELPA
2025-26
Special Education Revenue Projection
Estimated 08/07/2025

				1	2	3	4	5		6		7	8	9	10	11
				State Funds Allocation	Local Funds Allocation	Net State Allocation	Low Incidence Equipment	OHC PS/RS SELPA LI		IDEA Federal Funds Part B					IDEA Federal Funds Part C	Total
Resource Code				6500	0000		6500	6500		3310	Pre-School Pupil Count	3315	3345	3395	3385	
Grant Title				AB602	Property Tax	AB602	AB602	AB602		SPED		Preschool	Preschool PD	ADR	Infant/Toddler	
Total Award				$16,394,287.67	$2,435,630	$13,958,657.67	$80,129	$1,138,195.68		$3,916,279		$96,628	$1,016	$14,807	$63,140	$21,704,482.35
Per ADA Amount				$917.52			Per LI Student	Block allocations		$219.18		$715.76	$7.53	Lump Sum	Lump Sum	
LEA	ADA	SDC ADA	Total ADA				Allocated by LI Count									
CMP - San Juan	1443.01		1443.01	$1,323,987.12		$1,323,987.12	$4,469.00	$0.00		$316,274.98						**$1,644,731.10**
CMP - Elk Grove	538.31		538.31	$493,908.92		$493,908.92	$1,000.00	$0.00		$117,985.31						**$612,894.23**
CMP - Shingle Springs	516.08		516.08	$473,512.50		$473,512.50	$2,387.00	$17,135.00		$113,113.00						**$606,147.50**
CMP - Capitol	391.32		391.32	$359,043.00		$359,043.00	$1,000.00	$4,283.00		$85,768.45						**$450,094.45**
CORE (includes Camptonville ADA)	600.26		600.26	$380,170.66		$380,170.66	$3,775.00	$17,135.00		$131,563.34						**$532,644.00**
Camptonville (25% of AB602 State Aid and IDEA Only CORE/Camptonville)				$170,578.48		$170,578.48	$1,000.00									**$171,578.48**
Marysville	9761.72	186.67	9948.39	$9,127,823.25	$1,738,640.43	$7,389,182.82	$41,930.00	$326,533.00		$2,180,460.85	96	$68,713	$722			**$11,746,182.83**
Plumas Lake	1634.65	1.19	1635.84	$1,500,912.05	$285,889.23	$1,215,022.82	$6,550.00	$42,837.00		$358,538.93	22	$15,747	$166			**$1,924,750.34**
Wheatland	1288.76	1.99	1290.75	$1,184,285.89	$225,579.23	$958,706.66	$3,081.00	$4,283.00		$282,903.05	17	$12,168	$128			**$1,486,848.85**
Wheatland High	1057.22	4.32	1061.54	$973,981.67	$185,521.11	$788,460.56	$6,550.00	$34,271.00		$232,665.43						**$1,247,468.10**
YCOE/SELPA														$14,807	$63,140	**$77,947.00**
TEM/JH	53.56		53.56	$49,142.24		$49,142.24		$12,851.00		$11,739.13						**$73,732.37**
YES	171.51		171.51	$157,363.45		$157,363.45	$1,000.00	$4,283.00		$37,591.09						**$200,237.54**
Career Prep Charter	217.52		217.52	$199,578.44		$199,578.44	$2,387.00	$12,851.00		$47,675.44						**$262,491.88**
Total YCOE per ADA allocation	442.59		442.59	$406,084.13		$406,084.13		$29,985.00		$97,005.66						**$533,074.79**
YCOE/SELPA Low Incidence							$5,000.00	$320,518.00								**$325,518.00**
YCOE/SELPA Program Specialist/Regionalized Services (PS/RS)								$341,215.81								**$341,215.81**
Totals:	**17,673.92**	**194.17**	**17,868.09**	**$16,394,287.67**	**$2,435,630.00**	**$13,958,657.67**	**$80,129.00**	**$1,138,195.81**		**$3,916,279**	**135**	**$96,628**	**$1,016**	**$14,807**	**$63,140**	**$21,704,482.48**
							Total AB602	**$15,176,982.48**							$21,624,353.48	

Prop tax ADA 13,936.52

YCOE Internal Calculation:

	ADA	% ADA	Yes = Total allocation. Adjust TEM & charter to equal total entitlement	Net State AB 602 Allocation	OHC	Low Incidence	Total AB602 Resr 6500	3310	Total
TEM/JH	53.56	12.10%	41,714.99	41,714.99	$12,851.00		$54,565.99	19,166.38	73,732.37
YES (receive all AB602)	171.58	38.76%	194,954.54	194,954.54	$4,283.00	$1,000.00	$200,237.54		200,237.54
Career Prep Charter	217.52	49.14%	169,414.60	169,414.60	$12,851.00	$2,387.00	$184,652.60	77,839.28	262,491.88
Total YCOE	442.66	100.00%	406,084.13	406,084.13	$29,985.00	$3,387.00	$439,456.13	97,005.66	536,461.79

YUBA COUNTY SELPA
2025-26 Estimated 08/7/25
Projected Out of Home Care Funding Allocation
Allocated by CALPADS 5.7

	AB602 Funding: Out of Home Care	Foster Youth Funding	STRTP Funding	Community Care Funding	Intermediate Care Funding	Skilled Nursing Funding	Subtotal	Proportionate Share of Saving	Total
	Total Award	**$359,848**	**$0**	**$4,004**	**$0**	**$0**		**$112,610**	**$476,462**
		Split by Foster Youth Count	**District of Location**	**District of Location**	**District of Location**	**District of Location**		**Split by Proportion of Subtotal**	
LEA	**24-25 Foster Youth Count**	**$ 3,271.35**	**$ -**	**$ 36.40**	**$ -**	**$ -**		**$ 1,023.73**	
Camptonville/CORE	4	$13,085	$0	$0	$0	$0	$13,085	$4,050	**$17,135**
Marysville	75	$245,353	$0	$4,004	$0	$0	$249,357	$77,176	**$326,533**
Plumas Lake	10	$32,713	$0	$0	$0	$0	$32,713	$10,124	**$42,837**
Wheatland	1	$3,271	$0	$0	$0	$0	$3,271	$1,012	**$4,283**
Wheatland High	8	$26,171	$0	$0	$0	$0	$26,171	$8,100	**$34,271**
YCOE (Carden and TE Mathews Only)	3	$9,814	$0	$0	$0	$0	$9,814	$3,037	**$12,851**
Yuba County Career Prep	3	$9,814	$0	$0	$0	$0	$9,814	$3,037	**$12,851**
Yuba County Environmental Science Charter Academy	1	$3,271	$0	$0	$0	$0	$3,271	$1,012	**$4,283**
CMP-Capitol	1	$3,271	$0	$0	$0	$0	$3,271	$1,012	**$4,283**
CMP - Elk Grove	-	$0	$0	$0	$0	$0	$0	$0	**$0**
CMP-Shingle Springs	4	$13,085	$0	$0	$0	$0	$13,085	$4,050	**$17,135**
CMP - San Juan	-	$0	$0	$0	$0	$0	$0	$0	**$0**
TOTAL	**110**	**$359,848**	**$0**	**$4,004**	**$0**	**$0**	**$363,852**	**$112,610**	**$476,462**

LI EQUIPMENT FUNDING ESTIMATE 25-26 8/7/2025
Allocate LI Funding Based District of SPED Accountability
20% of LI Funding Less $5,000 for Maintenance
Claims Method

LEA	LI Count
CMP - San Juan	5
CMP - Elk Grove	0
CMP - Shingle Springs	2
CMP - Capitol	1
CORE	4
Camptonville	0
Marysville	59
Plumas Lake	8
Wheatland	3
Wheatland High	8
YCOE (YCCPCS)	2
YES	0
Total	**92**

Projected Low Incidence (LI) Funding	**400,647.00**
20% of Projected LI Funding	**80,129.00**
Less $5,000 for Equipment Reserve	**(5,000.00)**
Materials and equipment revenue less reserve for equipment maintenance	75,129.00
Amount per LI Student	816.62
LEAs	12

Minimum $1000 Per LEA **LEAs**		Below $1,000	Miminum Allocation	Additional Allocation	**Total Allocation**
CMP - San Juan	4,083.10	no	$ 1,000.00	3,468.63	$ 4,469.00
CMP - Elk Grove	-	Yes	$ 1,000.00	-	$ 1,000.00
CMP - Shingle Springs	1,633.24	no	$ 1,000.00	1,387.45	$ 2,387.00
CMP - Capitol	816.62	Yes	$ 1,000.00	-	$ 1,000.00
CORE	3,266.48	no	$ 1,000.00	2,774.90	$ 3,775.00
Camptonville	-	Yes	$ 1,000.00	-	$ 1,000.00
Marysville	48,180.55	no	$ 1,000.00	40,929.79	$ 41,930.00
Plumas Lake	6,532.96	no	$ 1,000.00	5,549.80	$ 6,550.00
Wheatland	2,449.86	no	$ 1,000.00	2,081.18	$ 3,081.00
Wheatland High	6,532.96	no	$ 1,000.00	5,549.80	$ 6,550.00
YCOE (Charter)	1,633.24	no	$ 1,000.00	1,387.45	$ 2,387.00
YES	-	Yes	$ 1,000.00	-	$ 1,000.00
Total	**75,129.00**		**$ 12,000.00**		**$ 75,129.00**
Amount Remaining			$ 63,129.00		
Students remaining after small LEAs			91		
Amount per Student			$ 693.73		

UNAUDITED ACTUALS
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
2024-25 EXPENDITURES BY LEA (LE-CY)

CHARTER NAME:

Object Code	Description	Special Education Unspecified (Goal #5001)	Special Education Ages 5-22 (Goal #5760)	Adjustments	Total
				Unduplicated Pupil Count	
TOTAL EXPENDITURES					
1000 - 1999	Certificated Salaries				0.00
2000 - 2999	Classified Salaries				0.00
3000 - 3999	Employee Benefits				0.00
4000 - 4999	Books & Supplies				0.00
5000 - 5999	Services & Other Operating Expenditures				0.00
6000 - 6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430 - 7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
FEDERAL EXPENDITURES (Resources 3000-5999, EXCEPT 3385)					
1000 - 1999	Certificated Salaries				0.00
2000 - 2999	Classified Salaries				0.00
3000 - 3999	Employee Benefits				0.00
4000 - 4999	Books & Supplies				0.00
5000 - 5999	Services & Other Operating Expenditures				0.00
6000 - 6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430 - 7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
STATE & LOCAL EXPENDITURES (Resources 0000-2999, 3385, 6000-9999)					
1000 - 1999	Certificated Salaries				0.00
2000 - 2999	Classified Salaries				0.00
3000 - 3999	Employee Benefits				0.00
4000 - 4999	Books & Supplies				0.00
5000 - 5999	Services & Other Operating Expenditures				0.00
6000 - 6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430 - 7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00		0.00
	TOTAL COSTS BEFORE CONTRIBUTIONS	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenue Resources				
	TOTAL COSTS	0.00	0.00	0.00	0.00
LOCAL EXPENDITURES (Resources 0000-1999 & 8000-9999)					
1000 - 1999	Certificated Salaries				0.00
2000 - 2999	Classified Salaries				0.00
3000 - 3999	Employee Benefits				0.00
4000 - 4999	Books & Supplies				0.00
5000 - 5999	Services & Other Operating Expenditures				0.00
6000 - 6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430 - 7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00		0.00
	TOTAL COSTS BEFORE CONTRIBUTIONS	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenue Resources				
	TOTAL COSTS	0.00	0.00	0.00	0.00

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
2023-24 EXPENDITURES BY LEA (LE-PY)

CHARTER NAME:

Descriptions		State and Local	Local Only
2023-24 EXPENDITURES			
1.	Enter Total Costs amounts from the 2023-24 Expenditures by LEA worksheet. Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2.	Enter audit adjustments of 2023-24 special education expenditures from Unaudited Actuals data, not included in Line 1 (explain below) (resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3.	Enter restatements of 2023-24 special education beginning fund balances from Unaudited Actuals, not included in Line 1 (explain below) (resources 0000-2999 & 6000-999; Object 9795)	0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5.	2023-24 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
UNDUPLICATED PUPIL COUNT			
1.	Enter the unduplicated pupil count reported in 2023-24 Expenditures by LEA LEA worksheet		
2	Enter any adjustments not included in Line 1 (explain below)		
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line 1 plus Line 2)	0.00	0.00

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-A)

SELPA: Yuba County

CHARTER:

This form is used to check Maintenance of Effort (MOE) for a Charter LEA,

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the Charter LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.1, 3.A.2, 3.B.1, 3.B.2 and Section 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each Education of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION #1 **Exempt Reduction Under 34 CFR Section 300.204**

If your Charter LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement, or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities

3. The termination of the obligation 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:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Section 300.704 (c)

Provide the condition number , if any, to be used in the calculation below	State & Local	Local Only
Total Exempt Reductions	0.00	0.00

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-A)

SECTION #2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34CFR Section 300.205)**

IMPORTANT NOTE: Only Charter LEAs that have a "meets requirement" compliance determination and are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement

Up to 50% of the increase in IDEA Part B, Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception.

		State & Local	Local Only
Current Year Funding			
Local Assistance Grant Award, Resource #3310			
Less Prior Year Funding			
Local Assistance Grant Award, Resource #3310			
Increase in Funding (if difference is positive)	0		
Maximum available for MOE Reduction (50% of increase in funding)	0 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0 (b)		

SECTION NOT APPLICABLE
If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed (b). Maximum available for EIS)	0 (c)		
Available for MOE reduction. (line (a) minues line (c), zero if negative)	0 (d)		
Available for MOE reduction).			

SECTION NOT APPLICABLE
If (b) is less than (a).

exceed line (a), Maximum available for MOE reduction, second and	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0 (f)		

NOTE: If you LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-A)

SECTION #3

A. Combined State and Local Expenditures Method	Column A **Actual Expenditures FY 2024-25 (LE-CY Worksheet)**	Column B **Actual Expenditures Comparison Year**	Column C **Difference (Col A - Col B)**
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures			
a. Total Special Education Expenditures	0.00		
b. Less: Expenditures paid from Federal Sources	0.00		
c. Expenditures paid from State & Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from state and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2			
e. Net Expenditures paid from State and Local Sources	0.00	0.00	0.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2024-25	**Comparison Year**	**Difference**
2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures capita state and local expenditures.			
a. Total Special Education Expenditures	0.00		
b. Less: Expenditures paid from Federal Sources	0.00		
c. Expenditures paid from State & Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from State and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2			
Net Expenditures paid from State and Local Sources	0.00	0.00	
d. Special Education Unduplicated Pupil Count	0.00		
e. Per Capita State and Local Expenditures	#DIV/0!	#DIV/0!	#DIV/0!

