

Revised A-1

West End Special Education Local Plan Area
8265 Aspen Ave., Ste. 200
Rancho Cucamonga, CA 91730

SELPA ADVISORY COMMITTEE AGENDA

Notice: This meeting will be held **IN-PERSON** only. If you wish to participate in the meeting and/or make a public comment, please submit them to Natalie, in-person prior to the start of the meeting.

Individuals requiring special accommodation, including but not limited to an American Sign Language interpreter, accessible seating, or documentation in accessible formats, should contact Natalie Vivar at (909) 476-6131, at least two days before the meeting date.

September 12, 2022

1:30 p.m.

OPENING

A. Administrative Items:

- | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|-------|-------|--------|--------|------|--|
| 1. Acceptance of Agenda for September 12, 2022 - Revised | * Ricky Alyassi | | | | | | |
| <table border="0"><tr><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>Motion</td><td>Second</td><td>Vote</td></tr></table> | _____ | _____ | _____ | Motion | Second | Vote | |
| _____ | _____ | _____ | | | | | |
| Motion | Second | Vote | | | | | |
| 2. Approval of Meeting Minutes for May 09, 2022 | * Ricky Alyassi | | | | | | |
| <table border="0"><tr><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>Motion</td><td>Second</td><td>Vote</td></tr></table> | _____ | _____ | _____ | Motion | Second | Vote | |
| _____ | _____ | _____ | | | | | |
| Motion | Second | Vote | | | | | |
| 3. SELPA Administrator's Report | * Ricky Alyassi | | | | | | |
| 4. Directors Reports | - Ricky Alyassi | | | | | | |

PUBLIC COMMENT

B. Public Comment:

The West End SELPA, SELPA Advisory Committee welcomes comments from visitors. Should anyone wish to make comments, he/she may voluntarily complete a public comment form located at the table in the back of the room. The Public Comment forms must be submitted **prior** to the beginning of the meeting. The forms will be collected by the recording secretary and given to the meeting facilitator. The Public Comment period is the opportunity for the public to address the members on (1) non-agenda items within the jurisdiction of the members, and (2) items listed on the agenda. All public comments will be allowed (3) three minutes per item, if a member of the public desires to be heard on more than (3) three items appearing on the agenda, he/she will be allowed up to a total of (9) nine minutes to address all items non-agenda and agenda. Each agenda item will have a total of 20 minutes for public comment on one agenda item.

There will not be a separate opportunity to comment at the time each agenda item is addressed by the Council unless the item specifically involves an agenda public hearing. All public comments will be heard during the agenda public comment section B.

DISCUSSION ITEMS

C. Fiscal Items:

- | | |
|------------------------------------------------------------------------|---------------------|
| 1. Fiscal Timelines and Matrix | * Tim Chatkoo |
| 2. Fiscal Allocation Plan – September 2022 - Revised | * Tim Chatkoo |
| 3. 2021-22 Final Preschool Facility Cost Adjustment | * Jennifer Alvarado |
| 4. 2021-22 Final LCFF Revenue Transfer | * Jennifer Alvarado |
| 5. 2021-22 Fee-for-Service Actuals | * Jennifer Alvarado |
| a. Budgets to Actuals Summary Comparison | |
| b. FFS Year-End Actuals – Detailed | |
| c. FFS Return | |
| 6. 2021-22 SELPA Administrative Budget Year-End Update | * Tim Chatkoo |
| 7. 2021-22 Low Incidence Year-End Update | * Tim Chatkoo |
| 8. 2021-22 4 th Quarter-Final Joint Risk Fund Reimbursement | * Tim Chatkoo |
| 9. 2021-22 Mental Health Year-End Update | * Tim Chatkoo |
| 10. 2021-22 Joint Risk Fund Return | * Tim Chatkoo |
| 11. AB602 Funding Models Certified June 2022 | |
| a. 2019-20 Annual R-3 | |
| b. 2020-21 Annual R-1 | |
| c. 2021-22 P-2 | |
| 12. 2022-23 Low Incidence Preliminary Projection | * Tim Chatkoo |
| 13. 2022-23 Projected AB602 Funding Model | * Tim Chatkoo |

D. Program Items:

- | | |
|----------------------------------------------------------------------------------|-----------------|
| 1. Transportation Vendor Driver Shortage | * Ralph Alba |
| 2. Program Transfer Notification Timelines | * Ricky Alyassi |
| 3. District CAC Appointments: Chaffey, Chino Valley, Etiwanda, Upland (odd year) | * Ricky Alyassi |

FUTURE AGENDA ITEMS/ADJOURNMENT

E. Future Agenda Items

- Ricky Alyassi

F. Adjournment

- Ricky Alyassi

Motion	Second	Vote
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The meeting location for SELPA Advisory Committee will be held at 8265 Aspen Ave., Rancho Cucamonga, CA 91730. Agenda packets are available on the WESELPA website weselpa.sbcss.k12.ca.us or you may request an agenda packet by calling (909) 476-6131, 72 hours before the scheduled meeting. A fee of ten cents (.10) per page will be charged for copied agenda packet.

*** Handout Included**

**** Handout to be distributed at the meeting**

- No Handout

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West End SELPA
SELPA Advisory Committee
 Meeting Minutes
 May 09, 2022

<u>District</u>	<u>Present</u>	<u>Absent</u>
Alta Loma	Lisabeth Pina, Eric Hart	
Central	Mary Kate Perez	Kym Tovar
Chaffey Joint Union	Kelly Whelan, Tammie Vaught	
Chino Valley Unified	Cheli McReynolds, Liz Pensick	
Cucamonga	Lorena Arias-Aguilar, Sandy Velasquez	
Etiwanda		Beth Freer, Michael Mancuso
Mountain View	Steven Rollins	Jan Van Dyke
Mt. Baldy		Nancy Sirski
Upland Unified	Anthony Farenga	Rami Beshara
SBCSS		
SBCSS County Ops.	Jim Wood	
WESELPA	Ricky Alyassi, Tim Chatkoo, Natalie Vivar	

CALLED TO ORDER:

SELPA Administrator called the meeting to order at 1:31 p.m.

A. ADMINISTRATIVE ITEMS

1. Acceptance of Agenda for May 09, 2022

Motion made by Anthony Farenga to accept the SELPA Advisory meeting agenda with revisions for May 09, 2022, seconded by Mary Kate Perez, motion carried on a 9-0-0-8 vote.

Ayes: Eric Hart, Mary Kate Perez, Kelly Whelan, Tammie, Vaught, Cheli McReynolds, Liz Pensick, Sandy Velasquez, Steven Rollins, Anthony Farenga

Nays: 0

Abstain: 0

Absent: 8

The agenda for May 09, 2022, was accepted with revisions made to items D-8, D-9, and D-10.

2. Approval of Meeting Minutes for April 11, 2022

Motion made by Tammie Vaught to accept April 11, 2022, meeting minutes with no revisions, seconded by Liz Pensick, motion carried on a 9-0-0-8 vote.

Ayes: Eric Hart, Mary Kate Perez, Kelly Whelan, Tammie Vaught, Cheli McReynolds, Liz Pensick, Sandy Velasquez, Steven Rollins, Anthony Farenga

Nays: 0

Abstain: 0

Absent: 8

Meeting minutes for April 11, 2022, were accepted as presented. No questions or comments were provided by committee members.

3. SELPA Administrators Report

SELPA Administrator presented the Upland Unified School District site visit video. SELPA Administrator had the opportunity to see staff, visit special ed programs at Upland High School, and toured a transition program offered at the 99 Store. The SELPA Administrator joined the staff meeting and observed staff member Lead provide training and guidance to Upland students with the assistance of the paraeducators. SELPA Administrator shared the benefits of the transition program and the impact it makes on students. No questions or comments from committee members were provided.

4. Directors Report

None

B. PUBLIC COMMENTS:

Marianne Grosner submitted one electronic public comment, read aloud by the Administrative Assistant – West End SELPA. 1. Agenda Item B- Public Comment, non-agenda item - addressed concerns the West End SELPA in regard to litigation, the use of tax-payer funds, and denial of student rights; provided an example of the Joint Risk policy.

C. Fiscal Items

1. Fiscal Timelines and Matrix

Fiscal Consultant, West End SELPA, reviewed the Fiscal Timelines and Matrix. No questions or comments from committee members were provided.

2. 2021-22 Low Incidence Update

Fiscal Consultant presented the 2021-22 Low Incidence Update. No questions or comments were provided by committee members.

3. 2022-23 WESELPA Administrative Budget

Fiscal Consultant presented the 2022-23 WESELPA Administrative Budget. Mtn. View Fiscal requested clarification related to the Joint Risk Fund section. Response provided by Fiscal Consultant, West End SELPA. No additional questions or comments were provided by committee members.

4. 2022-23 Joint Risk Fund (JRF) Contribution Rate

Fiscal Consultant presented the 2022-23 Joint Risk Fund (JRF) Contribution Rate. No questions or comments were provided by committee members. The item will move forward to the Superintendents' Council as an action item.

5. 2021-22 Final 50% Joint Risk Fund Contribution Transfer

Fiscal Consultant presented the 2021-22 Final 50% Joint Risk Fund Contribution Transfer. No questions or comments were provided by committee members.

6. 2021-22 3rd Quarter Joint Risk Fund Contribution Transfer

Fiscal Consultant presented the 2021-22 3rd Quarter Joint Risk Fund Contribution Transfer. No questions or comments were provided by committee members.

7. 2021-22 Final 50% Web-based IEP (SEIS) Contribution Transfer

Fiscal Consultant presented the 2021-22 2021-22 Final 50% Web-based IEP (SEIS) Contribution Transfer. No questions or comments were provided by committee members.

8. Governor's Budget Proposes Policy Change to AB602 Funding Formula
Fiscal Consultant presented the Governor's Budget Proposed Policy Change to AB602 Funding Formula. No questions or comments were provided by committee members.
9. Governor's Budget Proposed Policy Change to Mental Health Allocation
Fiscal Consultant presented the Governor's Budget Proposed Policy Change to Mental Health Allocation. No questions or comments were provided by committee members.
10. 2022-23 SBCSS Intensive Therapeutic FFS Rate
Fiscal Consultant presented the 2022-23 SBCSS Intensive Therapeutic FFS Rate. Any questions can be directed to Program Manager, Jennifer Alvarado. No questions or comments were provided by committee members.

D. Program Items

1. 2022-23 Proposed WESELPA Priorities – 2nd Read
SELPA Administrator presented the 2022-23 Proposed WESELPA Priorities – 2nd read, provided a thorough overview of each priority including new priority #9. No questions or comments were provided by committee members.
2. Community Advisory Committee Annual Report
SELPA Administrator presented the Community Advisory Committee Annual Report. The report contained a summary of events that took place during the 21/22 year. No questions or comments were provided by committee members.
3. District CAC Appointments: Alta Loma, Central, Cucamonga, Mountain View, Mt. Baldy (even-year)
SELPA Administrator presented the district CAC appointments: Alta Loma, Central, Cucamonga, Mtn. View, Mt. Baldy (even-year). No questions or comments were provided by committee members.
4. CAC Selection Process and Recommended Board Policy
SELPA Administrator presented and provided an overview of the CAC Process & Recommended Board Policy. No questions or comments were provided by committee members.
5. Memorandum of Understanding Ontario-Montclair
SELPA Administrator provided an overview of the memorandum of understanding – Ontario-Montclair. No changes or revisions have been made to the memorandum. The item will move forward to the Superintendents' Council as an action item.
6. 2022-23 Coalition for Adequate Funding for Special Education
SELPA Administrator presented the 2022-23 Coalition for Adequate Funding for Special Education. No questions or comments were provided by committee members.

7. 2022-23 State SELPA Administrator Membership
SELPA Administrator presented the 2022-23 State SELPA Administrator Membership. No questions or comments were provided by committee members.
8. 2022-23 Legal Services of Fagen, Friedman & Fulfroost
SELPA Administrator presented the 2022-23 Legal Services of Fagen, Friedman & Fulfroost. No questions or comments were provided by committee members.
9. 2022-23 Legal Services of Atkinson, Andelson, Loya, Ruud & Romo
SELPA Administrator presented the 2022-23 Legal Services of Atkinson, Andelson, Loya, Ruud & Romo. No questions or comments were provided by committee members.
10. 2022-23 Legal Services of Lozano-Smith
SELPA Administrator presented the 2022-23 Legal Services of Lozano-Smith. No questions or comments were provided by committee members.
11. Review of Local Plan – Annual Budget and Service Plans
Fiscal Consultant, West End SELPA presented Local Plan - Section D, Annual Budget Plan. SELPA Administrator presented Local Plan Section E Annual Service Plan. No questions or comments were provided by committee members.

E. Future Agenda Items

None

F. Adjournment

Motion made by Anthony Farenga to adjourned SELPA Advisory Committee meeting, April 11, 2022, seconded by Mary Kate Perez, motion carried on an 11-0-0-6 vote.

Ayes: Eric Hart, Mary Kate Perez, Kelly Whelan, Tammie, Vaught, Cheli McReynolds, Liz Pensick, Sandy Velasquez, Steven Rollins, Anthony Farenga, Lorena Arias-Aguilar, Lisabeth Pina

Nays: 0

Abstain: 0

Absent: 6

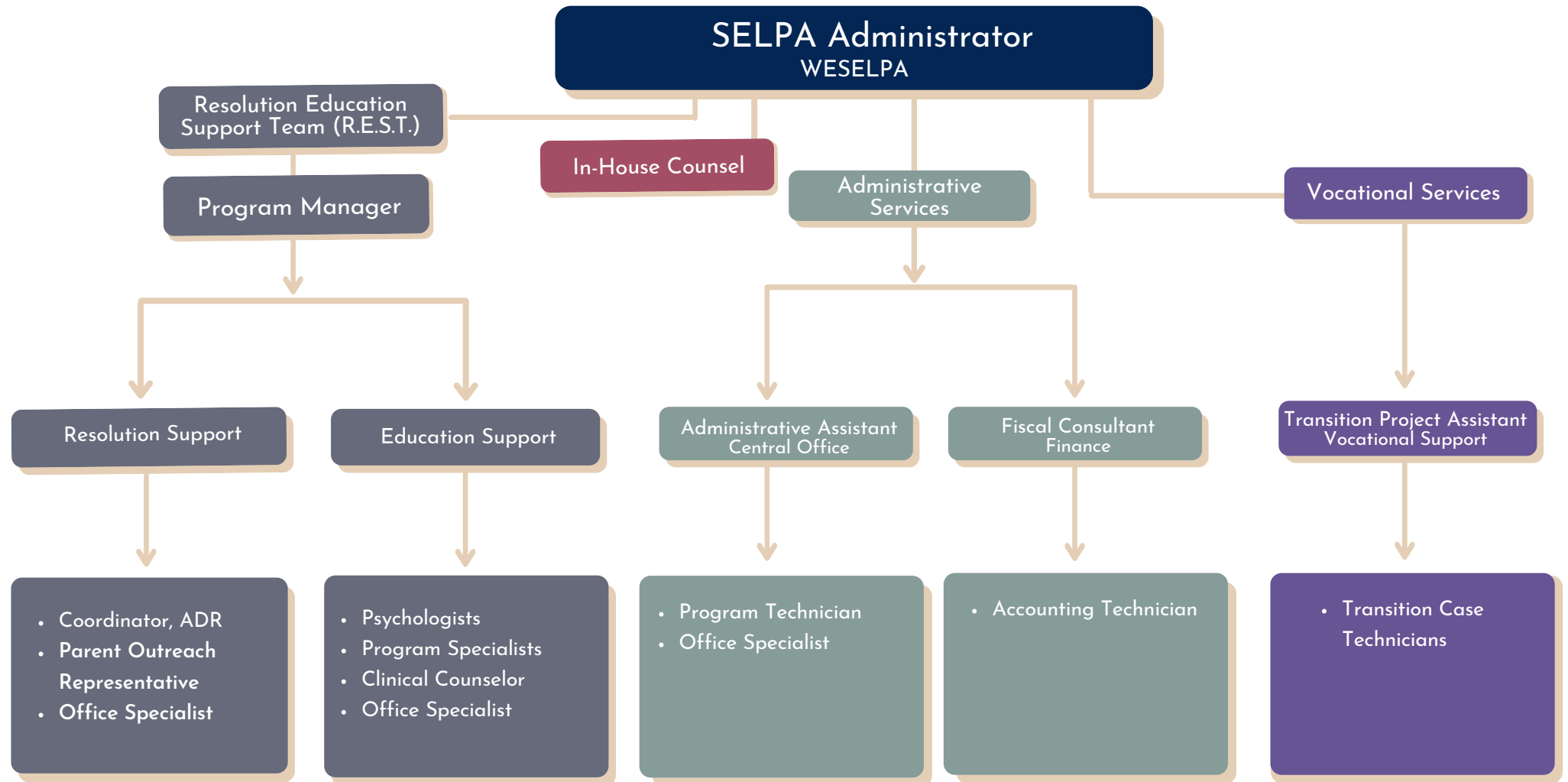
Meeting adjourned at 2:22 p.m.



WEST END SELPA

A-3

Organizational Chart



2022/23 West End SELPA Timelines

JULY 2022 – (No SELPA Advisory Committee)

- SELPA to prepare June certifications for PY (21/22, 20/21, 19/20) AB602 Funding Models
- Districts to provide PY (21/22) Low Incidence Final Invoices no later than July 15 to the SELPA
- SELPA to submit Annual Nonpublic School ADA to districts by July 7, due to CDE July 15
- SELPA to provide estimated PY (21/22) 4th Quarter Joint Risk Fund Reimbursements
- Districts to provide Report 3 (Apr 1 – Jun 30) expenditure reports to SELPA for PY (21/22) Local Assistance, by July 25
- SELPA to submit PY (21/22) WorkAbility Final YE Expenditure Report by July 31
- SELPA to submit PY (21/22) Annual Infant Funding Report to SBCSS by July 15, due to CDE July 31

AUGUST 2022 – (No SELPA Advisory Committee)

- SELPA to review and update Fiscal Timelines schedule and Account Coding Matrix
- SELPA to review and update Fiscal Allocation Plan and Procedures Manual

SEPTEMBER 2022 – SELPA Advisory Committee 9/12

- | | |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Update | • SELPA to present Fiscal Timeline schedule and Account Coding Matrix |
| Update | • SELPA to present Fiscal Allocation Plan and Procedures Manual |
| Transfer | • SELPA to present PY (21/22) Final 4 th Quarter Joint Risk Fund reimbursement transfer |
| Update | • SELPA to present PY (21/22) Low Incidence Summary |
| Update | • SELPA to present PY (21/22) Administrative Budgets reflecting year-end closings |
| Transfer | • SBCSS to present PY (21/22) Final Preschool Facility Costs transfer |
| Transfer | • SBCSS to submit the final PY (21/22) Fee-for-Service Revenue and Expenditures Report reflecting surplus (return)/shortage (bill-back) |
| Transfer | • SBCSS to present the PY (21/22) Second 50% transfer of Special Education ADA revenue (LCFF) |
| Consent | • SELPA to present June Certified PY (21/22, 20/21, 19/20) AB602 funding models |
| Update | • SELPA to present PY (21/22) Final Mental Health Funding Model |
| Transfer | • SELPA to present PY (21/22) Joint Risk Fund Return (if applicable) |
| Update | • SELPA to present CY (22/23) Projected AB602 Funding Model |
| Update | • SELPA to present CY (22/23) Low Incidence Projection |
- Districts to submit to SELPA Excess Cost Calculation by September 15

OCTOBER 2022 – (No SELPA Advisory Committee)

- SELPA to request District Maintenance of Effort SEMA/SEMB DAT files from SBCSS Business Advisory Services
- SELPA to verify District/SBCSS Table 8 Calculation
- SELPA to prepare claims for PY (21/22) NPS and Licensed Children's Institution Extraordinary Cost Pool to be submitted to CDE by October 30
- SELPA/SBCSS to submit CY (22/23) Part C Early Start Application (& Request for Additional Funds) to CDE by October 30

2022/23 West End SELPA Timelines

NOVEMBER 2022 – SELPA Advisory Committee 11/14

- SELPA to distribute CY (22/23) Preliminary December 1 Regional Provider Program Count Reports by November 1
- SELPA to submit SELPA Maintenance of Effort SEMA 21/22 Unaudited Actuals vs. 20/21 Actuals due to CDE by November 15
- SELPA to submit SELPA Maintenance of Effort SEMB 21/22 Unaudited Actuals vs. 22/23 Budget due to CDE by November 15
- SELPA to submit SELPA Maintenance of Effort Subsequent Year Tracking Worksheets to CDE by November 15
- SELPA to submit SELPA Excess Cost Calculation(s) to CDE by November 15
- SELPA to submit SELPA Table 8 due to CDE by November 15
- Update • SELPA to present CY (22/23) 1st Interim Administrative Budgets
- Update • SELPA to present CY (22/23) Projected Mental Health Funding Model
- Transfer • SBCSS Transportation to present PY (21/22) Final Transportation Excess Cost transfer
- Transfer • SBCSS Transportation to present CY (22/23) Initial 50% Transportation Excess Cost transfer
- Transfer • SBCSS to present CY (22/23) Initial 50% Preschool Facility Costs transfer
- Transfer • SELPA to present CY (22/23) Initial 50% Joint Risk Fund contribution
- Transfer • SELPA to present CY (22/23) Initial 50% Web-Based IEP contribution
- Transfer • SELPA to present CY (22/23) 1st Quarter Joint Risk Fund reimbursement transfer and year-end projections
- SELPA/SBCSS to submit Infant (ages 0-2) Program Growth Waiver Request, if applicable, by November 30

DECEMBER 2022 – (No SELPA Advisory Committee)

- Districts to submit CY (22/23) projected P-2 ADA to SELPA by December 15
- SELPA to deliver CY (22/23) December 1 Regional Provider Program Count Reports by December 3. Verifications reports are due back to the SELPA mid-December

JANUARY 2023 - SELPA Advisory Committee 1/09

- SELPA to submit P-1 Nonpublic School ADA to districts by January 8, due to CDE January 15
- SELPA to submit to SBCSS Infant Funding Report for P-1 by January 15, due to CDE January 31
- Districts to provide Report 1 (Jul 1 – Dec 31) expenditure reports to SELPA for CY (22/23) Local Assistance, by January 20
- Transfer • SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district an amount equal to the PY (21/22) final amount withheld from district apportionment for the actual vs. estimated 10% excess cost for students in State Special Schools

2022/23 West End SELPA Timelines

FEBRUARY 2023 – (No SELPA Advisory Committee)

- SELPA to prepare February certifications for CY (22/23) and PY (21/22, 20/21) AB602 Funding Models
- SELPA to submit WorkAbility CY (22/23) Mid-Year Expenditure Report by February 15

MARCH 2023 – SELPA Advisory Committee 3/13

- | | |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transfer | • SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district for the CY (22/23) estimated 10% educational excess cost for students in State Special Schools |
| Update | • SELPA to present CY (22/23) Low Incidence Projection |
| Transfer | • SBCSS transportation to present CY (22/23) Mid-Year 50% Transportation Excess Cost transfer |
| Transfer | • SELPA to present CY (22/23) 2nd Quarter Joint Risk Fund Reimbursement transfer and year end projections |
| Transfer | • SBCSS to present the CY (22/23) Initial 50% transfer of Special Education ADA revenue (LCFF) |
| Preliminary | • SBCSS transportation to present FY (23/24) Preliminary Transportation Excess Cost Projections |
| Update | • SELPA to present CY (22/23) 2 nd Interim Administrative Budgets |
| Update | • SBCSS to submit CY (22/23) Fee-for-Service 2 nd Interim update including revised FFS Rates (if applicable) |
| Consent | • SELPA to present the CY (22/23) AB602 Certifications based on P-1 State Funding Exhibit, projected P-2 ADA, and December 1 service counts - also present PY AB602 allocations based on February Certifications |
| Transfer | • SELPA to present the CY (22/23) Provider Program Facility Provision transfer |
| Transfer | • SBCSS to present the CY (22/23) Mid-Year 50% Preschool Facility Costs transfer |
- SELPA to distribute CY (22/23) Preliminary April 1 Regional Provider Program Count Reports by March 1

2022/23 West End SELPA Timelines

APRIL 2022– SELPA Advisory Committee 4/10

- Update • Provider Programs (SBCSS) to present the FY (23/24) Regional Provider FFS Rates
- Update • SELPA to present the FY (23/24) SELPA FFS Rates
- Update • SELPA to present CY (22/23) Projected Mental Health Funding Model
- Preliminary • SELPA to present FY (23/24) Preliminary Mental Health Funding Model
- Update • SELPA to present CY (22/23) Projected P-2 AB602 Funding Model
- Preliminary • SELPA to present FY (23/24) Preliminary AB602 Funding Model
- Preliminary • SBCSS to present the FY (23/24) Projected Preschool Facility Costs
- SELPA to deliver CY (22/23) April 1 Regional Provider Program Count Reports by April 3; Verification Reports are due back to the SELPA within three weeks
- SELPA to submit P-2 Nonpublic School ADA to districts by April 25, due CDE May 1
- SELPA to submit P-2 Infant Funding Report to SBCSS by April 25, due to CDE May 1
- Districts to provide SELPA CY (22/23) Low Incidence intents by April 1
- Districts to complete CY (22/23) Low Incidence purchases by April 15
- Districts to provide Report 2 (Jan 1 – Mar 31) expenditure reports to SELPA for CY (22/23) Local Assistance, by April 20

MAY 2023 – SELPA Advisory Committee 5/8

- Update • SELPA to present CY (22/23) Low Incidence Projection
- Approval • SELPA to present FY (23/24) Joint Risk Fund contribution rate
- Update • SELPA to present FY (23/24) Preliminary SELPA Administrative Budgets
- Approval • SELPA to submit Annual Budget and Service Plan **(districts to post public-hearing notice at each school site at least 15 days prior to the public hearing)**
- Transfer • SELPA to present CY (22/23) 3rd Quarter Joint Risk Fund Reimbursement transfer and year-end projections
- Transfer • SELPA to present CY (22/23) Final 50% Joint Risk Fund contribution
- Transfer • SELPA to present CY (22/23) Final 50% Web-Based IEP contribution

JUNE 2023 – (No SELPA Advisory Committee)

- Districts to provide Independent Education Evaluation 30% reimbursement invoices no later than June 15 (if applicable)
- SELPA to submit WorkAbility FY (23/24) Projected Budget to CDE by June 15

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/19/22

Description	Purpose		Accounting Codes											REFERENCE
					Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt		
AB 602:														
AB 602 Apportionment-Current Year	Record AB 602 SELPA-wide Apportionment including SELPA PSRS, Low Incidence, and WE Stu Svc FFS revenue for CY	FROM	State		State Deposit								AB602 Rev Distribution / Schedule B / Col R	
		TO	WE Stu Svc	FFS	01	6500	0	5001	0000	8311	000	2800		
		TO	SELPA	PSRS	01	6500	0	5050	0000	8311	000	0284		
		TO	SELPA	Low Inc	01	6500	0	5760	0000	8311	000	0286		
		TO	SELPA	FFS	01	6500	0	5050	0000	8311	000	0289		
		TO	Pass thru	to Districts	10	6500	0	5001	0000	8311	000	WS28		
AB 602 Apportionment- Prior Year	Record AB 602 SELPA-wide Apportionment re-cert	FROM	State		State Deposit								PY AB602 Rev Distribution / Schedule B / Col R	
		TO	WE Stu Svc	FFS	01	6500	0	59XX	0000	8319	000	2800		
		TO	SELPA	PSRS	01	6500	0	59XX	0000	8319	000	0284		
		TO	Pass thru	to Districts	10	6500	0	59XX	0000	8319	000	WS28		
AB 602 District Apportionment- Curr Yr	Record AB 602 district revenue for CY	FROM	Pass thru		10	6500	0	5001	9200	7221	2XX	WS28	AB602 Rev Distribution / Schedule B / Col R	
		TO	District		01	6500	0	5001	0000	8792	000	0000		
AB 602 District Apportionment- Curr Yr (if negative)	Record AB 602 district revenue for CY	FROM	Pass thru		10	6500	0	5001	9200	7221	2XX	WS28	AB602 Rev Distribution / Schedule B / Col R	
		TO	District		01	0000	0	5001	9200	7141	000	0000		
AB 602 District Apportionment- Prior Yr	Record AB 602 district revenue for PY	FROM	Pass thru		10	6500	0	59XX	9200	7221	2XX	WS28	PY AB602 Rev Distribution / Schedule B / Col R	
		TO	District		01	6500	0	59XX	0000	8792	000	0000		
Local Property Tax-CY	Record AB602 Property Tax for CY	FROM	State		State Deposit								AB602 Revenue Distribution / Schedule B / Col P	
		TO	WE Stu Svc		01	6500	0	5001	0000	8097	000	2800		
Local Property Tax- PY	Record AB602 Property Tax related to PY adjust	FROM	State		State Deposit								PY AB602 Rev Distribution / Schedule B / Col P	
		TO	WE Stu Svc		01	6500	0	59XX	0000	8097	000	2800		

Joint Risk Fund:

