

**BUSINESS AND FINANCE**

***Supplementation of State, Local, and Federal Funds***

**Adopted: 05/27/2026**

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

**Second Reading:**

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It shall be the policy of the Tuolumne County Special Education Local Plan Area (SELPA) and its member Local Education Agencies (LEAs) that funds received under Part B of the Individuals with Disabilities Education Act (IDEA) shall be expended in accordance with all applicable state and federal laws and regulations and shall be used to supplement, and not supplant, state, local, and other federal funds.

Federal special education funds shall be used to provide additional supports, services, programs, and activities necessary to ensure students with disabilities receive a free appropriate public education (FAPE) in the least restrictive environment (LRE). Such funds shall not replace services, staffing, or expenditures that would otherwise be provided through state, local, or other funding sources in the absence of IDEA funds.

The SELPA Administrator or designee shall oversee fiscal monitoring and coordination to support compliance with supplement-not-supplant requirements and other applicable fiscal accountability provisions under IDEA and related regulations.

Each member LEA shall maintain appropriate fiscal records and documentation demonstrating compliance with federal and state fiscal requirements, including the appropriate expenditure and accounting of IDEA funds. Member LEAs shall cooperate with all required audits, reporting requirements, monitoring activities, and corrective actions related to the use of special education funding.

The SELPA Governance Board shall ensure that policies and fiscal practices related to the administration of IDEA funds are implemented in a manner consistent with legal requirements and the approved SELPA Annual Budget Plan.

References:     EC 56205(a)(16)  
                  EC 56836.01  
                  20 USC 1412(a)(17)  
                  34 CFR 300.202  
                  2 CFR Part 200  
                  IDEA 20 USC 1400 et seq