If the difference in Column C for the Section 3.A.2. is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2024-25 ACTUAL VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-A)

SECTION #3

B. Local Expenditures Only Method

	Actual FY 2024-25	Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the local expenditures only.			
a. Expenditures paid from Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from state and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2			
Net Expenditures paid from Local Sources	0.00	0.00	0.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2024-25	Comparison Year	Difference
2. Under "Comparison Year", enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only			
a. Expenditures paid from Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2			
Net Expenditures paid from Local Sources	0.00	0.00	
b. Special Education Unduplicated Pupil Count	0		
c. Per Capita Local Expenditures (B2a/B2b)	#DIV/0!	#DIV/0!	#DIV/0!

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Contact Name

Telephone Number

Title

Email Address

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2025-26 BUDGET VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-B)

SELPA: Yuba County

CHARTER:

This form is used to check Maintenance of Effort (MOE) for a Charter LEA,

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There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION #1 **Exempt Reduction Under 34 CFR Section 300.204**

If your Charter LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement, or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities

3. The termination of the obligation 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:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Section 300.704 (c)

Provide the condition number , if any, to be used in the calculation below	State & Local	Local Only
Total Exempt Reductions	0.00	0.00

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2025-26 BUDGET VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-B)

SECTION #2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34CFR Section 300.205)**

IMPORTANT NOTE: Only Charter LEAs that have a "meets requirement" compliance determination and are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement

Up to 50% of the increase in IDEA Part B, Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception.

		State & Local	Local Only
Current Year Funding			
Local Assistance Grant Award, Resource #3310			
Less Prior Year Funding			
Local Assistance Grant Award, Resource #3310			
Increase in Funding (if difference is positive)	0		
Maximum available for MOE Reduction (50% of increase in funding)	0 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	(b)		

SECTION NOT APPLICABLE

If (b) is greater than (a).

		State & Local	Local Only
Enter portion to set aside for EIS (cannot exceed (b). Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minues line (c), zero if negative)	0 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d). Available for MOE reduction).			

SECTION NOT APPLICABLE

If (b) is less than (a).

		State & Local	Local Only
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0 (f)		

NOTE: If you LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2025-26 BUDGET VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-B)

SECTION #3

	Column A Budgeted Amounts FY 2025-26 (LB-B Worksheet)	Column B Actual Expenditures Comparison Year	Column C Difference (Col A - Col B)
A. Combined State and Local Expenditures Method			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures			
a. Total Special Education Expenditures	0.00		
b. Less: Expenditures paid from Federal Sources	0.00		
c. Expenditures paid from State & Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from state and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2		0.00	
e. Net Expenditures paid from State and Local Sources	0.00	0.00	0.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2025-26	Comparison Year	Difference
2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures capita state and local expenditures.			
a. Total Special Education Expenditures	0.00		
b. Less: Expenditures paid from Federal Sources	0.00		
c. Expenditures paid from State & Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from State and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2		0.00	
Net Expenditures paid from State and Local Sources	0.00	0.00	
d. Special Education Unduplicated Pupil Count	0.00		
e. Per Capita State and Local Expenditures	#DIV/0!	#DIV/0!	#DIV/0!

If the difference in Column C for the Section 3.A.2. is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
2025-26 BUDGET VS. ACTUAL COMPARISON YEAR
LEA MAINTENANCE OF EFFORT CALCULATION (LMC-B)

SECTION #3

B. Local Expenditures Only Method

	Budget FY 2023-24	Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the local expenditures only.			
a. Expenditures paid from Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from state and Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2		0.00	
Net Expenditures paid from Local Sources	0.00	0.00	0.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Budget FY 2025-26	Comparison Year	Difference
2. Under "Comparison Year", enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only			
a. Expenditures paid from Local Sources	0.00		
Add/Less: Adjustments required for MOE Calculation			
Comparison Year's expenditures, adjusted for MOE Calculation			
Net Expenditures paid from Local Sources		0.00	
Less: Exempt Reduction(s) from Section 1		0.00	
Less: 50% reduction from Section 2		0.00	
Net Expenditures paid from Local Sources	0.00	0.00	
b. Special Education Unduplicated Pupil Count	0		
c. Per Capita Local Expenditures (B2a/B2b)	#DIV/0!	#DIV/0!	#DIV/0!

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Contact Name

Telephone Number

Title

Email Address

[Enter the SELPA's name here.]
[Enter the LEA's name here.]

Excess Cost Calculation
School Year/Fiscal Year 2024-25

This calculation determines the excess costs of the provision of special education and related services.
Maintenance-of-Effort, on the other hand, demonstrates that the LEA has not supplanted local funds with IDEA funds to pay those excess costs.

Except as otherwise specified, funds provided to an LEA under Part B of the Individuals with Disabilities Education Act (Act) may only be used 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 school year/fiscal year for an elementary school or secondary school student, as may be appropriate. Per 34 Code of Federal Regulations (CFR) Section 300.202(b)(2)(i), an LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of children with disabilities, before using Part B funds.

Section 602(8) of the Act and CFR Section 300.16 require the LEA to compute the minimum average amount for the education of children with disabilities in its elementary schools and for children with disabilities in its secondary schools. Calculations must be made separately for elementary and secondary schools in an LEA. LEAs **may not** compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary and secondary schools.

The calculations below demonstrate how to compute the minimum average amount an LEA must spend for the education of each of its elementary and secondary school children with disabilities under section 602(3) of the Act before it may us funds under Part B of the Act.

There are no Federal rules on how to define elementary from secondary within an LEA. CDE's direction is to split elementary from secondary based on certificated full time equivalent (FTE) personnel. To do this, the LEA should count the number of certificated FTE assigned as elementary and the number of certificated FTE personnel assigned as secondary and pro-rate expenditures proportionately. If the FTE personnel serves in a LEA-wide capacity, pro-rate them in a reasonable manner. LEAs should maintain documentation of the method chosen to separate elementary from secondary for this local definition.

For the year ending June 30, 2025, LEAs must submit the Excess Cost Calculation Excel Workbook to their Special Education Local Plan Area (SELPA) with the signature of the Special Education Director and the Chief Business Officer, or their designees, on or before September 15, 2025. SELPAs must submit reports electronically to the CDE prior to November 15, 2025. The email for submission of electronic copies of the Excess Cost Calculation Excel Workbook is spedfiscalprogrpts@cde.ca.gov. Also, the CDE requests the SELPA's name is in the subject line of the email (i.e. "2024-25 Excess Cost Calculation for Flintstone County SELPA").

All Fiscal and Student Data is for the 2024-25 school year/fiscal year

	Local Definition	
	% Elementary	% Secondary
Enter all certificated staff FTE %s, both general education and special education		

Use the LEA's Financial System to generate the following reports:

Section A. Determine the total expenditures from all Federal, State, and local operating funds in the school year/fiscal year.

		Total Amount	Elementary Amount	Secondary Amount
Item 1	State and Local Expenditures: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; OB 1000-7999		$ -	$ -
Item 2	Federal Expenditures: FD 01-07, 09, 13, 61, 62; RS 3000-5999; OB 1000-7999. **Exclude preschool and infant funding** (RS 3308, 3315, 3317, 3318, 3345, 3385) **Exclude one-time Federal COVID-19 related funding** (RS 3210, 3212 through 3219, 3225 through 3228, 5316, 5632 through 5634).		$ -	$ -
Item 3	Total Expenditures	$ -	$ -	$ -

Section B. Subtract the supplemental expenditures from the total expenditures calculated in Section A above.

		Total Amount	Elementary Amount	Secondary Amount
Item 4	Total Expenditures	$ -	$ -	$ -
Item 5	IDEA, Part B Expenditures: FD 01-07, 09, 13, 61, 62; RS 3310, 3311, 3312, 3327, 3386; OB 1000-7999		$ -	$ -
Item 6	ESEA, Title I, Part A Expenditures: FD 01-07, 09, 13, 61, 62; RS 3010, 3185; OB 1000-7999		$ -	$ -
Item 7	ESEA, Title III, Parts A & B Expenditures: FD 01-07, 09, 13, 61, 62; RS 4201-4204; OB 1000-7999		$ -	$ -
Item 8	State & Local Expenditures for Children with Disabilities: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; GL 5xxx (excluding 5710 & 5730 for preschool & infants); OB 1000-7999		$ -	$ -
Item 9	State & Local Expenditures for ESEA, Title I, Part A & Title III, Parts A & B: OB 8980 state and local general fund contributions from unrestricted revenues for the above programs (Items 6-7). If none, enter "0".		$ -	$ -
Item 10	Total Expenditures less supplemental expenditures	$ -	$ -	$ -

Section C. Deduct capital outlay and debt service for resources not listed in Section B above.

		Total Amount	Elementary Amount	Secondary Amount
Item 11	Total Expenditures less supplemental expenditures	$ -	$ -	$ -
Item 12	Capital Outlay and Debt: FD 01-07, 09, 13, 61, 62; OB 6xxx &/or OB 7438 &/or OB 7439 &/or FN 8500		$ -	$ -
Item 13	Total Expenditures less Capital Outlay & Debt	$ -	$ -	$ -

[Enter the SELPA's name here.]
[Enter the LEA's name here.]

Excess Cost Calculation

School Year/Fiscal Year 2024-25

This calculation determines the excess costs of the provision of special education and related services.
Maintenance-of-Effort, on the other hand, demonstrates that the LEA has not supplanted local funds with IDEA funds to pay those excess costs.

Section D. Determine the average annual expenditure per student by dividing the average number of students enrolled in the school of the agency during the school year/fiscal year (including children with disabilities) into the amount computed under the above paragraph. The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities "before" Part B funds may be used.

		Total Amount	Elementary Amount	Secondary Amount
Item 14	Total amount for average calculation	$ -	$ -	$ -
Item 15	Number of **all students** enrolled in school year/fiscal year: All students include both general education and special education (TK-12), **excluding preschool and infants.**		0	0
Item 16	Average annual expenditure per student	$ -	$ -	$ -

Section E. Determine the total minimum amount of funds the LEA must spend for the education of its children with disabilities in the LEA. The LEA must multiply the number of children with disabilities in the LEA during the school year/fiscal year times the average annual per student expenditure obtained in Section D above. Funds under Part B of the Act can only be used for excess costs over and above this minimum.

Note: Item 18 below requires the LEA to calculate the amount of time each student is in special education. The CALPADS field 14.34 General Education Percentage Range reports the range of time in general education, which cannot be used for this calculation. Use data within your Special Education Data System (SEDS), which likely has the actual percentage in general education to calculate the FTE. Refer to the tab labeled "Calculating FTE" for an instructional guide.

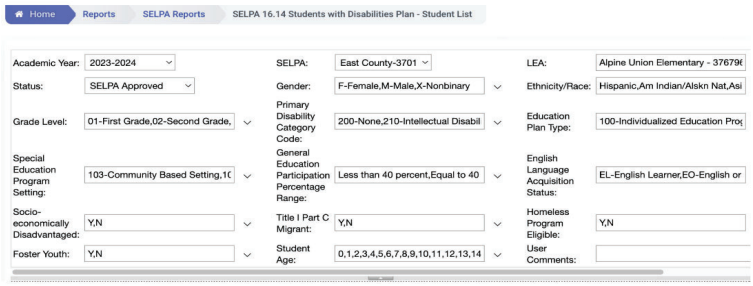
		Total Amount	Elementary Amount	Secondary Amount
Item 17	Average annual expenditure per student	$ -	$ -	$ -
Item 18	Number of full-time special education student equivalents TK-12 (FTE of time spent in special education classes) **excluding preschool and infants**		0.00	0.00
Item 19	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	$ -	$ -	$ -

Section F. Finally, determine how much was spent in the school year/fiscal year 2024-25 on LEA children with disabilities and verify this amount is equal to or exceeds the amount calculated in Section E above

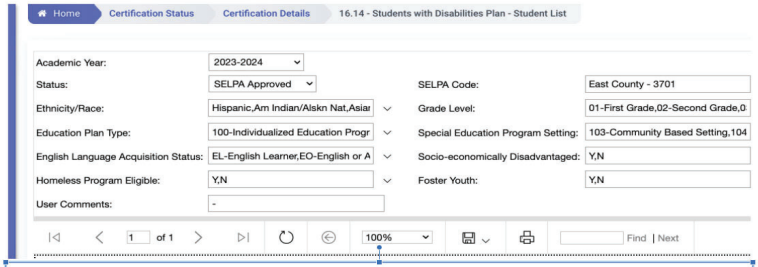
		Total Amount	Elementary Amount	Secondary Amount
Item 20	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	$ -	$ -	$ -
Item 21	State & Local Funds Spent for Children with Disabilities: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; GL 5xxx (excluding 5710 & 5730 for preschool & infants); OB 1000-7999 [Note: This is the same as Item 8.]	$ -	$ -	$ -
Item 22	Amount LEA spent on children with disabilities in excess of requirement. Item 22 should be positive. If it is negative, then the LEA has not met the excess cost requirement and may not use any of their Federal IDEA Part B funds.	**$ -**	**$ -**	**$ -**

Special Education Director or Designee

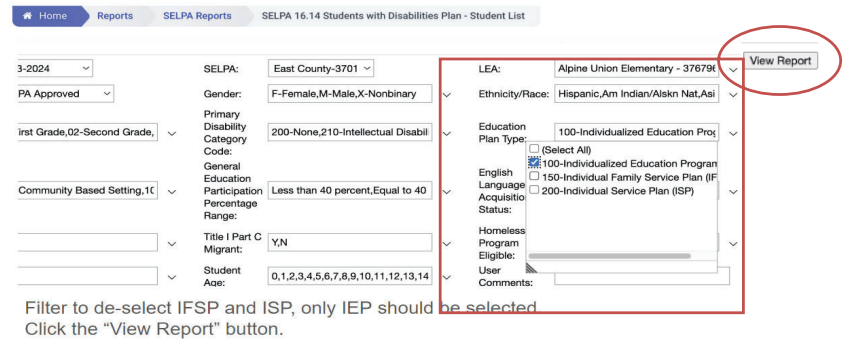
Chief Business Officer or Designee



The data to create the FTE calculation is now available via CALPADS Report 16.14.
The report 16.14 from Fall 1 SELPA Approved from the SELPA user view is shown.

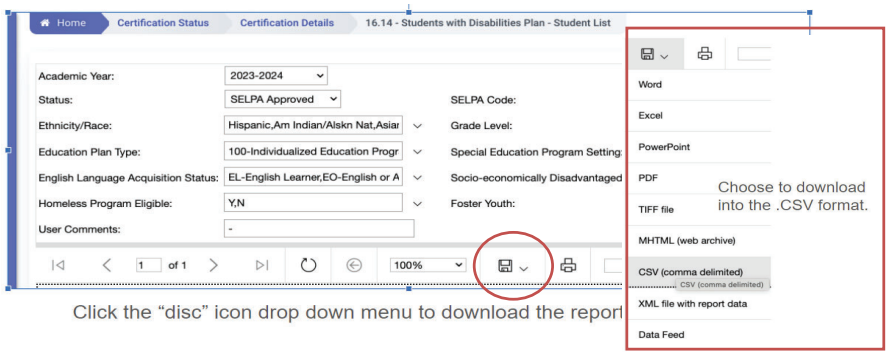


Here is the LEA version in CALPADS to use the Fall 1 SELPA Approved 16.14 report.