8 District Joint Risk Fund Contribution	Record Joint Risk Fund Contribution	FROM	District		01	6500	0	5001	2100	5110	XXX	XXXX	AB602 Revenue Distribution / Schedule F
		TO	SELPA		01	9282	0	7110	0000	8677	2XX	0282	
9 WE Student Services Joint Risk Fund Contribution	Record Joint Risk Fund Contr from WE Stu Svc	FROM	WE Stu Svc		01	6500	0	5001	2100	5748	000	2800	AB602 Revenue Distribution / Schedule F
		TO	SELPA		01	9282	0	7110	2200	5748	000	0282	
10 Non LCI NPS/NPA 80% and LCI NPS 100% Reimb Transfer	Record SELPA reimbursement	FROM	District		01	6500	0	5760	1180	5110	XXX	XXXX	Quarterly Joint Risk Fund Reimb Transfer Col O
		TO	SELPA		01	9282	0	7110	1180	8677	2XX	0282	
11 Due Process/ADR Related 70%	Record SELPA reimbursement	FROM	District		01	6500	0	5760	2100	5110	XXX	XXXX	Quarterly Joint Risk Fund Reimb Transfer Col P
		TO	SELPA		01	9282	0	7110	2200	8677	2XX	0282	
12 SELPA Joint Risk Fund Return	Return Prior Yr Excess to Districts	FROM	SELPA		01	9282	0	7110	0000	8677	2XX	0282	
		TO	District		01	6500	0	5001	0000	8699	XXX	XXXX	
13 WE Student Services Joint Risk Fund Return	Return Prior Yr Excess to WE Student Services	FROM	SELPA		01	9282	0	7110	2200	5748	000	0282	
		TO	WE Stu Svc		01	6500	0	5001	2100	5748	000	2800	

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/19/22

Description	Purpose		Accounting Codes											REFERENCE
					Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt		
Other Apportionments/Grants:														
Special Education Alternate Dispute Resolution	Record grant revenue	FROM	State		State Deposit									
		TO	SELPA		01	3395	X	5050	0000	8182	000			0461
Alternate Dispute Resolution COVID-19	Record grant revenue	FROM	State		State Deposit									
		TO	SELPA		01	3395	X	5050	0000	8182	000			461B
ARP Federal Preschool	Record grant revenue	FROM	State		State Deposit									
		TO	WE Stu Svc		01	3308	0	5730	0000	8182	000			0470
		TO	SELPA		01	3308	0	5730	0000	8182	000			465A
Special Education Dispute Prevention & Dispute Resolution	Record apportionment	FROM	State		State Deposit									
		TO	SELPA		01	6536	0	5001	0000	8590	000			WCOV
		TO	Pass thru	to Districts	10	6536	0	5001	0000	8587	2XX			461D
Special Education Dispute Prevention & Dispute Resolution	Record Pass-Thru to Districts	FROM	Pass thru		10	6536	0	5001	9200	7211	2XX	461D		
		TO	District		01	6536	0	5001	0000	8590	000	XXXX		
Federal Preschool	Record grant revenue	FROM	State		State Deposit									
		TO	WE Stu Svc		01	3315	0	5731	0000	8182	000			0464
		TO	SELPA		01	3315	0	5050	0000	8182	000			0465
ARP Local Assistance	Record grant revenue	FROM	State		State Deposit							AB602 Rev Distribution / Schedule P2 / Col K		
		TO	SELPA		01	3306	X	5050	0000	8182	000			WS15
		TO	Pass thru	to Districts	10	3305	0	5001	0000	8287	2XX			WS05
ARP Local Assistance	Record District Pass-Thru Grant Revenue	FROM	Pass thru		10	3305	0	5001	9200	7211	2XX	WS05	AB602 Rev Distribution / Schedule P2 / Col K	
		TO	District		01	3305	0	5001	0000	8182	XXX	XXXX		
Local Assistance	Record grant revenue	FROM	State		State Deposit							AB602 Rev Distribution / Schedule P1 / Col K		
		TO	SELPA		01	3311	X	5050	0000	8181	000			WS11
		TO	Pass thru	to Districts	10	3310	0	5001	0000	8287	2XX			WS10
Local Assistance	Record District Pass-Thru Grant Revenue	FROM	Pass thru		10	3310	0	5001	9200	7211	2XX	WS10	AB602 Rev Distribution / Schedule P1 / Col K	
		TO	District		01	3310	0	5001	0000	8181	XXX	XXXX		
Preschool Staff Development	Record grant revenue	FROM	State		State Deposit									
		TO	SELPA		01	3345	X	5050	0000	8182	000			0467
Transtion Partnership program (TPP)	Record program revenue	FROM	DOR		DOR Warrant									
		TO	SELPA		01	3410	0	5050	0000	8290	000			0458
Workability	Record grant revenue	FROM	State		State Deposit									
		TO	SELPA		01	6520	0	5050	0000	8590	000			0466
Federal Mental Health Services	Record grant revenue	FROM	State		State Deposit									
		TO	SELPA		01	3327	0	5760	0000	8182	000			WSMH

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/19/22

Description	Purpose	Accounting Codes											REFERENCE
					Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	
28 State Mental Health Services	Record entitlement	FROM	State		State Deposit								
		TO	SELPA		01	6546	0	5001	0000	8590	000	WSMH	
		TO	WE Stu Svc		01	6546	0	5001	0000	8590	000	017A	
		TO	Pass thru	to Districts	10	6546	0	5001	0000	8587	2XX	WSMP	
29 State Mental Health Services	Record Pass-Thru to Districts	FROM	Pass thru		10	6546	0	5001	9200	7211	2XX	WSMP	
		TO	District		01	6546	0	5001	0000	8590	000	XXXX	
30 Learning Recovery	Record apportionment	FROM	State		State Deposit								
		TO	Pass thru	to Districts	10	6537	0	5001	0000	8587	2XX	461C	
31 Learning Recovery	Record Pass-Thru to Districts	FROM	Pass thru		10	6537	0	5001	9200	7211	2XX	461C	
		TO	District		01	6537	0	5001	0000	8590	000	XXXX	

Provider Program (FFS) Returns:

32 Return of Apportionment FFS Adj	Return PY excess fees - WE Stud Svc to Districts	FROM	WE Stu Svc		01	6500	0	59XX	9200	7221	XXX	2800	
		TO	District		01	6500	0	59XX	0000	8792	XXX	XXXX	

Facilities:

33 Provider Program Facility Provision	Record facility expense	FROM	District		01	0000	0	5001	9200	7141	XXX	XXXX	AB602 Rev Distribution / Schedule L \ Col S
		TO	District		01	0000	0	5001	9200	8710	XXX	XXXX	
34 Preschool Facility Cost-CY	Record Preschool Facility Cost transfer	FROM	District		01	0000	0	0000	9200	7142	XXX	XXXX	Transfer Request from SBCSS Internal Business Department
		TO	WE Stu Svc		01	6500	0	5730	0000	8710	2XX	282X	
35 PY Preschool Facility Cost Adjustment	Record PY Preschool Facility Cost transfer	FROM	WE Stu Svc		01	6500	0	5730	0000	8710	2XX	282X	Transfer Request from SBCSS Internal Business Department
		TO	District		01	0000	0	0000	9200	7142	XXX	XXXX	

Special Education ADA Revenue Transfer (LCFF):

36 Special Education ADA Revenue Transfer (LCFF)	Record transfer of SpEd ADA revenue from Districts	FROM	District		01	0000	0	0000	9200	7142	000	0000	Transfer Request from SBCSS Internal Business Department
		TO	WE Stu Svc		01	6500	0	5001	0000	8710	2XX	2800	

Special Education Transportation Transfer:

37 District to Provider Program Transp. Excess Cost	Record Transp. to Provider Program Excess Cost	FROM	District		01	0000	0	5001	9200	7142	XXX	XXXX	Transfer request from SBCSS Maintenance/Operations Dept
		TO	SBCSS		01	0281	0	5001	3600	8710	2XX	0281	

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/19/22

Description	Purpose	Accounting Codes											REFERENCE
					Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	

State Special Schools:

38	State Spec Schools Excess Chrg to Dist.		FROM	State		State Deposit								
			TO	District		01	0000	0	5001	9200	7130	000		0000
39	State Spec Sch Excess Costs Reimb to Dist	Record State Spec Sch Adjust. Reimb.	FROM	SELPA		01	9282	0	7110	2200	5810	2XX	0282	AB602 Rev Distribution / Schedule E
			TO	District		01	0000	0	5001	0000	8677	000	0000	
40	State Spec Sch PY Adjustment to District	Record State Spec Sch PY Adj	FROM	State		State Deposit								
			TO	District		01	0000	0	5001	9200	7130	000		0000
41	State Spec Sch PY Adjustment Reimb to SELPA	Record district reimbursement to SELPA	FROM	District		01	0000	0	5001	9200	7130	000	0000	PY AB602 Rev Distribution / Schedule E
			TO	SELPA		01	9282	0	7110	2200	5810	2XX	0282	

Web-Based IEP:

42	Web-Based IEP	Record contribution from Districts	FROM	District		01	6500	0	5001	2100	5840	XXX	XXXX	AB602 Revenue Distribution / Schedule N
			TO	SELPA		01	9282	0	7110	2200	8699	2XX	0282	
43	Web-Based IEP	Record contribution from WE Stu Svc	FROM	WE Stu Svc		01	6500	0	5001	2100	5740	000	2800	AB602 Revenue Distribution / Schedule N
			TO	SELPA		01	9282	0	7110	2200	5740	000	0282	

Miscellaneous:

44	NPS/LCI Extraordinary Cost Pool	Transfer 20% of Apptnmnt to the Joint Risk Fund	FROM	SELPA	RSPS	01	6500	0	59XX	0000	8319	000	0284	AB602 Revenue Distribution / Schedule S
			TO	SELPA	JRF	01	9282	0	59XX	0000	8699	000	0282	

Fiscal Allocation Plan

Background:

On an annual basis, the West End SELPA Fiscal Allocation Plan is reviewed for consistency with current fiscal practices and updated to reflect the prior year changes approved by the West End Superintendents' Council.

Fiscal Impact:

Major changes are summarized below:

- Program Specialist/Regionalized Services funded ADA changed to 2019/20 ADA per Education Code
- Joint Risk Fund (JRF) expense language moved from JRF Contribution and Return section to JRF Reimbursement section
- JRF language refined to ensure best practices
- Other Grants/Sources updated to include:
 - Learning Recovery
 - Special Education Dispute Prevention and Dispute Resolution

Recommended Action:

Recommend for approval the attached September 2022 edition of the West End SELPA Fiscal Allocation Plan. This item will move forward to the Superintendents' Council for approval.



We Educate • We Care • WESELPA

Fiscal Allocation Plan **~~Plan and Procedures~~**

Updated: September 20221

West End Special Education Local Plan Area

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GOVERNANCE

The West End Special Education Local Plan Area (WESELPA) is composed of nine school districts (Alta Loma, Central, Chaffey Joint Union, Chino Valley Unified, Cucamonga, Etiwanda, Mountain View, Mt Baldy, and Upland Unified) and West End Student Services. Its purpose is to assure access to special education services for all disabled students residing within the West End of San Bernardino County.

The governing body of the SELPA, as set forth in the West End SELPA Local Plan, is the Superintendents' Council. The Superintendents' Council is composed of a superintendent from each district or local educational agency (LEA). One of the responsibilities of the Superintendents' Council is to allocate, among the participating LEAs, those public funds which are received to support special education programs, and to review on an annual basis the efficacy of the allocation procedures.

The San Bernardino County Superintendent of Schools serves as the Responsible Local Agency (RLA) for the West End SELPA. The RLA receives and distributes funds in accordance with the adopted SELPA plans.

The SELPA Administrator, an employee of the San Bernardino County Superintendent of Schools, coordinates the administration and implementation of the West End Special Education Local Plan. The SELPA Administrator is subject to the Responsible Local Agency's policies and procedures for day to day operations, but receives direction from and is responsible to the Superintendents' Council.

****SELPA Level Workgroups composed of members of the SELPA Advisory Committee (and in some cases the Superintendents' Council) will ensure the equity of the fiscal allocation model by reviewing any disparity in local support required by the individual LEAs. The workgroups will determine the factors and causes of the disparity and make recommendations to alter the allocation model as needed.***

AB602

SPECIAL EDUCATION

FUNDING OVERVIEW

SELPA FUNDING ALLOCATION MODEL (Exhibit I, Schedule B)

The West End SELPA allocates AB602 state special education funding to its member LEAs using the following elements:

A. SELPA Total K-12 ADA (Appendix C)

B. Revenue Sources used in Allocation Model

1. AB602 BASE Apportionment ADA (**Column D**)
 - Rate per ADA Total Apportionment
2. Federal Local Assistance (removed from AB602 base, but added back in at the SELPA level) (**Column D**)
3. Local Special Education Property Taxes (**Column D**)
4. Low Incidence Apportionment (**Column E**)
5. Program Specialist/Regionalized Services Apportionment (**Column F**)
6. Personnel Development (added to AB602 Base, SELPA's portion still funded separately by the SELPA) (**Column G**)
7. NPS/LCI Extraordinary Cost Pool Apportionment (Annual only) (**Column H**)
8. Out-Of-Home Care Apportionment (**Column I**)

C. Adjustments to Total Apportionment

1. Regional Provider Programs/Fee-For-Service Adjustment (**Column M**)
2. Small School District Protection Adjustment (**Column N**)

D. Expenses/Transfers Charged to Member LEAs

1. NPS/NPA/Parent/Other Authorized Joint Risk Fund Reimbursements (**Column T**)
2. Joint Risk Fund Contributions (**Column U**)
3. Facilities (**Column V**)
 - SBCSS Leased Facility
 - Regional Facility/MTU
4. Web-based IEP (SEIS) (**Column W**)
5. Transportation (**Column X**)
 - SBCSS Transportation
6. State Special Schools Adjustment Reimbursement (**Column Y**)

REVENUE SOURCES USED IN ALLOCATION MODEL (Exhibit I, Schedule D)

Unless noted, the following sources of revenue are allocated to member LEAs based on current year ADA:

ADA and Rates:

- Current Year, Prior-Year, and Prior-Prior Year SELPA ADA
- SELPA Funded ADA
- SELPA Base Rate

Base Funding Entitlement:

- SELPA Base rate multiplied by SELPA Funded ADA. The calculated Base Funding is then multiplied by the proration factor.
- Local Special Education Property Taxes (deduct to adjusted Base Funding Entitlement)

Federal Local Assistance: (removed from AB602 Base, but added back in at the SELPA level)

As a separate grant, Federal Local Assistance funding is based on a three-part formula: a base amount, a percentage of population, and a percentage of poverty.

Local Special Education Property Taxes: (used as a deduct to the Base on the State Exhibit, but added back in at the SELPA level)

Property Tax revenue goes to the County Office, but first it is included in the AB602 amount to be distributed by ADA.

Program Specialist/Regionalized Services:

Program Specialist/Regionalized Services (PS/RS) is calculated by multiplying the current year PS/RS rate by the ~~current year~~ 2019/20 SELPA funded ADA.

Low Incidence

Low Incidence entitlement is generated on the PY October Pupil Count of Low Incidence Disabilities multiplied by the state-wide Low Incidence Rate(s).

Personnel Development: (added to AB602 Base, SELPA's portion still funded separately by the SELPA)

SELPA's portion of Staff Development is funded using a Superintendents' Council approved rate multiplied by the PY October Pupil Count.

Out-of-Home Care:

This is generated by the number and Rate Classification Level (RCL) of licensed beds for agency-placed and foster youth.

NPS/LCI Extraordinary Cost Pool Apportionment: (Annual only)

This is the prorated sum of all NPS/LCI Extraordinary Cost claims in excess of the applicable threshold reported to the state by the SELPA.

Supplemental Revenue: (if any)

At times, the State Budget Act may provide supplemental revenue. This may be one-time funding, or permanent increases to SELPA revenue. Supplemental Revenues will be analyzed on an individual basis by a SELPA Level Workgroup and distributed via the methodology approved by the Superintendents' Council.

ADJUSTMENTS TO TOTAL APPORTIONMENT
(Exhibit I, Schedule B)

Adjustments are the reallocation of dollars made at the SELPA level after allocating AB602 per ADA revenue. These adjustments are not considered expenses (revenues) charged to member LEAs.

Program Fee-For-Service: (Column M)

Regional program funding is determined by applying the Fee-For-Service Rates to the Fee-For-Service Count. Revenue from the District of Residence/Accountability is distributed to the Regional Provider Program operators after the AB602 K-12 per ADA allocation distribution.

- **Fee-For-Service Rates** are developed using actual approved program expenditures.
- **Fee-For-Service Count** is based on the special education pupil count and related service count for students placed outside their resident district for students between the ages of 3-22. This is not an ADA count.

Small School District Protection: (Column N)

Under the funding allocation model, it is possible that a small district's (less than 1,000 ADA) current year revenue allocation may be less than the revenue received in the prior year. To protect against this possible shortfall, its revenue allocation will be adjusted to equal its prior year revenue plus COLA.

EXPENSES/TRANSFERS CHARGED TO MEMBER LEAs
(Exhibit I, Schedule B)

These expenses are transferred to either the SELPA or County General Fund for charges incurred related to special education programs.

Joint Risk Fund (JRF) Reimbursements: (Column T)

All original expenses related to Non-LCI NPS/NPA placements, LCI NPS placements, and authorized parent/JRF related reimbursements will be charged to the JRF (0282 Mgmt).

- **NPS/NPA Non-LCI 80%:** The District of Residence/Accountability will reimburse the JRF **80% of the difference** between the total Non LCI NPS expenses and the LCFF dollars generated by the Non-LCI NPS ADA. In addition, the District of Residence/Accountability will reimburse the JRF the LCFF dollars generated by the Non-LCI NPS ADA placement.
- **NPS LCI 100%:** The District of Residence/Accountability will reimburse the JRF **100% of the difference** between the total LCI NPS expenses and the LCFF dollars generated by the LCI NPS ADA. In addition, the District of Residence/Accountability will reimburse the JRF the LCFF dollars generated by the LCI NPS ADA placement (the Out-Of-Home Care apportionment will be distributed to member LEAs based on P-2 ADA, after allocating 100% of the LCI NPS costs to member LEAs with LCI NPS costs).
- **Authorized Parent and JRF Related Cost Reimbursements:** These charges may be for attorney fees, unilaterally obtained related services, transportation, independent educational evaluations/assessments, or other authorized expenses. For the majority of expenses, the District of Residence/Accountability will either reimburse the JRF 70% of total costs, or submit a bill requesting 30% of the total cost of the authorized contract, such as an independent educational evaluation/assessment for which the member LEA developed a contract.

JRF (Budget 282) Contribution: (Column U)

The purpose of the JRF is to pay for regionalized expenses in support of SELPA districts' special education needs. The JRF revenue will be generated from member LEA contributions which are calculated based on a Superintendents' Council approved dollar amount multiplied by current year P-2 ADA. A reserve of \$400,000 has been established and will be reconsidered as needed.

Provider Program Facility/MTU Expense: (Column V)

Commercial leased facilities and county-owned facilities will be funded by a charge to member LEAs based on the percentage of students served in the provider programs housed in each leased or county-owned facility.

Web-based IEP Expense: (Column W)

The West End SELPA generates a three-year contract with San Joaquin County Office of Education for implementation of the Special Education Information System (SEIS), which is a web-based IEP program. West End member LEAs incur the total web-based IEP cost on a per Pupil Count basis. These expenses may include additional costs for a maintenance fee for customized web-based IEP forms.

Transportation: (Column X)

After state revenue is deducted, all monthly transportation costs for the West End county programs are prorated to each district by the number of district students being transported by San Bernardino County Superintendent of Schools.

State Special Schools Adjustment Reimbursement: (Column Y)

It has been the policy of the West End Special Education Local Plan Area to reimburse districts, from the JRF, for the ten percent (10%) annual excess costs that are withheld from state apportionment for residential students placed in state special schools.

PROCEDURAL GUIDELINES

(Historical data can be found in Appendix B of
the Fiscal Allocation Plan)

ALLOCATION DISTRIBUTION (Exhibit I, Schedule B)

The West End SELPA allocates the AB602 state special education funding to its member LEAs on a per ADA basis using the applicable current year's P-2 ADA (see Exhibit I).

Revenue sources to be distributed include the following:

- AB602 Base Funding Entitlement
- Federal Local Assistance (separate grant)
- Local Special Education Property Taxes
- Low Incidence
- Program Specialist/Regionalized Services
- Personnel Development (included in AB602 Base)
- NPS/LCI Extraordinary Cost Pool (Annual only)
- Out-of-Home Care Funding
- Supplemental Revenue (if any)

Specific Procedures:

A. Adjustments before allocation on a per ADA basis

1. Federal Local Assistance funding is a separate grant. The grant dollars are added into the special education funding before it is distributed by ADA **(Column D)**.
2. Local Special Education Property Taxes are also added into the special education funding before it is distributed by ADA **(Column D)**.
3. Personnel Development funding is included in the AB602 Base apportionment. District and West End Student Services funding remains in AB602 Base, but the WESELPA's portion of Personnel Development funding is taken off the top before the special education dollars are distributed to member LEAs by ADA **(Column G)**.

B. Allocation on a per ADA basis (Column D)

1. AB602 Base Funding Entitlement (less the WESELPA's portion of Personnel Development), Federal Local Assistance, and Property Taxes are totaled and allocated on a per ADA basis.

C. Total Apportionment – West End Student Services (Column J)

1. Out-of-home care funding is allocated by ADA after being adjusted for LCI expenses (Column I).
2. Low Incidence funding, Out-of-home care funding and the allocation of special education funding make up West End Student Services' total apportionment.

G-D. Total Apportionment – Districts ~~West End Student Services~~ (Column J)

- 4.3. NPS/LCI Extraordinary Cost Pool Apportionment will be distributed to member LEAs having costs that were claimed in excess of the CDE applicable threshold after a percentage of the apportionment has been transferred to the Joint Risk Fund (Annual only) **(Column H)**.
- 2.4. Out-of-home care funding is allocated by ADA after being adjusted for LCI expenses **(Column I)**.

3.5. NPS/LCI Extraordinary Cost Pool Funding, Out-of-home care funding and the allocation of special education funding make up each district's ~~and West End Student Services'~~ total apportionment.

D.E. Total Apportionment – West End SELPA (Column J)

1. WESELPA's total apportionment is made up of the Low Incidence and Program Specialist/Regionalized Services apportionments along with the WESELPA portion of Personnel Development that was previously taken off the top of the AB602 Base apportionment.

E.F. Adjusted Apportionment (Column O)

1. Each member LEA's entitlement is adjusted by the Fee-For-Service Adjustment. This adjustment shifts funding from the resident district of the student to the LEA providing the educational services **(Column M)**.
2. The Small School District Adjustment further adjusts each member LEA's entitlement. This adjustment protects any district with less than 1,000 ADA from receiving less revenue than it did under the unit rate allocation model as calculated for the Prior Year plus COLA **(Column N)**.
3. After these adjustments are made, each member LEA's "Adjusted Apportionment" is then divided into the three funding sources – Local Special Education Property Taxes **(Column P)**, Federal Local Assistance **(Column Q)**, and AB602 Base **(Column R)** for SACS reporting purposes.

**This allocation of special education funding to SELPA member LEAs will be recalculated at each state re-certification of AB602 funding.*

**Local Assistance, Low Incidence, RSPS, Personnel Development, NPS/LCI Extraordinary Cost Pool, Out-of-home care, Fee-For-Service, and Small School Protection adjustments are further explained in their prospective portions of the procedural guidelines Fiscal Allocation Plan.*

Apportionment Distribution Cycle:

With the implementation of the AB602 model, funding has been established on a SELPA wide ADA formula basis. The West End SELPA Local Plan has been amended to allow the SELPA to define the distribution model.

Revenue will be distributed from the state directly to the San Bernardino County Treasurer on a monthly basis with the special education apportionment cycle. The state provides documentation to SBCSS identifying the amount of the monthly special education apportionment to be deposited to the West End SELPA. The state does not identify amounts for the member LEAs. Schedules detailing these amounts are received at each certification period from the CDE identified as the Advance Apportionment (July-January), First Principal Apportionment (February-May), Second Principal Apportionment (June), and the Annual Apportionment (following February with adjustments applied to prior year June).

The manner of distribution of the funds conforms to EC 14041(a)(2), which provides for the following schedule:

July	5%	} Advance Apportionments
August	5%	
September	9%	
October	9%	
November	9%	
December	9%	

Updated: September 202~~1~~2

January	9%
February	reconciled with P-1 certification; revenue adjusted accordingly at 1/5 th
March	1/5 th of balance due per P-1 certification
April	1/5 th of balance due per P-1 certification
May	1/5 th of balance due per P-1 certification
June	reconciled with P-2 certification; revenue adjusted accordingly to actual

The West End SELPA must submit a worksheet to SBCSS Internal Business Services, which calculates each member LEA's share of the state special education apportionment. The data shall include the SELPA total AB602 revenue, each LEA's allocation, and each LEA's percentage of the SELPA total. At each apportionment certification, the totals must reconcile to the total posted on the SELPA's AB602 State Exhibit. This worksheet will be used by SBCSS as the allocation model, with funds being distributed from July through February on a percentage share basis as projected and approved by Superintendents' Council in June of prior year or the most recent allocation model adjusted for revised projected P-2 ADA prior to the first payment for the fiscal year; allocations from March through May will be based on actual totals balancing to the P-1 AB602 State Certified Exhibit; the June apportionment will be transferred in July and will be adjusted to the P-2 AB602 State Certified Exhibit. Any significant annual adjustments to the P-2 Certification will be calculated and included in the year-end accrual process and communicated to member LEAs by July 30.

In the event the state re-certifies the SELPA's special education apportionment after the close of that fiscal year, the SELPA will recalculate and make the appropriate modifications in the allocation of funds for the re-certified fiscal year. All revenue modifications will be treated as prior year adjustments and coded as such.

**The WESELPA must follow the adopted State Apportionment Cycle which may vary from the above listed distribution schedule.*

LOCAL ASSISTANCE ENTITLEMENT (Exhibit I, Schedule P)

The K-12, Part B, Federal IDEA, PL 94-142 Local Assistance dollars are funded outside of AB602 base but are added in manually at the SELPA level. After which, it is distributed by ADA as part of AB602 special education funding. Once each member LEAs' apportionment is adjusted per the funding formula, a Local Assistance distribution by PY October Pupil Count using District of Residence/Accountability will be calculated and these funds will be pulled out and designated as Local Assistance funds. The balance of each member LEADistrict's adjusted apportionment will become AB602 funding.

SPECIFIC PROCEDURES:

A. Determination of Member LEAs Special Education Apportionment

1. The total Local Assistance grant award amount will be added to the AB602 Base and distributed by ADA as part of the special education funding formula to determine each member LEA's apportionment.

B. Determination of Local Assistance Entitlement

1. After the member LEA's apportionment is calculated, a Local Assistance distribution by Pupil Count will be calculated, pulled out and designated as Local Assistance funds.

2. The balance of each member LEADistrict's adjusted apportionments will become AB602 funding.
3. Member LEADistrict's Local Assistance entitlement will be distributed by prior year unduplicated October Pupil Count (3-21 year olds) using District of Residence/Accountability.
4. Local Assistance entitlements are distributed to members with a copy of the grant letter upon the receipt of the grant letter from the State.

C. Services to Parentally Enrolled Private School Students with Disabilities

1. The West End SELPA may hire an individual(s) with experience in special education or a related field, on a consultant basis, to provide support to parentally placed private school students with disabilities.
2. The proportionate share of federal Local Assistance funds that must be used to support these students will be calculated using the procedures outlined by the California Department of Education (CDE) . After which, funding will be held at the SELPA to support said position(s).

D. Transfer of Funds

1. Local Assistance funds will be distributed on the federal funding cycle from the State to the San Bernardino County Superintendent of Schools.
2. The West End SELPA will provide SBCSS with an allocation spreadsheet, which calculates each member LEA's share of the Local Assistance Grant entitlement.

E. Report of Expenditures

1. Each member LEA will provide the SELPA with detailed information on how Local Assistance Grant dollars are expended using the Report of Expenditure forms.
2. Report 1 of Expenditures for the period of Jul 1 – Dec 31 shall be submitted to the SELPA in January of the current school year.
3. Report 2 of Expenditures for the period of Jan 1 – Mar 31 shall be submitted to the SELPA in April of the current school year.
4. Report 3 of Expenditures for the period of Apr 1 – Jun 30 will likely be a final report and shall be submitted to the SELPA in July of the following school year. If necessary, Report 4, Report 5, Report 6, and Report 7 must also be submitted per the terms of the grant.
5. The submitted Report of Expenditure form shall include appropriate documentation of the expenditures reported.
6. The final Report of Expenditure form must reflect expenditures greater than or equal to the member LEA's total Local Assistance Entitlement.
7. In the event a member LEA does not expend the total entitlement, the unexpended amount will be returned to the state.

LOW INCIDENCE FUNDING
(Exhibit I, Schedule B)

The Low Incidence Entitlement is calculated on the State Exhibit and is computed using the number of pupils with low-incidence disabilities, as reported in October of the prior year. Eligible age levels are from birth to age 22. Categories included in the count are: Hard of Hearing, Deaf, Visually Impaired, Orthopedically Impaired, and Deaf/Blind.

Audiological services expenses for students being served by West End Student Services are paid “off-the-top” of Low Incidence funding. After estimating these expenses as well as indirect costs, the remaining balance of Low Incidence funding is distributed to member LEAs by District of Residence/Accountability for the PY October Low Incidence pupil count. District specific allocations will be finalized at the completion of year-end closing.

District Low Incidence funding may be used to offset Low Incidence Fee-For-Service (FFS) charges for eligible students. Eligible students will have a Low Incidence disability listed as their primary or secondary disability. If there are unspent Low Incidence funds for the current school year, then they will be totaled and reallocated the following year to all members based on that year’s distribution percentages/method.

The District of Residence/Accountability for educational purposes will be responsible for submitting the necessary paperwork. For example, if a student receives educational services in a district classroom or Non-Public School, the District of Residence/Accountability would prepare the request for Low Incidence funds. If a student receives educational services in a provider program classroom, the provider (SBCSS and Chaffey) will notify the District of Residence/Accountability for the District of Residence/Accountability to prepare the request for Low Incidence funds.

SPECIFIC PROCEDURES: (Column E)

A. Designation of Authorized Signature

1. Member LEAs entitled to Low Incidence Funding shall designate the person(s) authorized to sign the “Notice of Intent to Purchase” form to be submitted to the SELPA Office.

B. Submission of Required Data

1. Member LEAs wishing to be reimbursed ~~make purchases~~ through ~~the use of~~ these funds shall submit the completed “Notice of Intent to Purchase” form to the SELPA Office. The total amount requested in the intent should include, in addition to the item(s), SALES TAX AND ESTIMATED SHIPPING CHARGES.
2. All notices of intent for the CURRENT YEAR shall be submitted to the SELPA Office for approval no later than May 1.
3. Equipment/services should be received by the member LEA by June 30 of the current year.
4. Upon receipt of purchase, member LEAs will forward an invoice to the SELPA Office for payment processing.
 - As backup, the invoice must include a copy of the approved notice of intent for purchases of equipment as well as a copy of the VENDOR INVOICE showing the merchandise purchased. Please complete bottom portion of Intent including make, model, serial number, and member LEA’s inventory control number when appropriate.
 - Invoices for reimbursement shall be submitted to the SELPA office no later than July 15th of each year.
5. The SELPA Office shall determine the availability of funds, ~~records the “Present Balance” on the said “Notice of Intent,”~~ and will forward for administrative approval. One copy of the signed acknowledgement will be returned to the member LEA.

C. Maintenance of Inventory Records

1. Education Code Section 35168 requires member LEAs to maintain an inventory of equipment purchases with a current value exceeding \$500.
2. In addition, as required by the Low Incidence State Guidelines, the SELPA Office must also maintain an inventory of all items purchased with Low Incidence Funds. This listing per member LEA is available upon request.

D. Accounting Treatment

1. For SACS accounting purposes, Low-Incidence purchases shall be recorded as an expense to the member LEAs with the transfer of Low Incidence funds recorded as member LEA revenue in object 8792.
2. Low Incidence funds transferred to member LEAs by the SELPA shall be recorded by the SELPA as an expense in object 5110.

PROGRAM SPECIALIST/REGIONALIZED SERVICES (Exhibit I, Schedule B)

Program Specialist/Regionalized Services (PS/RS) is commonly referred to as RSPS funding for the SELPA. This PS/RS apportionment is part of the AB602 funding exhibit and is calculated by multiplying the current year PS/RS rate by the ~~2019/20~~~~current year~~ SELPA funded ADA. These funds are allocated to the SELPA in support of SELPA operating costs. The approved RSPS reserve is 10% of the AB602 current year allocation.

Should RSPS funding not be sufficient enough to cover related SELPA operating costs, then a SELPA level workgroup may be formed to discuss an option or options to be presented for approval consideration by the Superintendents' Council.

SUPPORT OF THE COMMUNITY ADVISORY COMMITTEE:

Education Code 56836.23 requires the fiscal and logistical support of the Community Advisory Committee. RSPS funding provides this support as necessary.

MEDICAL THERAPY UNIT BUDGETS:

The Medical Therapy Unit budgets are calculated based on students with IEPs served by the MTU on or around October of the prior year at a rate of \$12.00 per student. Budgets will be provided to the MTUs in September for the current year. MTU budgets are funded through RSPS funding.

Currently, there are two MTUs serving WESELPA member district students: 1) Etiwanda MTU (Frost) and 2) Montclair MTU (Moreno)

PERSONNEL DEVELOPMENT (Exhibit I, Schedule Q)

Personnel (Staff) Development funding is included in the AB602 Base funding amount. The WESELPA portion of these funds must be taken off the top before the special education funding dollars are distributed to member LEAs. Currently, the WESELPA's Personnel Development funding is based on the 2012/13 per Pupil Count rate of \$0.945782 multiplied by the PY October pupil count.

SPECIFIC PROCEDURES:

A. Determination of SELPA Personnel Development

1. The WESELPA's portion of Personnel Development is calculated by multiplying the per pupil count rate by the PY October pupil count.
2. Once calculated, it is taken off the top of the AB602 Special Education funding (before it is allocated to member LEAs) and funded directly to the WESELPA.

NPS/LCI EXTRAORDINARY COST POOL APPORTIONMENT (Exhibit I, Schedule S)

CDE administers an extraordinary cost pool (ECP) to reimburse SELPAs for the extraordinary costs of single placements in nonpublic schools (NPS) and special education and related services for pupils residing in licensed children's institutions (LCI). Costs in excess of the applicable threshold amount will be eligible for reimbursement. If the statewide total reimbursable amount exceeds the appropriated amount for the pool, then CDE will prorate all claims. ~~The Budget Act of 2012 appropriated \$3 million statewide for the NPS/LCI Extraordinary Cost Pool.~~

The NPS/LCI ECP Apportionment will be reflected on PY Annual AB602 certifications only. The amount will vary from year to year based on the eligible extraordinary costs claimed for that year. A percentage of the NPS/LCI ECP apportionment will be transferred to the Joint Risk Fund (JRF) based on the NPS/NPA split for the year in which the ECP apportionment is based upon. The remaining balance will be distributed proportionately to member LEAs having costs that were claimed in excess of the CDE applicable threshold.

SPECIFIC PROCEDURES:

A. Claim process

1. WESELPA will gather the necessary backup for NPS/LCI costs in excess of the CDE Applicable threshold and submit claim files using the Principal Apportionment Revenue Software.
2. The DAT files for these claims will be sent to SBCSS Internal Business Services by October 15th for electronic submission to CDE by October 30th.
3. SBCSS Internal Business will send the submission confirmation back to WESELPA.
4. WESELPA will mail hard copies of the supporting documentation to CDE.

B. Distribution of NPS/LCI Extraordinary Cost Pool Apportionment

1. The NPS/LCI ECP apportionment will be reflected on the PY Annual certification only.
2. Using the CDE ECP Claim Process breakdown, WESELPA will distribute a percentage of the apportionment to the JRF via transfer as follows:
 - 30% for ECP apportionments related to 2017/18 and prior
 - 20% for ECP apportionments related to 2018/19 and beyond
3. The remaining balance will be distributed to member LEAs having costs that were claimed in excess of the CDE applicable threshold.

OUT-OF-HOME CARE FUNDING
(Exhibit I, Schedule K)

CDE has changed the Out-of-Home Care funding methodology. The Fiscal Allocation Plan will be adjusted once the details of the change have been finalized by CDE. The prior funding methodology is shown below as a placeholder. The Specific Procedures used for the distribution of Out-of-Home Care Funding have not changed.

Funding for each SELPA is based on the bed count data for group homes and foster count data used in the 2016/17 school year as well as pupil count data for Community Care, Intermediate Care, and Skilled Nursing facilities as collected by the Department of Developmental Services as of April 1st of each year for children and youth ages 3 to 21. These counts are multiplied by the funding rate for each rate classification level (RCL).

SPECIFIC PROCEDURES:**A. Distribution of Out-of-Home Care Funding**

1. The cost of the LCI Non-public school placements is totaled, minus LCFF ADA revenue, which is charged to the District of Residence/Accountability.
2. The adjusted LCI NPS expense total is subtracted from the total Out-of-Home care funding and the remaining revenue is distributed to all LEAs within the SELPA on a per ADA basis.
3. Member LEAs having LCI NPS costs are reimbursed 100% for those costs minus LCFF ADA revenue.

REGIONAL PROVIDER PROGRAMS/FEE-FOR-SERVICE
(Exhibit I, Schedule G, H1 thru H4)

The regional provider program concept has been developed by the West End SELPA to address very specialized student program needs. These programs are designed by the SELPA Advisory Committee and approved by the Superintendents' Council. This model supports both the County Operated Regional Provider Program and the District Operated Provider Programs. Any LEA may be a regional provider program, but must adhere to the approved budget and program design, including staff to student ratio, daily/annual length of operation, curriculum, support systems/support staff, and staff development. Any regional provider

program modification must be reviewed by a SELPA Level Workgroup, reported to the SELPA Advisory Committee, and presented to the Superintendents' Council for approval.

Students attending regional provider programs are transported from their home district to the regional provider classroom site. Classes operated by SBCSS may be located within the student's home district, but are still considered regional provider classes. Regional provider classrooms are initiated and operated to provide the full continuum of services to a critical mass of students. This allows for economy of scale in providing students with like needs in appropriate age groupings.

Funding of the Regional Provider Program is determined by applying Fee-For-Service rates to the number of non-resident students receiving educational services by the provider program. Revenue from the District of Residence/Accountability is reallocated to the LEA operating the provider program(s) **after** the AB602 or Mental Health funding has been allocated to all SELPA member LEAs based on ADA.

SPECIFIC PROCEDURES:

A. Fee-For-Service Rates – Regional Provider Programs

1. The County shall establish Fee-For-Service rates for its services based on projected actual expenses minus any applicable off-setting revenue divided by the projected number of students served in each program. These services include Specialized Academic Instruction (SAI), Preschool SAI, Low Incidence Related Services, Preschool Intensive Autism, Related Services, Interpreters, 1:1 Aide services, Early Start, First CLASS, and Intensive Therapeutic. Other Regional Program Operators develop their own Fee-For-Service rates.
2. On or before April of each fiscal year, the Regional Provider programs shall present to the SELPA Advisory Committee its fee-for-service rates for the following fiscal year. The recommendations will include a summary of program and fiscal changes that impact the fees for the following year. If necessary, a SELPA Level Workgroup will review these changes before the final rates are presented to the Superintendents' Council.

B. Fee-For-Service Rates – SELPA

1. The SELPA shall establish Fee-For-Service rates for its services based on projected actual expenses divided by the number of students served in each program or prior year rates which may be adjusted by projected COLA. These services currently include Behavior Intervention Services.
2. On or before April of each fiscal year, the SELPA shall present to the SELPA Advisory Committee its Fee-For-Service rate for the following fiscal year. If applicable, a summary of program and fiscal changes that impact the fees for the following year will be included. If necessary, a SELPA Level Workgroup will review these changes before the final recommended rates are presented to the Superintendents' Council.
3. Currently, no reserve amount has been approved for the SELPA operated Behavior Intervention program.

C. Fee-For-Service Student/Services Count

1. The Fee-For-Service count is the special education student count and related service count of students placed outside their resident district. It is NOT an ADA count.
2. Fee-For-Service count shall be based on Regional Provider Program Count Reports generated by the SELPA office. These reports include, but are not limited to the following:
 - The Regional Provider Program Count Report by Student
 - The Regional Provider Program Count by Intensive Autism Class/Student
 - The Regional Provider Program Count Report by Service
 - The Regional Counseling Program Report by Student
 - The Behavioral Program Caseload Report
 - One-to-One Aide Report
 - Summary of Students in Provider Program Report
3. Preliminary count reports will be sent to all member LEAs based on November 1 and March 1 count dates. Member LEAs will have one month from the publishing date of the reports to audit, resolve discrepancies, and make appropriate changes in SEIS.
4. Each member LEA will designate one contact person that will be responsible for communicating and assisting in resolving count related discrepancies. SELPA will make this point-of-contact list available to all members.
 - The actual Fee-For-Service billing will be calculated on the AVERAGE number of student/services provided on December 1 and April 1 count dates. Reports based on the December 1 count date will be sent to all member LEAs on or about December 3. The April 1 count information including a Fee-For-Service Verification Form will be sent to all member LEAs on or about April 3. Members will have three weeks to audit and return any discrepancies to the WESELPA. Extended school year students are not captured on either date, but extended year expenses are included in Fee-For-Service Rates.
5. A final Summary of Students in Provider Program Report will be sent to each member LEA after all corrections have been finalized.

D. Fee-For-Service Adjustment

1. Fee-For-Service Adjustment is calculated on the AVERAGE number of services provided by each regional provider program operator based on the final audited December 1 and April 1 count dates.
2. The average number of student/services in each setting is then applied to the applicable fee rate.
3. Each member LEA's AB602 or Mental Health apportionment per ADA is then adjusted to shift revenues from the District of Residence/Accountability to the LEA operating a provider program.

E. Regional Provider Program Expenditure/Budget Report

1. If applicable, regional provider program operators will provide revenue and expenditure reports to the SELPA Advisory Committee, and Superintendents' Council at interim reporting and year end final.

F. Regional Provider Program Operating Year End Balance (& Return)

1. Unless instructed otherwise by the Superintendents' Council, the prior year regional provider program operating surplus, less any approved reserve, by each provider will be returned to member LEAs at the same percentage as members have paid for services. In the case of a provider program shortage, member LEAs involved may be assessed a higher fee in proportion

- to usage in the subsequent year, upon Superintendents' Council approval. The process for revenue adjustment is defined in section G of this section.
2. When a district receiving small school district protection qualifies for a give back, the total amount of that district's give back shall be redistributed to the remaining member LEAs based upon percentage of total give back recalculated without the small school district share included.

G. Regional Provider Program Surplus/Shortage Adjustment

1. The regional provider surplus will be returned **by provider** at the same percentage as paying for services. In the event a provider's expenses exceed the revenue, member LEAs may be assessed a higher fee in proration to usage, following approval by the Superintendents' Council.
2. Percentage of revenue generated is then applied to surplus/shortage net amounts to determine member LEA's "return or owed" amount for each provider.
3. Total charge or "Give Back", less any prior approved adjustments, is then calculated.

LCFF Revenue Transfer (Special Education ADA)

The existing fee-for-service model incorporates ADA revenue generated by district-funded students attending county operated special education programs. This is used to offset program costs before establishing fee-for-service rates. Transfers are completed twice per year, 50% after the P-1 certification, and a final settlement transfer after the P-2 certification.

SPECIFIC PROCEDURES:

A. Calculation

1. Utilizing the P-1 and P-2 CDE certification exhibits, ADA revenue is calculated utilizing data from the LCFF Entitlement for each district.
2. Grant amounts are calculated for each grade span and include the base grant, grade span adjustments, and supplemental and concentration grants (excluding additional 15% concentration grant tied to hiring more staff).
3. The final calculation is based upon the current year LCFF Entitlement CDE P-2 certification.
4. Prior year adjustments will not be made as a result of audit findings or ADA revisions.

B. Transfer Process

1. SBCSS shall process the amounts to be transferred from the member LEAs to SBCSS in accordance with the following schedule:
 - 50% of the amount based on the current year P-1 ADA after P-1 certification by the CDE will be transferred in March after ratification by the Superintendents' Council.
 - The balance, adjusted to P-2 ADA for regular school year and Annual ADA for extended school year after P-2 Certification by the CDE, will be transferred in September after ratification by the Superintendents' Council.

SMALL SCHOOL DISTRICT PROTECTION ADJUSTMENT (AB602 & MENTAL HEALTH)
(Exhibit I, Schedule I & R)

A small school district is defined as having less than 1,000 ADA.

AB602 - SMALL SCHOOL PROTECTION ADJUSTMENT: (Schedule I, Column K)

Under the AB602 funding allocation model, it is possible that a small district's current year revenue allocation may be less than the revenue received in the prior year. To protect a small district from this possible shortfall, its revenue allocation will be adjusted to equal its prior year revenue allocation plus funded COLA.

SPECIFIC PROCEDURES:

A. AB602 - Small School Protection Adjustment Calculation

1. To determine the protected revenue level, calculate the special education revenue received by the small school district in the previous fiscal year adjusted apportionment (PY Schedule B, Column O) and increase by the current year state funded special education COLA/net deficit.
2. Subtract the small district's current year entitlement, after the adjustment for regional provider services (Fee-For-Service), facility expense, the Joint Risk Fund related reimbursement expense from the protected revenue level to determine shortfall, if any.
3. Multiply the shortfall by the ADA ratio for the remaining member LEAs. Deduct the resulting prorated share from the remaining member LEAs' revenue and add it to the small district's revenue.

MENTAL HEALTH – SMALL SCHOOL PROTECTION ADJUSTMENT: (Schedule R, Column M)

Under the current Mental Health funding allocation model, it is possible that a small district's proportionate share of Mental Health revenue is not enough to cover their FFS usage. To protect a small district from this possible shortfall, its revenue allocation will be adjusted to equal its prior year revenue allocation plus funded COLA.

SPECIFIC PROCEDURES:

A. Mental Health - Small School Protection Adjustment Calculation

1. To determine the protected revenue level, calculate the Mental Health revenue received (after FFS adjustment) by the small school district in the previous fiscal year (PY Schedule R, Column N) and increase by the current year state funded special education COLA/net deficit.
2. Subtract the small district's current year entitlement, after the adjustment for regional provider services (Fee-For-Service) from the protected revenue level to determine shortfall, if any.
3. Multiply the shortfall by the ADA ratio for the remaining member LEAs. Deduct the resulting prorated share from the remaining member LEAs' revenue and add it to the small district's revenue.

JOINT RISK FUND: NPS/NPA/PARENT/OTHER AUTHORIZED REIMBURSEMENTS
(Exhibit I, Schedule J)

The purpose of the JRF is to pay for regionalized expenses in support of SELPA member LEAs' special education needs. Routine expenses include but are not limited to:

- 100% of the LEA Legal/Due Process Expenses related to compliance findings and due process hearings and judgments not covered by the risk management JPA. Per the Local Plan, any district initiating contact with a legal advisor without prior approval from the WESELPA will bear the cost of the services.
- 30% of costs associated with parent reimbursements for services, placements, independent evaluations/assessments, and parent legal fees for settlements as a result of mediation or due process or SELPA level Alternative Dispute Resolution (ADR).
- Federal Court filings that are not directly related to due process decisions appealed to the federal court shall be funded through the District's JPA. Due process decision appeals may be first tendered to the District JPA, if not funded through the district's JPA, then the SELPA JRF would fund.
- 20% of Non-LCI Nonpublic School/Nonpublic Agency expense (after LCFF dollars generated by Non-LCI ADA placement have been subtracted)
- 30% of authorized parent/JRF related reimbursements.
- Reimbursement of State Special School Apportionment Adjustment
- Access to SELPA contracted vendors for services rendered to member districts at a 100% billback when not covered through the JRF structure
- Supplemental support to regionalized service programs and other extraordinary expenses that are approved by the Superintendents' Council upon petition by member LEAs. Examples include:
 - Facility Expenses following a recommendation by the Facility Advisory Committee. These are expenses not funded through the SELPA Housing Equity Rate per Class or through the facilities refurbishment reimbursement process as outlined in the Facility Policy.
 - Supplemental Support to Regionalized Service Programs such as specialized evaluations/assessments, vocational services, transition services, unique transportation needs, behavior specialist support, autism support, occupational therapy, physical therapy, or counseling programs.
 - Extraordinary expenses associated with the provision of special education and related services/student costs unrelated to due process matters.

Original expenses related to Non-LCI NPS/NPA placements, LCI NPS placements, and authorized parent/Joint Risk Fund (JRF) related reimbursements will be charged to the JRF (Budget 0282). The District of Residence/Accountability will reimburse the JRF for their share of the expense based on the procedures below.

It is the LEA's responsibility to provide trained staff for LEA programs. The JRF will not pay for 1:1 aides in the district classroom with the exception of when the NPA is agreed to for the purpose of transitioning a student from an in-home ABA program to a school program for a period of up to six weeks.

When agencies reimburse SELPA for IEP-approved Non-Public Agency costs, the JRF and District of Residence/Accountability revenues will be adjusted by the reimbursement using the applicable NPS/NPA split for the year in which the reimbursement is related to. If the reimbursement occurs after year-end closing is completed, the reimbursement will be shown as CY transfer of income revenue.

SPECIFIC PROCEDURES:

A. NPS/NPA Non-LCI 80%

1. The SELPA Resolution and Education Support Team (REST) is responsible for generating all NPS/NPA Authorized Reimbursement contracts and purchase orders charging the JRF (0282).
2. Invoices for services rendered are submitted to the SELPA Office to be processed for payment. An ATTENDANCE REPORT accompanies said invoices for each student served in a NPS.
3. Copies of the attendance report are kept at the SELPA and ADA information is provided to the resident district of the student at P-1, P-2, and Annual. This attendance is reported to CDE by the resident district's J-18/19 attendance report.
4. Each resident district will reimburse the JRF, through transfer, 80% of the difference between the total Non LCI NPS expenses and the LCFF dollars generated by the Non-LCI NPS ADA placement.
5. In addition, the District of Residence/Accountability will reimburse the SELPA Office the LCFF dollars generated by the Non-LCI NPS ADA placement.
6. The LCFF dollars generated by the Non-LCI NPS ADA placement will be calculated using an average revenue per ADA under LCFF. This average will be calculated by dividing each LEA's LCFF Entitlement by the Current Year Funded ADA as shown on the LCFF Calculation exhibit from CDE. The final calculation will be based on the current year P-2 certification.

B. NPS LCI 100%

1. The SELPA REST is responsible for generating all NPS/NPA parent contracts and purchase orders charging the JRF (Budget 0282).
2. Invoices for services rendered are submitted to the SELPA Office to be processed for payment. An ATTENDANCE REPORT or mileage claim accompanies said invoices for each student served in a NPS.
3. Copies of the attendance report are kept at the SELPA and ADA information is provided to the resident district of the student at P-1, P-2, and Annual. This attendance is to be reported on the resident district's J-18/19 attendance report as appropriate.
4. Each resident district will reimburse the JRF, through transfer, the amount equal to the state LCI NPS cost which will already include LCFF dollars generated by LCI NPS ADA placement.
5. The LCFF dollars generated by the NPS LCI ADA placement will be calculated using an average revenue per ADA under LCFF. This average will be calculated by dividing each LEA's LCFF Entitlement by the Current Year Funded ADA as shown on the LCFF Calculation exhibit from CDE. The final calculation will be based on the current year P-2 certification.
6. See Page B-9 for Out-of-Home Care revenue distribution procedures.

C. 70% Authorized Parent/JRF Related Reimbursements

1. Revenue associated to these types of expenses is not a part of the AB602 Base Entitlement, nor is it currently reimbursed by the state.
2. The SELPA REST is responsible for generating all contracts and purchase orders associated with authorized parent/JRF related reimbursements, which include but are not limited to attorney fees, unilaterally obtained related services, transportation, or other authorized expenses. Districts or SELPA may be responsible for generating contracts for Independent Educational Evaluations (IEEs)/Assessments.
3. When districts contract for IEEs as part of due process, an invoice for 30% of the approved costs should be submitted to the SELPA Consultant for payment. If the SELPA contracts for an IEE

as part of due process, the District of Residence/Accountability will quarterly reimburse the JRF 70% of total annual invoices.

4. Invoices for services rendered are submitted to the SELPA Office to be processed for payment.

D. 70% Authorized Reimbursement for Parent Attorney Fees

1. As the result of a mediation agreement or hearing decision, parent attorney fees as well as other contracts may require reimbursement.
2. Following ratification by the Superintendents' Council, the JRF will pay 30% of the cost with the remaining 70% billed to districts using the JRF quarterly reimbursement transfer.

E. Independent Educational Evaluations/Assessments

1. The West End SELPA will provide support to districts in obtaining independent educational evaluations/assessments in a timely manner in accordance with the West End SELPA IEE board policy and administrative regulation and in compliance with the requirements of IDEA and related federal and state laws.
2. When the LEA has authorized an independent educational evaluation/assessment, the Director of Special Education will contact the SELPA REST with the name and contact information for the independent evaluator.
3. The West End SELPA REST will generate a contract for the evaluation/assessment and invoice the LEA for the evaluation/assessment as follows:
 - In cases where the independent educational evaluation/assessment is the outcome of a due process complaint and/or ADR, the JRF will fund 30% of the cost and the LEA will be charged quarterly for 70% of the cost.
 - When the independent educational evaluation/assessment is not related to a due process complaint and/or ADR, the LEA will be charged quarterly for 100% of the cost of the evaluation/assessment.

F. SELPA Transfer Timeline

1. **November/December** - the total NPS/NPA Non-LCI 80%, the NPS LCI 100%, and 70% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received ~~to date through September 30~~ (1st Quarter). Present to SELPA Advisory Committee and Superintendents' Council at the November/December meetings.
2. **March** - the total of NPS/NPA Non-LCI 80%, the NPS LCI 100%, and 70% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received to date through December 31 (2nd Quarter), **less** the 1st quarter reimbursement request. Present to SELPA Advisory Committee and Superintendents' Council at March meetings.
3. **May** - the total of NPS/NPA Non-LCI 80%, the NPS LCI 100%, and 70% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received ~~to date through the month of March 31~~ (3rd Quarter), **less** the 1st and 2nd Quarter reimbursement requests. Present to SELPA Advisory Committee and Superintendents' Council at May meetings.
4. **July** – districts will be notified of the final 4th quarter JRF reimbursement amount by July 31.

5. **September** – the balance of the total NPS/NPA Non LCI 80%, the NPS LCI 100%, and 70% of the authorized parent/JRF related reimbursements **plus** the LCFF dollars generated by NPS ADA, **less** all reimbursements previously transferred. Present to SELPA Advisory Committee and Superintendents' Council at September meetings (Final 4th Quarter).

Quarter	Month of Service			Month of Transfer
1st	Jul	Aug	Sep	Nov/Dec
2nd	Oct	Nov	Dec	Mar
3rd	Jan	Feb	Mar	May
4th	Apr	May	Jun	Sep

JOINT RISK FUND: CONTRIBUTION AND RETURN (Exhibit I, Schedule F)

The Joint Risk Fund (JRF) revenue will be generated from member LEA contributions. These contributions will be calculated based on a Superintendents' Council approved dollar amount multiplied by the member LEA's projected current year P-2 ADA. The ~~2021/22~~2022/23 JRF contribution rate is ~~\$53,3349.85~~ per ADA (Approved ~~5/13/22~~5/14/21). A reserve of \$400,000 has been established and will be reconsidered as needed.

~~The purpose of the JRF is to pay for regionalized expenses in support of SELPA member LEAs' special education needs. Routine expenses include but are not limited to:~~

- ~~• 100% of the LEA Legal/Due Process Expenses related to compliance findings and due process hearings and judgments not covered by the risk management JPA. Per the Local Plan, any district initiating contact with a legal advisor without prior approval from the WESELPA will bear the cost of the services.~~
- ~~• 30% of costs associated with parent reimbursements for services, placements, independent evaluations, and parent legal fees for settlements as a result of mediation or due process or SELPA level Alternative Dispute Resolution (ADR).~~
- ~~• Federal Court filings that are not directly related to due process decisions appealed to the federal court should be funded through the District's JPA. In addition, all federal level filings including due process decision appeals should be first tendered to the District JPA. If the District JPA does not accept the case, then the SELPA JRF would fund.~~
- ~~• 20% of Non-LCI Nonpublic School/Nonpublic Agency expense (after LCFF dollars generated by Non-LCI ADA placement have been subtracted)~~
- ~~• 30% of authorized parent/JRF related reimbursements.~~
- ~~• Reimbursement of State Special School Apportionment Adjustment~~
- ~~• Supplemental support to regionalized service programs and other extraordinary expenses that are approved by the Superintendents' Council upon petition by member LEAs. Examples include:~~
 - ~~○ Facility Expenses following a recommendation by the Facility Advisory Committee. These are expenses not funded through the SELPA Housing Equity Rate per Class or through the facilities refurbishment reimbursement process as outlined in the Facility Policy.~~
 - ~~○ Supplemental Support to Regionalized Service Programs such as specialized assessments, vocational services, transition services, unique transportation needs,~~

~~behavior specialist support, autism support, occupational therapy, physical therapy, or counseling programs that are not fully supported by the fee-for-service schedule.~~

~~○ Extraordinary expenses associated with individual student costs.~~

JRF revenue that is in excess of annual expenses and approved reserve will be returned to member LEAs in the following school year after completion of year-end closing of financial records.

SPECIFIC PROCEDURES:

A. JRF Contribution

1. The SELPA shall present the next year JRF contribution rate for approval in April/May. Member LEAs' contribution to the JRF will be calculated based on a Superintendents' Council approved dollar amount multiplied by current year P-2 ADA.
2. The SELPA shall submit by approved transfer the amounts to be transferred from the member LEAs to the JRF (0282 Mgmt) in accordance with the following schedule:
 - 50% of the estimated amount based on the estimated CY P-2 ADA will be transferred in November/December following ratification by the Superintendents' Council.
 - The balance adjusted to the actual CY first submission of P-2 ADA will be transferred in May/June following ratification by the Superintendents' Council.
3. The JRF contribution will not be recalculated after the closing of financial records.