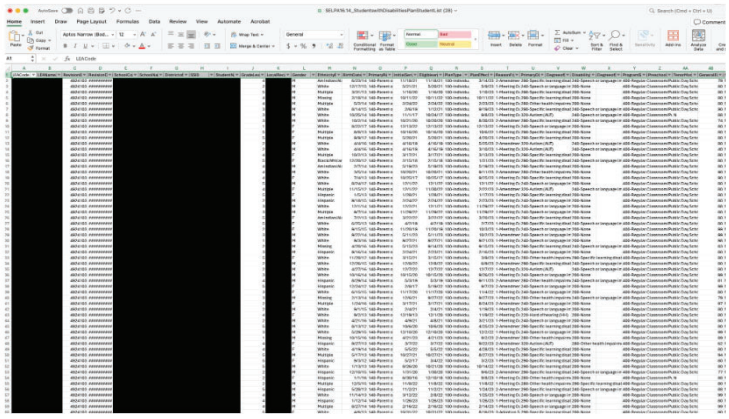


Filter to de-select IFSP and ISP, only IEP should be selected.
Click the "View Report" button.

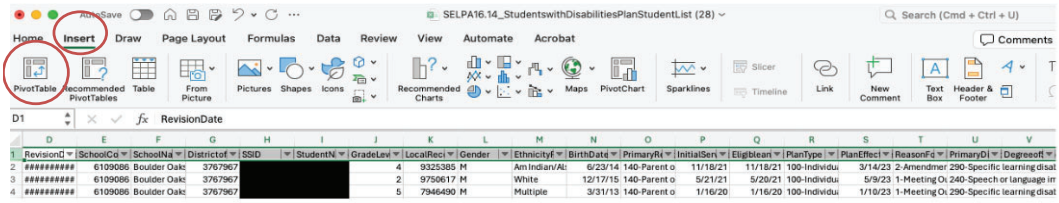
Deselect infant and Preschool grade levels from the report.



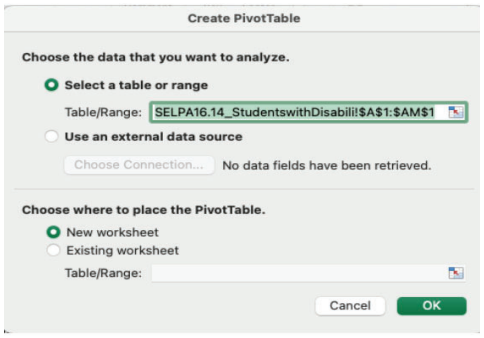
Click the "disc" icon drop down menu to download the report

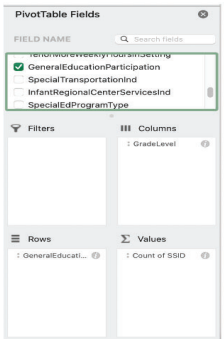


This is the .csv version of the 16.14 report. Shown with Student Names and SSID redacted.



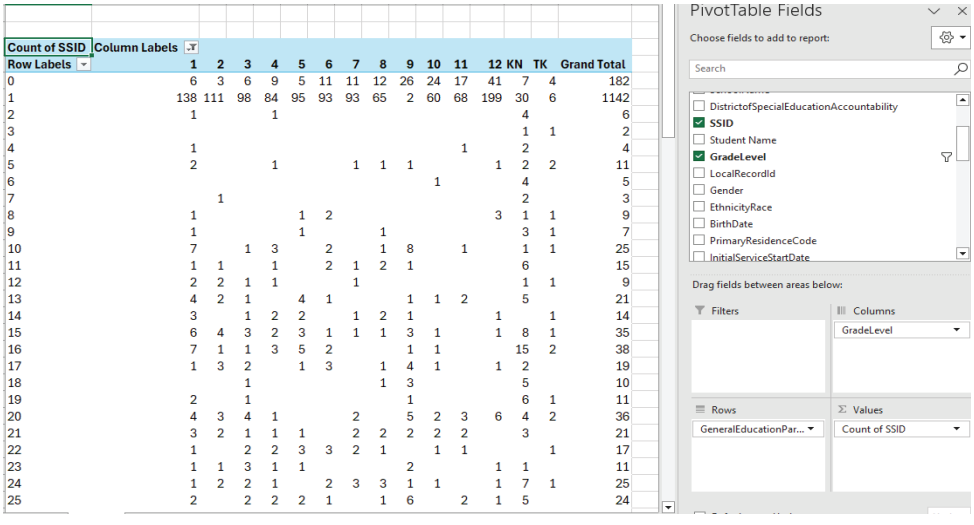
In your Excel Document, click on the Insert Tab and click on PivotTable





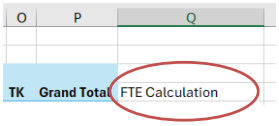
Select Column= Grade Level
Row=General Education Percentage
Value=Count of SSID

Resulting Pivot Table. Remember to remove PreK from either the CALPADS run, or remove the PreK grade level by editing the GradeLevel field.

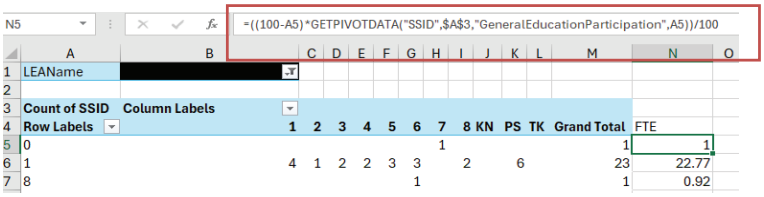


Count of SSID	Column Labels														
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	KN	TK	Grand Total
0	6	3	6	9	5	11	11	12	26	24	17	41	7	4	182
1	138	111	98	84	95	93	93	65	2	60	68	199	30	6	1142
2	1			1									4		6
3													1	1	2
4	1										1		2		4
5	2			1			1	1	1			1	2	2	11
6										1			4		5
7		1											2		3
8	1				1	2						3	1	1	9
9	1				1			1					3	1	7
10	7		1	3		2		1	8		1		1	1	25
11	1	1		1		2	1	2	1				6		15
12	2	2	1	1			1						1	1	9
13	4	2	1		4	1			1	1	2		5		21
14	3		1	2	2		1	2	1			1		1	14
15	6	4	3	2	3	1	1	1	3	1		1	8	1	35
16	7	1	1	3	5	2			1	1			15	2	38
17	1	3	2		1	3		1	4	1		1	2		19
18			1					1	3				5		10
19	2		1						1				6	1	11
20	4	3	4	1			2		5	2	3	6	4	2	36
21	3	2	1	1	1		2	2	2	2	2		3		21
22	1		2	2	3	3	2	1		1	1			1	17
23	1	1	3	1	1				2			1	1		11
24	1	2	2	1		2	3	3	1	1		1	7	1	25
25	2		2	2	2	1		1	6		2	1	5		24

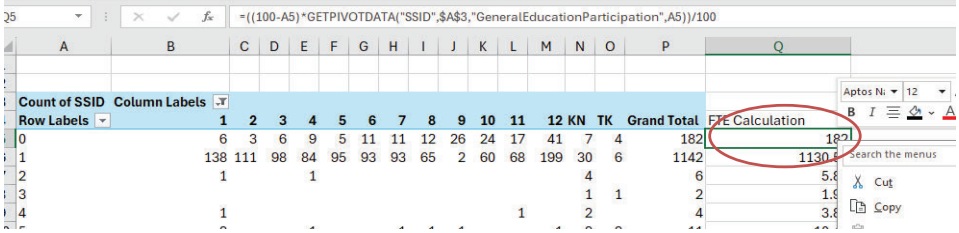
Click on the Column Next to the Grand Total Column. Label it FTE Calculation



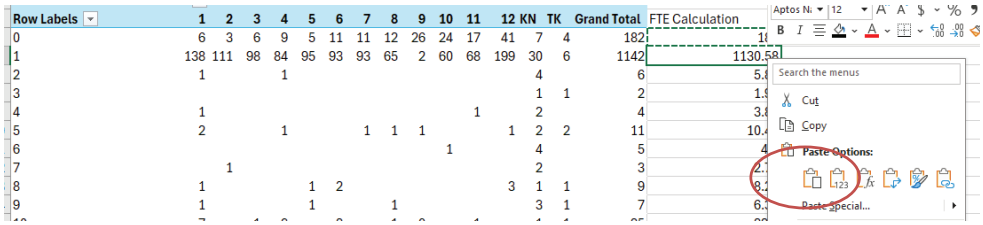
Select the first cell under the FTE label. This cell represents students who are participating in general education 0% of the time.
Copy the following formula into the cell N5: =((100-A5)*GETPIVOTDATA("SSID",A3,"GeneralEducationParticipation",A5))/100



Copy the formula from the top cell and paste it in all other cells in the column to capture general education participation from 1 through 100.



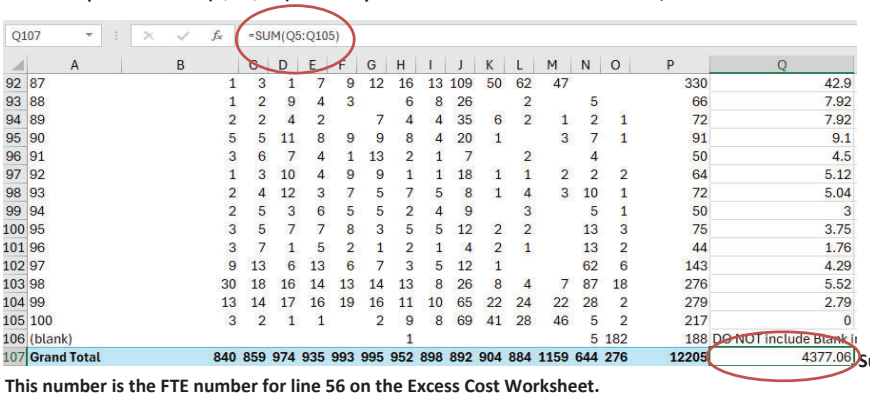
Paste the copied formula to all other rows representing percent participation in general education from 1 - 100
You may need to click on the first Paste Option showing the clip board with the box.



It should look like the below data set, with 1 FTE for students participating at 0% and down to 0 FTE for any student participating at 100%
Blank general education participation percentage should not be captured in the FTE calculation. To correct, update CALPADS to reflect correct %.

Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	KN	TK	Grand Total	FTE Calculation
0	6	3	6	9	5	11	11	12	26	24	17	41	7	4	182	182
1	138	111	98	84	95	93	93	65	2	60	68	199	30	6	1142	1130.58
2	1			1									4		6	5.88
3													1	1	2	1.94
4	1										1		2		4	3.84
5	2			1			1	1	1			1	2	2	11	10.45
6										1			4		5	4.7
7		1											2		3	2.79
8	1				1	2						3	1	1	9	8.28
9	1				1			1					3	1	7	6.37
10	7		1	3		2		1	8		1		1	1	25	22.5
11	1	1		1		2	1	2	1				6		15	13.35
12	2	2	1	1			1						1	1	9	7.92
13	4	2	1		4	1			1	1	2		5		21	18.27
14	3		1	2	2		1	2	1			1		1	14	12.04
15	6	4	3	2	3	1	1	1	3	1		1	8	1	35	29.75
16	7	1	1	3	5	2			1	1			15	2	38	31.92
17	1	3	2		1	3		1	4	1		1	2		19	15.77
18			1					1	3				5		10	8.2
19	2		1						1				6	1	11	8.91
20	4	3	4	1			2		5	2	3	6	4	2	36	28.8
21	3	2	1	1	1		2	2	2	2	2		3		21	16.59
22	1		2	2	3	3	2	1		1	1			1	17	13.26

Select the cell next to the grand total on the BOTTOM of your Pivot table.
In this cell you will add a SUM formula. A Sum formula adds together all cells with data from the column.
Use the format: =SUM(LetterNumber of top cell:LetterNumber of last cell)
This example uses =SUM(Q5:Q105). You may have more or less rows or columns, so check the cell numbers carefully.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
92	87		1	3	1	7	9	12	16	13	109	50	62	47		330	42.9
93	88		1	2	9	4	3		6	8	26		2		5	66	7.92
94	89		2	2	4	2		7	4	4	35	6	2	1	2	1	72	7.92
95	90		5	5	11	8	9	9	8	4	20	1		3	7	1	91	9.1
96	91		3	6	7	4	1	13	2	1	7		2		4		50	4.5
97	92		1	3	10	4	9	9	1	1	18	1	1	2	2	2	64	5.12
98	93		2	4	12	3	7	5	7	5	8	1	4	3	10	1	72	5.04
99	94		2	5	3	6	5	5	2	4	9		3		5	1	50	3
100	95		3	5	7	7	8	3	5	5	12	2	2		13	3	75	3.75
101	96		3	7	1	5	2	1	2	1	4	2	1		13	2	44	1.76
102	97		9	13	6	13	6	7	3	5	12	1			62	6	143	4.29
103	98		30	18	16	14	13	14	13	8	26	8	4	7	87	18	276	5.52
104	99		13	14	17	16	19	16	11	10	65	22	24	22	28	2	279	2.79
105	100		3	2	1	1		2	9	8	69	41	28	46	5	2	217	0
106	(blank)								1						5	182	188	DO NOT include Blank i
107	**Grand Total**		**840**	**859**	**974**	**935**	**993**	**995**	**952**	**898**	**892**	**904**	**884**	**1159**	**644**	**276**	**12205**	4377.06

Sum Formula goes in this cell, next to the grand total

This number is the FTE number for line 56 on the Excess Cost Worksheet.

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 *Code of Federal Regulations* § 300.204

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)	**ATTENTION:**
		Complete only rows 4, 6, and 7 on this sheet
Name of Person Completing Report	Telephone & Fax Numbers	**Complete *detail reduction* tabs 1, 2, 3, and 4--totals transfer automatically to this page**

Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	**$0.00**	**FY xxxx/xxxx**

The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall). **ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section**	**$0.00**
2. A decrease in enrollment of children with disabilities. **ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section**	**$0.00**
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: **A. *Child has left the jurisdiction of the agency; OR*** **B. *Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has*** **C. *No longer needs the program of special education*** **ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section**	**$0.00**
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of $5,000 or more). **ENTER INFORMATION on the *detail reduction 4* tab; totals will carry forward to this section**	**$0.00**
TOTAL ALLOWABLE EXEMPTIONS TO MOE **(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)**	**$0.00**
CDE Use Only	

California Department of Education, Special Education Division, July 2022

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)
0	0

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

DEPARTING

No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
1.						$0.00
2.						$0.00
3.						$0.00
4.						$0.00
5.						$0.00
6.						$0.00
7.						$0.00
8.						$0.00
9.						$0.00
10.						$0.00
11.						$0.00
12.						$0.00
13.						$0.00
14.						$0.00
15.						$0.00
16.						$0.00
17.						$0.00
18.						$0.00
19.						$0.00
20.						$0.00
21.						$0.00
22.						$0.00
23.						$0.00
24.						$0.00
25.						$0.00
26.						$0.00
27.						$0.00
28.						$0.00
29.						$0.00
30.						$0.00
			Departing Total	***$0.00***	***$0.00***	***$0.00***

REPLACED BY

No.	Position Title	Employee Name		Salary	Benefits	Total
1.						$0.00
2.						$0.00
3.						$0.00
4.						$0.00
5.						$0.00
6.						$0.00
7.						$0.00
8.						$0.00
9.						$0.00
10.						$0.00
11.						$0.00
12.						$0.00
13.						$0.00
14.						$0.00
15.						$0.00
16.						$0.00
17.						$0.00
18.						$0.00
19.						$0.00
20.						$0.00
21.						$0.00
22.						$0.00
23.						$0.00
24.						$0.00
25.						$0.00
26.						$0.00
27.						$0.00
28.						$0.00
29.						$0.00
30.						$0.00
			Replacement Total	***$0.00***	***$0.00***	***$0.00***
			1. Departure Net Difference	**$0.00**	**$0.00**	**$0.00**

detail reduction 1

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)
0	**0**

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

2. A decrease in enrollment of children with disabilities.

A.	Current Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A.2.d, Column A	0
B.	Prior Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A.2.d, Column B)	0
C.	Difference (only applicable if negative)	**not applicable**
D.	Fractional decline (Line 2C (expressed as positive) divided by Line 2B)	0.00000%
E.	Prior Year Expenditures from State and Local Sources (SEMA or SEMB, Section 3, Line A.1.c, Column B)	$0.00
F.	Allowable decline in expenditures related to decline in pupil count (Line D x Line E)	$0.00
	2. Decrease in Enrollment	**$0.00**

California Department of Education, Special Education Division, July 2022

reduction 2 supporting detail

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)
0	0

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:

A. ***Child has left the jurisdiction of the agency; OR***

B. ***Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; OR***

C. ***No longer needs the program of special education***

	Student Name	Reason (indicate A, B, or C)	Total
1.			$0.00
2.			$0.00
3.			$0.00
4.			$0.00
5.			$0.00
6.			$0.00
7.			$0.00
8.			$0.00
9.			$0.00
10.			$0.00
11.			$0.00
12.			$0.00
13.			$0.00
14.			$0.00
15.			$0.00
16.			$0.00
17.			$0.00
18.			$0.00
19.			$0.00
20.			$0.00
21.			$0.00
22.			$0.00
23.			$0.00
24.			$0.00
25.			$0.00
26.			$0.00
27.			$0.00
28.			$0.00
29.			$0.00
30.			$0.00
	3. Total of Termination of Obligation		**$0.00**

detail reduction 3

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)
0	0

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of $5,000 or more).

	Description of Expenditure	Total
1.		$0.00
2.		$0.00
3.		$0.00
4.		$0.00
5.		$0.00
6.		$0.00
7.		$0.00
8.		$0.00
9.		$0.00
10.		$0.00
11.		$0.00
12.		$0.00
13.		$0.00
14.		$0.00
15.		$0.00
16.		$0.00
17.		$0.00
18.		$0.00
19.		$0.00
20.		$0.00
21.		$0.00
22.		$0.00
23.		$0.00
24.		$0.00
25.		$0.00
26.		$0.00
27.		$0.00
28.		$0.00
29.		$0.00
30.		$0.00
	4. Total Termination of Costly Expenditures	**$0.00**

detail reduction 4

Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Plumas Lake Elementary School District (58-72744)	BC 5800 Yuba County

Fiscal Year: 2024-2025

	A	B	C	D	E	F	G	H	I	J
School Year	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 840,999.90	Pass $ -	$ 13,140.62	Pass $ -	$ 595,872.87	Pass $ -	$ 9,310.51	Pass $ -	64	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 922,401.07	Pass $ -	$ 14,412.52	Pass $ -	$ 590,652.05	Fail $ -	$ 9,228.94	Fail $ -	64	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 931,558.32	Pass $ -	$ 14,114.52	Fail $ -	$ 594,481.32	Fail $ -	$ 9,007.29	Fail $ -	66	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 999,682.02	Pass $ -	$ 15,146.70	Pass $ -	$ 599,895.06	Pass $ -	$ 9,089.32	Fail $ -	66	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 960,883.02	Fail $ -	$ 12,319.01	Fail $ -	$ 580,567.86	Pass With Exemption(s) $ 21,409.34	$ 7,443.18	Fail $ 334.52	78	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 949,939.23	Fail $ -	$ 12,336.87	Fail $ -	$ 824,674.97	Pass $ -	$ 10,710.06	Pass $ -	77	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 1,165,845.69	Pass $ -	$ 15,140.85	Fail $ -	$ 921,730.23	Pass $ -	$ 11,970.52	Pass $ -	77	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 1,253,423.06	Pass $ -	$ 14,407.16	Fail $ -	$ 953,493.60	Pass $ -	$ 10,959.70	Fail $ -	87	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 1,763,010.08	Pass $ -	$ 13,059.33	Fail $ -	$ 1,187,177.84	Pass $ -	$ 8,793.91	Fail $ -	135	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 1,995,118.18	Pass $ -	$ 12,789.22	Fail $ -	$ 1,082,240.55	Pass With Exemption(s) $ 191,676.19	$ 6,937.44	Fail $ 2,489.30	156	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 2,467,910.29	Pass $ -	$ 13,943.00	Fail $ -	$ 1,238,730.24	Pass $ -	$ 6,998.48	Fail $ -	177	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 2,951,032.12	Pass $ -	$ 14,904.20	Fail $ -	$ 1,674,705.57	Pass $ -	$ 8,458.11	Fail $ -	198	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 3,508,728.15	Pass $ -	$ 17,456.36	Pass $ -	$ 2,233,736.16	Pass $ -	$ 11,113.12	Fail $ -	201	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	 $ -	$ -	 $ -	$ -	 $ -	$ -	 $ -	233	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		 $ -		 $ -		 		 $ -		Pass

The signature of authorized agent conveys agreement with and accuracy of the information provided.

Signature of Authorized Agent	**Date Signed**
Printed Name and Title of Authorized Agent	**Contact Person's Name, E-Mail, and Telephone Number**

Version 1 This form should be submitted to the SELPA by September 15, 2025. SELPAs will submit this form, and supporting SEMOE documentation to CDE by November 15, 2025.

Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Camptonville Union Elementary School District (58-72728)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 68,698.08	Pass $ -	$ 34,349.04	Pass $ -	$ -	Pass $ -	$ -	Pass $ -	2	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 46,006.09	Pass With Exemption(s) $ 22,837.00	$ 1,437.69	Fail $ 713.66	$ -	Pass $ -	$ -	Pass $ -	32	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 83,372.45	Pass $ -	$ 2,874.91	Fail $ -	$ 55,396.00	Pass $ -	$ 1,910.21	Pass $ -	29	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 97,463.49	Pass $ -	$ 3,609.76	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	27	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 83,625.20	Fail $ -	$ 2,144.24	Fail $ -	$ 75,677.88	Pass $ -	$ 1,940.46	Pass $ -	39	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 253,587.38	Pass $ -	$ 5,071.75	Fail $ -	$ 48,596.93	Fail $ -	$ 971.94	Fail $ -	50	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 340,313.51	Pass $ -	$ 5,970.41	Fail $ -	$ 9,888.60	Fail $ -	$ 173.48	Fail $ -	57	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 539,248.87	Pass $ -	$ 8,048.49	Fail $ -	$ 2,423.33	Fail $ -	$ 36.17	Fail $ -	67	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 598,706.96	Pass $ -	$ 7,578.57	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	79	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 613,083.38	Pass $ -	$ 7,128.88	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	86	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 643,873.16	Pass $ 21,386.63	$ 7,757.51	Fail $ 10,693.32	$ -	Fail $ -	$ -	Fail $ -	83	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 683,718.46	Pass $ -	$ 7,858.83	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	87	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 169,450.37	Pass With Exemption(s) $ 636,565.46	$ 28,241.73	Pass With Exemption(s) $ 318,282.73	$ -	Fail $ -	$ -	Fail $ -	6	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	7	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Signature of Authorized Agent	**Date Signed**
Printed Name and Title of Authorized Agent	**Contact Person's Name, E-Mail, and Telephone Number**

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Marysville Joint Unified School Dist (58-72736)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 8,799,198.43	Pass $ -	$ 9,400.85	Pass $ -	$ 4,899,748.65	Pass $ -	$ 5,234.77	Pass $ -	936	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 10,309,575.98	Pass $ -	$ 11,049.92	Pass $ -	$ -	Fail $ -	$ -	Fail $ -	933	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 10,844,564.92	Pass $ -	$ 9,546.27	Fail $ -	$ 7,390,689.83	Pass $ -	$ 6,505.89	Pass $ -	1136	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 11,941,649.51	Pass $ -	$ 10,357.02	Fail $ -	$ 7,755,115.40	Pass $ -	$ 6,726.03	Pass $ -	1153	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 13,095,915.81	Pass $ -	$ 10,949.76	Fail $ -	$ 8,980,886.81	Pass $ -	$ 7,509.10	Pass $ -	1196	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 16,241,795.54	Pass $ -	$ 12,808.99	Pass $ -	$ 9,858,348.89	Pass $ -	$ 7,774.72	Pass $ -	1268	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 15,516,462.48	Fail $ -	$ 12,353.87	Fail $ -	$ 11,265,724.88	Pass $ -	$ 8,969.53	Pass $ -	1256	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 15,821,773.48	Fail $ -	$ 12,647.30	Fail $ -	$ 11,460,888.16	Pass $ -	$ 9,161.38	Pass $ -	1251	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 19,005,487.96	Pass $ -	$ 15,502.03	Pass $ -	$ 11,099,121.54	Fail $ -	$ 9,053.12	Fail $ -	1226	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 17,460,114.35	Fail $ 370,140.29	$ 13,577.07	Fail $ 301.91	$ 11,091,289.60	Pass With Exemption(s) $ 370,140.29	$ 8,624.64	Fail $ 295.88	1286	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 22,435,273.18	Pass $ -	$ 17,126.16	Pass $ -	$ 14,017,568.19	Pass $ -	$ 10,700.43	Pass $ -	1310	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 25,230,134.68	Pass $ -	$ 18,913.14	Pass $ -	$ 13,737,224.50	Fail $ -	$ 10,297.77	Fail $ -	1334	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 26,372,679.67	Pass $ -	$ 16,586.59	Fail $ -	$ 21,205,313.93	Pass $ -	$ 13,336.68	Pass $ -	1590	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ 23,224,611.00	$ -	$ -	$ -	0	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ 23,224,611.00	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Signature of Authorized Agent	**Date Signed**
Printed Name and Title of Authorized Agent	**Contact Person's Name, E-Mail, and Telephone Number**

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Wheatland Elementary School District (58-72751)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 1,357,007.68	Pass With Exemption(s) $ 58,483.78	$ 16,548.87	Pass With Exemption(s) $ 713.22	$ 867,691.33	Pass $ -	$ 10,581.60	Pass $ -	82	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 1,320,242.16	Fail $ 12,576.85	$ 19,705.11	Pass $ 187.71	$ -	Fail $ -	$ -	Fail $ -	67	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 1,401,934.54	Pass $ 19,490.11	$ 18,945.06	Fail $ 290.90	$ 1,040,986.81	Pass $ -	$ 14,067.39	Pass $ -	74	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 1,510,389.37	Pass $ -	$ 18,879.87	Fail $ -	$ 968,344.97	Fail $ -	$ 12,104.31	Fail $ -	80	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 1,781,242.52	Pass $ -	$ 21,460.75	Pass $ -	$ 1,101,830.35	Pass $ -	$ 13,275.06	Fail $ -	83	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 1,891,587.40	Pass $ -	$ 28,660.42	Pass $ -	$ 1,446,109.23	Pass $ -	$ 21,910.75	Pass $ -	66	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 2,024,040.15	Pass $ -	$ 24,683.42	Fail $ -	$ 1,484,779.86	Pass $ -	$ 18,107.07	Fail $ -	82	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 2,110,745.91	Pass $ 30,000.00	$ 21,107.46	Fail $ 454.55	$ 1,606,374.64	Pass $ -	$ 16,063.75	Fail $ -	100	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 2,236,389.46	Pass $ -	$ 14,713.09	Fail $ -	$ 1,606,307.73	Fail $ -	$ 10,567.81	Fail $ -	152	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 2,444,018.19	Pass $ -	$ 16,079.07	Fail $ -	$ 1,353,714.10	Fail $ -	$ 8,906.01	Fail $ -	152	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 3,636,918.43	Pass $ -	$ 22,041.93	Fail $ -	$ 1,532,591.55	Fail $ -	$ 9,288.43	Fail $ -	165	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 4,483,028.46	Pass $ -	$ 23,471.35	Fail $ -	$ 2,326,879.82	Pass $ -	$ 12,182.62	Fail $ -	191	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 4,830,347.57	Pass $ -	$ 23,562.67	Fail $ -	$ 2,401,780.73	Pass $ -	$ 11,716.00	Fail $ -	205	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	 $ -	$ -	 $ -	$ -	 $ -	$ -	 $ -	230	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		 $ -		 $ -		 		 $ -		Pass

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Signature of Authorized Agent	**Date Signed**
Printed Name and Title of Authorized Agent	**Contact Person's Name, E-Mail, and Telephone Number**

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Wheatland Union High School District (58-72769)	BC 5800 Yuba County