B. JRF Return

1. Prior year JRF revenue in excess of expenses and approved reserve will be returned to member LEAs at the completion of year-end closing of financial records. This process shall be completed by November 30.
2. On an annual basis, after year-end closing, an JRF analysis will calculate each member LEA's "usage" by comparing their revenue contributions (including quarterly reimbursements) to their expenses. Data that is unavailable or received after the preparation of the usage analysis will not be used in the calculation.
 - Shared expenses are expenses that cannot be directly tied to a specific member LEA(s). Such expenses will be isolated and treated as "off-the-top" expenditures. Each member LEA's JRF usage calculation will not reflect shared expenses.
3. Using the annual JRF usage analysis as a guide, member LEAs that underutilize the JRF by contributing more than they spend will be given the following return priority:
 - If the return is large enough, underutilizing LEAs will be fully reimbursed for their amount of under usage. After which, the remaining balance of the JRF return will be distributed to all member LEAs by their percentage of ADA.
 - If the amount of JRF return is not enough to fully reimburse underutilizing LEAs, then only member LEAs that underutilize the JRF will get a return. In this case, the return would be distributed by proportionate share of under usage. Member LEAs that over utilize the JRF by spending more than they contribute will not be eligible for a JRF return.
4. In the event JRF expenses exceed JRF revenue in a fiscal year, member LEAs will contribute to the JRF through an additional per-ADA charge to all members, ~~as approved by the Superintendents' Council.~~
5. The SELPA shall report projected JRF revenue and expenditures to the SELPA Advisory Committee and the Superintendents' Council per the annual budget process.

JOINT RISK FUND: ACCESS

When a member LEA receives notification that a request for due process ~~has been filed against and/or by the LEA~~ and/or alternative dispute resolution (ADR) has been ~~requested by either party filed against and/or by the LEA~~, the LEA will notify the West End SELPA – Resolution and Education Support Team (REST) immediately if the LEA desires to use Joint Risk Fund (JRF) funds to help cover costs. If the LEA desires to use JRF funds to help cover costs, the West End SELPA REST Program Manager will ~~coordinate next steps which will include either scheduling a facilitated resolution session for ADR, referring the case over to our in-house attorney, or connecting member districts with one of our contracted law firms.~~ prepare a response to the request for due process and/or ADR on behalf of the LEA within the statutory timelines. ~~The West End SELPA REST will schedule and facilitate the resolution session and/or ADR with the LEA and the petitioner.~~ When accessing the JRF to help cover the cost of expenses, the member LEA will retain decision-making authority throughout due process and/or ADR proceedings.

To access the JRF, the LEA must notify the West End SELPA and allow the West End SELPA REST Program Manager to coordinate to facilitate the process to access supports and services. By involving the West End SELPA in the process, the member LEA will receive access to the JRF as outlined in the Fiscal Allocation Plan. Member LEAs are not required to involve the West End SELPA REST in due process cases and/or ADR, however, the LEAs will bear 100% of all related expenses for due process and/or ADR cases in which the West End SELPA REST is not involved.

After a settlement agreement has been reached and signed, the involvement of the West End SELPA and additional access to the JRF will cease and be considered concluded for that case. Any subsequent IEP meeting, due process filing, and/or ADR will re-start the process. Any future due process filing and/or ADR request must involve the West End SELPA REST Program Manager in order to access the JRF funds.

JOINT RISK FUND: WITHDRAWAL/TERMINATION OF MEMBER LEA

When a member LEA withdraws or is terminated from the West End SELPA, they will no longer have access to the Joint Risk Fund (JRF). Therefore, all original expenses related to settlement agreements, Non-LCI NPS/NPA placements, LCI NPS placements, and authorized parent and JRF related reimbursements such as attorney fees, unilaterally obtained related services, transportation, independent educational evaluations/assessments, or other authorized expenses will become the exclusive responsibility of the withdrawn/terminated LEA as of the effective date of the withdrawal/termination.

For settlements/agreements that have been agreed upon before the date of withdrawal/termination, the West End SELPA will continue to use the JRF to process related expenses up until the effective date of the withdrawal/termination. After which, the withdrawn/terminated LEA will be exclusively responsible for all
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NPS/NPA contracts, purchase orders, and invoice payments including parent reimbursements and the reimbursement of parent attorney fees.

The withdrawn/terminated LEA will be entitled to their proportionate share of the JRF return up until the effective date of the withdrawal/termination. The specific procedures of the JRF return are outlined in the “Joint Risk Fund: Contribution and Return” section of the Fiscal Allocation Plan.

The withdrawn/terminated LEA will also be entitled to their proportionate share of the JRF and RSPS reserve amounts held by the West End SELPA. The reserve amounts will be calculated at the completion of year-end closing for the final fiscal year in which the withdrawn/terminated LEA was a member of the West End SELPA. The proportionate share of reserves will be based on the LEA’s proportionate share of ADA as of P-2 for the final fiscal year in which the withdrawn/terminated LEA was a member of the West End SELPA.

FACILITIES EXPENSE (Exhibit I, Schedule L)

In recognition of the need for West End SELPA districts to provide appropriate classroom facilities for SBCSS West End Student Services as well as regional provider programs, the Superintendents’ Council approved the SELPA Facilities Expense policy.

SPECIFIC PROCEDURES: (Column H-W)

A. Determination of Facilities Expense

1. The Facilities Expense is determined by taking approved district/LEA reported figures for grounds, maintenance, and operations, as well as allowed administration costs and calculating a per classroom cost for the entire district. These figures will be taken from each district’s prior year Unaudited Actuals Indirect Cost Rate Worksheet from the CDE SACS Financial Reporting Software, on an annual basis.
2. Allowable costs are:
 - Plant maintenance and operations, Part III, Base Cost (11). Plant maintenance and operations includes those activities necessary to keep the physical plant and grounds open, clean, comfortable, in working condition, and in a state of repair. Plant maintenance includes those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems. Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including re-grading sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units, and electrical and plumbing installations; repairs to building fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.

- Changes of partitions (non-movable types), walls, and roof structures are excluded from plant maintenance and should be charged to the facilities acquisition and construction program.
 - Plant operations. Plant operations are housekeeping activities concerned with keeping the physical plant open and ready for use. Included activities are cleaning and disinfecting; heating and lighting; communications; maintenance of power; moving of furniture; caring for grounds; garbage and trash disposal; laundry and dry-cleaning service, including the rental of towels; rental of equipment, such as floor polishers; soft water service; and such other housekeeping activities as are repeated on a daily, weekly, monthly, or seasonal basis.
 - Direct charges to the operations program include salaries of directors, supervisors, and staff assigned to operations, custodians, guards, gardeners, telephone switchboard operators, truck drivers, operational clerks, security personnel, and similar employee(s); employee benefits for all employees in this program; supplies, including brooms, brushes, disinfectants, fuses, garbage cans, light bulbs and fluorescent tubes, mops, wax, soap, toilet paper, towels, outdoor flags, weed killers, and fertilizers; office supplies; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.
 - An Indirect Cost Rate will be applied as specified in the West End SELPA Facility Policy, Items 3 (a), (c), and (d). The CDE School Fiscal Services Division Restricted Indirect Cost Rate Sheet will serve as the resource document.
3. The total of costs captured in item 2 is divided by the total number of classrooms in the district, Part 1 Classroom Units – Item B, and then divided by 960 square feet per classroom to determine both a cost per class and a cost per square foot. The SELPA Housing Equity Rate is determined by taking the average cost per class of all districts within the SELPA.
 4. The rate will be recalculated each year utilizing SACS Financial Reporting Software data.
 5. Districts housing County or regional provider classrooms are responsible for routine maintenance and utility costs.

B. Calculation of Annual SELPA Reimbursement Rate

1. District Commitment

- The number of pupils from residence districts enrolled in each County or provider program is determined by the current year December pupil count, less students served in leased or County-owned facilities (Columns H-K). County-owned/leased sites have a different billing procedure. See County-owned/leased Facilities Transfer Procedures.
- The residence district pupil counts are used to calculate a ratio percentage (Column M) based on the total number of pupils served. This ratio percentage is then multiplied by the total number of classrooms provided by districts (Column N) which includes a provider program classroom count that is calculated by dividing the total number of students served by the provider program by ten.
- The aggregated result is the initial number of classrooms for which each district is financially responsible (Column P).

2. Comparison of Financial and Programmatic Commitment

- The total number of classrooms provided by districts (Column N) is now compared to the number of classrooms for which each district is financially responsible for (Column P).
- If the actual number of classes needed matches the net district's financial commitment, then the district provides the space at no cost to the SELPA.
- If the actual number of classes provided is less than the district's responsibility, the district will be billed for the difference at the SELPA rate per class. The initial district charge is calculated by multiplying the difference times the Housing Equity Rate, which is recalculated annually. (Column S)
- If the actual number of classes provided is greater than the district's responsibility, the district will be reimbursed for the difference at the SELPA rate per class. The initial district reimbursement is calculated by multiplying the difference times the Housing Equity Rate. (Column S)

C. Calculation of Medical Therapy Unit (MTU) Charges and Reimbursements (if applicable)

1. District Charge

- Each district's charge is calculated by multiplying the percentage of non-LCI pupils receiving MTU services (Column V) times the total cost per square foot (Column T) which is calculated by multiplying the MTU square footage by the SELPA Housing Equity Rate per square foot.

2. Calculation of Total District Charge

- The individual charges and reimbursements are totaled for each district (Column W), and the district is either charged or reimbursed for facilities based on the computed total.

D. Billing and Payment Process

1. The SELPA office will determine each district's financial responsibility based on the CY December pupil counts for each program, as well as the CY October counts of students receiving MTU services.
2. The SELPA office will charge and/or reimburse districts through transfer.

COUNTY-OWNED/LEASED FACILITY TRANSFER (Exhibit I, Schedule L)

County-owned (preschool) or any leased facilities expense will be funded by a charge to ~~d~~Districts of ~~R~~esidence/Accountability based on the percentage of students served in the provider programs housed in each county-owned or leased facility.

When provider program property is owned and maintained by SBCSS for preschool, member LEAs will contribute to the maintenance and operating costs equal to the percentage of students served in the preschool provider programs at that site. For K-12 provider programs housed at County-owned property, maintenance and operating costs are included in the Fee-For-Service expense.

SPECIFIC PROCEDURES: (Column A-G)**A. Billing Process**

1. Allowable costs to be included in County-owned/leased Facility Billing include maintenance, and operation costs associated with the County-owned/leased facility. A per pupil cost, based on December 1 Pupil Count, is then determined and charged to the appropriate member district.
2. The provider program operator will present projected County-owned/leased costs in November/December of each fiscal year. As approved by Superintendents' Council, 50% of the projected County-owned/leased facility costs for the current fiscal year will be billed in November to the appropriate member district based on the estimated December 1 Pupil Count. The mid-year 50% will be billed in March based on mid-year projected costs and distributed to the appropriate member district based on the actual December 1 Pupil Count. Any differences between the mid-year projections and actual final expenditures will be adjusted the following September at the completion of year-end closing.

**WEB-BASED IEP
(Exhibit I, Schedule N)**

The West End SELPA contracts with San Joaquin County Office of Education for implementation of the Special Education Information System (SEIS), which is a web-based IEP program. West End member LEAs incur the total web-based IEP cost on a per Pupil Count basis. These annual expenses include license and customization fees. Additional costs for e-signature features or maintenance fees associated with customized web-based IEP forms may also be incurred.

SPECIFIC PROCEDURES:**A. Transfer Process**

1. The SELPA shall submit by transfer the amounts to be transferred from the member LEAs to the Joint Risk Fund (0282 Mgmt) in accordance with the following schedule:
 - 50% of the amount based on the PY October pupil count will be transferred in November/December after ratification by the Superintendents' Council.
 - The balance adjusted to the actual CY October pupil count will be transferred in May/June after ratification by the Superintendents' Council.

**COUNTY TRANSPORTATION EXCESS COST
(Exhibit I, Schedule M)**

After state revenue is deducted, all monthly transportation costs for the West End county programs are prorated to each district by the number of district students being transported by San Bernardino County Superintendent of Schools.

SPECIFIC PROCEDURES: (Column A-G)

A. Determination of Billable Excess Cost for Transportation

1. The transportation vendor's contract lists specified hourly rates for each type of vehicle used to transport students.
2. The SBCSS determines each route for each bus the vendor runs on a daily basis.
3. Any and all route changes for each bus are made by the SBCSS daily and sent to the vendor. This is necessary due to the constant additions and deletions of students from the daily routes, changes to student residence and minimum day schedules. The SBCSS is very conscious of the need to be as efficient in its' planning, thus minimizing costs.
4. At the end of each month all transportation costs are summarized by SBCSS. A summary of the cost for each bus is analyzed and costs are determined by:
 - Determining total transportation costs, by bus
 - Deducting all non-special education trips (i.e. field trips)
 - Balance of costs divided by the percentage of students in the county program and the number of students transported to district programs.

B. Expense Billing Process

1. All transportation vendor costs for the West End county programs are compiled for the year. This amount is combined with the SBCSS internal operating costs. The net expenditure, after state revenue is deducted, is prorated to each district by the number of district students being transported by SBCSS. The average number of students transported within the regular academic school year is calculated for each district.
2. 50% of the estimated transportation excess cost for the current year fiscal year will be billed in November/December with the final 50% billed in February/March based on mid-year projected costs. Any differences between the mid-year projections and actual final expenditures will be adjusted the following November/December at the completion of year-end closing.

C. Budget Development and Revisions

1. Preliminary budgets for the upcoming fiscal years are presented to the SELPA in March based on the level of service being provided at the time.
2. In October, the budget will be revised and presented to the SELPA in November/December.
3. In January, the data for the first half of the academic year is reviewed and projections for the current year are revised and shared with the SELPA in March.
4. In July, all expenses are calculated, including SBCSS internal operating costs and the transportation vendor costs. State revenue is applied and the excess cost is split amongst the districts based on the annual average amount of students within the District of Residence/Accountability. Accruals are provided for the districts in August.

D. Student Counts

1. Each month the SBCSS e-mails each district a list of students that are transported to both county and district programs by the transportation vendor.

STATE SPECIAL SCHOOLS ADJUSTMENT (Exhibit I, Schedule E)

California Education Code Section 59300 requires the school District of Residence/Accountability of the parents or guardians of any residential student attending a state special school to pay ten percent (10%) of the excess annual cost of education for those students.

At the time of each school year's first principal apportionment, LCFF adjustments are made by the State Controller for estimated attendance and costs generated for students attending state special schools during that specific school year. After the close of each school year, final adjustments are made to the principal apportionment. The adjustments, which are made by the State Controller, are the result of actual attendance and costs generated for students attending the state special schools during that year, compared to the previous estimated apportionment adjustment.

The final adjustments may reflect changes to the previous billings for one or more of the follow reasons:

- Students moved in or out of the District of Residence/Accountability
- Students incorrectly billed to wrong District of Residence/Accountability
- Students not enrolled in state special school entire school year
- Changes in residency status, i.e., day student to resident student

The SELPA Office maintains a list of the students, with their District of Residence/Accountability, that are attending any of the state special schools. Placements may be at either California School for the Deaf, Riverside (CSDR), or California School for the Blind, Fremont.

It has been the policy of the West End Special Education Local Plan Area to reimburse districts, from the Joint Risk Fund, for the ten percent (10%) annual excess costs that are withheld from state apportionment for residential students placed in state special schools.

SPECIFIC PROCEDURES:

A. State Special School Reimbursement Process

1. The State School provides the ~~resident-d~~District of Residence/Accountability -with a list of students placed in state special schools in September or October of each school year.
2. About February of each school year, the Business Advisory Services of the County Schools office receives a letter of notification from the State Department of Education indicating the dollar amount withheld from any individual school district within San Bernardino County representing the estimated ten percent (10%) of the students' educational excess cost.
3. It is the responsibility of the SELPA office to obtain a copy of said notification from the County Office.
4. Upon receipt of the letter copy, the SELPA office will reimburse, through transfer, each resident district for the estimated ten percent (10%) costs, upon ratification by the Superintendents' Council.
5. Following the close of the school year, usually the following February, a letter will be received from the State Department indicating the actual ten percent (10%) costs for the previous school

- year for students enrolled in state special schools. These costs can reflect either a reduction of the districts' principal apportionment, should the costs be more than previously estimated; or an addition to the districts' apportionment, should the actual costs be less than previously estimated.
6. Upon receipt of a copy of this letter from the county office and ratification by the Superintendents' Council, SELPA will reimburse the district an amount equal to the amount withheld from districts' apportionment.

OTHER GRANTS/SOURCES (Exhibit I, Schedule O & R)

LEARNING RECOVERY:

One-time fund apportioned to special education local plan areas (SELPAs) based on pupils with exceptional needs as reported in Fall 1 Census for the 2019-20 and 2020-21 fiscal years. The purpose of these funds is to provide learning recovery support to pupils, as defined in Assembly Bill 130, Section 161, associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020, to September 1, 2021, inclusive

MENTAL HEALTH: (Schedule R)

Mental Health is a per-ADA allocation to provide Mental Health services to special education students. Mental Health is funded with Federal and State dollars on an annual basis and is not part of AB602 funding.

Federal funds will be used to cover a portion of the residential/counseling/WRAP services expenses. The remaining residential/counseling/WRAP services expenses ~~as well as "WRAP" services~~, administrative costs, and parent reimbursements will be charged as "off the top" costs to the state allocation before distribution to the districts using current year P2 ADA. Unique circumstances for utilization of Mental Health funds will be considered on a case-by-case basis and may require Superintendents' Council approval.

Guidelines for travel reimbursement for students in residential placements have been established. Non-allowable expenditures include, but are not limited to: First Class/Business Class airfare, travel expenses for family members, luxury hotels/accommodations (maximum ~~\$400~~120 per night), luxury vehicles, entertainment related expenses, and food (including meals and snacks).

An adjustment to district distribution totals is made for LEAs using the counseling and/or Intensive Therapeutic Fee-For-Service programs provided by another LEA. The adjustment adheres to the Fee-For-Service rate and count procedures outlined in the Regional Provider Program/Fee-For-Service section of the Fiscal Allocation Plan on page B-9. However, transfer of funds for the counseling Fee-For-Service program are taken from Mental Health funding instead of AB602 funding.

To protect a small district (less than 1,000 ADA) from a Mental Health revenue allocation shortfall, a Mental Health Small School Protection Adjustment has been added to the Mental Health funding allocation model. The specific procedures of the adjustment are outlined on page B-12.

PRESCHOOL FUNDING: (Schedule O)

- The Federal Preschool Grant (PCA 13430) revenue is used to offset the cost of the First CLASS Program (ages 3-5) operated by West End Student Services. The grant also funds a small portion of personnel costs for employees working with preschool students for the West End SELPA.
- The Infant/Early Start Program (ages 0-2.11) is operated by West End Student Services and is partially funded by Infant Discretionary Funds (PCA 24462), the SELPA Infant Program Part C Entitlement (PCA 23761), and State Infant Funding dollars.
- The Preschool Staff Development Grant (PCA 13431) is overseen by the West End SELPA. These funds provide for preschool staff development opportunities for personnel working in preschool programs that serve students with disabilities (ages 3-5).

SPECIAL EDUCATION DISPUTE PREVENTION AND DISPUTE RESOLUTION:

One-time fund apportioned to special education local plan areas (SELPAs) based on pupils with exceptional needs as reported in Fall 1 Census for the 2019-20 and 2020-21 fiscal years. The purpose of these funds is to support local educational agencies in conducting dispute prevention and voluntary alternative dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020, to September 1, 2021, inclusive.

SPECIAL EDUCATION ALTERNATE DISPUTE RESOLUTION: (Schedule O)

Special Education Alternate Dispute Resolution (SPED ADR) funds are used to develop and test procedures, materials, and training to support special education alternate dispute resolution. Funds may also be used to resolve disputes at the local level.

TRANSITION PARTNERSHIP PROGRAM: (Schedule O)

The Inland Empire District of the Department of Rehabilitation, San Bernardino Branch and the West End Special Education Local Plan Area, through its Administrative Unit, San Bernardino County Superintendent of Schools, combine staff and resources to provide vocational rehabilitation services through the Transition Partnership Program (TPP) to high school age youth with disabilities.

The WESELPA Transition Partnership Program will focus on serving students with disabilities ages 16-22 within the following school districts: Chaffey Joint Union High School District, Upland Unified School District, and Chino Valley Unified School District. Students in either their junior or senior year of high school are targeted for services.

DOR Student Services consist of five fundamental activities:

1. Job Exploration Counseling
2. Work-Based Learning Experiences
3. Postsecondary Education Counseling
4. Workplace Readiness Training
5. Instruction in Self-Advocacy

WORKABILITY I: (Schedule O)

The mission of WorkAbility I (WAI) is to promote the involvement of key stakeholders including students, families, educators, employers, and other agencies in planning and implementing an array of services that will culminate in successful student transition to employment, lifelong learning, and quality of life.

WorkAbility I serves secondary and middle school special education students. Grant Awards are for the purpose of providing special education students with comprehensive pre-employment services, employment training, work-site training, and follow-up services. Grant awards are formula-driven, and allocations are funded based on number of students to be served.

MAINTENANCE OF EFFORT (MOE)

Per the federal Office of Special Education Program, the CDE is required to invoice the individual LEAs that fail to meet the IDEA MOE SEMA compliance test (actual vs. actual comparison). For a multi-district SELPA, the CDE will invoice the LEAs that fail to meet the compliance test, not the SELPA.

For the IDEA MOE SEMB eligibility test (budget vs. actual), the amount withheld is not equal to the amount of the failure. If a LEA fails to meet the IDEA MOE eligibility test, then the CDE will ensure that the SELPA is withholding the amount the LEA would have received on the basis of the SELPA's allocation model. If the amount the SELPA withholds is significantly different from the amount CDE has determined on the basis of the federal funding formula, then the CDE will contact the SELPA.

APPENDICES/EXHIBITS

APPENDIX A: GLOSSARY OF TERMS/ACRONYMS

AB602	Assembly Bill 602 (Chapter 854 of the Statutes of 1997), the bill that implemented the new special education funding model.
ADA	Average Daily Attendance
ADD/ADHD	Attention Deficit Disorder/Attention Deficit Hyperactivity Disorder
ADR	Alternative Dispute Resolution: Alternative methods to resolve disputes prior to due process
ADRE	Alternative Dispute Resolution Expansion
APE	Adaptive Physical Education
ARRA	American Recovery and Reinvestment Act
AT	Assistive Technology
AU	Administrative unit of a SELPA
Base Allocation	The calculated special education funding entitlement for each LEA
Apportionment	State aid given to a school district or county office of Education
CAC	Community Advisory Committee
CAHSEE	California High School Exit Exam
CalSTAT	California Services for Technical Assistance and Training
CARS	California Association of Resource Specialists
CASEMIS	California Special Education Management Information System
CBEDS	California Basic Education Data System
CCI	California Career Innovations
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCS	California Children's Services
CDE	California Department of Education
CFR	Code of Federal Regulations
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CSDR	California School for the Deaf at Riverside
D & HOH	Deaf and Hard of Hearing
DCH	Development Centers for the Handicapped
DDS	Department of Developmental Services
DHS	Department of Health Services
DIS	Designated Instruction and Services
DOF	Department of Finance

Due Process	Procedural safeguards established to manage resolution of disputes between parents and LEAs, including both mediation and hearings as options.
EC	Education Code
ECP	Extraordinary Cost Pool
ED	Emotional Disturbed or Emotional Disturbance
Encroachment	The difference between the amount spent on a particular program and the amount of categorical aid received for that program. In different words, the encroachment is the amount of unrestricted general fund monies spent in support of a categorical program.
Entitlement	The amount of revenue that an agency is entitled to receive. Special education funding is based on entitlements, not current expenditures and, furthermore, entitlements are subject to deficits.
ESL	English as a Second Language
ESY	Extended School Year
FAPE	Free Appropriate Public Education
FFH	Foster Family Home
FFS	Fee-For-Service
FTE	Full-time Equivalent
Hold Harmless	A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.
IA	Instructional Assistant
IDEA	Individuals with Disabilities Education Act – the Federal law regarding special education
IEE	Independent Educational Evaluations or Evaluators
IEP	Individualized Education Program
ISA	Individualized Service Agreement (for NPS/A)
ISP	Individualized Service Plan (for private schools)
ITP	Individualized Transition Program
IWEN	Individual with Exceptional Needs (i.e., student in special education)
J-50s	The state forms used to calculate special education funding from 1980-81 through 1997-98.
JRF	Joint Risk Fund
KPI	Key Performance Indicators
LEA	Local Education Agency, Charter School or SBCSS
LCFF	Local Control Funding Formula

LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities) - in this document, LCI refers to both students in licensed children's institutions (group homes) and foster family homes.
LD (or LH)	Learning Disabled (Learning Handicapped)
LEA	Local Educational Agency (i.e., a school district or county office of education)
LGFC	Local General Fund Contribution
Low Incidence	Disabilities of hearing impaired, blind, deaf-blind, and orthopedically impaired
LRE	Least Restrictive Environment
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
NCLB	No Child Left Behind
NPS/NPA	Nonpublic Nonsectarian School/Nonpublic Nonsectarian Agency
NSH	Non-Severely Handicapped
OCR	Office of Civil Rights
OT	Occupational Therapy/Therapist
PERS	Public Employees' Retirement System
PROMISE	Promoting the Readiness of Minors in Supplemental Security Income
Proration	Sometimes when a new program is implemented, it is not fully funded initially, and a proration factor is used to reduce funding to the amount available. Unlike a deficit, which is unintended, a proration is usually known ahead of time, with no expectation of being funded.
PS/RS	Program Specialist/Regionalized Services
PT	Physical Therapy/Therapist
RCL	Rate Classification Level for LCI placements
REST	Resolution and Education Support Team
ROC/P	Regional Occupational Center/Program
RS	Resource Specialist or Regionalized Services Regional services, personnel development, program evaluation, data collection/management information systems, curriculum development, etc.
Revenue Limit	Funding rate assigned to each district/county office for average daily attendance (ADA) revenues. Revenue limit dollars generated by special day students constitute the first source of funding for base allocations.
RLA	Responsible Local Agency
RSP	Resource Specialist Program (no longer used in CASEMIS)
RSPS	Commonly used SELPA acronym for Program Specialist/Regionalized Services(see also PS/RS)

SACS	Standardized Account Code Structure
SAI	Specialized Academic Instruction
SBE	State Board of Education
SDC	Special Day Class (no longer used in CASEMIS)
SELPA	Special Education Local Plan Area
SESR	Special Education Self Review
SH	Severely Handicapped
SIP	School Improvement Plan
SLS	Speech and Language Specialist
SOP	State-Operated Programs (Diagnostic Centers, School for the Blind/Deaf
SSI	Supplemental Security Income
SST	Student Study Team; also Student Success Team
START	Screening, Treatment, Assessment, Referral and Treatment
STRS	State Teachers Retirement System
Superintendents' Council	SELPA governing board composed of superintendent from each member district or LEA
Support Services	Services required supporting the special education program, including assessment services, administration, maintenance and operations, supplies and equipment, etc.
TPP	Transition Partnership Program
Unit	An instructional service consisting of a teacher, and where appropriate, one or two instructional aides
WA1	WorkAbility 1

APPENDIX B: HISTORY

1990/91

- Low Incidence timeline adopted (Approved 10/19/90)
 - Purchases shall be completed by April 15 of each year
 - Invoices for reimbursement must be submitted to the SELPA by July 15 of each year

1997/98

- As a result of AB602, special education funding changed from a resource based funding model using unit rates and support service ratios, to a per ADA funding model
 - AB602 included district level equalization funding
- Deficit state aid for special education for age 5-21 program and 3-5 preschool program, including Non LCI NPS/NPA reimbursements and extended school year funding included in AB602 Base
- Federal aid for age 5-22 program included in AB602 Base
- Phase I Equalization revenue included in AB602 Base
- Juvenile court school extended year program funding included in AB602 Base
- Longer day/longer year funding for County offices included in AB602 Base
- Property taxes for special education included in AB602 Base (initiated in 2000-2001)
- Revenue Limits for special education ADA excluded from AB602 Base
- Funding for nonpublic school for students placed in licensed children's institutions or foster family homes which are 100% reimbursed placements excluded from AB602 Base
- State J-50 unit funding for infants and Part C federal aid for infant program excluded from AB602 Base
- State funding for regionalized services/program specialists excluded from AB602 Base
- Low incidence materials and equipment funding excluded from AB602 Base
- Federal Part B, PL 94-142 Local Assistance Grant excluded from AB602 Base
- Federal funding for preschool programs, both PL 00-457 and PL 94-142 are excluded from AB602 Base
- Federal funding for low incidence services and staff development are excluded from AB602 Base
- Project WorkAbility funding excluded from AB602 Base
- Transition Partnership Program funding from Department of Rehabilitation excluded from AB602 Base

1998/99

- As a result of AB602, converted to a SELPA-level per ADA funding model and SELPA level equalization
- AB602 funding distribution is based on J-50 unit entitlements, plus allocated COLA revenue, equalization revenue, ADA growth revenue, and Federal Local Assistance revenue.

2000/01

- 50% of the estimated transportation excess cost for the current year fiscal year will be billed on or about October 31 with the final 50% billed in March based on mid-year projected costs. Any differences between the mid-year projections and actual final expenditures will be adjusted the following October at the completion of a SELPA audit. (Approved 6/30/00)

2001/02

- AB602 funding distribution is on a per ADA basis and no longer based on J-50 unit entitlements.
- The X-Pot will pay for Facility Expenses as approved by Superintendents' Council, following a recommendation by the Facility Advisory Committee. (Approved 6/29/01)

- SB740 funding determination is initiated

2003/04

- LEAs Obligation to Maintain the Legally Required Level of Special Education Funding (Approved 5/21/04)
 - The LEAs of West End SELPA shall follow federal and state laws pertaining to the required Maintenance of Effort (MOE) spending levels for special education. If an LEA, or more than one LEA, does not meet the required spending levels to pass the MOE tests and the SELPA loses funding as a result of failure to pass the MOE requirements, the LEAs that caused the SELPA to fail the MOE requirements shall reimburse the SELPA for any funds lost by the other LEAs or the SELPA office, upon final approval of Superintendents' Council.