Fiscal Year: 2024-2025

	A	B	C	D	E	F	G	H	I	J
School Year	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 533,816.64	Pass $ -	$ 9,365.20	Pass $ -	$ 182,142.73	Pass $ -	$ 3,195.49	Pass $ -	57	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 445,830.01	Pass With Exemption(s) $ 129,156.66	$ 8,106.00	Pass With Exemption(s) $ 2,348.30	$ -	Fail $ -	$ -	Fail $ -	55	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 525,559.26	Pass $ -	$ 7,844.17	Fail $ -	$ 312,742.71	Pass $ -	$ 4,667.80	Pass $ -	67	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 665,625.60	Pass $ 11,710.66	$ 11,476.30	Pass $ 212.92	$ 356,209.18	Pass $ -	$ 6,141.54	Pass $ -	58	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 704,011.56	Pass $ -	$ 12,351.08	Pass $ -	$ 471,063.33	Pass $ -	$ 8,264.27	Pass $ -	57	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 852,603.41	Pass $ -	$ 10,525.97	Fail $ -	$ 533,207.19	Pass $ -	$ 6,582.80	Fail $ -	81	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 979,011.25	Pass $ -	$ 11,125.13	Fail $ -	$ 573,944.78	Pass $ -	$ 6,522.10	Fail $ -	88	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 1,013,794.91	Pass $ -	$ 10,137.95	Fail $ -	$ 782,866.25	Pass $ -	$ 7,828.66	Fail $ -	100	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 1,209,982.54	Pass $ -	$ 10,083.19	Fail $ -	$ 644,701.62	Fail $ -	$ 5,372.51	Fail $ -	120	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 1,252,235.29	Pass $ 117,122.91	$ 9,707.25	Fail $ 2,054.79	$ 630,908.05	Fail $ -	$ 4,890.76	Fail $ -	129	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 2,203,636.46	Pass $ -	$ 13,947.07	Pass $ -	$ 927,056.22	Pass $ -	$ 5,867.44	Fail $ -	158	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 2,836,374.72	Pass $ -	$ 16,883.18	Pass $ -	$ 1,417,011.07	Pass $ -	$ 8,434.59	Pass $ -	168	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 3,335,678.06	Pass $ -	$ 19,393.48	Pass $ -	$ 1,797,723.16	Pass $ -	$ 10,451.88	Pass $ -	172	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	 $ -	$ -	 $ -	$ -	 $ -	$ -	 $ -	155	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		 $ -		 $ -		 		 $ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
California Montessori Project - Capitol Campus (0111757)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 144,769.99	Pass $ 1,087.90	$ 7,619.47	Pass $ 57.26	$ 48,279.58	Pass $ -	$ 2,541.03	Pass $ -	19	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 208,740.04	Pass $ 3,500.00	$ 10,437.00	Pass $ 175.00	$ -	Fail $ -	$ -	Fail $ -	20	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 253,606.44	Pass $ -	$ 9,057.37	Fail $ -	$ 94,160.13	Pass $ -	$ 3,362.86	Pass $ -	28	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 291,279.93	Pass $ -	$ 7,872.43	Fail $ -	$ 132,468.11	Pass $ -	$ 3,580.22	Pass $ -	37	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 217,577.54	Fail $ 21,948.54	$ 4,532.87	Fail $ 1,097.43	$ 116,370.51	Pass With Exemption(s) $ 21,948.54	$ 2,424.39	Fail $ 593.20	48	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 359,527.86	Pass $ -	$ 6,657.92	Fail $ -	$ 249,663.77	Pass $ -	$ 4,623.40	Pass $ -	54	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 354,370.03	Fail $ -	$ 6,006.27	Fail $ -	$ 339,394.67	Pass $ -	$ 5,752.45	Pass $ -	59	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 521,033.26	Pass $ -	$ 8,831.07	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	59	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 615,691.49	Pass $ -	$ 11,401.69	Pass $ -	$ -	Fail $ -	$ -	Fail $ -	54	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 394,753.26	Fail $ 200,295.23	$ 6,366.99	Fail $ 3,709.17	$ 176,144.52	Pass With Exemption(s) $ 200,295.23	$ 2,841.04	Pass With Exemption(s) $ 3,394.83	62	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 412,941.10	Fail $ 57,302.91	$ 6,882.35	Fail $ 1,061.17	$ 164,965.15	Pass With Exemption(s) $ 57,302.91	$ 2,749.42	Pass With Exemption(s) $ 924.24	60	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 461,249.68	Fail $ 75,705.85	$ 6,589.28	Fail $ 1,401.96	$ 112,011.15	Pass With Exemption(s) $ 75,705.85	$ 1,600.16	Pass With Exemption(s) $ 1,261.76	70	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 494,844.19	Fail $ -	$ 6,426.55	Fail $ -	$ 161,142.73	Pass $ -	$ 2,092.76	Pass $ -	77	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	 $ -	$ -	 $ -	$ 693,529.80	 $ -	$ 7,792.47	 $ -	89	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ 693,529.80 $ 693,529.80	Comparison Year 2024-2025	$ 7,792.47 $ 7,792.47	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		 $ -		 $ -		 		 $ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
California Montessori Project - Elk Grove Campus (0111732)	BC 5800 Yuba County

Fiscal Year: 2024-2025

	A	B	C	D	E	F	G	H	I	J
School Year	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 178,351.24	Pass $ 1,285.48	$ 6,859.66	Pass $ 49.44	$ 65,450.47	Pass $ -	$ 2,517.33	Pass $ -	26	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 189,588.62	Pass $ 84,500.00	$ 7,899.53	Pass $ 3,520.83	$ -	Fail $ -	$ -	Fail $ -	24	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 329,757.79	Pass $ -	$ 11,370.96	Pass $ -	$ 133,628.98	Pass $ -	$ 4,607.90	Pass $ -	29	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 357,837.57	Pass $ -	$ 10,524.63	Fail $ -	$ 159,386.65	Pass $ -	$ 4,687.84	Pass $ -	34	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 331,970.22	Fail $ -	$ 8,096.83	Fail $ -	$ 182,788.92	Pass $ -	$ 4,458.27	Fail $ -	41	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 341,606.06	Fail $ -	$ 6,832.12	Fail $ -	$ 191,337.71	Pass $ -	$ 3,826.75	Fail $ -	50	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 425,090.13	Pass $ -	$ 8,174.81	Fail $ -	$ 449,486.35	Pass $ -	$ 8,643.97	Pass $ -	52	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 614,592.75	Pass $ -	$ 9,038.13	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	68	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 882,133.39	Pass $ -	$ 10,890.54	Fail $ -	$ 672,803.07	Pass $ -	$ 8,306.21	Fail $ -	81	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 787,477.25	Pass With Exemption(s) $ 112,671.89	$ 9,487.68	Pass With Exemption(s) $ 3,885.24	$ 444,376.66	Fail $ 112,671.89	$ 5,353.94	Fail $ 2,166.77	83	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 679,531.05	Pass With Exemption(s) $ 142,315.19	$ 8,601.66	Pass With Exemption(s) $ 1,714.64	$ 433,889.07	Fail $ 142,315.19	$ 5,492.27	Fail $ 2,736.83	79	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 636,982.62	Pass With Exemption(s) $ 240,846.47	$ 8,493.10	Pass With Exemption(s) $ 3,048.69	$ 123,547.40	Fail $ 240,846.47	$ 1,647.30	Fail $ 4,631.66	75	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 625,788.64	Pass With Exemption(s) $ 34,085.09	$ 7,921.38	Fail $ 454.47	$ 127,672.45	Fail $ -	$ 1,616.11	Fail $ -	79	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	78	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
California Montessori Project - San Juan Campuses (0112169)	BC 5800 Yuba County

Fiscal Year: 2024-2025

	A	B	C	D	E	F	G	H	I	J
School Year	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 638,675.99	Pass $ 4,406.01	$ 7,603.29	Pass $ 52.45	$ 252,697.45	Pass $ -	$ 3,008.30	Pass $ -	84	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 958,689.74	Pass $ 6,949.68	$ 9,044.24	Pass $ 65.56	$ -	Fail $ -	$ -	Fail $ -	106	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 1,143,893.69	Pass $ -	$ 9,078.52	Pass $ -	$ 588,482.31	Pass $ -	$ 4,670.49	Pass $ -	126	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 1,258,124.05	Pass $ -	$ 8,558.67	Fail $ -	$ 592,607.75	Pass $ -	$ 4,031.35	Fail $ -	147	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 1,092,130.81	Fail $ -	$ 7,185.07	Fail $ -	$ 650,237.23	Pass $ -	$ 4,277.88	Fail $ -	152	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 1,263,115.88	Pass $ -	$ 7,994.40	Fail $ -	$ 797,630.15	Pass $ -	$ 5,048.29	Pass $ -	158	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 1,295,609.13	Pass $ -	$ 7,621.23	Fail $ -	$ 1,617,242.38	Pass $ -	$ 9,513.19	Pass $ -	170	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 1,467,513.66	Pass $ -	$ 7,264.92	Fail $ -	$ -	Fail $ -	$ -	Fail $ -	202	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 2,121,355.66	Pass $ -	$ 9,470.34	Pass $ -	$ -	Fail $ -	$ -	Fail $ -	224	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 1,926,175.40	Pass With Exemption(s) $ 257,266.07	$ 8,338.42	Pass With Exemption(s) $ 1,148.51	$ 694,258.96	Fail $ -	$ 3,005.45	Fail $ -	231	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 1,838,548.51	Pass With Exemption(s) $ 358,552.08	$ 8,433.71	Pass $ 1,552.17	$ 795,188.51	Fail $ -	$ 3,647.65	Fail $ -	218	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 1,373,577.63	Pass With Exemption(s) $ 472,287.76	$ 5,303.39	Fail $ 2,166.46	$ 38,267.43	Fail $ 472,287.76	$ 147.75	Fail $ 2,778.16	259	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 1,642,999.61	Pass $ -	$ 5,685.12	Fail $ -	$ 299,963.23	Fail $ -	$ 1,037.94	Fail $ -	289	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	266	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
California Montessori Project - Shingle Springs Campus (0111724)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 194,836.87	Pass $ 838.14	$ 5,127.29	Pass $ 22.06	$ 79,129.74	Pass $ -	$ 2,082.36	Pass $ -	38	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 173,076.75	Fail $ 14,760.00	$ 4,221.38	Fail $ 360.00	$ -	Fail $ -	$ -	Fail $ -	41	Fail
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 223,180.63	Pass $ -	$ 6,031.91	Pass $ -	$ 77,736.22	Fail $ -	$ 2,100.98	Pass $ -	37	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 226,966.61	Pass $ -	$ 5,158.33	Fail $ -	$ 56,919.37	Fail $ -	$ 1,293.62	Fail $ -	44	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 224,839.65	Pass With Exemption(s) $ 6,290.00	$ 4,242.26	Fail $ 170.00	$ 77,243.67	Pass With Exemption(s) $ 6,290.00	$ 1,457.43	Fail $ 170.00	53	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 236,339.71	Pass $ -	$ 4,459.24	Fail $ -	$ 86,287.55	Pass $ -	$ 1,628.07	Fail $ -	53	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 257,093.90	Pass $ -	$ 3,955.29	Fail $ -	$ 179,127.70	Pass $ -	$ 2,755.81	Pass $ -	65	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 271,001.15	Pass $ -	$ 3,763.90	Fail $ -	$ 224,051.68	Pass $ -	$ 3,111.83	Pass $ -	72	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 516,949.12	Pass $ -	$ 7,492.02	Pass $ -	$ -	Fail $ -	$ -	Fail $ -	69	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 511,089.57	Pass With Exemption(s) $ 49,612.07	$ 6,724.86	Fail $ 719.02	$ 198,970.61	Pass With Exemption(s) $ 49,612.07	$ 2,618.03	Pass With Exemption(s) $ 689.06	76	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 433,079.26	Pass With Exemption(s) $ 127,772.37	$ 6,662.76	Pass With Exemption(s) $ 1,851.77	$ 81,118.82	Pass With Exemption(s) $ 127,772.37	$ 1,247.98	Pass With Exemption(s) $ 1,681.22	65	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 415,104.82	Pass With Exemption(s) $ 86,615.88	$ 5,461.91	Pass With Exemption(s) $ 1,332.55	$ 155.37	Pass With Exemption(s) $ 86,615.88	$ 2.04	Pass With Exemption(s) $ 1,332.55	76	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 498,071.35	Pass $ -	$ 7,662.64	Pass $ -	$ -	Fail $ -	$ -	Fail $ -	65	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ 210,033.60	$ -	$ 3,443.17	$ -	61	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ 210,033.60 $ 210,033.60	Comparison Year 2024-2025	$ 3,443.17 $ 3,443.17	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Yuba County Office of Education (58-10587)	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ 6,464,124.30	Pass $ -	$ 9,492.11	Pass $ -	$ 899,893.41	Pass $ -	$ 1,321.43	Pass $ -	681	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ 5,910,222.67	Fail $ -	$ 14,962.59	Pass $ -	$ 918,228.81	Pass $ -	$ 2,324.63	Pass $ -	395	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ 7,231,477.78	Pass $ -	$ 16,662.39	Pass $ -	$ 177,091.47	Fail $ -	$ 408.04	Fail $ -	434	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ 7,907,799.20	Pass $ -	$ 17,116.45	Pass $ -	$ 409,277.38	Fail $ -	$ 885.88	Fail $ -	462	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ 9,069,113.91	Pass $ -	$ 18,933.43	Pass $ -	$ 450,656.70	Fail $ -	$ 940.83	Fail $ -	479	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ 8,772,716.83	Fail $ -	$ 18,200.66	Fail $ -	$ 428,657.31	Fail $ -	$ 889.33	Fail $ -	482	Fail
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ 9,510,134.37	Pass $ -	$ 19,135.08	Pass $ -	$ 554,252.08	Fail $ -	$ 1,115.20	Fail $ -	497	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ 11,455,319.48	Pass $ -	$ 23,668.02	Pass $ -	$ 622,240.07	Fail $ -	$ 1,285.62	Fail $ -	484	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ 11,032,247.98	Fail $ -	$ 32,163.99	Pass $ -	$ 523,588.96	Fail $ -	$ 1,526.50	Fail $ -	343	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ 11,124,887.00	Pass With Exemption(s) $ 355,293.11	$ 30,479.14	Fail $ 1,035.84	$ 210,673.08	Fail $ -	$ 577.19	Fail $ -	365	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ 11,887,418.06	Pass $ 689,125.68	$ 36,576.67	Pass $ 2,009.11	$ 250,750.92	Fail $ -	$ 771.54	Fail $ -	325	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 14,926,195.52	Pass $ -	$ 40,893.69	Pass $ -	$ 338,829.94	Fail $ -	$ 928.30	Fail $ -	365	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 15,191,486.81	Pass $ -	$ 51,671.72	Pass $ -	$ 449,353.01	Fail $ -	$ 1,528.41	Fail $ -	294	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	 $ -	$ -	 $ -	$ -	 $ -	$ -	 $ -	245	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025	$ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		 $ -		 $ -		 		 $ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
CORE Charter 58 72728 6115935	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 746,127.22	Pass $ -	$ 8,777.97	Pass	$ -	Pass $ -	$ -	Pass	85	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	92	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025	$ - $ -	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):	SELPA Code and SELPA Name:
Yuba Environmental Science Charter Academy 58 10587 0117242	BC 5800 Yuba County

Fiscal Year: 2024-2025

School Year	A State and Local Total Amount	B State and Local Total MOE Result	C State and Local Per Capita Amount	D State and Local Per Capita MOE Result	E Local Only Total Amount	F Local Only Total MOE Result	G Local Only Per Capita Amount	H Local Only Per Capita MOE Result	I CALPADS 16.12 SPED Pupil Count	J Result for Fiscal Year
2011-2012 Expenditures (Compliance) SEMA - SACS2012ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2012-2013 Expenditures (Compliance) SEMA - SACS2013ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2013-2014 Expenditures (Compliance) SEMA - SACS2014ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2014-2015 Expenditures (Compliance) SEMA - SACS2015ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2015-2016 Expenditures (Compliance) SEMA - SACS2016ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2016-2017 Expenditures (Compliance) SEMA - SACS2017ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2017-2018 Expenditures (Compliance) SEMA - SACS2018ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2018-2019 Expenditures (Compliance) SEMA - SACS2019ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2019-2020 Expenditures (Compliance) SEMA - SACS2020ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2020-2021 Expenditures (Compliance) SEMA - SACS2021ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass

2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 267,968.27	Pass $ -	$ 10,306.47	Pass	$ 70,338.72	Pass $ -	$ 2,705.34	Pass	26	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -	$ -	$ 183,280.00	$ -	$ 5,236.57	$ -	35	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ - $ - $ -	Comparison Year 2024-2025	$ - $ - $ -	Comparison Year 2024-2025	$ 183,280.00 $ 183,280.00	Comparison Year 2024-2025	$ 5,236.57 $ 5,236.57	Comparison Year 2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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YUBA COUNTY SELPA
2024/25 FINAL EXCESS COST CALCULATION
Excess Cost Calculation:
8/26/2025