2004/05

- NPS LCI Apportionment removed from state exhibit
 - In prior years, the SELPA reported Nonpublic School LCI costs to the state on NPS LCI Claim Forms.
 - These costs were reimbursed by the state, less Revenue Limit dollars generated by NPS LCI ADA, and were allocated to the District of Residence/Accountability by the SELPA through the Funding Allocation Model.
 - The X-Pot paid all NPS LCI costs.
 - The amount equal to state NPS LCI Apportionment, plus Revenue Limit dollars generated by NPS ADA was reimbursed to the SELPA X-Pot to offset the related expenses.
- Out-of-home care allocation replaces the 100% reimbursed placements in licensed children's institutes (LCI), foster family homes (FFH), skilled nursing facility (SNF), and Regional Center Group homes included in AB602 allocation
- Pre-referral Mental Health funding included in AB602 allocation

2005/06

- Pre-referral Mental Health funding excluded from AB602 allocation
- Out-Of-Home Care apportionment will be distributed to the districts based on P-2 ADA, after allocating 100% of the LCI NPS costs to districts with LCI NPS costs.
- The regional provider surplus/shortages will be returned by provider at the same percentage as paying for services.
- X-Pot Contribution Rate is \$20.00

2006/07

- Preschool funding is not part of AB602 Allocations.
- Web-based IEP/SEIS expense begins
 - Districts will incur the total web-based IEP cost on a per ADA basis (Approved 5/19/06)
- SBCSS Transportation Expense added to funding model
- SBCSS Leased Facility Expense added to funding model
- CSDR Excess Cost added to funding model
- Due to the SELPA experiencing overall decline in ADA, the growth allocation was modified.
 - Only districts experiencing declining/growing ADA receive the negative/positive growth allocation.
 - Those districts experiencing growth in ADA will not receive the negative growth allocation when the SELPA is declining.
 - Those districts experiencing declining ADA will not receive the positive growth allocation when the SELPA is growing.
- Declining Enrollment Adjustment to support districts during the first year of declining enrollment was eliminated from the X-Pot (Approved 6/16/06)

- Costs associated with provision of CASEMIS production and web-based IEP support will be billed to districts based on a Superintendent's Council approved dollar amount multiplied by districts' current year P-2 ADA (Approved 5/12/06)
- When property is leased as provider program classrooms or property is owned and maintained by SBCSS for provider classroom usage and students served do not generate revenue limit dollars, member LEAs will contribute to the lease, maintenance, and operating costs equal to the percentage of students served in the provider programs at that site (Approved 11/17/06)
- X-Pot Contribution Rate is \$22.50 (Approved 4/21/06)

2007/08

- Changes related to SBCSS 1:1 aides (Approved 5/30/08)
 - County Operations has identified several classrooms where there is more than one classroom educational assistant in addition to 1:1 aides assigned to students, and students are making satisfactory progress.
 - In these cases, it may be possible to assign the second classroom educational assistant to serve in the role of a 1:1 aide, thus immediately reducing staffing expense and resulting in a salary savings that will be credited back to Districts of Residence/Accountability.
 - The dollar savings for classrooms not employing an "extra" person would be calculated and spread proportionally across all the districts with 1:1 aides.
- Behavior Intervention Mandate Settlement:
 - After negotiations between Department of Finance and school agencies, including the San Joaquin county Office of Education, Butte County Office of Education, San Diego Unified School district, Education Mandated Cost Network, State SELPA Organization, and the California School Boards Association's Education Legal Alliance resumed late in 07/08 and an agreement has been reached that includes \$510 million in one-time funds and \$65 million in ongoing funds in lieu of filing ongoing BIP mandate claims.
 - As a result, it is anticipated statewide SELPAs will receive \$6 million, which will be allocated at the rate of \$8.850014 per pupil, based on the SELPA's December 2007 pupil count, with a minimum of \$10,000 per SELPA. AB602 Funding will be raised by \$65 million on an ongoing basis to increase each SELPA's funding rate by \$10.924857 per ADA based on the 2008/09 P-2 ADA. The Behavior Intervention Mandate Settlement is not included as part of AB602 in 2008/09 and will be included once the allocations have been made to SELPAs. The Behavior Intervention Mandate Settlement revenue was not received in 2008/09, 2009/10, or 2010/11. It is unknown at this time when this will be allocated
- The 2005/06 Provider Program returns will be retained by the regional providers to offset the 2007/08 Fee-For-Service rates. (Approved 4/27/07)
- X-Pot Reserve set at \$500,000 (Approved 4/27/07)
- RS/PS budget (0284) reserve is 10% of CY AB602 allocation for RS/PS (Approved 4/27/07)
- The FIRST Class (ages 3-5) and Infant Program (ages 9-2.11 months) operated by San Bernardino County Schools are not included in the fee-for-service calculation because these programs receive funding from other sources. However, if future costs exceed the funding from other sources, a fee-for-service rate may be developed and presented to the Superintendents' Council. (Approved 4/27/07)
- X-Pot Contribution Rate is \$22.50 (Approved 3/23/07)

2008/09

- SBCSS/CSDR Transportation Expense added to funding model

- Exclusion of 1:1 aides from the X-Pot with the exception of when the NPA is agreed to for the purpose of transitioning a student from an in-home ABA program to a school program for a period of up to six weeks. (Approved 2/22/08)
- The West End SELPA will hire an individual with experience in special education or a related field, on a consultant basis, to provide support to parentally placed private school students with disabilities. (Approved 5/29/09)
- Students enrolled in Juvenile Court School will no longer be counted in the fee-for-service calculation. (Approved 11/14/08)
- An additional Behavior Intervention Services fee-for-service for the students in the Intensive Autism Classes for the current year of \$3,647. (Approved 11/14/08)
- The fiscal responsibility for students in regional provider programs transitioning to high school will be based on the grade placement as determined by the IEP team. (Approved 2/20/09)
- Federal Court filings that are not directly related to due process decisions appealed to the federal court should be funded through the District's JPA. (Approved 5/29/09)
- CSDR Transportation cost procedures (Approved 3/21/08)
 - The transportation vendor's contract lists specified hourly rates for each type of vehicle used to transport students.
 - SBCSS Student Transportation Services determines each route for each bus the vendor runs on a daily basis
 - Any and all route changes for each bus are made by SBCSS Transportation and sent to the vendor. SBCSS Transportation is conscious of the need to be as efficient in its planning, thus minimizing costs.
 - At the end of each month all transportation costs are summarized and analyzed by SBCSS Transportation.
 - The SELPA will calculate the average cost per student for students transported to CSDR and the cost of students transported to regional provider programs. The SELPA will process a transfer from districts to the X-Pot (Management 0282) based on the average cost to transport students to the regional provider programs times the number of students transported to CSDR.
- Part B Local Assistance ARRA supplement allocated based on the December 1, 2008 pupil count. Since the regular Preschool Local Entitlement and Section 619 Federal Preschool grants fully fund First CLASS, the SELPA is to allocate the Preschool Local Entitlement ARRA Supplement and Section 619 Federal Preschool ARRA Supplement to districts and county based on preschool pupil count. Students in the First CLASS program will be counted as part of the districts' preschool pupil count. (Approved 5/29/09)
- X-Pot Contribution Rate is \$28.40 (Approved 3/21/08)

2009/10

- X-Pot Contribution Rate is \$28.40 (Approved 3/20/09)

2010/11

- On November 16, 2010, the West End SELPA received a letter from San Bernardino County Department of Behavioral Health indicating they were terminating the MOU under which AB2726/3632 services were provided, nor were they accepting any new referrals. The West End SELPA has developed contracts with Pacific Clinics, South Coast Community Services, and West End Family Counseling to allow students to continue to receive IEP services. West End Counselors will also serve some of these students.
- Due to the termination of AB3632, the WESELPA will review and pay all invoices (Mental Health) on behalf of the participating districts and invoice the appropriate districts back the cost for the services.

WESELPA will utilize any allocations received to offset these services with any excess cost being allocated back to districts. (Approved 3/18/11)

- X-Pot Contribution Rate is \$28.40 (Approved 3/19/10)

2011/12

- With the repeal of the AB3632 mandate, the Pre-referral Mental Health requirements were removed and the Pre-referral Mental Health Allocation was combined with the Proposition 98 dollars designated for Mental Health Services.
- Upland P-2 ADA no longer includes ADA generated by the Charter School as reported on their Attendance for Charter School Block Grant and adjusted by the state assigned Nonclassroom-based Funding Determination percentage.
- The West End SELPA will allocate computed Low Incidence Funding to the West End SELPA based on member district low incidence pupil count, eliminating carryover balances for any particular district. (Approved 3/18/11)
- X-Pot Contribution Rate is \$29.00 (Approved 5/20/11)

2012/13

- X-Pot Contribution Rate is \$27.50 (Approved 4/27/12)

2013/14

- Regionalized Services/Program Specialist funding included AB602 allocation
 - Calculated using the 12/13 rate of \$15.1608772837 per ADA and taken “off the top” of AB602 in order to fund RSPS for the WESELPA (Approved 5/31/13)
- Personnel Development included in AB602 allocation (Approved 11/22/13)
 - WESELPA’s portion will be taken “off the top” of AB602 and district dollars will remain in AB602 funding and be distributed accordingly
- Federal Local Assistance excluded from AB602 allocation (Approved 11/22/13)
 - Added back in manually at the SELPA level and distributed by ADA as part of AB602
- COLA/Growth included in AB602 allocation and distributed using CY ADA (Approved 5/31/13)
- Low Incidence Equipment and Services allocation are combined
- Districts will incur the total web-based IEP cost on a CY per Pupil count basis (Approved 5/31/13)
- Assessments (along with pupil count) are used to calculate the Mental Health Fee-For-Service rate (Approved 11/22/13)
- Behavior Intervention Mandate claims for the period of 1993/94-2011/12 were submitted to the State Controller’s Office in November 2013
- NPS/LCI Extraordinary Cost pool apportionment distribution (Approved 3/28/14)
 - 30% of the apportionment transferred to the X-Pot
 - Remaining balance distributed proportionately to districts having extraordinary cost pool claims
- For the annual X-Pot analysis, shared expenses will not be distributed by percentage of ADA. Rather, they will be isolated and treated as “off-the-top” expenses in order to give a better representation of each district’s actual X-Pot usage. (Approved 4/21/14)
- The X-Pot return (as of the 2013/14 return to be returned in 2014/15) will now be usage-based instead of distributed by percentage of ADA. Each District’s usage will come from an annual X-Pot analysis. (Approved 4/21/14)
- X-Pot Contribution Rate is \$29.33 (Approved 5/15/13)
- Last year of CSDR transportation and related transactions
- LCFF began implementation in 2013/14

2014/15

- Regionalized Services/Program Specialist funded at a rate of \$16.5422383709 per ADA and adjusted by COLA. (Approved 4/21/14)
- X-Pot Contribution Rate is \$30.36 (Approved 4/21/14)

2015/16

- A Program Specialist will be funded out of the X-Pot and will focus on NPS/NPA and ADR. (Approved 5/29/15)
- X-Pot Contribution Rate is \$30.45 (Approved 9/25/15)
- Beginning in 2015/16, the Mental Health funding allocation model is adjusted for Small School Protection. (Approved 3/18/16)

2016/17

- Maintenance of Effort sanctions language added to Fiscal Allocation Plan (Approved 3/18/16)
- X-Pot Contribution Rate is \$30.75 (Approved 4/22/16)
- Low Incidence apportionment is distributed to member LEAs by District of Residence/Accountability for PY December 1 Low Incidence pupil count after estimating for the audiological services expenses for students being served by West End Student Services as well as indirect cost and interest revenue. After year-end closing, if there are unspent Low Incidence funds, then they will be totaled and reallocated the following year to all members based on that year's distribution percentages/method. (Approved 5/20/16)
- In January 2017, the State Board of Education approved a waiver regarding size and scope requirements of a SELPA thus allowing Ontario-Montclair School District to become a single district SELPA as of 7/1/17

2017/18

- Effective 7/1/17, the West End SELPA will become a nine district SELPA with member districts as follows: Alta Loma School District, Central School District, Chaffey Joint Union High School District, Chino Valley Unified School District, Cucamonga School District, Etiwanda School District, Mountain View School District, Mt Baldy School District, and Upland Unified School District.
- Effective 7/1/17, Ontario-Montclair School District will become a single district SELPA
- X-Pot Contribution Rate is \$43.50 (Approved 3/23/18)

2018/19

- X-Pot Contribution Rate is \$43.50 (Approved 5/17/19)
- X-Pot reimbursement split for Non-Public Schools (NPS) and Non-Public Agencies (NPA) changed from 70%/30% to 80% district responsibility and 20% out of the X-Pot. (Approved 5/18/18)
- Program Specialist/Regionalized Services is restored as a separate apportionment within the AB602 funding exhibit
- X-Pot name changed to "Joint Risk Fund" (Approved 12/14/18)
- Joint Risk Fund reserve set at \$400,000 (Approved 12/14/18)
- For the 18/19 school year only, set-aside 6.3625% of the Local Assistance Grant outside of the AB602 funding model for the First CLASS program; The remaining balance will be distributed by the current method of using prior year Dec 1 CASEMIS count by District of Service (Approved 1/18/19)

2019/20

- Beginning in 19/20, the Local Assistance Grant will be entirely distributed by prior year December 1 CASEMIS count, but using District of Residence/Accountability instead of District of Service (Approved 1/18/19)
- Joint Risk Fund Contribution Rate is \$43.04 (Approved 4/26/19)

2020/21

- Joint Risk Fund Contribution Rate is \$48.73 (Approved 5/1/20)
- District Low Incidence funding may be used to offset Low Incidence Fee-For-Service (FFS) charges for eligible students (Approved 3/19/21)

2021/22

- Joint Risk Fund Contribution Rate is \$49.85 (Approved 5/14/21)
- SELPA Advisory Committee replaces Finance and Program Advisory Committees

2022/23

- Joint Risk Fund Contribution Rate is \$53.33 (Approved 5/13/22)

APPENDIX C: ADA DEFINED FOR AB602 APPORTIONMENT PURPOSES

As contained in EC 56836.06 and EC 41601, the ADA used in the special education funding formula is the SELPA's TOTAL K-12 ADA from the sources listed below. SELPA wide P-1 ADA will be used at the First Principal Apportionment; SELPA wide P-2 ADA will be used at the Second Principal Apportionment. Annual Apportionment -- and any subsequent state re-certifications -- will be based on the ADA reported in the appropriate reporting periods as indicated below and will include any corrections or revisions to that reporting period. ADA associated with ROC/P or Adult Education is not included.

SCHOOL DISTRICTS:

Elementary and High School ADA from attendance reporting software screens: Attendance School District, Attendance Basic Aid "Choice" District, Attendance Supplement.

Kindergarten thru Grade 12	A-1 thru A-5	P-2 Reporting Period
Continuation Education	A-6	P-2 Reporting Period
Opportunity Schools and Full-Day Opportunity Classes	A-7	P-2 Reporting Period
Home and Hospital	A-8	P-2 Reporting Period
Special Ed. Special Day Class	A-9	P-2 Reporting Period
Special Ed. Nonpublic School	A-10	P-2 Reporting Period
Special Ed. Nonpublic LCI	A-11	Annual Reporting Period
Community Day School	A-12	Annual Reporting Period
Extended Yr Special Education	A-13	Annual Reporting Period
Extended Yr Nonpublic School	A-14	Annual Reporting Period
Extended Yr Nonpublic School - LCI	A-15	Annual Reporting Period

For County Offices of Education: use Elementary and High School ADA from the attendance reporting software screen **Attendance COE**

County School Tuition Fund (J-27/28)	A-1	Annual Reporting Period
Juvenile Halls, Homes and Camps (J-27/28)	A-2	Annual Reporting Period
County Group Home and Institution Pupils (J-27/28)	A-3	Annual Reporting Period
Community Schools Pupils – Probation Referred, or on Probation or Parole (J-27/28)	A-4	Annual Reporting Period
Community Schools Pupils – Expelled (J-27/28)	A-5	Annual Reporting Period
Community Schools Pupils – Homeless (J-27/28)	A-6	Annual Reporting Period

Opportunity Schools and Full-day Opportunity Classes (J-27/28)	A-7	Annual Reporting Period
Specialized Schools (J-27/28)	A-8	Annual Reporting Period
Technical, Agricultural, and Natural Resource Conservation Schools (J-27/28)	A-9	Annual Reporting Period
Community Day Schools Expelled Pupils (J-27/28)	D-1	Annual Reporting Period
Community Day Schools All Other Pupils (J-27/28)	D-2	Annual Reporting Period

Elementary and High School ADA from attendance software screen Attendance County Operated Programs

County Community Schools (J-18/19)	A-1 + A-2	P-2 Reporting Period
Special Ed. Special Day Class (J-18/19)	B-1 + B-2	Annual Reporting Period
Special Ed. Special Day Class Extended Year (J-18/19)	B-3 + B-4	Annual Reporting Period

For Charter Schools – Districts: Elementary and High School ADA from Attendance Charter School Block Grant Form

Regular Elementary and High School for Resident Pupils	A-1 + A-3 + A-5 + A-7 + A-9	P-2 Reporting Period
Regular Elementary and High School for Non-Resident Pupils	A-1 + A-3 + A-5 + A-7 + A-9	P-2 Reporting Period
Apply Non-classroom-based funding determination factor to NCB ADA	See www.charters@cde.ca.gov	SB740 Historic Nonclassroom-Based Instruction SBE Funding

Note: Adjustments to charter school revenue in accordance with the SB740 funding determination will be reflected for apportionment purposes. Each year the charter school must file an application, which CDE uses to determine the pro-ratio percentage of charter ADA.

SBCSS - West End County Owned Preschool Centers
Schedule of Expenditures FY 2021-22
Year End Actuals - Final Adjustment

C-3

S U M M A R Y					Proposed Budget	1st Interim	2nd Interim	Year-End Actuals		
	Lease				\$ (1,801)	\$ (1,801)	\$ -	-		
	Maintenance & Operations				\$ 316,487	\$ 312,938	\$ 256,143	252,565.37		
	Total Expenditures				\$ 314,686	\$ 311,137	\$ 256,143	252,565.37		
	Pupil Count									
	202	Alta Loma	20		40,736	40,231	22,673	22,266.59		
	209	Central	53		115,764	113,982	60,052	58,973.65		
	210	Chino	68		67,865	67,724	71,469	70,909.84		
	215	Cucamonga	27		37,722	37,024	30,439	29,873.94		
	218	Etiwanda	7		4,115	4,109	7,171	6,951.04		
	238	Mountain View	35		26,339	26,295	36,774	36,476.61		
259	Upland	24		22,144	21,772	27,564	27,113.69			
Total Revenue 234				\$ 314,686	\$ 311,137	\$ 256,143	252,565.37			
L I V E O A K					Proposed Budget	1st Interim	2nd Interim	Year-End Actuals		
	Maintenance & Operations				\$ 114,409	\$ 114,219	\$ 93,901	93,484.37		
	Total Expenditures				\$ 114,409	\$ 114,219	\$ 93,901	93,484.37		
	Pupil Count Pupil Count %									
	202	Alta Loma	0	0%	4,115	4,109	-	-		
	209	Central	0	0%	3,292	3,287	-	-		
	210	Chino	59	66%	66,670	66,559	62,249	61,972.78		
	215	Cucamonga	0	0%	4,115	4,109	-	-		
	218	Etiwanda	0	0%	4,115	4,109	-	-		
	238	Mountain View	30	34%	26,339	26,295	31,652	31,511.59		
	259	Upland	0	0%	5,762	5,752	-	-		
Total Revenue 89 100%				\$ 114,409	\$ 114,219	\$ 93,901	93,484.37			
M U L B E R R Y					Proposed Budget	1st Interim	2nd Interim	Year-End Actuals		
	Maintenance & Operations				\$ 96,827	\$ 94,369	\$ 84,384	83,612.55		
	Total Expenditures				\$ 96,827	\$ 94,369	\$ 84,384	83,612.55		
	Pupil Count Pupil Count %									
	202	Alta Loma	11	16%	10,759	10,485	13,453	13,329.54		
	209	Central	29	42%	47,816	46,602	35,466	35,141.51		
	210	Chino	0	0%	1,195	1,165	-	-		
	215	Cucamonga	14	20%	23,908	23,301	17,121	16,964.87		
	238	Mountain View	0	0%	-	-	-	-		
	259	Upland	15	22%	13,149	12,816	18,344	18,176.64		
	Total Revenue 69 100%				\$ 96,827	\$ 94,369	\$ 84,384	83,612.55		
F R O S T					Proposed Budget	1st Interim	2nd Interim	Year-End Actuals		
	Lease				\$ (1,801)	\$ (1,801)	\$ -	-		
	Maintenance & Operations				\$ 105,251	\$ 104,350	\$ 77,858	75,468.45		
	Total Expenditures				\$ 103,450	\$ 102,549	\$ 77,858	75,468.45		
	Pupil Count Pupil Count %									
	202	Alta Loma	9	12%	25,863	25,637	9,220	8,937.05		
	209	Central	24	32%	64,656	64,093	24,587	23,832.14		
	210	Chino	9	12%	-	-	9,220	8,937.05		
	215	Cucamonga	13	17%	9,698	9,614	13,318	12,909.08		
	218	Etiwanda	7	9%	-	-	7,171	6,951.04		
	238	Mountain View	5	7%	-	-	5,122	4,965.03		
259	Upland	9	12%	3,233	3,205	9,220	8,937.05			
Total Revenue 76 100%				\$ 103,450	\$ 102,549	\$ 77,858	75,468.45			
T R A N S F E R	TOTAL REQUESTED TRANSFERS		2021-22 Total Transfers as of 2nd Interim				2021/22 Year-End Actuals - Adjustment			
			LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	21/22 YTD Transfer Amount	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2,822.00	FROST Preschool Center 2827	Final Transfer
	202	Alta Loma	-	13,453	9,220	22,673	-	(123.47)	(282.95)	(406.42)
	209	Central	-	35,466	24,587	60,053	-	(324.49)	(754.85)	(1,079.34)
	210	Chino	62,249	-	9,220	71,469	(276.22)	-	(282.95)	(559.16)
	215	Cucamonga	-	17,121	13,318	30,439	-	(156.13)	(408.92)	(565.06)
	218	Etiwanda	-	-	7,171	7,171	-	-	(219.96)	(219.96)
	238	Mountain View	31,652	-	5,122	36,774	(140.41)	-	(156.97)	(297.39)
	259	Upland	-	18,344	9,220	27,564	-	(167.36)	(282.95)	(450.31)
	Total Requested Transfer		\$ 93,901	\$ 84,384	\$ 77,858	\$ 256,143	(416.63)	(771.45)	(2,389.55)	(3,577.63)

San Bernardino County Superintendent of Schools
WEST END COUNTY OPERATED SPECIAL EDUCATION PROGRAM
2021-22 FINAL LCFF Revenue Transfer by District

C-4

District of Residence	UPP %	Grades TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Alta Loma	37.2100%	9,599.94	8,826.36	9,087.44	-	
P-2/Annual		12.23	5.97	1.42	-	19.62
Total		117,407.30	52,693.37	12,904.17	-	183,004.84
Central	65.4900%	10,573.95	9,721.88	10,009.45	-	
P-2/Annual		24.92	20.61	6.12	-	51.65
Total		263,502.75	200,367.89	61,257.83	-	525,128.49
Chaffey	63.1900%	-	-	-	11,739.84	
P-2/Annual		-	-	-	111.92	111.92
Total		-	-	-	1,313,922.65	1,313,922.65
Chino	46.8000%	9,771.32	8,983.92	9,249.67	10,998.34	
P-2/Annual		36.09	13.27	5.21	14.45	69.02
Total		352,646.79	119,216.67	48,190.77	158,925.94	678,980.18
Cucamonga	72.2300%	10,995.50	10,109.46	10,408.50	-	
P-2/Annual		16.56	9.95	-	-	26.51
Total		182,085.49	100,589.14	-	-	282,674.62
Etiwanda	43.8000%	9,717.71	8,934.63	9,198.92	-	
P-2/Annual		5.05	6.79	10.41	-	22.25
Total		49,074.42	60,666.16	95,760.77	-	205,501.35
Mtn. View	61.1300%	10,301.25	9,471.16	9,751.31	-	
P-2/Annual		20.12	9.23	5.30	-	34.65
Total		207,261.17	87,418.77	51,681.96	-	346,361.89
Ontario-Montclair	88.6300%	12,021.24	11,052.54	11,379.48	13,530.79	
P-2/Annual		0.98	1.89	3.56	-	6.43
Total		11,780.81	20,889.31	40,510.94	-	73,181.06
Upland	60.3400%	10,251.84	9,425.73	9,704.54	11,539.20	
P-2/Annual		9.22	2.05	4.14	3.41	18.82
Total		94,521.97	19,322.74	40,176.80	39,348.67	193,370.18

Summary				
District Number	District	as of P-2/Annual	First 50% Transfer	Final Transfer
202	Alta Loma	183,004.84	101,042.92	81,961.92
209	Central	525,128.49	263,466.17	261,662.32
263	Chaffey	1,313,922.65	667,292.38	646,630.27
210	Chino	678,980.18	351,147.11	327,833.07
215	Cucamonga	282,674.62	152,224.09	130,450.53
218	Etiwanda	205,501.35	108,831.39	96,669.96
238	Mtn. View	346,361.89	142,216.61	204,145.28
245	Ontario-Montclair	73,181.06	36,975.80	36,205.26
259	Upland	193,370.18	97,203.21	96,166.97
	Total	3,802,125.27	1,920,399.68	1,881,725.59

FEE FOR SERVICE BUDGET to ACTUALS COMPARISON - 2021-22

SELPA		West End				Budget		Actuals		+Increase/- Decrease		
A. REVENUES												
						Revised 2nd Interim		September 2022				
						RS	OB	GL	FC			
1. AB602 Special Ed Funding						6500	8311	5001	0000	\$ 27,777,239	\$ 27,845,250	\$ 68,011
2. Property Tax Transfer						6500	8097	5001	0000		\$ 4,886,866	
3. Property Tax Transfer Adjustment between 2021-22 P-2 and Annual											\$ (129,759)	
4. Net State Aid						6500	8311	5001	0000		\$ 23,088,143	
5. LCFF ADA Revenue Transfer						6500	8710	5001	0000	\$ 3,840,799	\$ 3,802,125	\$ (38,674)
6. Federal Preschool						3315	8182	5730	0000	\$ 285,302	\$ 285,027	\$ (275)
7. ARP Federal Preschool						3308	8182	5730	0000	\$ -	\$ 282,372	\$ 282,372
8. Infant Part C						3385	8182	5710	0000	\$ 81,882	\$ 51,862	\$ (30,020)
9. State Early Intervention						3385	8590	5710	0000	\$ -	\$ 51,862	\$ 51,862
10. Infant State Apportionment						6510	8311	5710	0000	\$ 806,754	\$ 808,387	\$ 1,633
11. Local Revenue						6500	86XX	5001	0000	\$ -	\$ 755	\$ 755
12. Infant Discretionary						6510	6515	5710	0000	\$ 81,881	\$ 89,117	\$ 7,236
13. MOU - Ontario Montclair						6500	8710	5001	0000	\$ -	\$ 401,452	\$ 401,452
14. Contrib. frm Unrestricted / Reserve						8981	6500	5001	0000	\$ 216,695	\$ 169,401	\$ (47,294)
TOTAL REVENUES (excludes A2, A3, A4, A5)										\$ 33,090,554	\$ 33,787,612	\$ 697,058
B. EXPENDITURES												
1. SDC										\$ 13,994,222	\$ 13,717,868	\$ (276,354)
2. Preschool SDC										\$ 2,418,697	\$ 2,373,505	\$ (45,192)
3. Low Incidence, Itinerant, DHH, VI, OM										\$ 2,067,787	\$ 2,102,183	\$ 34,396
4. Intensive Autism										\$ 2,060,378	\$ 2,159,689	\$ 99,311
5. 1:1 Aide Services										\$ 3,152,339	\$ 2,794,863	\$ (357,476)
6. Related Services										\$ 7,250,490	\$ 7,214,863	\$ (35,627)
7. Interpreters										\$ 412,548	\$ 456,129	\$ 43,581
8. First Class										\$ 699,386	\$ 692,993	\$ (6,393)
9. Early Start (RESERVE CONTRIBUTION)										\$ 1,034,708	\$ 1,043,064	\$ 8,356
TOTAL EXPENDITURES										\$ 33,090,554	\$ 32,555,156	\$ (535,398)
C. PRIOR YEAR ADJUSTMENTS												
1. 2021-22 Beginning Balance										\$ -	\$ -	\$ -
TOTAL PRIOR YEAR ADJUSTMENTS										\$ -	\$ -	\$ -
D. 2021-22 ENDING BALANCE												
1. Total Revenues (Section A)										\$ 33,090,554	\$ 33,787,612	\$ 697,058
2. Total Prior Year Revenue Adjustments (Section C)										\$ -	\$ -	\$ -
3. Total Expenditures (Section B)										\$ 33,090,554	\$ 32,555,156	\$ (535,398)
2021-22 ENDING BALANCE										\$ -	\$ 1,232,455	\$ 1,232,455

Service Counts	2nd Interim	Final	Diff
SDC	414	415	1
Preschool SDC	130	137	7
Low Incidence	325	324.5	-0.5
Intensive Autism	83	86.5	3.5
1:1 Aides	56	55.5	-0.5
Related Services	1105	1107.5	2.5
Interpreters	7	7.5	0.5
First Class	70	73.5	3.5

2nd Interim Budgeted ADA	364.96
21-22 P-2/Annual ADA	360.87

\$41,835.63 contribution from
reserve to Early Start Program
Reserve Balance: \$598,333.13

WEST END COUNTY OPERATED SPECIAL EDUCATION PROGRAM
2021-22 Fee For Service
Year-End Actuals

		1	2	3	4	5	6	7	8	9	10
		SDC	PRESCHOOL SDC	PRESCHOOL INTENSIVE AUTISM	LOW INCIDENCE RELATED SERV DHH, VI, OM	1:1 AIDE SERVICES	RELATED SERV (APE, SLP, HEALTH SRVC, OT, PT, COTA, SLPA)	INTERPRETERS	FIRST CLASS	INFANTS	TOTAL
Rate: Revised 2nd Interim		\$ 24,299	\$ 18,605	\$ 20,968	\$ 6,372	\$ 56,292	\$ 6,564	\$ 63,469	\$ 5,915	State Funded Reserve Contrib.	
OBJECT											
1000-1999	Certificated Salaries	4,664,340	877,960	703,337	946,315	-	2,488,883	-	288,131	462,482	10,431,449
2000-2999	Classified Salaries	2,471,592	391,891	427,779	214,553	1,378,462	1,511,361	154,167	113,165	58,563	6,721,534
3000-3999	Employee Benefits	3,808,015	642,507	585,731	523,623	1,205,317	1,578,339	83,775	158,236	227,044	8,812,587
4000-4999	Books & Supplies	18,931	7,866	2,338	3,648	-	9,010	-	969	683	43,445
5000-5999	Services & Other Operating Expenditures	153,156	3,103	30,881	15,328	7,656	258,845	184,987	1,054	5,292	660,302
6000-6999	Capital Outlay	-	-	-	-	-	-	-	-	-	-
	Sub total	\$ 11,116,034	\$ 1,923,328	\$ 1,750,066	\$ 1,703,467	\$ 2,591,435	\$ 5,846,438	\$ 422,929	\$ 561,555	\$ 754,065	26,669,317
	% of Total	48.54%	8.40%	7.64%	7.44%		25.53%		2.45%		1
	Allocated Cost (FN 210X, 2700, 3120, 3140, 8100)	1,603,362	277,418	252,427	245,706	-	843,282	-	80,998	213,078	3,516,271
	Sub total 1000-5000 costs	12,719,396	2,200,746	2,002,493	1,949,173	2,591,435	6,689,720	422,929	642,552	967,143	30,185,588
	Indirect Cost @ 7.85%	998,473	172,759	157,196	153,010	203,428	525,143	33,200	50,440	75,921	2,369,569
	TOTAL EXPENSE	\$ 13,717,868	\$ 2,373,505	\$ 2,159,689	\$ 2,102,183	\$ 2,794,863	\$ 7,214,863	\$ 456,129	\$ 692,993	\$ 1,043,064	\$ 32,555,156
	RS Fee For Service Revenue										
6500	Property Tax Revenue	2,040,504	353,054	321,249	312,695	475,694	1,073,195	77,635	103,081		4,757,107
6500	AB602 FFS Revenue	7,873,488	2,167,924	1,492,483	1,745,461	2,648,512	6,134,077	271,445	331,672		22,665,062
6500	AB602 BASE (Per ADA)	423,081									423,081
	Total FFS Revenue	10,337,073	2,520,978	1,813,732	2,058,156	3,124,206	7,207,272	349,080	434,753	0	27,845,250
	Other Revenue Sources										
8710	6500 LCFF	3,468,904		333,222							3,802,125
8710	6500 FFS - OMSD	174,690	27,908	0	9,558	0	62,358	126,938	0		401,452
8182	3315 Federal Preschool								285,027		285,027
8182	3308 ARP Federal Preschool								282,372		282,372
8182	3385 Infant Part C									51,862	51,862
8590	6515 Infant Discretionary									89,117	89,117
8311	6510 State Infant Apportionment									808,387	808,387
8590	6500 Other State									51,862	51,862
6500	8699 Local Revenue	555		200							755
8981	Contrib frm Unrestricted Beginning Balance	127,566								41,836	169,401
	TOTAL REVENUE:	14,108,789	2,548,886	2,147,154	2,067,714	3,124,206	7,269,630	476,018	1,002,152	1,043,064	33,787,612

Final Excess Cost / Return \$ 390,921 \$ 175,381 \$ (12,535) \$ (34,469) \$ 329,343 \$ 54,767 \$ 19,889 \$ 309,159 \$ (0) \$ 1,232,455

of Services - Final 415.00 137.00 86.50 324.50 55.50 1,107.50 7.50 73.50 N/A
FFS Revised Rates 2021-22 \$ 24,299.00 \$ 18,605.00 \$ 20,968.00 \$ 6,372.00 \$ 56,292.00 \$ 6,372.00 \$ 63,469.00 \$ 5,915.00 RESERVE

2021-22 Total Revenue	\$ 33,787,612	Beginning Reserve	\$ 640,168.76
2021-22 Total Expenses	\$ 32,555,156	2021-22 Contribution to Early Start	\$ (41,835.63)
2021-22 Ending Balance	\$ 1,232,455	2021-22 Balance of Reserve	\$ 598,333.13

District	SAI Services	% of Services	Total Return \$ 390,921	SAI/SDC Pre-K	% of Services	Total Return \$ 175,381	Low Incidence	% of Services	Total Return \$ (34,469)	Intensive Autism	% of Services	Total Return \$ (12,535)	1:1 Aides	% of Services	Total Return \$ 329,343	Related Services	% of Services	Total Return \$ 54,767	Interpreters	% of Services	Total Return \$ 19,889	First Class	% of Services	Total Return \$ 309,159	Grand Total \$ 1,232,455
Alta Loma	22.5	5%	\$ 21,195	4.5	3%	\$ 5,760.69	29	9%	\$ (3,080)	7	8%	\$ (1,014)	6	11%	\$ 35,605	70	6%	\$ 3,487	0	0%	\$ -	10.5	14%	\$ 44,166	\$ 106,117
Central	61.5	15%	\$ 57,932	35.5	26%	\$ 45,445.48	11	3%	\$ (1,168)	10.5	12%	\$ (1,522)	0	0%	\$ -	110.5	10%	\$ 5,504	0.5	7%	\$ 1,326	12.5	17%	\$ 52,578	\$ 160,095
Chaffey	132.5	32%	\$ 124,812	0	0%	\$ -	101	31%	\$ (10,728)	0	0%	\$ -	38	68%	\$ 225,496	264.5	24%	\$ 13,175	4	53%	\$ 10,607	0	0%	\$ -	\$ 363,362
Chino Valley	77	19%	\$ 72,532	51.5	38%	\$ 65,927.95	91	28%	\$ (9,666)	33	38%	\$ (4,782)	3.5	6%	\$ 20,769	280	25%	\$ 13,947	1	13%	\$ 2,652	39.5	54%	\$ 166,147	\$ 327,526
Cucamonga	28.5	7%	\$ 26,846	16.5	12%	\$ 21,122.55	6	2%	\$ (637)	11.5	13%	\$ (1,667)	0	0%	\$ -	59	5%	\$ 2,939	0	0%	\$ -	0	0%	\$ -	\$ 48,604
Etiwanda	23	6%	\$ 21,665	0.5	0%	\$ 640.08	37.5	12%	\$ (3,983)	4	5%	\$ (580)	0	0%	\$ -	100.5	9%	\$ 5,006	0	0%	\$ -	0	0%	\$ -	\$ 22,749
Mountain View	41	10%	\$ 38,621	24.5	18%	\$ 31,363.78	11	3%	\$ (1,168)	11.5	13%	\$ (1,667)	5	9%	\$ 29,671	144.5	13%	\$ 7,198	0	0%	\$ -	0	0%	\$ -	\$ 104,018
Mt. Baldy*	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	\$ -
Ontario/Montclair	7	2%	\$ 6,594	1.5	1%	\$ 1,920.23	1.5	0%	\$ (159)	0	0%	\$ -	0	0%	\$ -	9.5	1%	\$ 473	2	27%	\$ 5,304	0	0%	\$ -	\$ 14,132
Upland	22	5%	\$ 20,724	2.5	2%	\$ 3,200.39	36.5	11%	\$ (3,877)	9	10%	\$ (1,304)	3	5%	\$ 17,802	61	6%	\$ 3,038	0	0%	\$ -	11	15%	\$ 46,269	\$ 85,852
Total	415	100%	\$ 390,921	137	100%	\$ 175,381	324.5	100%	\$ (34,469)	86.5	100%	\$ (12,535)	55.5	100%	\$ 329,343	1099.5	100%	\$ 54,767	7.5	100%	\$ 19,889	73.5	100%	\$ 309,159	\$ 1,232,455

* Section F (2) of the fiscal allocation plan states "When a district receiving small school district protection qualifies for a give back, the total amount of that district's give back shall be redistributed to the remaining districts based upon percentage of total give back recalculated without the small school district share included." Therefore 8 related services from Mt. Baldy were redistributed to the remaining districts.

District	Total Return
	\$ 1,232,455
Alta Loma	\$ 106,117
Central	\$ 160,095
Chaffey	\$ 363,362
Chino Valley	\$ 327,526
Cucamonga	\$ 48,604
Etiwanda	\$ 22,749
Mountain View	\$ 104,018
Mt. Baldy*	\$ -
Ontario/Montclair	\$ 14,132
Upland	\$ 85,852
Total	\$ 1,232,455

West End SELPA
2021/22 - Joint Risk Fund (JRF) - Management #0282

T. Chatkoo 8/24/22

	Account Range	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals
REVENUE				
Joint Risk Fund District Contributions and Reimb Revenue	8677	11,860,748	12,022,978	11,184,500
SEIS/Other Local	8699	106,109	107,422	113,689
TOTAL REVENUE		\$ 11,966,857	\$ 12,130,400	\$ 11,298,189

EXPENDITURES				
Certificated Salaries	1000	221,914	232,469	242,762
Classified Salaries	2000	150,936	141,711	211,242
Employee Benefits	3000	145,664	142,486	189,165
Supplies	4000	2,678	3,481	2,608
Services	5000	12,710,674	10,914,297	10,905,377
Trf of JRF Exp to PSRS	5000	(111,817)	(248,141)	(322,807)
TOTAL EXPENDITURES		\$ 13,120,050	\$ 11,186,303	\$ 11,228,345

NET REVENUE LESS EXPENDITURES	\$ (1,153,192)	\$ 944,097	\$ 69,843
Beginning Balance	1,353,252	200,060	1,144,156
ENDING BALANCE	\$ 200,060	\$ 1,144,156	\$ 1,214,000
Less: Reserve	400,000	400,000	400,000
ENDING BALANCE AFTER RESERVE	\$ (199,940)	\$ 744,156	\$ 814,000

Cert FTEs	1.55	1.55	1.55
Class FTEs	2.20	3.20	3.20
TOTAL FTE	3.75	4.75	4.75

Assumptions for 21/22:

- JRF Contribution rate = \$49.85/ADA (Approved 5/14/21)
- Information Tehnology User Fees: \$2,428 per full user, \$116 per e-mail only user
- No Indirect
- \$400,000 Reserve (Approved 12/14/18)

West End SELPA
2021/22 - Program Specialist/Regionalized Services - Management #0284

T. Chatkoo 8/24/22

	Account Range	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals
REVENUE				
Other State Apportionments - CY	8311	1,464,552	1,464,552	1,523,855
Other State Apportionments - PY	8319			
Other Local Revenues	8699	5,708		4,104
Contribution from County Operations	8981	85,800	94,305	
	TOTAL REVENUE	\$ 1,556,060	\$ 1,558,857	\$ 1,527,959

EXPENDITURES				
Certificated Salaries	1000	574,777	534,107	412,316
Classified Salaries	2000	325,885	301,827	318,424
Employee Benefits	3000	330,961	295,120	279,434
Supplies	4000	18,402	7,487	20,087
Services	5000	53,831	56,703	58,177
Trf of JRF Exp to PSRS	5000	111,817	248,141	322,807
Indirect	7312	137,320	115,471	110,783
	TOTAL EXPENDITURES	\$ 1,552,992	\$ 1,558,857	\$ 1,522,028

NET REVENUE LESS EXPENDITURES	\$ 3,068	\$ -	\$ 5,931
Beginning Balance	143,387	146,455	146,455
ENDING BALANCE	\$ 146,455	\$ 146,455	\$ 152,386
Less: Reserve	146,455	146,455	152,386
ENDING BALANCE AFTER RESERVE	\$ -	\$ -	\$ 0

Cert FTEs	4.32	3.26	3.32
Class FTEs	3.75	3.65	3.75
TOTAL FTE	8.07	6.91	7.07

Assumptions for 21/22:

- Information Tehnology User Fees: \$2,428 per full user, \$116 per e-mail only user
- Indirect Cost Rate of 7.85%
- Reserve = 10% of CY funding

West End SELPA
2021/22 - Provider Program FFS (Behavior Intervention Services) - Management #0289

T. Chatkoo 8/24/22

	Account Range	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals
REVENUE				
Other State Apportionments CY	8311	1,824	5,597	9,468
TOTAL REVENUE		\$ 1,824	\$ 5,597	\$ 9,468

EXPENDITURES				
Certificated Salaries	1000	1,208	3,868	6,489
Classified Salaries	2000	-	-	-
Employee Benefits	3000	422	1,311	2,287
Supplies	4000	-	-	-
Services	5000	33	3	2
Indirect	7312	161	415	689
TOTAL EXPENDITURES		\$ 1,824	\$ 5,597	\$ 9,468

NET REVENUE LESS EXPENDITURES	\$ -	\$ -	\$ -
Beginning Balance	-	-	-
ENDING BALANCE	\$ -	\$ -	\$ -

Cert FTE	0.02	0.02	0.02
Class FTE	-	-	-
TOTAL FTE	0.02	0.02	0.02

Assumptions for 21/22:

- 21/22 Behavior Intervention Services rate of \$3,787 (Ratified 4/23/21)
- Information Tehnology User Fees: \$2,428 per full user, \$116 per e-mail only user
- Indirect Cost Rate of 7.85%

West End SELPA
2021/22 - Personnel Development - Management #0463

T. Chatkoo 8/24/22

	Account Range	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals
REVENUE				
All Other State Revenue	8590	11,907	11,613	11,671
TOTAL REVENUE		\$ 11,907	\$ 11,613	\$ 11,671

EXPENDITURES				
Certificated Salaries	1000	-	-	-
Classified Salaries	2000	-	-	-
Employee Benefits	3000	-	-	-
Supplies	4000	1	236	-
Services	5000	10,853	8,308	8,492
Indirect	7312	1,053	684	667
TOTAL EXPENDITURES		\$ 11,907	\$ 9,228	\$ 9,158

NET REVENUE LESS EXPENDITURES	\$ -	\$ 2,385	\$ 2,513
Beginning Balance	-	-	2,385
ENDING BALANCE	\$ -	\$ 2,385	\$ 4,898

Cert FTE	-	-	-
Class FTE	-	-	-
TOTAL FTE	-	-	-

Assumptions for 21/22:

- Rate of \$0.945782 per pupil (approved 11/22/13)
- Based on PY Pupil Count of 12,340
- Indirect Cost Rate of 7.85%

BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0282 W/E JOINT RISK FUND					
Revenue					
Other Local Revenue (8600 to 8799)					
8677	INTERAGENCY SVCS BETWEEN LEA'S	13,138,772.00	11,184,499.68	0.00	1,954,272.32
8699	ALL OTHER LOCAL REVENUES	108,127.00	113,689.00	0.00	(5,562.00)
Total Other Local Rev (8600 to 8799)		13,246,899.00	11,298,188.68	0.00	1,948,710.32
Total Revenue		13,246,899.00	11,298,188.68	0.00	1,948,710.32
Expenditure					
Certificated Salary (1000 to 1999)					
1213	CE PPL SPT REG STRS MC UI WC	105,879.00	107,780.15	0.00	(1,901.15)
1313	CE SUP-AD REG STRS MC UI WC	132,608.00	134,981.47	0.00	(2,373.47)
Total Certificated Sa (1000 to 1999)		238,487.00	242,761.62	0.00	(4,274.62)
Classified Salary (2000 to 2999)					
2414	CL CLER-OFC REG PERS MC UI WC	139,305.00	140,526.09	0.00	(1,221.09)
2425	CL CLER-OFC HRY SS MC UI WC	3,050.00	3,451.00	0.00	(401.00)
2427	CL CLER-OFC HRY MC UI WC	4.00	4.21	0.00	(0.21)
2445	CL CLER-OFC SUB SS MC UI WC	10,967.00	10,966.50	0.00	0.50
2914	CL OTHER REG PERS MC UI WC	55,219.00	56,293.76	0.00	(1,074.76)
Total Classified Sala (2000 to 2999)		208,545.00	211,241.56	0.00	(2,696.56)
Employee Benefit (3000 to 3999)					
3101	STRS-CERT	40,352.00	41,075.52	0.00	(723.52)
3202	PERS-CLASS	44,565.00	44,999.59	0.00	(434.59)
3312	SOCIAL SECURITY-CLASS	869.00	893.88	0.00	(24.88)
3331	MEDICARE-CERT	3,466.00	3,430.31	0.00	35.69
3332	MEDICARE-CLASS	3,037.00	3,052.45	0.00	(15.45)
3411	H&W BENEFITS-CERT	27,099.00	27,180.22	0.00	(81.22)
3412	H&W BENEFITS-CLASS	51,811.00	51,815.75	0.00	(4.75)
3501	SUI-CERT	1,195.00	1,206.93	0.00	(11.93)
3502	SUI-CLASS	1,047.00	1,052.59	0.00	(5.59)
3601	WC-CERT	6,981.00	7,106.03	0.00	(125.03)
3602	WC-CLASS	6,115.00	6,226.83	0.00	(111.83)
3922	CASH IN-LIEU-CLASS	1,125.00	1,125.00	0.00	0.00
Total Employee Benefi (3000 to 3999)		187,662.00	189,165.10	0.00	(1,503.10)
Books and Supplies (4000 to 4999)					
4210	OTHER BOOKS (NOT TEXTS)	250.00	0.00	0.00	250.00
4340	COMP EQUIP/SOFTWARE/EXP < \$500	250.00	0.00	0.00	250.00
4350	MATERIALS & SUPPLIES < \$500	4,552.00	2,607.65	0.00	1,944.35
Total Books and Suppl (4000 to 4999)		5,052.00	2,607.65	0.00	2,444.35
Services and Operating Expenditures (5000 to 5999)					
5110	SUB-AGREEMENTS FOR SERVICES	9,130,000.00	7,489,061.13	0.00	1,640,938.87
5220	REIMBURSEMENT-BUS TRAVEL EXP	500.00	0.00	0.00	500.00
5221	REIMBURSEMENT-BUS MILEAGE	1,000.00	61.24	0.00	938.76
5225	PAYMENT-BUS TRAVEL EXP	1,300.00	115.00	0.00	1,185.00
5271	CELL PHONE STIPEND-CERT	588.00	588.00	0.00	0.00
5272	CELL PHONE STIPEND-CLASS	880.00	880.00	0.00	0.00
5570	PEST CNTRL/CSTDIAL/LNDSCPNG	360.00	0.00	0.00	360.00

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BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0282 W/E JOINT RISK FUND					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5630	MAINTENANCE AGREEMENTS	500.00	0.00	0.00	500.00
5633	EQUIP/BLDG/VHCL MAINT/REPAIR	5,500.00	2,030.58	0.00	3,469.42
5710	INTERPROGRAM SERVICES	(229,273.00)	(322,807.38)	0.00	93,534.38
5711	INTERPROGRAM PRINT SHOP	200.00	38.86	0.00	161.14
5714	INTERPROGRAM CONV COPIES	2,000.00	0.00	0.00	2,000.00
5722	INTERPROGRAM REGISTRATIONS	300.00	0.00	0.00	300.00
5733	INTERPROGRAM USER FEES	9,799.00	9,799.00	0.00	0.00
5737	INTERPROGRAM CONFERENCE ROOMS	200.00	0.00	0.00	200.00
5740	INTERPROGRAM OTHER	(6,301.00)	(56,453.39)	0.00	50,152.39
5748	INTERPROGRAM X-POT	(17,266.00)	(12,349.75)	0.00	(4,916.25)
5803	REIMB-PARENT	850,000.00	565,826.08	0.00	284,173.92
5810	PROF/CONSULTING/OPERATING EXP	1,340,922.00	1,047,225.39	0.00	293,696.61
5820	LEGAL, AUDIT, & ELECTION COSTS	2,150,000.00	1,752,520.59	0.00	397,479.41
5830	ADVERTISEMENT	450.00	2,455.89	0.00	(2,005.89)
5840	COMP LICENSES & SUBSCRIPTIONS	101,650.00	101,648.56	0.00	1.44
5880	OTHER ADMINISTRATIVE CHARGES	1,000.00	0.00	0.00	1,000.00
5910	PHONE/INTERNET/CABLE/RADIO SVC	6,000.00	1,574.88	0.00	4,425.12
5950	POSTAGE/MAIL	1,000.00	354.84	0.00	645.16
Total Services and Op (5000 to 5999)		<u>13,351,309.00</u>	<u>10,582,569.52</u>	<u>0.00</u>	<u>2,768,739.48</u>
Total Expenditure		<u>13,991,055.00</u>	<u>11,228,345.45</u>	<u>0.00</u>	<u>2,762,709.55</u>
Total Management 0282 W/E JOINT RISK FUND		<u>(744,156.00)</u>	<u>69,843.23</u>	<u>0.00</u>	<u>(813,999.23)</u>

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BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0284 W/E REGIONALIZED SERVICES					
Revenue					
Other State Revenue (8300 to 8599)					
8311	ST APPORTIONMENTS-CURR YR	1,514,384.00	1,523,855.00	0.00	(9,471.00)
Total Other State Rev (8300 to 8599)		1,514,384.00	1,523,855.00	0.00	(9,471.00)
Other Local Revenue (8600 to 8799)					
8699	ALL OTHER LOCAL REVENUES	4,104.00	4,103.72	0.00	0.28
Total Other Local Rev (8600 to 8799)		4,104.00	4,103.72	0.00	0.28
Total Revenue		1,518,488.00	1,527,958.72	0.00	(9,470.72)
Expenditure					
Certificated Salary (1000 to 1999)					
1213	CE PPL SPT REG STRS MC UI WC	67,498.00	64,810.43	0.00	2,687.57
1313	CE SUP-AD REG STRS MC UI WC	181,608.00	184,889.68	0.00	(3,281.68)
1913	CE OTHER REG STRS MC UI WC	221,066.00	162,559.46	0.00	58,506.54
1923	CE OTHER HRY STRS MC UI WC	56.00	56.00	0.00	0.00
Total Certificated Sa (1000 to 1999)		470,228.00	412,315.57	0.00	57,912.43
Classified Salary (2000 to 2999)					
2314	CL SUP-AD REG PERS MC UI WC	108,319.00	110,269.17	0.00	(1,950.17)
2414	CL CLER-OFC REG PERS MC UI WC	197,099.00	185,018.88	0.00	12,080.12
2424	CL CLER-OFC HRY PERS MC UI WC	0.00	3,808.00	0.00	(3,808.00)
2427	CL CLER-OFC HRY MC UI WC	5,600.00	19,327.49	0.00	(13,727.49)
Total Classified Sala (2000 to 2999)		311,018.00	318,423.54	0.00	(7,405.54)
Employee Benefit (3000 to 3999)					
3101	STRS-CERT	79,563.00	69,763.40	0.00	9,799.60
3202	PERS-CLASS	69,971.00	68,469.23	0.00	1,501.77
3331	MEDICARE-CERT	6,832.00	5,929.19	0.00	902.81
3332	MEDICARE-CLASS	4,518.00	4,591.15	0.00	(73.15)
3411	H&W BENEFITS-CERT	57,970.00	48,468.06	0.00	9,501.94
3412	H&W BENEFITS-CLASS	54,199.00	54,881.43	0.00	(682.43)
3501	SUI-CERT	2,355.00	2,044.70	0.00	310.30
3502	SUI-CLASS	1,558.00	1,594.05	0.00	(36.05)
3601	WC-CERT	13,757.00	12,066.21	0.00	1,690.79
3602	WC-CLASS	9,098.00	9,376.88	0.00	(278.88)
3922	CASH IN-LIEU-CLASS	2,250.00	2,250.00	0.00	0.00
Total Employee Benefi (3000 to 3999)		302,071.00	279,434.30	0.00	22,636.70
Books and Supplies (4000 to 4999)					
4210	OTHER BOOKS (NOT TEXTS)	250.00	120.01	0.00	129.99
4320	FURNITURE & EQUIPMENT < \$500	2,375.00	2,332.97	0.00	42.03
4330	REFRESHMENTS	250.00	29.15	0.00	220.85
4340	COMP EQUIP/SOFTWARE/EXP < \$500	1,700.00	1,072.89	0.00	627.11
4350	MATERIALS & SUPPLIES < \$500	8,848.00	9,836.50	0.00	(988.50)
4420	FURNITURE & EQUIPMENT > \$499	2,825.00	2,854.67	0.00	(29.67)
4440	COMP EQUIP/SOFTWARE/EXP > \$499	4,000.00	3,841.27	0.00	158.73
4450	MATERIALS & SUPPLIES > \$499	1,000.00	0.00	0.00	1,000.00
Total Books and Suppl (4000 to 4999)		21,248.00	20,087.46	0.00	1,160.54

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BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0284 W/E REGIONALIZED SERVICES					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5220	REIMBURSEMENT-BUS TRAVEL EXP	2,000.00	0.00	0.00	2,000.00
5221	REIMBURSEMENT-BUS MILEAGE	3,550.00	820.68	0.00	2,729.32
5225	PAYMENT-BUS TRAVEL EXP	12,000.00	12,654.24	0.00	(654.24)
5271	CELL PHONE STIPEND-CERT	912.00	912.00	0.00	0.00
5272	CELL PHONE STIPEND-CLASS	560.00	560.00	0.00	0.00
5310	DUES & MEMBERSHIPS	3,500.00	3,300.00	0.00	200.00
5538	BOTTLED WATER SERVICE	250.00	0.00	0.00	250.00
5620	OTHER RENTALS/LEASES/REPAIRS	5,900.00	5,388.24	0.00	511.76
5630	MAINTENANCE AGREEMENTS	5,125.00	4,473.76	0.00	651.24
5710	INTERPROGRAM SERVICES	229,273.00	322,807.38	0.00	(93,534.38)
5711	INTERPROGRAM PRINT SHOP	500.00	13.80	0.00	486.20
5714	INTERPROGRAM CONV COPIES	300.00	0.09	0.00	299.91
5715	INTERPROGRAM FINGER PRINTING	100.00	0.00	0.00	100.00
5722	INTERPROGRAM REGISTRATIONS	500.00	170.00	0.00	330.00
5731	INTERPROGRAM EXPRESS MAIL	1,533.00	1,108.34	0.00	424.66
5733	INTERPROGRAM USER FEES	18,368.00	18,212.14	0.00	155.86
5737	INTERPROGRAM CONFERENCE ROOMS	1,500.00	1,290.00	0.00	210.00
5740	INTERPROGRAM OTHER	500.00	200.00	0.00	300.00
5741	INTERPROGRAM WAREHOUSE DELIV	2,217.00	1,108.34	0.00	1,108.66
5810	PROF/CONSULTING/OPERATING EXP	1,000.00	127.03	0.00	872.97
5812	STUDENT EVENTS & ACTIVITIES	1,540.00	0.00	0.00	1,540.00
5813	CATERING/FOOD SERVICE	1,000.00	1,253.68	0.00	(253.68)
5840	COMP LICENSES & SUBSCRIPTIONS	4,500.00	4,609.48	0.00	(109.48)
5910	PHONE/INTERNET/CABLE/RADIO SVC	1,650.00	1,885.65	0.00	(235.65)
5950	POSTAGE/MAIL	500.00	89.27	0.00	410.73
Total Services and Op (5000 to 5999)		298,778.00	380,984.12	0.00	(82,206.12)
Other Outgo (7100 to 7499)					
7312	INDIRECT COSTS - TRF OUT	110,162.00	110,782.73	0.00	(620.73)
Total Other Outgo (7100 to 7499)		110,162.00	110,782.73	0.00	(620.73)
Total Expenditure		1,513,505.00	1,522,027.72	0.00	(8,522.72)
Total Management 0284 W/E REGIONALIZED SERVICES		4,983.00	5,931.00	0.00	(948.00)