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		Site 097 (Camptonville only) Hearing & Vision Screening		ESN		Total	
Direct Costs		111,640	1.05%	682	0.01%	10,498,986	98.94%	10,611,307.33	10,611,307
Central Admin		1,416		9		133,194		134,619	Admin
Total Estimated Direct Costs		113,056	1.05%	690	0.01%	10,632,180	98.94%	10,745,927	10,745,927
Total Direct Cost Estimate		113,056		690		10,632,180		10,745,927	
Less Object 5100 Subagreements for Services		-66,320		0		-3,684,836		-3,751,156	
Total Direct Costs Less Object 5100		46,736		690		6,947,344		6,994,770	
Indirect	6.01%	2,809		41		417,535		420,386	
Excess Cost Expenses by setting		115,865		732	0.01%	11,049,715		11,166,312	11,166,312
Cost per pupil		32 Students	$ 3,620.79	srv	731.84	172 Students	$ 64,242.53	204 Students	54,736.82 EXCESS COST

Marysville Joint Unified- ESN	164	10,535,774.99
Wheatland El District- ESN	3	192,727.59
Wheatland High Sch Dist - ESN	2	128,485.06
Plumas Elem. Sch Dist- ESN	3	192,727.59
Camptonville-ESN	0	0.00
Total Regional ESN	172	11,049,715.23
Marysville Joint Unified- VI	20	72,415.77
Wheatland Elem - VI	3	10,862.37
Wheatland High Sch Dist-VI	5	18,103.94
CORE Charter	2	7,241.58
Plumas Elem. Sch Dist	1	3,620.79
Career Prep Charter - VI	1	3,620.79
Total Dup VI	32	115,865.24
Camptonville- Hearing & Vision Screening	srv	731.84
TOTAL Nursing	0	731.84
24/25 Excess Cost Expense	204	11,166,312.31

Estimated Excess Cost		Property Taxes	LCFF Transfer	Other Local Revenue	Total Billing	Billed Cost Per Student
Marysville Jt. Unified	**10,608,190.76**	(1,812,211.94)	(2,187,978.00)	(19,279.00)	6,588,721.82	35,808.27
Wheatland Elem	**203,589.96**	(235,124.73)	(22,100.00)	(370.00)	(54,004.77)	(18,001.59)
Wheatland High	**146,589.00**	(193,371.54)	(31,347.00)	(266.41)	(78,395.95)	(11,199.42)
Plumas Elem.	**196,348.38**	(297,986.79)	(28,209.00)	(356.84)	(130,204.25)	(43,401.42)
Camptonville Union	**731.84**	-	-	-	731.84	-
CORE Charter	**7,241.58**	-	-	-	7,241.58	3,620.79
Career Prep Charter	**3,620.79**	-	-	-	3,620.79	3,620.79
CMP		-	-	-	-	-
TOTAL	**$ 11,166,312.31**	**$ (2,538,695.00)**	**$ (2,269,634.00)**	**$ (20,272.25)**	**$ 6,337,711.06**	**$ 31,067.21**

Yuba County SELPA 24/25

Excess Costs

Previous Billback Estimate Vs. Final 24-25

LEA	75% Invoice Excess Cost Before Offset Revenue	100% Invoice Before Offset Revenue	Change
MJUSD	11,573,637	10,608,191	(965,446)
Wheatland	222,161	203,590	(18,571)
Wheatland High	160,006	146,589	(13,417)
Plumas	214,228	196,348	(17,880)
Camptonville	733	732	-1
CORE	7,933	7,242	(691)
Career Prep Charter	3,966	3,621	(345)
Total	**$12,182,664**	**$11,166,313**	**($1,016,351)**

8.35% reduction from previous estimate.

Budget vs Actual by Major Object Code

Category	Budget	Actual	Change
Certificated Salaries	2,116,535	2,024,732	($91,803)
Classified Salaries	2,471,940	2,310,678	(161,262)
Benefits	2,081,338	1,985,981	(95,357)
Books and Supplies	214,923	138,044	(76,879)
Services and Other	4,835,898	4,286,491	(549,407)
Indirect Costs	462,030	420,386	(41,644)
Total	**12,182,664**	**11,166,313**	**(1,016,351)**

Excess Cost Trend

Fiscal Year	SDC/ESN
19/20	$ 36,874.71
20/21	$ 35,315.93
21/22	$ 44,641.12
22/23	$ 46,235.21
23/24	$ 55,929.62
24/25	$65,883.09*

$282,176 was directly paid from Medi-Cal LEA BOP Funds and was not included in the Billback Summary. Billback summary shows $64,243 per student.

SELPA ADMINISTRATORS OF CALIFORNIA

Finance Committee
September 2025
Prior Finance Reports

SELPA Finance Committee Resources
SELPA Finance Committee Report Summaries

Updates and Reminders

- EOY/MOE Forms
  - Subsequent Year Tracking Form
  - SYT Instructions
  - Exemptions
  - Excess Cost Form
  - Table 8
  - SEMA Sample
  - SEMB Sample
- Expenditure Reports for Federal Grants
  - 2023-24
    - Final/Report 7 due by October 10 (and Indirect Cost Report)
      - For expenditures from July 1 to September 30
  - 2024-25
    - Report 4 due by October 30
      - For expenditures from July 1 to September 30
- ADR Grants - Timeline
  - 2023-24 SPED ADR Grant (Grant Award Period: 7/1/23 - 9/30/25)
    - Progress Report #2 due October 10, 2025
    - Final Budget Summary due October 10, 2025
  - 2024-25 SPED ADR Grant (Grant Award Period: 7/1/24 - 9/30/26)
    - Progress Report #1 due October 10, 2025
  - **Send all ADR Grant documents to ADR@cde.ca.gov**
- The Fiscal Calendar for 2025-26 is now in the SELPA Finance Committee Resources (see above) - Please note the multiple tabs on the bottom.
- Extraordinary Cost Pool Application Window Open: 2024-25 - Due by Oct 31, 2025 - The Minimal Threshold to qualify: The threshold amount for 2024-25 for SELPAs that are not considered Necessary Small SELPAs as defined in *EC* Section 56836.21 is $98,992.16. If the total reimbursable amount exceeds the current year appropriation, all claims will be prorated.
  - To be eligible for reimbursement, the following documentation must be submitted:
    - Make sure that any NPS invoices you share are clearly itemized, delineating services like clinical mental health, education, room & board, etc.;
    - Redact any of the students' personally identifiable information from the proof you submit, such as name, social security number and date of birth;
    - Instead, add the 'Student Record Number' at the top of each page of documents you submit.
    - Transportation needs to be excluded.
  - **Claims are to be submitted through Principal Apportionment Data Collection (PADC) by October 31, 2025.**
  - Extraordinary Cost Pool Supplemental Form: This form assists local educational agencies (LEAs) in recording monthly expenditures for each student's claim and reporting the total costs in the Principal Apportionment Data Collection (PADC) Web Application. The CDE recommends LEAs include this form as part of the supporting documentation for each claim.
- Census Day Data Collection for Low Incidence student counts (Oct 1) - for those who have low incidence allocation models, it is recommended to pull D1 and D2 for low incidence disabilities out of your SED system, as it is not possible to back into the apportionment data.

Required Data - Creating an enrollment for students in a Private School

Information pulled from May 2025 CDE Presentation - Slides 17-21 (complete presentation also in SELPA Finance Committee Resources)

- To ensure that CALPADS reflects accurate counts of students enrolled in private schools, it is **MANDATORY** to create an enrollment for the student **at the private school:**
  - **Enrollment Status Code –** 50 – Non-ADA Enrollment
  - **School of attendance:** 0000002 – Private School Group
  - **Enrollment Start Date**
    - For initial evaluations: Date of parental consent for evaluation or third birthday for students not yet age three
    - For transferring students: Date student started at private school
- An enrollment at a private school (0000002) represents the LEA's Child Find responsibility and an acknowledgement by the LEA that a student attending a private school within the LEA's boundaries:
  - Requires initial evaluation for services; or
  - Was on an existing IEP/ISP at another LEA and has now transferred into a private school within the LEA's boundaries
- Common Mistakes: **DO NOT DO THE FOLLOWING:**
  - Create an enrollment at the district-level
  - Create an enrollment at the student's "school of residence"
- Required Data
  - **Eligible and Participating**
    - SENR – Private School Enrollment
    - SWDS – 1 – Eligible and Participating
    - PLAN – 200 – ISP
    - SERV – Services associated with ISP
  - **Eligible, Not Participating**
    - SENR – Private School Enrollment
    - SWDS – 2 – Eligible, Not Participating, Nonparticipation Reason Code 11 – Parent Declined FAPE/Services
    - DO NOT USE SWDS Status 3 – Eligible, Not Enrolled

MOE Workgroup:

Extraordinary Cost Pool (ECP)

- The ECP total amount available is $20M. Proration factor for reimbursements for the 23-24 claims was only 49%.
- Necessary Small and Sparse(NSS) ECP mental health claims are reimbursed in full with all other claims receiving a prorated reimbursement
- Having a secondary ECP claim for the same student is possible/allowable
  - If there is a student with both NSS ECP mental health and a standard ECP claim, there must be two separate claims submitted (with a single threshold for both)
- Due Date is Oct 31, 2025 - this includes electronic submission and postmark date for hard copies being mailed. There must be BOTH an electronic submission through PADC as well as a hard copy mailed to CDE.
- NPS and LCI list is finalized in PADC; new adds must be requested **ASAP**
- Claim report must include student record and documentation of paid invoices with student info redacted. It is recommended to use of the CDE supplemental form
- **LEAs need to ensure they do not include MH, residential board and care, or other non-allowed costs in their ECP claim.**

Out of Home Care (OOHC)

- AB 121 amended Education Code to include Community Treatment Facilities starting 2024-25 at the same STRTP rate

- Data will continue to be provided by DSS
- The 24-25 funding exhibit will be amended to include those two home types

Additional Information
- Development of the allocations for RES 3310 and RES 3315 is a cross division project
- **Local Plan membership changes**
    - **Those impact the allocation to shift Charters or open new LEAs, if there is movement of districts, etc.**
    - **There is a cut off for data submission and inclusion of new Local Plans of September 1st; the earlier the better receipt is appreciated.**
    - The Local Plan group has 15 days to process all changes.
- Sped Fiscal Team makes all changes in CALPADS on the back end; and updates SELPA leaders and incoming Charters into the SELPA Table Structure
- Data folks then provide the new prior year data that will go to the new SELPA in the current year (how Federal funds are allocated - prior year data)
- Sped Fiscal Team inputs the information into the IDEA allocation calculator; creates an allocation table that is hand validated for accuracy
- Finalized allocation table is transferred the grant monitor - Fiscal Monitoring Unit
- Entire team has to ensure the accuracy and internal integrity of the "package" for approvals (Aim is to have package ready for approvals by end of October)
- Approvals level - Director→ Budget→Chief Deputy→Supt Correspondence Unit→ returned to team - which often results in SELPA communication in late Winter (Jan - Mar)

Finance Bulletin - Economic and Revenue Updates - August 2025

Economic Update -
- U.S real Gross Domestic Product (GDP) grew at 3%, up from the 0.5 contraction in the first quarter.
- U.S. headline inflation was 2.7% year-over-year in July 2025.
- Year-over-year Core inflation—which excludes food and energy— accelerated at 3.%, it's highest level since February 2025.
- Shelter inflation—which includes owners' equivalent rent and residential rent—declined for the third straight month from 3.8 in June to 3.7 in July..
- Food declined 0.1% from June to July.
- Inflation accelerated in other sectors including new vehicles, medical and recreation in July.

U.S. Labor Market Update (Important for hiring and Bargaining)

■ In July 2025, the U.S. unemployment rate ticked up to 4.2% from 4.1% in June, as civilian unemployment increased by 221,000 persons due mainly to a 260,000-person decline in household employment.
- The U.S. added 73,000 nonfarm payroll jobs in July, driven by increases in private educational and health services, financial activities, and trade, transportation and utilities. Five of eleven major industry sections lost jobs in July.

CA Labor Market Update (Important for hiring and Bargaining) -

California's unemployment rate increased from 5.4% to 5.5% in July 2025. The number of unemployed persons increased by 18,000 (1.7%), while the number of employed persons in CA decreased by 7,600 persons (0.04%) The labor force increased by 10,600 persons (0.1%) Six sectors added jobs including Private education and health services.; five sectors lost jobs.

Building Activities (Important for Property Taxes)

Building permits for homes is down 0.8% from May 2025 and down 5.6% from a year ago.

Monthly Cash Report (Important because of any potential need for Deferrals) -

Preliminary General Fund agency cash receipts were $1.1B, or 7.7%, above the May Revision forecast in May and **$1.1B, or 0.6%, above the fiscal year-to-date forecast.**

- Personal income tax cash receipts were $290 million, or 3.5%, **above forecast** in July and were $1.2B above forecast cumulatively since April.
- Corporation tax cash receipts were $428 million, or 32.1%, **below forecast** in July and were $8 million above forecast cumulatively since April. The July shortfall was **due primarily to higher refunds**, which exceeded forecast by $242 million for the month, offsetting lower refunds of $216 million in fiscal year 2024-25.
- Preliminary sales and use tax receipts were $50 million, or 3.5%, **below forecast** in July, bringing the cumulative shortfall since April, including minor revisions to prior months, to $142 million. July cash receipts included the final payment for second quarter taxable sales.

2025-26 Comparison of Actual and Forecast Agency General Fund Revenues
(Dollars in Millions)

	JULY 2025				2025-26 YEAR-TO-DATE			
Revenue Source	**Forecast**	**Actual**	**Difference**	**Percent Difference**	**Forecast**	**Actual**	**Difference**	**Percent Difference**
Personal Income	**$8,207**	**$8,497**	**$290**	**3.5%**	**$8,207**	**$8,497**	**$290**	**3.5%**
Withholding	7,771	8,173	402	5.2%	7,771	8,173	402	5.2%
Estimated Payments	324	403	79	24.5%	324	403	79	24.5%
Final Payments	268	300	32	11.9%	268	300	32	11.9%
Other Payments	584	465	-119	-20.4%	584	465	-119	-20.4%
Refunds	-573	-675	-102	17.8%	-573	-675	-102	17.8%
MHSF Transfer	-147	-152	-5	3.5%	-147	-152	-5	3.5%
Corporation	**$1,333**	**$906**	**-$428**	**-32.1%**	**$1,333**	**$906**	**-$428**	**-32.1%**
Estimated Payments	1,076	864	-212	-19.7%	1,076	864	-212	-19.7%
PTET Payments	116	131	15	13.1%	116	131	15	13.1%
Other Payments	331	343	11	3.4%	331	343	11	3.4%
Refunds	-190	-432	-242	127.0%	-190	-432	-242	127.0%
Sales & Use	**$1,437**	**$1,387**	**-$50**	**-3.5%**	**$1,437**	**$1,387**	**-$50**	**-3.5%**
Insurance	**$66**	**$80**	**$14**	**20.7%**	**$66**	**$80**	**$14**	**20.7%**
Pooled Money Interest	**$201**	**$309**	**$109**	**54.1%**	**$201**	**$309**	**$109**	**54.1%**
Alcohol	**$44**	**$49**	**$5**	**12.0%**	**$44**	**$49**	**$5**	**12.0%**
Tobacco	**$3**	**$3**	**$0**	**-9.0%**	**$3**	**$3**	**$0**	**-9.0%**
Other	**$96**	**$216**	**$120**	**125.4%**	**$96**	**$216**	**$120**	**125.4%**
Total	**$11,388**	**$11,448**	**$60**	**0.5%**	**$11,388**	**$11,448**	**$60**	**0.5%**

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller. The personal income total includes Individual Shared Responsibility Penalty transfers. The forecast is from the 2025-26 Budget Act.