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BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0289 W/E PROVIDER PROGRAM FFS					
Revenue					
Other State Revenue (8300 to 8599)					
8311	ST APPORTIONMENTS-CURR YR	3,787.00	9,468.00	0.00	(5,681.00)
Total Other State Rev (8300 to 8599)		3,787.00	9,468.00	0.00	(5,681.00)
Total Revenue		3,787.00	9,468.00	0.00	(5,681.00)
Expenditure					
Certificated Salary (1000 to 1999)					
1213	CE PPL SPT REG STRS MC UI WC	2,547.00	6,489.39	0.00	(3,942.39)
Total Certificated Sa (1000 to 1999)		2,547.00	6,489.39	0.00	(3,942.39)
Employee Benefit (3000 to 3999)					
3101	STRS-CERT	431.00	1,098.00	0.00	(667.00)
3331	MEDICARE-CERT	37.00	93.79	0.00	(56.79)
3411	H&W BENEFITS-CERT	349.00	873.69	0.00	(524.69)
3501	SUI-CERT	13.00	32.27	0.00	(19.27)
3601	WC-CERT	74.00	189.40	0.00	(115.40)
Total Employee Benefi (3000 to 3999)		904.00	2,287.15	0.00	(1,383.15)
Services and Operating Expenditures (5000 to 5999)					
5221	REIMBURSEMENT-BUS MILEAGE	58.00	0.00	0.00	58.00
5733	INTERPROGRAM USER FEES	2.00	2.32	0.00	(0.32)
Total Services and Op (5000 to 5999)		60.00	2.32	0.00	57.68
Other Outgo (7100 to 7499)					
7312	INDIRECT COSTS - TRF OUT	276.00	689.14	0.00	(413.14)
Total Other Outgo (7100 to 7499)		276.00	689.14	0.00	(413.14)
Total Expenditure		3,787.00	9,468.00	0.00	(5,681.00)
Total Management 0289 W/E PROVIDER PROGRAM FFS		0.00	0.00	0.00	0.00

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BEST NET CONSORTIUM
86 - San Bernardino County Superintendent of Schools
Financial Activity Report - Summary (From: 7/1/2021 To: 6/30/2022)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
Management 0463 W/E PERSONNEL DEVELOPMENT					
Revenue					
Other State Revenue (8300 to 8599)					
8311	ST APPORTIONMENTS-CURR YR	11,671.00	11,671.00	0.00	0.00
Total Other State Rev (8300 to 8599)		11,671.00	11,671.00	0.00	0.00
Total Revenue		11,671.00	11,671.00	0.00	0.00
Expenditure					
Books and Supplies (4000 to 4999)					
4330	REFRESHMENTS	100.00	0.00	0.00	100.00
4350	MATERIALS & SUPPLIES < \$500	100.00	0.00	0.00	100.00
Total Books and Suppl (4000 to 4999)		200.00	0.00	0.00	200.00
Services and Operating Expenditures (5000 to 5999)					
5220	REIMBURSEMENT-BUS TRAVEL EXP	500.00	901.26	0.00	(401.26)
5221	REIMBURSEMENT-BUS MILEAGE	100.00	0.00	0.00	100.00
5225	PAYMENT-BUS TRAVEL EXP	4,500.00	6,501.00	0.00	(2,001.00)
5722	INTERPROGRAM REGISTRATIONS	4,000.00	0.00	0.00	4,000.00
5810	PROF/CONSULTING/OPERATING EXP	3,733.00	0.00	0.00	3,733.00
5812	STUDENT EVENTS & ACTIVITIES	0.00	1,040.00	0.00	(1,040.00)
5840	COMP LICENSES & SUBSCRIPTIONS	0.00	49.37	0.00	(49.37)
Total Services and Op (5000 to 5999)		12,833.00	8,491.63	0.00	4,341.37
Other Outgo (7100 to 7499)					
7312	INDIRECT COSTS - TRF OUT	1,023.00	666.59	0.00	356.41
Total Other Outgo (7100 to 7499)		1,023.00	666.59	0.00	356.41
Total Expenditure		14,056.00	9,158.22	0.00	4,897.78
Total Management 0463 W/E PERSONNEL DEVELOPMENT		(2,385.00)	2,512.78	0.00	(4,897.78)

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WEST END SPECIAL EDUCATION LOCAL PLAN AREA						
2021/22 Low Incidence						
PY CARRYOVER			127,604.23			
CY ALLOCATION			1,775,934.00			
TOTAL			1,903,538.23			
LESS: PACIFIC HEARING EXPENSE			(138,272.48)			
- ADJ FOR EVSELP/OMSD BILLBACK OF 1/2 DAY WHOLE CLASS T			1,786.01			
INDIRECT COST (7.85%)			(1,962.50)			
AMOUNT AVAILABLE FOR DISTRICTS			1,765,089.26			
	Col A	Col B	Col C	Col D	Col E	Col F
DISTRICT	PROJECTED PY	PUPIL COUNT	TOTAL	LOW INCIDENCE	LOW INCIDENCE	LOW INCIDENCE
	LOW INCIDENCE	RATIO	ALLOCATION	EXPENDITURES/	OFFSET	BALANCE
	PUPIL COUNT			INTENTS		Col C - Col D - Col E
ALTA LOMA	29	5.40%	95,321.39	35,156.54	60,165.00	(0.15)
CENTRAL	22	4.10%	72,312.78	3,121.98	69,191.00	(0.20)
CHAFFEY	164	30.54%	539,058.92	57,411.00	481,648.00	(0.08)
CHINO VALLEY	152	28.31%	499,615.58	63,850.81	435,765.00	(0.23)
CUCAMONGA	17	3.17%	55,878.06	11,980.11	38,232.00	5,665.95
ETIWANDA	70	13.04%	230,086.12	29,155.02	200,931.00	0.10
MOUNTAIN VIEW	15	2.79%	49,304.17	19,109.78	30,194.00	0.39
MT. BALDY	-	0.00%	0.00	0.00	0.00	0.00
UPLAND UNIFIED	68	12.66%	223,512.23	3,608.36	194,346.00	25,557.87
PACIFIC HEARING EXPENSE			136,486.47	136,486.47	0.00	0.00
INDIRECT COST			1,962.50	1,962.50	0.00	0.00
TOTAL	537	100.00%	1,903,538.22	361,842.57	1,510,472.00	31,223.65

WESELPA - JOINT RISK FUND REIMBURSEMENT - FOURTH QUARTER 2021/2022 - FINAL

August 19, 2022

	Col. A	Col. A1	Col. A2	Col. A3	Col. B	Col. B1	Col. B2	Col. B3
	LCI COST				NON-LCI COST			
	NPS - LCI 100%	LCI ADA	LCI LCFF Deduct	Net LCI Cost	Non LCI NPS/NPA 100 % COST	NON LCI ADA	NON LCI LCFF Deduct	Non-LCI minus LCFF Col. B-B2
SBCSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	414.66	0.01	93.87	320.79	104,509.50	2.36	22,153.60	82,355.90
Central	0.00	0.00	0.00	0.00	215,528.84	2.35	24,440.35	191,088.49
Chaffey	41,315.13	0.77	9,192.54	32,122.59	4,582,420.25	83.20	993,272.38	3,589,147.87
Chino Valley	123,042.06	2.28	22,836.98	100,205.08	1,106,483.27	23.43	234,680.03	871,803.24
Cucamonga	0.00	0.00	0.00	0.00	69,498.78	0.86	9,388.16	60,110.62
Etiwanda	0.00	0.00	0.00	0.00	431,148.93	5.88	54,938.72	376,210.21
Mountain View	0.00	0.00	0.00	0.00	2,340.00	0.00	0.00	2,340.00
Mount Baldy	0.00	0.00	0.00	0.00	17,180.00	0.00	0.00	17,180.00
Upland Unified	60,947.80	1.68	17,658.70	43,289.10	1,461,484.08	22.97	241,440.66	1,220,043.42
	225,719.65	4.74	49,782.09	175,937.56	7,990,593.65	141.05	1,580,313.90	6,410,279.75

2021/2022 Avg Revenue per ADA
under LCFF

SBCSS	-
Alta Loma	9,387.12
Central	10,400.15
Chaffey	11,938.37
Chino	10,016.22
Cucamonga	10,916.46
Etiwanda	9,343.32
Mountain View	10,007.50
Mount Baldy Jt.	10,604.15
Upland	10,511.13

93,124.42

	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
	DISTRICT REIMBURSEMENTS							
	Function 1180 Net LCI Cost Col A3	Function 1180 Net Non LCI, NPS /NPA 80% cost Col. B3	Function 1180 LCFF Col A2 +B2	Function 2200 Parent Reimb 70% cost	Function 2200 Legal Fees/ Mediation 70% cost	Function 2200 IEE/Services Cost per Mediation	Function 1180 Consultants/ Tech Assess 70% Cost	Function 2200 Various 100% Cost
SBCSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	320.79	65,884.72	22,247.47	78,509.17	37,870.00	0.00	0.00	30,800.00
Central	0.00	152,870.79	24,440.35	8,628.20	20,989.50	0.00	0.00	4,292.50
Chaffey	32,122.59	2,871,318.30	1,002,464.92	61,413.33	25,305.00	0.00	0.00	61,463.75
Chino Valley	100,205.08	697,442.59	257,517.01	56,939.14	92,312.50	7,421.40	0.00	72,684.00
Cucamonga	0.00	48,088.50	9,388.16	0.00	5,250.00	0.00	0.00	2,602.00
Etiwanda	0.00	300,968.17	54,938.72	29,168.36	66,325.00	1,494.50	0.00	19,200.00
Mountain View	0.00	1,872.00	0.00	0.00	10,150.00	2,800.00	0.00	20,650.00
Mount Baldy	0.00	13,744.00	0.00	3,780.00	0.00	0.00	0.00	0.00
Upland Unified	43,289.10	976,034.74	259,099.36	157,640.06	39,900.00	2,975.00	0.00	10,629.00
	175,937.56	5,128,223.80	1,630,095.99	396,078.26	298,102.00	14,690.90	0.00	222,321.25

	Col. L	Col. M	Col. N
	TOTALS		
	4th Quarter Cost Col. C thru J	Previous Reimb. Col. Q + R	Net District Cost 4th Qtr Col. L - M
SBCSS	0.00	0.00	0.00
Alta Loma	235,632.15	151,448.07	84,184.08
Central	211,221.34	158,686.57	52,534.77
Chaffey	4,054,087.89	2,712,995.68	1,341,092.21
Chino Valley	1,284,521.72	881,188.45	403,333.28
Cucamonga	65,328.66	23,204.97	42,123.69
Etiwanda	472,094.75	294,040.32	178,054.43
Mountain View	35,472.00	24,360.00	11,112.00
Mount Baldy	17,524.00	14,719.00	2,805.00
Upland Unified	1,489,567.26	1,080,295.60	409,271.66
	7,865,449.76	5,340,938.66	2,524,511.10

	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T
	TRANSFERS					
	4th. Quarter Transfer Function 1180 Col. S - Q		Previous Reimb Function 1180 Previous S		Total Transfers at 4th Quarter Function 1180 Col. C thru E, I	
	Function 2200 Col. T - R	Function 2200 Previous T	Function 2200 Previous T	Function 2200 Previous T	Function 2200 Col. F thru H, J	Function 2200 Col. F thru H, J
	0.00	0.00	0.00	0.00	0.00	0.00
	46,402.23	37,781.85	42,050.75	109,397.32	88,452.98	147,179.17
	50,688.87	1,845.90	126,622.27	32,064.30	177,311.14	33,910.20
	1,292,989.69	48,102.52	2,612,916.12	100,079.56	3,905,905.81	148,182.08
	344,121.57	59,211.71	711,043.12	170,145.33	1,055,164.68	229,357.04
	41,173.69	950.00	16,302.97	6,902.00	57,476.66	7,852.00
	146,878.07	31,176.36	209,028.82	85,011.50	355,906.89	116,187.86
	312.00	10,800.00	1,560.00	22,800.00	1,872.00	33,600.00
	2,805.00	0.00	10,939.00	3,780.00	13,744.00	3,780.00
	367,878.97	41,392.69	910,544.23	169,751.37	1,278,423.20	211,144.06
	2,293,250.07	231,261.03	4,641,007.28	699,931.38	6,934,257.35	931,192.41

8/19/2022

B. Guerrero

J:\Admin\Acct Tech\NPSNPA\NPSNPA COST PROJ\21-22 NPS QTRLY COST PROJ

West End SELPA
SPECIAL EDUCATION MENTAL HEALTH REVENUE DISTRIBUTION
FY 2021/22
Distribution by Projected P2 ADA

			Col. A	Col. B	Col. C
DESCRIPTION	Function Code	Object Code	State 6546 67.1765 per 19/20 P2 ADA	Federal 3327	Total Allocation
REVENUE			\$ 5,922,526.00	\$ 1,031,085.00	\$ 6,953,611.00
Subtotal			5,922,526.00	1,031,085.00	6,953,611.00
PROJECTED EXPENSE					
SELPA RS/Administrative	2200	1xxx-5xxx	496,793.26		496,793.26
South Coast (Wrap Around Services)	3120	5110/5810	567,376.07	24,999.32	592,375.39
Contract Residential Room & Board	3900	5110/5810	-	610,295.45	610,295.45
Contract Residential Counseling	3120	5110/5810	-	395,790.23	395,790.23
Other Operating Services		5803/5810	3,360.92	-	3,360.92
Indirect		7312	47,293.90	-	47,293.90
Subtotal			1,114,824.15	1,031,085.00	2,145,909.15
BALANCE TO DISTRIBUTE			4,807,701.85	-	4,807,701.85

2021/22 #4
Final Mental Health
Updated: 7/29/22

District	Col. D	Col. E	Col. F	Col. G		Col. I
	2021-22 Projected P2 ADA Feb 2022	Ratio	ADA Distribution	Fee-for-Service		TOTAL 21-22 DISTRICT DISTRIBUTION (Col F+G+H)
				Chaffey Counseling \$ 7,522.00	Intensive Therapeutic \$ 4,000.00	
County Operations	457.85	0.56%	26,906.85	-	100,000.00	126,906.85
Alta Loma	5,041.35	6.16%	296,267.00	-	-	296,267.00
Central	3,981.92	4.87%	234,007.00	-	-	234,007.00
Chaffey	21,150.55	25.85%	1,242,962.00	-	(76,000.00)	1,166,962.00
Chino	23,837.31	29.14%	1,400,855.00	-	(20,000.00)	1,380,855.00
Cucamonga	2,165.79	2.65%	127,278.00	-	-	127,278.00
Etiwanda	13,193.45	16.13%	775,344.00	-	-	775,344.00
Mountain View	2,481.01	3.03%	145,802.00	-	-	145,802.00
Mt. Baldy	75.79	0.09%	4,454.00	-	-	4,454.00
Upland	9,424.04	11.52%	553,826.00	-	(4,000.00)	549,826.00
TOTALS	81,809.06	100.00%	4,807,701.85	-	-	4,807,701.85

Col. J	Col. K	Col. L	Col. M	Col. N
Small School Protection				ADJUSTED 21-22 DISTRICT DISTRIBUTION (Col I + Col M)
PY ADA Distribution (PY Column N)	PY Distribution plus COLA 1.0170	ADA Ratio Excluding Small District	Small School Protection Adjustment	
		0.56%	-	126,906.85
		6.17%	-	296,267.00
		4.87%	-	234,007.00
		25.88%	-	1,166,962.00
		29.16%	-	1,380,855.00
		2.65%	-	127,278.00
		16.14%	-	775,344.00
		3.04%	-	145,802.00
977.00	994.00		-	4,454.00
		11.53%	-	549,826.00
977.00	994.00	100.00%	-	4,807,701.85

Notes:

1. State per ADA amount based on 21/22 CDE Preliminary Entitlements; Federal amount based on 21/22 Grant Award Amount.
2. SELPA RS/Administrative cost, Wrap Around Services, Contracted Residential Room & Board, Contracted Residential Counseling, and Contracted Services are taken "off the top".
3. Contracted Services include Parent Reimbursements and the first \$25k of sub-agreements coded to 5110.
4. Remaining balance distributed to districts based on ADA ratio (Col E).
5. Clinical counseling Fee-for-Service (Col G) and Intensive Therapeutic Fee-for-Service (Col H) use the AVG of Dec 1 and Apr 1 pupil counts
6. Fee-for-Service (Col G & Col H) is deducted from ADA distributed amounts (Col F).
7. District distribution amount (Col N) is determined after deducting the Small School Protection Adj (Col M) from the Total District Distribution (Col I).

**WESELPA
Mgmt WSMH
Mental Health
FY 2021-22**

COLA ADJ

1.025

Personnel Costs

	Posn No	FTE	Salary & Benefits
Program Manager (RL)	EJ010	0.250	55,223.59
Admin Asst (NV)	EJ006	0.100	11,154.76
Consultant (TC)	EJ011	0.250	51,325.71
Psychologist (JF)	EK033	0.500	100,532.13
Psychologist (SR)	EK034	0.200	35,063.19
Behavioral Health Counselor (MC)	EK107	1.000	160,536.58
SELPA Specialist (MB/CM)	EL025	0.100	8,966.15
Accounting Technician (BG)	EJ020	0.250	22,097.82
Office Specialist II (AH)	EJ025	0.250	25,536.81
Office Specialist II (SC)	EL020	0.100	9,139.27
		3.000	479,576.01

Operating Costs

Matls & Supplies	216.73	Object: 4XXXs
Busn Trvl/Mileage	13,172.42	Object: 5220, 5221, 5225
Other Operating	474.50	Object 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee	3,353.60	Object 5733
5810 First \$25k of sub-agreements	102,315.92	Object 5810
5803 Parent Reimb/5810 Contracted	3,360.92	Object 5803/5810
	122,894.09	

602,470.10 RESOURCE 3327; OBJECT 5810
RESOURCE 6546; OBJECT 5810

Total	Indirect
-	-
102,315.92	8,031.80
102,315.92	8,031.80

Indirect Cost	7.85%	47,293.90
		649,764.00

5110 Residential & counseling	1,496,145.15	Object 5110	1,598,461.07
Rounding Adj	(0.00)		
FAR	2,145,909.15		
Total (3327 & 6546)	2,145,909.15		
	-		

West End Special Education Local Plan Area

Projected 2021/22 Mental Health Related Residential and Counseling Expenses

District	Residential Placement	No. Stud	July	August	September	October	November	December	January	February	March	April	May	June	Total Pymts
Alta Loma	Canyon View Oak Grove Uplift Family Services	1							170.00	680.00	680.00	680.00	595.00	510.00	3,315.00
		1													-
		3	3,312.50	4,070.00	4,122.50	5,382.50	6,620.00	5,720.00	3,371.25	7,716.25	7,871.25	5,485.00	3,000.00	2,912.50	59,583.75
		5	3,312.50	4,070.00	4,122.50	5,382.50	6,620.00	5,720.00	3,541.25	8,396.25	8,551.25	6,165.00	3,595.00	3,422.50	62,898.75
Central	Oak Grove Uplift Family Services	1													-
		2	500.00	750.00	968.75	1,281.25	2,281.25	2,636.25	1,625.00	3,150.00	3,712.50	3,625.00	2,948.75	2,650.00	26,128.75
		3	500.00	750.00	968.75	1,281.25	2,281.25	2,636.25	1,625.00	3,150.00	3,712.50	3,625.00	2,948.75	2,650.00	26,128.75
Chaffey Jt	Canyon View Deveroux Georgia Diamond Ranch Academy	2								425.00	595.00	595.00	850.00	255.00	2,720.00
		4	5,364.55	5,191.50		3,634.05	8,998.60	13,670.95	16,093.65	14,536.20	16,093.65	14,017.05	9,517.75	5,191.50	112,309.45
		4	19,641.60	19,008.00	12,196.80	9,820.80	9,504.00	9,820.80	9,820.80	8,078.40	4,910.40	4,752.00	4,910.40	3,801.60	116,265.60
		1	3,782.00	3,782.00	3,660.00	3,782.00	976.00								15,982.00
	Provo Canyon School Stoneridge Academy South Coast Uplift Family Services	2		107.00	107.00	53.50					53.50	214.00		53.50	588.50
		2	2,500.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	3,741.95	3,500.00	3,500.00	1,750.00	1,750.00		37,991.95
		35	25,355.00	26,748.75	23,415.33	27,391.25	20,957.50	16,122.50	14,337.50	17,093.75	18,978.75	20,527.50	16,680.00	18,895.00	246,502.83
		50	56,643.15	59,087.25	43,629.13	48,931.60	44,686.10	43,864.25	43,993.90	43,633.35	44,131.30	41,855.55	33,761.65	28,143.10	532,360.33
Chino Valley USD	Canyon View Casa Pacifica Uplift Family Services	1							340.00	340.00	680.00	680.00	680.00		2,720.00
		1													-
		7	3,013.75	4,932.50	4,096.95	6,763.75	6,811.25	7,081.25	5,422.50	8,301.25	7,002.50	4,791.25	5,606.25	5,862.50	69,685.70
		9	3,013.75	4,932.50	4,096.95	6,763.75	6,811.25	7,081.25	5,762.50	8,641.25	7,682.50	5,471.25	6,286.25	5,862.50	72,405.70
Cucamonga															-
	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Etiwanda	Oak Grove Uplift Family Services	1													-
		4	7,208.75	6,060.00	7,332.95	9,307.50	8,035.00	9,031.25	3,897.50	6,758.75	8,530.00	5,611.25	5,075.00	7,500.00	84,347.95
		5	7,208.75	6,060.00	7,332.95	9,307.50	8,035.00	9,031.25	3,897.50	6,758.75	8,530.00	5,611.25	5,075.00	7,500.00	84,347.95
Mount Baldy															-
Mountain View															-
Upland	Canyon View Copper Hills Child help Deveroux Georgia Solstice Stoneridge Academy Uplift Family Services	3	510.02	255.00	1,190.00	1,530.00	1,530.00	1,020.00	1,445.00	2,040.00	1,360.00	1,700.00	1,785.00	680.00	15,045.02
		1			1,296.00	4,464.00	4,320.00	4,464.00	4,464.00	4,032.00	4,464.00	4,320.00	4,464.00	4,320.00	40,608.00
		1													-
		2	10,729.10	8,479.45	5,191.50	5,364.55	5,191.50	2,422.70							37,378.80
		1	46,343.36												46,343.36
		5				214.00	321.00	214.00	321.00	321.00	428.00		160.50	107.00	2,514.50
		4	5,810.00	6,420.00	6,939.46	8,127.50	4,978.75	2,286.25	5,075.00	4,735.00	5,042.50	6,456.25	6,205.00	6,058.75	68,134.46
		17	63,392.48	15,154.45	14,616.96	19,700.05	16,341.25	10,406.95	11,305.00	11,128.00	11,294.50	12,904.25	12,614.50	11,165.75	210,024.14
Totals		89	134,070.63	90,054.20	74,767.24	91,366.65	84,774.85	78,739.95	70,125.15	81,707.60	83,902.05	75,632.30	64,281.15	58,743.85	988,165.62
Totals without WRAP		32	86,370.63	36,822.95	23,641.30	28,862.90	30,841.10	31,612.45	32,654.45	30,452.60	29,264.55	27,386.05	23,016.15	14,865.10	395,790.23
Total WRAP		57	47,700.00	53,231.25	51,125.94	62,503.75	53,933.75	47,127.50	37,470.70	51,255.00	54,637.50	48,246.25	41,265.00	43,878.75	592,375.39
% Totals w/o WRAP															39.34%

**CHAFFEY COUNSELING SERVICES
BASED ON DECEMBER 1 & APRIL 1 STUDENT COUNTS
FY 2021-2022**

TABLE 1 -- SERVICES PROVIDED PER DECEMBER 1, 2021 COUNT (FINAL)

LEA	IC (CHAFFEY) 510 SERVICES	INT THERAPEUTIC SERVICES
Alta Loma	0.00	0.00
Central	0.00	0.00
Chaffey	0.00	21.00
Chino Valley	0.00	4.00
Cucamonga	0.00	0.00
Etiwanda	0.00	0.00
Mountain View	0.00	0.00
Mt. Baldy	0.00	0.00
Upland	0.00	1.00
TOTAL	0.00	26.00

TABLE 1 -- SERVICES PROVIDED PER APRIL 1, 2022 COUNT (FINAL)

LEA	IC (CHAFFEY) 510 SERVICES	INT THERAPEUTIC SERVICES
Alta Loma	0.00	0.00
Central	0.00	0.00
Chaffey	0.00	17.00
Chino Valley	0.00	6.00
Cucamonga	0.00	0.00
Etiwanda	0.00	0.00
Mountain View	0.00	0.00
Mt. Baldy	0.00	0.00
Upland	0.00	1.00
TOTAL	0.00	24.00

TABLE 3 -- AVERAGE OF DEC 1 & APR 1 SERVICES

LEA	IC (CHAFFEY) 510 SERVICES	INT THERAPEUTIC SERVICES
Alta Loma	0.00	0.00
Central	0.00	0.00
Chaffey	0.00	19.00
Chino Valley	0.00	5.00
Cucamonga	0.00	0.00
Etiwanda	0.00	0.00
Mountain View	0.00	0.00
Mt. Baldy	0.00	0.00
Upland	0.00	1.00
TOTAL	0.00	25.00

2021/22 Joint Risk Fund Return

Background:

As approved on April 21, 2014, an analysis of each district's Joint Risk Fund (JRF) usage will be completed at year-end and factored into that year's JRF return. Districts that underutilize the JRF by contributing more than they spend will be given the following return priority:

- If the return is large enough, underutilizing districts will be fully reimbursed for their amount of under usage. After which, the remaining balance of the JRF return will be distributed to all member districts by their percentage of ADA.
- If the amount of JRF return is not enough to fully reimburse underutilizing districts, then only districts that underutilized the JRF will get a return. In this case, the return would be distributed be proportionate share of under usage. Districts that over utilize the JRF by spending more than they contribute will not be eligible for a JRF return.

Fiscal Impact:

The 2021/22 JRF Return totals \$813,999.58 and is summarized as follows:

2021/22	Total Return
Alta Loma	57,097.45
Central	38,591.15
Chaffey	119,066.44
Chino	349,125.55
Cucamonga	31,934.58
Etiwanda	131,591.13
Mountain View	32,473.78
Mt. Baldy	299.06
Upland	41,264.11
WE Student Svcs	12,556.33
TOTAL	813,999.58

Return from RSPS	322,807.38	- ADA based return distribution
Return from JRF	491,192.20	- Usage based return distribution
Total Return	813,999.58	

Recommendation:

Recommend for approval the 2021/22 JRF return as presented above and on the attached worksheets. This item will move forward to the Superintendents' Council for approval.

**West End SELPA
2021/22 Joint Risk Fund Return**

T. Chatkoo 8/24/22

Column A		Column B	Column C	Column D	Column E	Column F	Column G (Col C + Col F)
2021/22	P-2 ADA Cert 6/17/22	% ADA	Return from RSPS (Distributed by % ADA)	Revenue vs Expense (Usage)	% Under Usage	Return from JRF (Distributed by % Under Usage)	Total Return
Alta Loma	5,041.35	6.16%	19,892.48	98,600.98	7.57%	37,204.97	57,097.45
Central	3,981.92	4.87%	15,712.11	60,634.25	4.66%	22,879.04	38,591.15
Chaffey	21,150.55	25.85%	83,457.18	94,372.00	7.25%	35,609.26	119,066.44
Chino	23,837.31	29.14%	94,058.77	675,980.42	51.93%	255,066.78	349,125.55
Cucamonga	2,165.79	2.65%	8,545.91	61,984.88	4.76%	23,388.67	31,934.58
Etiwanda	13,193.45	16.13%	52,059.55	210,775.34	16.19%	79,531.57	131,591.13
Mountain View	2,481.01	3.03%	9,789.73	60,117.50	4.62%	22,684.06	32,473.78
Mt. Baldy	75.79	0.09%	299.06	(1,286.00)	0.00%	—————	299.06
Upland	9,424.04	11.52%	37,185.98	10,807.90	0.83%	4,078.13	41,264.11
WE Student Svcs	457.85	0.56%	1,806.61	28,489.00	2.19%	10,749.72	12,556.33
TOTAL	81,809.06	100.00%	322,807.38	1,301,762.27	100.00%	491,192.20	813,999.58

Beginning Balance	1,144,156.35
Plus: Revenue	11,298,188.68
Less: Expenditures	11,228,345.45
Ending Balance	1,213,999.58

Less: Reserve	400,000.00
Total Return	813,999.58

Return from RSPS	322,807.38	- ADA based return distribution
Return from JRF	491,192.20	- Usage based return distribution
Total Return	813,999.58	

Joint Risk Fund Annual Usage Analysis
 Shared Expenses not distributed by % of ADA
 (Updated 8/11/22)

2021/22			Col C			Col F			Col L		
District	Col A	Col B	Contributions \$49.85/ADA	District Reimbursements	Col E TOTAL REVENUE	Col F NPS/NPA/LCI	Col G Legal Costs	Col H Settlements/ Services	Col I Operating Expenses	Col J Other Expenses	Col K TOTAL EXPENSE
	P-2 ADA Cert 6/17/22	% ADA									
Alta Loma	5,041.35	6.16%	251,311.00	240,707.15	492,018.15	104,924.16	145,537.05	142,955.96		-	393,417.17
Central	3,981.92	4.87%	198,499.00	216,507.34	415,006.34	215,528.84	122,224.75	16,618.50		-	354,372.09
Chaffey	21,150.55	25.85%	1,054,355.00	4,081,731.89	5,136,086.89	4,623,735.38	243,826.43	149,197.08		24,956.00	5,041,714.89
Chino	23,837.31	29.14%	1,188,290.00	1,311,903.72	2,500,193.72	1,229,525.33	430,060.34	164,627.63		-	1,824,213.30
Cucamonga	2,165.79	2.65%	107,965.00	67,714.66	175,679.66	69,498.78	41,594.00	2,602.00		-	113,694.78
Etiwanda	13,193.45	16.13%	657,693.00	484,908.75	1,142,601.75	431,148.93	437,673.40	63,004.08		-	931,826.41
Mountain View	2,481.01	3.03%	123,678.00	38,026.00	161,704.00	2,340.00	74,596.50	24,650.00		-	101,586.50
Mt. Baldy	75.79	0.09%	3,778.00	17,608.00	21,386.00	17,180.00	92.00	5,400.00		-	22,672.00
Upland	9,424.04	11.52%	469,788.00	1,502,044.26	1,971,832.26	1,522,431.88	198,513.40	240,079.08		-	1,961,024.36
WE Student Svcs	457.85	0.56%	22,824.00	5,665.00	28,489.00	-	-	-	770,565.98	-	828,818.20
Shared Expenses			-	-	-	-	58,252.22	-	-	-	-
TOTAL	81,809.06	100.00%	4,078,181.00	7,966,816.77	12,044,997.77	8,216,313.30	1,752,370.09	809,134.33	770,565.98	24,956.00	11,573,339.70

Col M			Col N		
VARIANCE	JRF Return (Less PSRS Portion)	ADJUSTED VARIANCE	VARIANCE	JRF Return (Less PSRS Portion)	ADJUSTED VARIANCE
98,600.98	(37,204.97)	61,396.01	98,600.98	(37,204.97)	61,396.01
60,634.25	(22,879.04)	37,755.21	60,634.25	(22,879.04)	37,755.21
94,372.00	(35,609.26)	58,762.74	94,372.00	(35,609.26)	58,762.74
675,980.42	(255,066.78)	420,913.64	675,980.42	(255,066.78)	420,913.64
61,984.88	(23,388.67)	38,596.21	61,984.88	(23,388.67)	38,596.21
210,775.34	(79,531.57)	131,243.77	210,775.34	(79,531.57)	131,243.77
60,117.50	(22,684.06)	37,433.44	60,117.50	(22,684.06)	37,433.44
(1,286.00)	-	(1,286.00)	(1,286.00)	-	(1,286.00)
10,807.90	(4,078.13)	6,729.77	10,807.90	(4,078.13)	6,729.77
28,489.00	(10,749.72)	17,739.28	28,489.00	(10,749.72)	17,739.28
(828,818.20)	-	(828,818.20)	(828,818.20)	-	(828,818.20)
471,658.07	(491,192.20)	(19,534.13)	471,658.07	(491,192.20)	(19,534.13)

Notes:

- Contributions (Col C) may be based on projected P-2 ADA at the time of Mid-Year Final 50% transfer. P-2 or Annual ADA (Col A) may differ from projected P-2 ADA.
- District Reimbursements (Col D): District quarterly, SEIS, and if applicable invoiced and CSDR expense reimbursements
- NPS/NPA/LCI (Col F): NPS, NPA, LCI expenses and if applicable Inland Regional Center deductions
- Legal Costs (Col G): District and Parent attorneys
- Settlements/Services (Col H): Parent reimbursements as well as IEEs, consultations, tech assessments and misc. other
- Shared Expenses include: Operating Expenses (salaries, benefits, materials & supplies, services other than legal, NPS), General Legal, and if applicable CSDR transportation excess costs. Large reduction in operating expenses from 10/11 to 11/12 due to expenses being paid out of WSMH funding rather than X-pot. Large increase from 14/15 to 15/16 due to ADR Program Specialist. Large reduction from 16/17 to 17/18 due to downsizing of the SELPA. Large increase from 20/21 to 21/22 due Parent Outreach Representative

AB602 Funding Models Certified June 17, 2022

Background:

As a result of AB 602, Chapter 854/1997, special education funding changed from a resource based funding model using unit rates and support service ratios, to a per ADA funding model. Effective July 1, 2001, the West End SELPA began allocating the SELPA State Special Education Funding to its member districts based on the adopted SELPA Revenue Distribution Model.