Federal News

- Article - Senators - Including Republicans - Reject All of Trump's Proposed Education Cuts - EducationWeek - 7/31/25
- Both the President and Senate have made proposals for FY 25/26. The House has not yet provided a proposal.

	FY 24/25 Final	President's Proposal for FY 25/26	Senate Proposal for FY 25/26
Part B - 611	$14,213,704,000	$14,891,264,000 (block grant for Part B-611, Part B-619, and	$14,263,704,000

		Part D)	
Part B - 619 (preK)	$420,000,000	0	$420,000,000
Part C	$540,000,000	$540,000,000	$540,000,000
Part D, Total	$257,560,000	0	$257,560,000
Special Olympics	$36,000,000	$36,000,000	$36,000,000
TOTAL APPROPRIATION	$15,487,264,000	$15,467,264,000	$15,517,264,000

Yuba County SELPA
Low Incidence Balance 6/30/2025
Resc 6500 Site 119

2013/14 Ending Balance/carryover	$35,570.95
2014/15 Total Allocation	38,413.02
Total available 2014/15	$73,983.97
2014/15 Expenditures	-41,224.24
2014/15 Actual ending balance	$32,759.73
2015/16 Services and Materials Revenue	35,057.00
2015/16 Expenditures	-44,578.98
2015/16 Actual ending balance	$23,237.75
2016/17 Services and Materials Revenue	28,863.00
2016/17 Expenditures	-41,253.87
2016/17 Actual ending balance	$10,846.88
2017/18 Actual Services, Equip & Materials Revenue	$32,803.27
2017/18 Expenditures	-21,753.43
2017/18 Actual ending balance	$21,896.72
2018/19 Actual Services, Equip & Materials Revenue	$35,376.00
2018/19 Expenditures	-24,749.48
2018/19 Actual Ending Balance	$32,523.24
2019/20 Actual Equip & Materials Revenue	$39,159.00
2019/20 Expenditures	-52,739.91
2019/20 Actual Ending Balance for Equip and Materials	$18,942.33
2020/21 Actual Equip & Materials Revenue	$39,808.13
2020/21 Expenditures Equipment and Materials	-43,334.68
2020/21 Actual Ending Balance	$15,415.78
2021/22 Budget Equip & Materials Revenue	$40,602.21
2021/22 Budget Expenditures Equipment and Materials	-54,086.03
2021/22 Budget Ending Balance	$1,931.96

2015/16 Low Incidence Actual		
	$35,057	Total State Allocation Actual
x 20%	7,011	Set aside for Services
	$28,046	Available for Equipment and Materials

2016/17 Low Incidence Actual		
	$28,863	Total State Allocation Actual
x 20%	5,773	Set aside for Services
	$23,090	Available for Equipment and Materials

2017/18 Low Incidence Actual		
	32,803.27	Total State Allocation Actual
x 20%	6,560.65	Set aside for Services
	$26,242.62	Available for Equipment and Materials

2018/19 Low Incidence Actual		
	35,376.00	Total State Allocation Actual
x 20%	7,075.20	Set aside for Services
	$28,300.80	Available for Equipment and Materials

2019/20 Low Incidence	Actual	
	39,159.00	Total State Allocation Actual
x 20%	7,075.00	Set aside for Services
	$32,084.00	Available for Equipment and Materials

2020/21 Low Incidence Actual		
	265,387.53	Total State Allocation Actual
x 85%	225,579.40	Set aside for Services
	$39,808.13	Available for Equipment and Materials

2021/22 Low Incidence Estimate (Estimated at P-1)		
	270,681.41	Total State Allocation Actual
x 85%	230,079.20	Set aside for VI Services
	$40,602.21	Available for Equipment and Materials

2022/23 Actual Equip & Materials Revenue	$46,522.68
2022/23 Actual Expenditures Equipment and Materials	-42,930.48
2022/23 Actual Ending Balance	$5,524.16

2022/23 Low Incidence Actual		
	310,151.19	Total State Allocation Estimate
x 85%	263,628.51	Set aside for VI Services
	$46,522.68	Available for Equipment and Materials

2023/24 Actual Equip & Materials Revenue	$53,093.95
2023/24 Actual Expenditures Equipment and Materials	-56,318.60
2023/24 Actual Ending Balance	$2,299.51

2023/24 Low Incidence Actual		
	353,959.64	Total State Allocation Estimate
x 85%	300,865.69	Set aside for VI Services
	$53,093.95	Available for Equipment and Materials

2024/25 Actual Equip & Materials Revenue	$78,327.91
2024/25 Actual Expenditures Equipment and Materials	-67,569.84
2024/25 Actual Ending Balance	$13,057.58

2024/25 Low Incidence Actual		
	391,639.56	Total State Allocation Estimate
x 80%	313,311.65	Set aside for VI Services
	$78,327.91	Available for Equipment and Materials

AT 8/14/25

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

C



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.

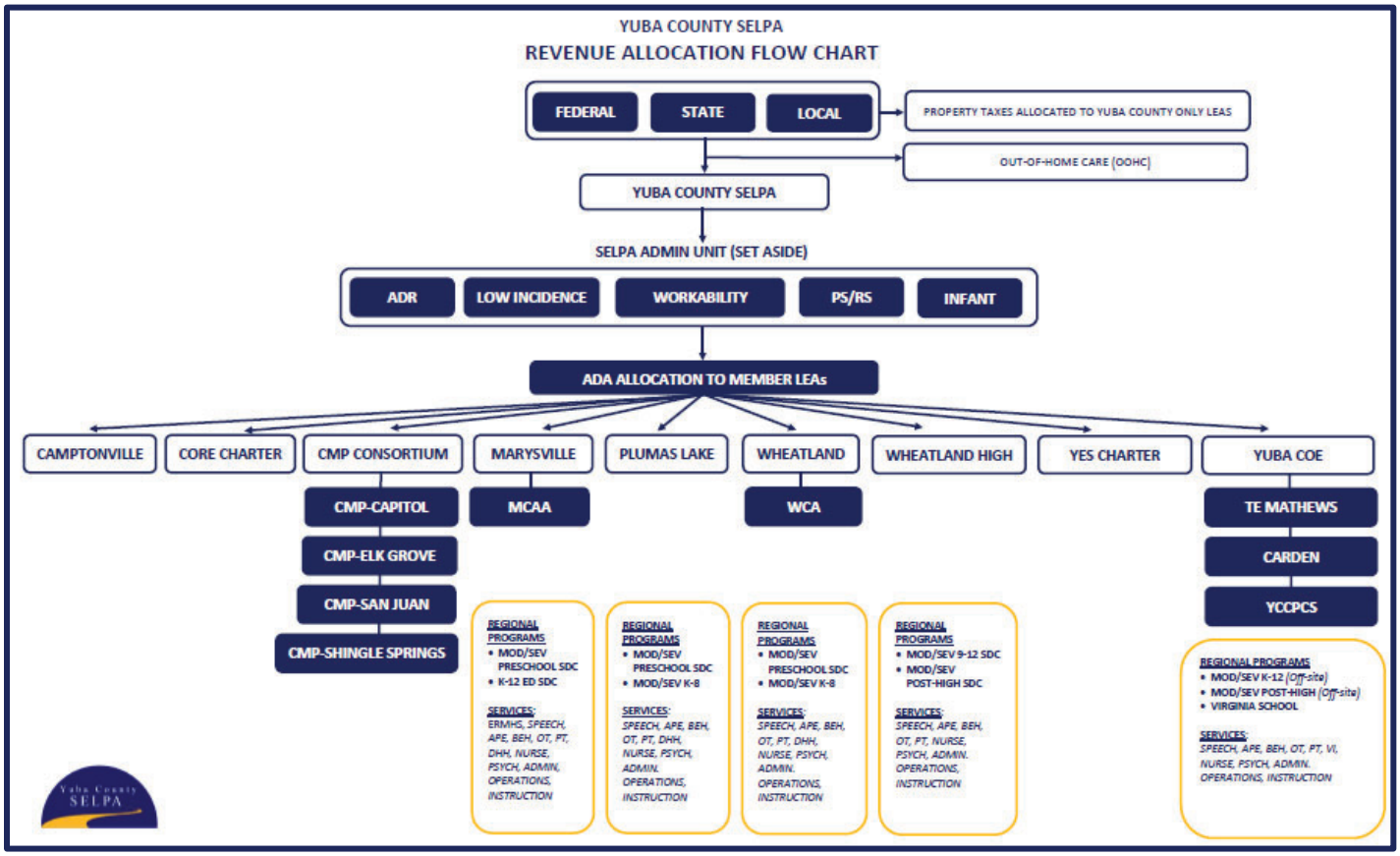
Responsibilities of the SELPA Finance Advisory Committee:

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

	AB602 Funding: Out of Home Care Total Award	Foster Youth Funding	STRTP Funding	Community Care Funding	Intermediate Care Funding	Skilled Nursing Funding	Subtotal	Proportionate Share of Saving	Total
		$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

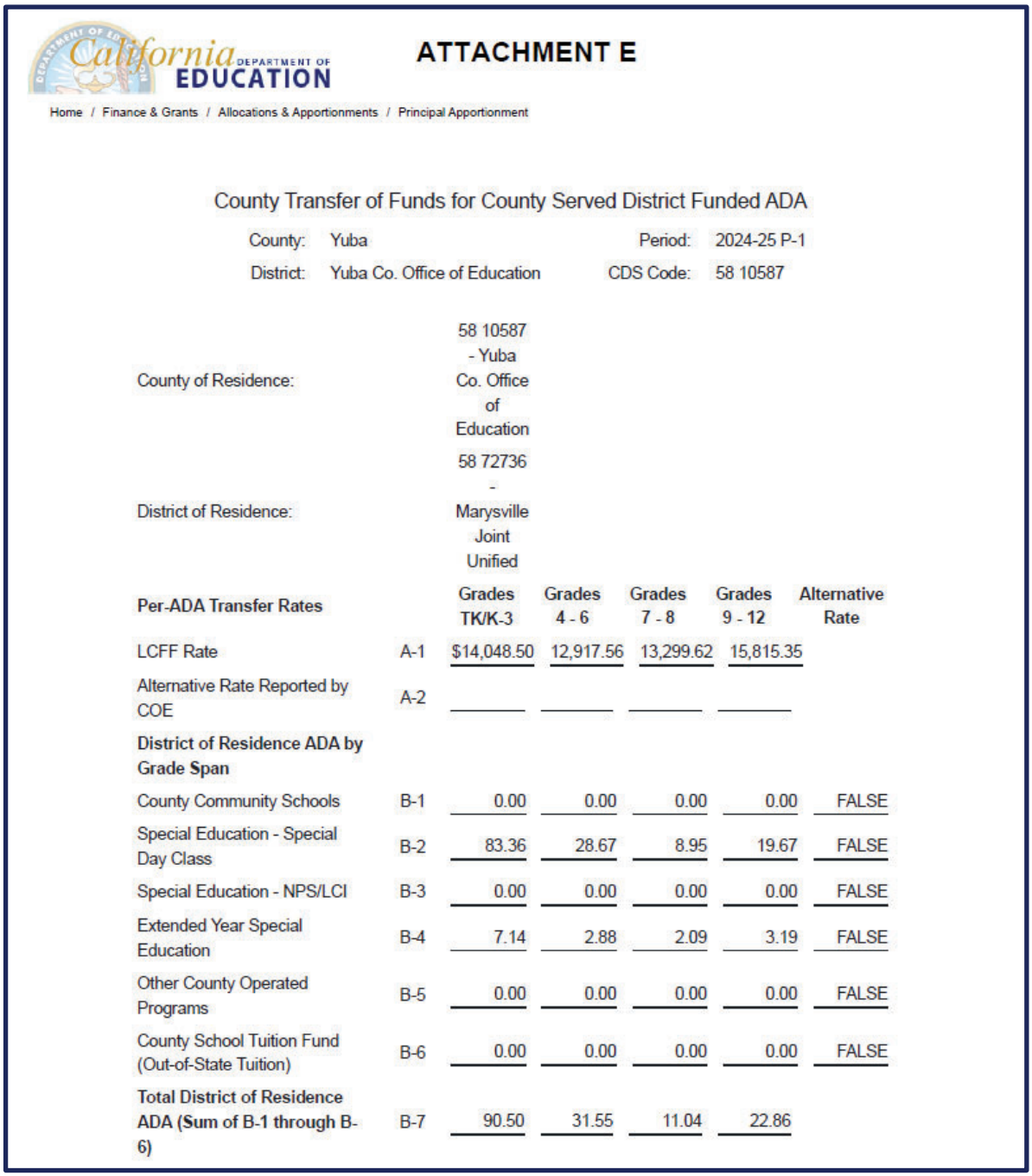
DISTRICT	SDC PROGRAM ENROLLMENT	SDC PROGRAM STAFF SALARIES & BENEFITS	PROGRAM MATERIALS & SUPPLIES	TOTAL
WSD	19	$544,133.97	$147,068.41	$691,222.38
PLESD	15	$429,579.45	$116,106.63	$545,586.08
Total	34	$973,713.42	$263,175.04	$1,236,888.47
Cost per Student		$28,638.63	$7,740.44	$36,379.07

- 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**

Yuba County SELPA

Special Education Local Plan Area

935 14th Street
Marysville, CA 95901

Phone: 530-749-4873
Fax: 530-741-6500

2025-2026 Yuba County SELPA Meeting Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
SELPA Joint Superintendents'/ Operations Governance Council *10:30 a.m.* *In-Person*	-	27th Plumas Lake Elementary School District	24th Yuba County One Stop	22nd Wheatland School District	19th Yuba County One Stop	-	28th Plumas Lake Elementary School District	25th Yuba County One Stop	25th Wheatland School District	22nd Yuba County One Stop	27th Yuba County One Stop	-
SELPA Finance Committee *9:00 a.m.* *In-Person*	-	-	8th	-	-	-	-	-	16th	-	18th	-
SELPA Community Advisory Committee *3:30 p.m.* *In-Person*	-	-	17th	-	12th	-	21ST	-	18th	-	-	-

Additional Information

- All SELPA Superintendents'/Operations Governance Council meetings are held in-person at the location listed above.
- All SELPA Finance meetings are held in-person at the Yuba COE Main Office – Oak Room.
- All SELPA CAC meetings are held in-person at the Yuba COE Main Office – Oak Room.

Superintendents'/Operations Council Meeting: Approved 8.27.2025

The SELPA Finance Advisory Committee is a group that advises and provides formalized structure to develop and review regionalized special education programs and 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 in order to provide a balanced perspective in making recommendations to the Superintendents' and Operations Councils. The SELPA Finance Advisory Committee will meet *at least* twice a year.

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.

In order 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.

LEA	Business Official/Designee
California Montessori Project: Capitol Campus	Sara Zamora szamora@edtec.com
California Montessori Project: Elk Grove Campus	
California Montessori Project: San Juan Campuses	
California Montessori Project: Shingle Springs Campus	
Camptonville Elementary School District	Veronica Merenda veronica.merenda@yubacoe.k12.ca.us
CORE Charter	Pang Vue pvue@corecharter.org
Marysville Joint Unified School District	Jennifer Passaglia jpassaglia@mjusd.k12.ca.us
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Wheatland School District	Ana DeJesus adejesus@wheatland.k12.ca.us
Wheatland Union High School District	Kerri Hubbard khubbard@wheatlandhigh.org
Yuba Environmental Sciences Charter Academy	Louise Miller lmiller@yescharteracademy.org
Yuba County Office of Education	Aaron Thornsberry aaron.thornsberry@yubacoe.k12.ca.us

For Additional Information Contact: *Kristen Nottle-Powell, SELPA (530) 749-4871 Email: kristen.nottlepowell@yubacoe.k12.ca.us*

Coalition for Adequate Funding for Special Education

2024-25 End-of-Year Forms Walkthrough

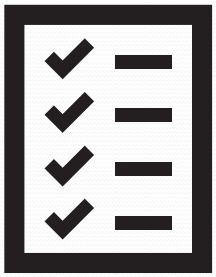
August 27, 2025

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Special Education EOY Processes

1

- **Mandated submission to the California Department of Education (CDE) via Special Education Local Plan Areas (SELPAs)**
- **Special Education Maintenance of Effort (SEMOE) forms are linked**
  - Use in conjunction with Standardized Account Code Structure (SACS) Web
  - Downloadable copies of end-of-year (EOY) documents in Resources
- **Each form represents a federally mandated process for collecting compliance data related to special education revenues and expenditures**



- Excess Cost Calculation
- Subsequent Year Tacking (SYT) Worksheet
  - Need prior year form to copy data
- **SACS Web has SEMOE forms**
  - SEMOE Actuals (SEMA)
  - SEMOE Budget (SEMB)
- Exempt Reductions to SEMOE Worksheet
- Table 8 for SELPAs
  - Instructions for Table 8

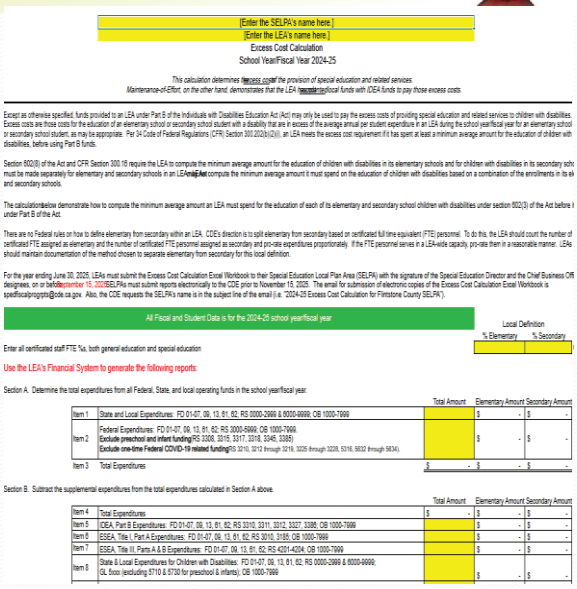
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Excess Cost Calculation Form



- Determines the excess costs for the provision of special education and related services for students with disabilities (SWD)
- The calculations demonstrate the minimum average amount a local educational agency (LEA) must spend for the education of each SWD under Section 602(3) of the Individuals with Disabilities Education Act (IDEA) before it may use funds under Part B of the IDEA
- Program staff should provide the full-time equivalent calculation and current year LEA total enrollment to fiscal staff

Section 602(8) of the IDEA and 34 Code of Federal Regulations Sections 300.202(b)(2)(i) and 300.16



[Enter the SELPA's name here.]
[Enter the LEA's name here.]
Excess Cost Calculation
School Year/Fiscal Year 2024-25

This calculation determines excess cost of the provision of special education and related services.
Maintenance-of-Effort, on the other hand, demonstrates that the LEA has met pre-fiscal funds with IDEA funds to pay those excess costs.

Except as otherwise specified, funds provided to an LEA under Part B of the Individuals with Disabilities Education Act (Act) may only be used 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 school year/fiscal year for an elementary school or secondary school student, as may be appropriate. Per 34 Code of Federal Regulations (CFR) Section 300.202(b)(2)(i), an LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of children with disabilities, before using Part B funds.

Section 602(8) of the Act and CFR Section 300.16 require the LEA to compute the minimum average amount for the education of children with disabilities in its elementary schools and for children with disabilities in its secondary schools must be made separately for elementary and secondary schools in an LEA and that compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its el and secondary schools.

The calculations below demonstrate how to compute the minimum average amount an LEA must spend for the education of each of its elementary and secondary school children with disabilities under section 602(3) of the Act before under Part B of the Act.

There are no Federal rules on how to define elementary from secondary within an LEA. CDE's direction is to split elementary from secondary based on certificated full time-equivalent (FTE) personnel. To do this, the LEA should count the number of certificated FTE assigned as elementary and the number of certificated FTE personnel assigned as secondary and pro-rate expenditures proportionately. If the FTE personnel serves in a LEA-wide capacity, pro-rate them in a reasonable manner. LEAs should maintain documentation of the method chosen to separate elementary from secondary for this local definition.

For the year ending June 30, 2025, LEAs must submit the Excess Cost Calculation Excel Workbook to their Special Education Local Plan Area (SELPA) with the signature of the Special Education Director and the Chief Business Off designees, on or before September 15, 2025. SELPAs must submit reports electronically to the CDE prior to November 15, 2025. The email for submission of electronic copies of the Excess Cost Calculation Excel Workbook is specificallprograms@cde.ca.gov. Also, the CDE requests the SELPA's name is in the subject line of the email (i.e. "2024-25 Excess Cost Calculation for Flintstone County SELPA").

All Fiscal and Student Data is for the 2024-25 school year/fiscal year.

Local Definition
% Elementary | % Secondary

Enter all certificated staff FTE %s, both general education and special education

Use the LEA's Financial System to generate the following reports:

Section A. Determine the total expenditures from all Federal, State, and local operating funds in the school year/fiscal year.

		Total Amount	Elementary Amount	Secondary Amount
Item 1	State and Local Expenditures: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 8000-9999; OB 1000-7999		$ -	$ -
Item 2	Federal Expenditures: FD 01-07, 09, 13, 61, 62; RS 3000-5999; OB 1000-7999; **Exclude preschool and infant funding** RS 3308, 3315, 3317, 3318, 3345, 3385) **Exclude one-time Federal COVID-19 related funding** RS 3210, 3212 through 3216, 3225 through 3228, 5316, 5632 through 5634)		$ -	$ -
Item 3	Total Expenditures	$ -	$ -	$ -

Section B. Subtract the supplemental expenditures from the total expenditures calculated in Section A above.

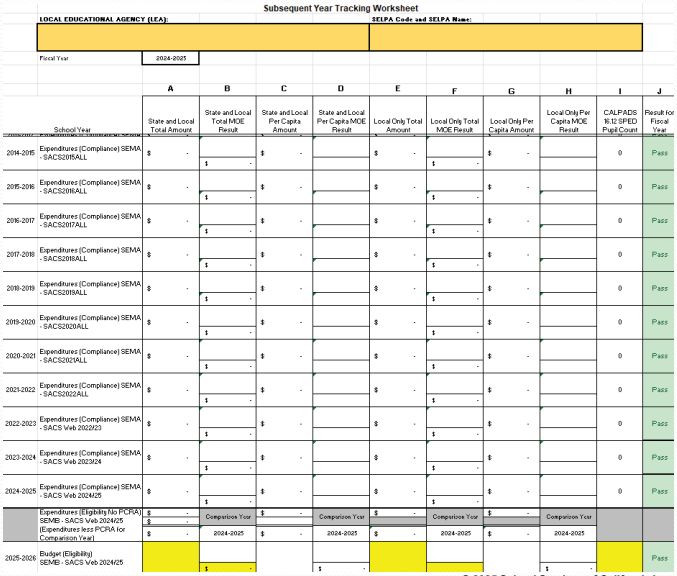
		Total Amount	Elementary Amount	Secondary Amount
Item 4	Total Expenditures	$ -	$ -	$ -
Item 5	IDEA, Part B Expenditures: FD 01-07, 09, 13, 61, 62; RS 3310, 3311, 3312, 3327, 3385; OB 1000-7999		$ -	$ -
Item 6	ESEA, Title I, Part A Expenditures: FD 01-07, 09, 13, 61, 62; RS 3010, 3185; OB 1000-7999		$ -	$ -
Item 7	ESEA, Title III, Parts A & B Expenditures: FD 01-07, 09, 13, 61, 62; RS 4201-4204; OB 1000-7999		$ -	$ -
Item 8	State & Local Expenditures for Children with Disabilities: FD 01-07, 09, 13, 61, 62, RS 0000-2999 & 8000-9999; GL 5xxx (excluding 5710 & 5730 for preschool & infants); OB 1000-7999		$ -	$ -

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Subsequent Year Tracking Worksheet



- The SYT Worksheet provides comparison year data and valuable information on SEMOE trends for the LEA
- Use the prior year SYT to copy LEA data and paste in the current year SYT
- Only enter data in cells that are yellow
  - ➢ Data entry in other fields will invalidate the complicated formulas
- Each LEA will need a separate SYT to enter SEMA and SEMB data
- LEAs must have a green pass to comply with federal IDEA requirements



Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA): | SELPA Code and SELPA Name:

Fiscal Year: 2024-2025

		A	B	C	D	E	F	G	H	I	J
School Year		State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2014-2015	Expenditures (Compliance) SEMA - SACS20ISALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2015-2016	Expenditures (Compliance) SEMA - SACS20I6ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2016-2017	Expenditures (Compliance) SEMA - SACS2017ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2017-2018	Expenditures (Compliance) SEMA - SACS2018ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2018-2019	Expenditures (Compliance) SEMA - SACS2019ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2019-2020	Expenditures (Compliance) SEMA - SACS2020ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2020-2021	Expenditures (Compliance) SEMA - SACS2021ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2021-2022	Expenditures (Compliance) SEMA - SACS2022ALL	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ -	$ -	$ -		$ -	$ -	$ -		0	Pass
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25	$ -	Comparison Year	$ -	Comparison Year	$ -	Comparison Year	$ -	Comparison Year		
	(Expenditures less PCRA for Comparison Year)	$ -	2024-2025	$ -	2024-2025	$ -	2024-2025	$ -	2024-2025		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25		$ -		$ -				$ -		Pass

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Exempt Reductions to MOE Worksheet

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- **An exemption is an expenditure in the prior year which does not exist in the current year**
  - The exempt expenditure lowers the amount from the comparison year to which current year expenditures or the budget are compared
- **IDEA provides specific justifiable reasons to reduce the SEMOE requirement**
- **Track of possible exemptions (keep in an Excel document to update throughout the year)**
  - Tracking of expenditures takes fiscal and program staff collaboration

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT
IDEA Regulations 34 *Code of Federal Regulations* § 300.204

Local Education Agency (LEA) Name		Special Education Local Plan Area (SELPA)
Name of Person Completing Report		Telephone & Fax Numbers
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	**$0.00**	**FY 2024-25**

The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall). ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section	**$0.00**
2. A decrease in enrollment of children with disabilities. ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section	**$0.00**
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: A. *Child has left the jurisdiction of the agency; OR* B. *Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child* C. *No longer needs the program of special education* ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section	**$0.00**

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Table 8—SELPAs Only

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- **Table 8 is the mandated federal reporting process by which SELPAs inform the CDE of the allocation of federal IDEA funds**
- **Tracks mandatory set aside amounts for compliance monitoring activities and the number of SWD served**
- **This form is pre-populated by the CDE with prior year information**
- **Only SELPAs, including single-district SELPAs, complete Table 8**

DG4 LEA Identifier (State) (A1B)	Total LEA allocations for Section 611 FFY 2023 (Resource 3310) (A2A)	Total LEA allocations for Section 611 FFY 2024 **(Resource 3310)** (A2B)	Increase in LEA 611 Allocations from FFY 2023 IDEA 611 to FFY 2022 IDEA 611 **(A2B) - (A2A) (Col. F - Col. E)** (A2C)	Total LEA allocations for Section 619 FFY 2023 (Resource 3315) (A3A)	Total LEA allocations for Section 619 FFY 2024 **(Resource 3315)** (A3B)	Total LEA allocation for Section 611 and 619 of IDEA for FFY 2023 **(A2B) + (A3B) (Col. F + Col. I) (A4)**	Maximum 15% LEA for CEIS (Column **(A4)** * 15) (A5)	W w m d in (E
	$10,457,378	$10,519,045	$61,667	$327,993	$328,456			
0161192	4,375,972		-4,375,972	149,184		0	0	
0161150	1,773,223		-1,773,223	64,541		0	0	
0161309	1,899,882		-1,899,882	55,016		0	0	
0161291	2,408,301		-2,408,301	59,250		0	0	
	10,457,378	0		327,993	0			
	0	10,519,045		0	328,456			
	$5,471,434	$5,517,756		$123,301	$123,644			
0161168	167,032		-167,032	8,220		0	0	
0161275	550,253		-550,253	10,275		0	0	
0161143	2,016,256		-2,016,256	31,853		0	0	
0161127	592,619		-592,619	13,358		0	0	
0161119	2,145,274		-2,145,274	59,595		0	0	
	5,471,434	0		123,301	0			
	0	5,517,756		0	123,644			
0161259	$9,427,456	$9,426,393	-1,063	$239,811	$239,816	9,666,209	1,449,931	
	$7,691,637	$7,755,195		$147,963	$148,433			
0175119	0		0	0		0	0	
0175093	1,748,634		-1,748,634	32,166		0	0	
0175101	2,235,660		-2,235,660	44,573		0	0	
0110017	0		0	0		0	0	
0161200	3,707,343		-3,707,343	71,224		0	0	
0161218	0		0	0		0	0	
	7,691,637	0		147,963	0			
	0	7,755,195		0	148,433			
	$10,109,809	$10,347,106		$323,014	$324,757			
0161234	1,011,053		-1,011,053	28,331		0	0	
0161176	7,028,862		-7,028,862	231,210		0	0	
0161242	2,069,894		-2,069,894	63,473		0	0	
	10,109,809	0		323,014	0			
	0	10,347,106		0	324,757			

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