The California Department of Education certifies the AB602 Special Education allocations in February and June of each fiscal year.

Fiscal Impact:

- a. 2019/20 Annual R-3 – The 2019/20 Annual R-3 AB602 allocation was certified in the amount of \$49,736,845. This represents a decrease of \$91 when compared to the Annual R-2 allocation. The decrease comes from a change to the applied deficit factor.
- b. 2020/21 Annual R-1 – The 2020/21 Annual R-1 AB602 allocation was certified in the amount of \$56,972,162. This represents a decrease of \$6,228 when compared to the AB602 Annual allocation. The decrease comes from a change to the applied NPS Extraordinary Cost Pool deficit factor.
- c. 2021/22 P-2 – The 2021/22 P-2 AB602 allocation was certified in the amount of \$64,307,610. This represents a net increase of \$347,393 when compared to the May 2022 projection. The variance comes from changes to the property tax deduct and Out-of-Home Care estimate which CDE will adjust at the 2021/22 Annual recertification.

Recommendation:

For information only



2019/20 #9 Annual R3 AB602

Certified: 6/17/22

Updated: 6/23/22

Executive Summary

Total Apportionment - SELPA Wide

2019-20 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	Annual R3 AB602 Cert 6/18/21	Annual R3 AB602 Cert 6/17/22	Growth/Decline	AB602 Base w/COLA, Growth, Local Asst, & Prop Tax	Low Incidence	Prog Spec/Reg Svcs	Personnel Development	NPS/LCI Extraordinary Cost Pool (Annual only)	Out of Home Care	Total Apportionment	Per ADA Amount
Rate	Projected										
West End Student Services	637.27	556.47	(80.80)	\$415,417.00				\$0.00	\$16,395.00	\$431,812.00	\$775.98
Alta Loma	5,816.27	5,816.21	(0.06)	4,341,929.00				4,538.00	171,365.00	4,517,832.00	776.77
Central	4,312.41	4,281.79	(30.62)	3,196,451.00				4,700.00	126,156.00	3,327,307.00	777.08
Chaffey Joint	22,736.33	22,610.92	(125.41)	16,879,552.00				44,921.00	723,282.00	17,647,755.00	780.50
Chino Valley	26,583.56	26,373.12	(210.44)	19,688,117.00				0.00	808,703.00	20,496,820.00	777.19
Cucamonga	2,304.66	2,327.00	22.34	1,737,157.00				0.00	68,561.00	1,805,718.00	775.99
Etiwanda	13,639.92	13,608.27	(31.65)	10,158,874.00				3,617.00	403,649.00	10,566,140.00	776.45
Mt. View	2,426.79	2,442.07	15.28	1,823,059.00				0.00	72,664.00	1,895,723.00	776.28
Mt. Baldy	89.90	101.88	11.98	76,056.00				0.00	3,002.00	79,058.00	775.99
Upland	10,247.92	10,115.84	(132.08)	7,551,698.00				0.00	298,047.00	7,849,745.00	775.99
SELPA					281,107.00	1,464,552.00	11,907.00	14,444.00	-	1,772,010.00	
SELPA Wide Totals	88,795.03	88,233.57	(561.46)	\$65,868,310.00	\$281,107.00	\$1,464,552.00	\$11,907.00	\$ 72,220.00	\$2,691,824.00	\$70,389,920.00	
Source	Sched C Col K	Sched C Col M		Sched Ca Col B	Sched D F-3	Sched D J-5	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C99	

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$431,812.00	\$28,525,798.00	(\$982.00)	\$28,956,628.00
Alta Loma	4,517,832.00	(1,509,040.00)	(10,266.00)	2,998,526.00
Central	3,327,307.00	(3,172,725.00)	(7,558.00)	147,024.00
Chaffey Joint	17,647,755.00	(6,939,650.00)	(39,910.00)	10,668,195.00
Chino Valley	20,496,820.00	(7,868,163.00)	(46,552.00)	12,582,105.00
Cucamonga	1,805,718.00	(2,378,191.00)	(4,107.00)	(576,580.00)
Etiwanda	10,566,140.00	(1,939,547.00)	(24,020.00)	8,602,573.00
Mt. View	1,895,723.00	(2,172,548.00)	(4,310.00)	(281,135.00)
Mt. Baldy	79,058.00	(37,870.00)	155,560.00	196,748.00
Upland	7,849,745.00	(2,509,888.00)	(17,855.00)	5,322,002.00
SELPA	1,772,010.00	1,824.00		1,773,834.00
SELPA Wide Totals	\$70,389,920.00	\$0.00	\$0.00	\$70,389,920.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C99

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 4,146,053.00	-	\$24,810,575.00	\$ 28,956,628.00
	979,555.00	2,018,971.00	2,998,526.00
	897,595.00	(750,571.00)	147,024.00
	4,107,257.00	6,560,938.00	10,668,195.00
	4,959,907.00	7,622,198.00	12,582,105.00
	499,692.00	(1,076,272.00)	(576,580.00)
	2,646,517.00	5,956,056.00	8,602,573.00
	449,458.00	(730,593.00)	(281,135.00)
	14,541.00	182,207.00	196,748.00
	1,952,500.00	3,369,502.00	5,322,002.00
	0.00	1,773,834.00	1,773,834.00
\$4,146,053.00	\$16,507,022.00	\$49,736,845.00	\$ 70,389,920.00
Sched D B-9	Sched P Col F		Sched D Cell C99

Budget from Sched P Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services		(\$22,497.00)	\$265,377.93	(\$5,958.00)			\$236,922.93
Alta Loma	(274,589.88)	(250,335.00)	58,390.90	(5,015.00)	(4,795.70)	0.00	(476,344.68)
Central	(407,564.33)	(184,336.00)	(115,886.18)	(4,515.00)	0.00	0.00	(712,301.51)
Chaffey Joint	(4,489,876.26)	(971,373.00)	(77,022.01)	(20,460.00)	(864,596.45)	33,625.00	(6,389,702.71)
Chino Valley	(1,861,892.52)	(1,135,186.00)	(21,599.56)	(24,558.00)	(932,421.41)	1,471.00	(3,974,186.49)
Cucamonga	(147,779.14)	(100,161.00)	(75,113.32)	(2,309.00)	0.00	0.00	(325,362.47)
Etiwanda	(547,795.57)	(585,721.00)	19,314.62	(12,776.00)	0.00	0.00	(1,126,977.95)
Mt. View	(57,506.90)	(105,026.00)	(31,268.97)	(2,123.00)	(213,066.17)	0.00	(408,991.04)
Mt. Baldy	(16,311.60)	(4,385.00)	0.00	(103.00)	0.00	0.00	(20,799.60)
Upland	(1,227,555.43)	(435,491.00)	(22,193.42)	(10,313.00)	(204,844.96)	7,810.00	(1,892,587.80)
SELPA	9,030,871.63	3,794,511.00		88,130.00		(42,906.00)	12,870,606.63
SELPA Wide Totals	\$0.00	\$0.00	(\$0.00)	\$0.00	(\$2,219,724.69)	\$0.00	(\$2,219,724.69)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	

Prepared by
Tim Chatkoo, WESELPA Consultant

Date



2019/20 #9 Annual R3 AB602

Certified: 6/17/22

Updated: 6/23/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2019/20	ADA:	556.47						
		Growth/Decline from P/Y:	(80.80)						
District:	West End Student Services								
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code	Mgmt
Revenues									
AB602 Base plus COLA, Growth & Local Asst	415,417.00			Sch Ca / Col B					
Out of Home Care	16,395.00			Sch K / Col E					
Total Apportionment	431,812.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		28,525,798.00		Sch G / Col C	6500				
OMSD		0.00		Sch G / Col D	6500				
Chaffey		0.00		Sch G / Col E	6500				
Total Fee for Service		28,525,798.00							
Small School Prot		(982.00)		Sch I / Col K	6500				
		28,524,816.00							
Adjusted Apportionment	\$28,956,628.00				6500				
Property Taxes	4,146,053.00	COUNTY TO BUDGET	Sch B / Col P	6500	5XXX	0000	8097	2800	
State - AB602	24,810,575.00	COUNTY TO BUDGET	Sch B / Col R	6500	5XXX	0000	8311/8319	2800	
Local Assistance	0.00		Sch P / Col F						
Private School deduction	0.00		Sch P / Col H						
Federal - Local Assistance	0.00	COUNTY TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	2861	
Other Grants/Sources of Revenue									
Mental Health	21,322.36		Sch R / Col N	6512	5XXX	0000	8590	2800	
SBCSS Leased Facilities	265,377.93		Sch L / Col G	6500	5XXX	0000	8710	2821/2822/	
Fedral Preschool/First Class	284,368.00		Sch O / Col A	3315	5730	0000	8182	0464	
Preschool Local Entitlement/First Class	0.00		Sch O / Col B	3320	5730	0000	8182	0462	
State Infant Funding/Early Start Program	775,358.00		Sch O / Col H	6510	5710	0000	8311	2850	
Part C Federal Infant Funding	51,862.00		Sch O / Col D	3385	5710	0000	8182	0487	
Infant Discretionary	0.00		Sch O / Col F	6515	5710	0000	8590	0468	
Other Grants/Sources of Revenue Sub-Total	1,398,288.29								
Net Revenues	\$30,354,916.29								
EXPENSES:									
Joint Risk Fund Contribution		22,497.00	Sch F / Col B	6500	5001	2100	5748	2800	
District Reimbursements:									
Joint Risk Fund Other Costs		2,056.25	Sch J / Col FGH&J	6500	5XXX	2100	5110		
Joint Risk Fund NPS Costs		3,366.00	Sch J / Col CDE&I	6500	5XXX	1180	5110		
SEIS Fees		5,958.00	Sch N / Col C	6500	5XXX	2100	5740	2800	
Sub-Total		33,877.25							
Funding Net of Exp/Transfers		\$30,321,039.04							
OTHER:									
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct				

NOTE: Does not include Prior Year Adjustments.



2019/20 #9 Annual R3 AB602

Certified: 6/17/22

Updated: 6/23/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2019/20	ADA:	4,281.79					
		Growth/Decline from P/Y:	(30.62)					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,196,451.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	4,700.00			Sch S / Col C				
Out of Home Care	126,156.00			Sch K / Col E				
Total Apportionment	3,327,307.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(1,824.00)		Sch G / Col B				
County		(3,170,901.00)		Sch G / Col C	6500			
OMSD		0.00		Sch G / Col D	6500			
Chaffey		0.00		Sch G / Col E	6500			
Total Fee for Service		(3,172,725.00)						
Small School Prot		(7,558.00)		Sch I / Col K	6500			
		(3,180,283.00)						
Adjusted Apportionment	\$147,024.00				6500			
State - AB602	(750,571.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
Local Assistance	897,595.00			Sch P / Col F				
Private School deduction	(11,817.00)			Sch P / Col H				
Federal - Local Assistance	885,778.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Other Grants/Sources								
Mental Health	174,707.00			Sch R / Col N	6512	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	174,707.00							
Net Revenues		\$309,914.00						
EXPENSES:								
Joint Risk Fund Contribution			184,336.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			27,909.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			379,655.33	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			90,875.34	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			25,010.84	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			4,515.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			712,301.51					
Funding Net of Exp/Transfers			(\$402,387.51)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

School Year:	<u>2019/20</u>	ADA:	<u>2,327.00</u>
		Growth/Decline from P/Y:	<u>22.34</u>
District:	<u>Cucamonga</u>		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	1,737,157.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	68,561.00			Sch K / Col E				
Total Apportionment	1,805,718.00							

SELPA	0.00	Sch G / Col B	
County	(2,378,191.00)	Sch G / Col C	6500
OMSD	0.00	Sch G / Col D	6500
Chaffey	0.00	Sch G / Col E	6500
Total Fee for Service	(2,378,191.00)		

Small School Prot	(4,107.00)	Sch I / Col K	6500
	(2,382,298.00)		

Adjusted Apportionment	(\$576,580.00)	6500
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Net Revenues	<u>(\$481,652.00)</u>
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Joint Risk Fund Contribution	100,161.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:						
Joint Risk Fund Other Costs	2,157.50	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs	145,621.64	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities	27,187.73	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities	47,925.59	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps	0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp	0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge	0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees	2,309.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total	325,362.47					

State Special School	0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct
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NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

NOTE: Does not include Prior Year Adjustments



2019/20 #9 Annual R3 AB602

Certified: 6/17/22

Updated: 6/23/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2019/20	ADA:	2,442.07					
		Growth/Decline from P/Y:	15.28					
District:	Mountain View							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	1,823,059.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	72,664.00			Sch K / Col E				
Total Apportionment	1,895,723.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,172,548.00)		Sch G / Col C	6500			
OMSD		0.00		Sch G / Col D	6500			
Chaffey		0.00		Sch G / Col E	6500			
Total Fee for Service		(2,172,548.00)						
Small School Prot		(4,310.00)		Sch I / Col K	6500			
		(2,176,858.00)						
Adjusted Apportionment	(\$281,135.00)				6500			
State - AB602	(730,593.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
Local Assistance	449,458.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - Local Assistance	449,458.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Other Grants/Sources								
Mental Health	99,589.00			Sch R / Col N	6512	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	99,589.00							
Net Revenues		(\$181,546.00)						
EXPENSES:								
Joint Risk Fund Contribution			105,026.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			28,297.20	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			29,209.70	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			23,382.03	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			7,886.94	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			213,066.17	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,123.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			408,991.04					
Funding Net of Exp/Transfers			(\$590,537.04)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

School Year:	<u>2019/20</u>	ADA:	<u>101.88</u>
		Growth/Decline from P/Y:	<u>11.98</u>
District:	<u>Mt Baldy</u>		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	76,056.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	3,002.00			Sch K / Col E				
Total Apportionment	79,058.00							

Fee for Service:			
SELPA	0.00	Sch G / Col B	
County	(37,870.00)	Sch G / Col C	6500
OMSD	0.00	Sch G / Col D	6500
Chaffey	0.00	Sch G / Col E	6500
Total Fee for Service	(37,870.00)		

Small School Prot	<u>155,560.00</u>	Sch I / Col K	6500
	117,690.00		

Adjusted Apportionment	\$196,748.00	6500
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Local Assistance	14,541.00		Sch P / Col F				
Private School deduction	0.00		Sch P / Col H				
Federal - Local Assistance	14,541.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181

Mental Health	977.00	Sch R / Col N	6512	5XXX	0000	8590
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Other Grants/Sources of Revenue Sub-Total	977.00
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Net Revenues	<u>\$197,725.00</u>
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Joint Risk Fund Contribution	4,385.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:						
Joint Risk Fund Other Costs	7,630.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs	8,681.60	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities	0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities	0.00	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps	0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp	0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge	0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees	103.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total	20,799.60					

Funding Net of Exp/Transfers	\$176,925.40
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State Special School	0.00	Sch E/Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct
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NOTE: Does not include Prior Year Adjustments

Updated: 6/23/22

[illegible]



2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

Executive Summary

Total Apportionment - SELPA Wide

2020-21 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	19/20 Annual R3 AB602 Cert 6/17/22	20/21 Annual R1 AB602 Cert 6/17/22	Growth/Decline	AB602 Base w/COLA, Growth, Local Asst, & Prop Tax	Low Incidence	Prog Spec/Reg Svcs	Personnel Development	NPS/LCI Extraordinary Cost Pool (Annual only)	Out of Home Care	Total Apportionment	Per ADA Amount
Rate	Projected										
West End Student Services	556.47	556.47	0.00	\$454,881.00	1,436,843.00			\$0.00	\$15,508.00	\$1,907,232.00	\$3,427.38
Alta Loma	5,816.21	5,816.21	0.00	4,754,402.00				7,442.00	162,089.00	4,923,933.00	846.59
Central	4,281.79	4,281.79	0.00	3,500,106.00				5,168.00	119,327.00	3,624,601.00	846.52
Chaffey Joint	22,610.92	22,610.92	0.00	18,483,070.00				40,345.00	717,242.00	19,240,657.00	850.95
Chino Valley	26,373.12	26,373.12	0.00	21,558,442.00				0.00	837,389.00	22,395,831.00	849.19
Cucamonga	2,327.00	2,327.00	0.00	1,902,183.00				0.00	64,850.00	1,967,033.00	845.31
Etiwanda	13,608.27	13,608.27	0.00	11,123,944.00				5,748.00	379,242.00	11,508,934.00	845.73
Mt. View	2,442.07	2,451.00	8.93	2,003,545.00				0.00	68,306.00	2,071,851.00	845.31
Mt. Baldy	101.88	101.88	0.00	83,281.00				0.00	2,839.00	86,120.00	845.31
Upland	10,115.84	10,115.84	0.00	8,269,092.00				13,914.00	304,748.00	8,587,754.00	848.94
SELPA					314,105.00	1,464,552.00	11,613.00	18,154.00	-	1,808,424.00	
SELPA Wide Totals	88,233.57	88,242.50	8.93	\$72,132,946.00	\$1,750,948.00	\$1,464,552.00	\$11,613.00	\$ 90,771.00	\$2,671,540.00	\$78,122,370.00	
Source	Sched C Col K	Sched C Col M		Sched Ca Col B	Sched H3 Col L	Sched D J-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C99	

Sched D J-3

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,907,232.00	\$26,896,523.00	(\$1,105.00)	\$28,802,650.00
Alta Loma	4,923,933.00	(1,387,965.00)	(11,555.00)	3,524,413.00
Central	3,624,601.00	(3,211,688.00)	(8,506.00)	404,407.00
Chaffey Joint	19,240,657.00	(7,379,000.00)	(44,919.00)	11,816,738.00
Chino Valley	22,395,831.00	(7,065,822.00)	(52,394.00)	15,277,615.00
Cucamonga	1,967,033.00	(2,130,252.00)	(4,623.00)	(167,842.00)
Etiwanda	11,508,934.00	(1,452,853.00)	(27,034.00)	10,029,047.00
Mt. View	2,071,851.00	(2,286,187.00)	(4,869.00)	(219,205.00)
Mt. Baldy	86,120.00	(38,925.00)	175,101.00	222,296.00
Upland	8,587,754.00	(1,949,428.00)	(20,096.00)	6,618,230.00
SELPA	1,808,424.00	5,597.00		1,814,021.00
SELPA Wide Totals	\$78,122,370.00	\$0.00	\$0.00	\$78,122,370.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C99

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 4,502,542.00	-	\$24,300,108.00	\$ 28,802,650.00
	1,011,556.00	2,512,857.00	3,524,413.00
	981,523.00	(577,116.00)	404,407.00
	4,226,418.00	7,590,320.00	11,816,738.00
	5,001,807.00	10,275,808.00	15,277,615.00
	485,983.00	(653,825.00)	(167,842.00)
	2,513,190.00	7,515,857.00	10,029,047.00
	455,951.00	(675,156.00)	(219,205.00)
	9,556.00	212,740.00	222,296.00
	1,961,681.00	4,656,549.00	6,618,230.00
	0.00	1,814,021.00	1,814,021.00
\$4,502,542.00	\$16,647,665.00	\$56,972,163.00	\$ 78,122,370.00
Sched D D-2	Sched P Col F		Sched D Cell C99

Budget from Sched P Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	(\$6,020.00)	(\$27,117.00)	\$297,374.82	(\$5,683.00)			\$258,554.82
Alta Loma	(282,096.62)	(283,424.00)	39,284.34	(4,698.00)	(20,007.23)	0.00	(550,941.51)
Central	(422,340.30)	(208,652.00)	(151,686.65)	(4,779.00)	0.00	0.00	(787,457.94)
Chaffey Joint	(4,191,201.05)	(1,101,830.00)	(94,122.21)	(23,423.00)	(846,020.05)	32,422.00	(6,224,174.30)
Chino Valley	(1,276,004.50)	(1,285,162.00)	(29,981.56)	(24,757.00)	(881,747.27)	0.00	(3,497,652.33)
Cucamonga	(20,822.95)	(113,395.00)	(83,502.77)	(2,134.00)	0.00	0.00	(219,854.72)
Etiwanda	(349,409.71)	(663,155.00)	35,888.34	(12,545.00)	0.00	0.00	(989,221.37)
Mt. View	(74,082.68)	(119,291.00)	(35,662.67)	(2,267.00)	(183,637.81)	0.00	(414,941.16)
Mt. Baldy	(25,547.60)	(4,965.00)	0.00	(82.00)	0.00	0.00	(30,594.60)
Upland	(1,104,924.11)	(492,945.00)	22,408.34	(11,071.00)	(197,214.15)	0.00	(1,783,745.92)
SELPA	7,752,449.52	4,299,936.00		91,439.00		(32,422.00)	12,111,402.52
SELPA Wide Totals	\$0.00	\$0.00	(\$0.00)	\$0.00	(\$2,128,626.51)	\$0.00	(\$2,128,626.51)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	

Prepared by
Tim Chatkoo, WESELPA Consultant

Date



2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2020/21	ADA:	556.47						
		Growth/Decline from P/Y:	-						
District:	West End Student Services								
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code	Mgmt
Revenues									
AB602 Base plus COLA, Growth & Local Asst	454,881.00			Sch Ca / Col B					
Out of Home Care	15,508.00			Sch K / Col E					
Total Apportionment	470,389.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		26,896,523.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,436,843.00		Sch G / Col E	6500				
Total Fee for Service		28,333,366.00							
Small School Prot		(1,105.00)		Sch I / Col K	6500				
		28,332,261.00							
Adjusted Apportionment	\$28,802,650.00				6500				
Property Taxes	4,502,542.00	COUNTY TO BUDGET	Sch B / Col P	6500	5XXX	0000	8097	2800	
State - AB602	24,300,108.00	COUNTY TO BUDGET	Sch B / Col R	6500	5XXX	0000	8311/8319	2800	
Local Assistance	0.00		Sch P / Col F						
Private School deduction	0.00		Sch P / Col H						
Federal - Local Assistance	0.00	COUNTY TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	2861	
Other Grants/Sources of Revenue									
Mental Health	23,508.18		Sch R / Col N	6546	5XXX	0000	8590	2800	
SBCSS Leased Facilities	297,374.82		Sch L / Col G	6500	5XXX	0000	8710	2821/2822/	
Fedral Preschool/First Class	285,302.00		Sch O / Col A	3315	5730	0000	8182	0464	
Preschool Local Entitlement/First Class	0.00		Sch O / Col B	3320	5730	0000	8182	0462	
State Infant Funding/Early Start Program	775,358.00		Sch O / Col H	6510	5710	0000	8311	2850	
Part C Federal Infant Funding	133,744.00		Sch O / Col D	3385	5710	0000	8182	0487	
Infant Discretionary	81,881.00		Sch O / Col F	6515	5710	0000	8590	0468	
Other Grants/Sources of Revenue Sub-Total	1,597,168.00								
Net Revenues	\$30,399,818.00								
EXPENSES:									
Joint Risk Fund Contribution		27,117.00	Sch F / Col B	6500	5001	2100	5748	2800	
District Reimbursements:									
Joint Risk Fund Other Costs		6,020.00	Sch J / Col FGH&J	6500	5XXX	2100	5110		
Joint Risk Fund NPS Costs		0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110		
SEIS Fees		5,683.00	Sch N / Col C	6500	5XXX	2100	5740	2800	
Sub-Total		38,820.00							
Funding Net of Exp/Transfers		\$30,360,998.00							
OTHER:									
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct				

NOTE: Does not include Prior Year Adjustments.



2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2020/21	ADA:	5,816.21					
District:	Alta Loma	Growth/Decline from P/Y:	-					
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,754,402.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	7,442.00			Sch S / Col C				
Out of Home Care	162,089.00			Sch K / Col E				
Total Apportionment	4,923,933.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,486,683.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		98,718.00		Sch G / Col E	6500			
Total Fee for Service		(1,387,965.00)						
Small School Prot		(11,555.00)		Sch I / Col K	6500			
		(1,399,520.00)						
Adjusted Apportionment	\$3,524,413.00				6500			
State - AB602	2,512,857.00	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
Local Assistance	1,011,556.00		Sch P / Col F					
Private School deduction	(5,448.00)		Sch P / Col H					
Federal - Local Assistance	1,006,108.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Other Grants/Sources								
Mental Health	245,709.00		Sch R / Col N	6546	5XXX	0000	8590	
Other Grants/Sources of Revenue Sub-Total	245,709.00							
Net Revenues		\$3,764,674.00						
EXPENSES:								
Joint Risk Fund Contribution		283,424.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		43,502.14	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		238,594.48	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		39,162.87	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(78,447.21)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		20,007.23	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		4,698.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		550,941.51						
Funding Net of Exp/Transfers		\$3,213,732.49						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.



2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2020/21	ADA:	4,281.79					
		Growth/Decline from P/Y:	-					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,500,106.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	5,168.00			Sch S / Col C				
Out of Home Care	119,327.00			Sch K / Col E				
Total Apportionment	3,624,601.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(5,597.00)		Sch G / Col B				
County		(3,237,051.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		30,960.00		Sch G / Col E	6500			
Total Fee for Service		(3,211,688.00)						
Small School Prot		(8,506.00)		Sch I / Col K	6500			
		(3,220,194.00)						
Adjusted Apportionment	\$404,407.00				6500			
State - AB602	(577,116.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
Local Assistance	981,523.00			Sch P / Col F				
Private School deduction	(10,895.00)			Sch P / Col H				
Federal - Local Assistance	970,628.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Other Grants/Sources								
Mental Health	180,887.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	180,887.00							
Net Revenues		\$574,399.00						
EXPENSES:								
Joint Risk Fund Contribution			208,652.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			85,016.65	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			337,323.65	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			111,740.69	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			39,945.96	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			4,779.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			787,457.94					
Funding Net of Exp/Transfers			(\$213,058.94)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

District Summary for Special Education Funding and Transfers/Expenses

[illegible]

Updated: 6/24/22

NOTE: Does not include Prior Year Adjustments

Updated: 6/24/22

School Year:	<u>2020/21</u>	ADA:	<u>2,327.00</u>
		Growth/Decline from P/Y:	<u>-</u>
District:	<u>Cucamonga</u>		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	1,902,183.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	64,850.00			Sch K / Col E				
Total Apportionment	1,967,033.00							

Fee for Service:			
SELPA	0.00	Sch G / Col B	
County	(2,148,312.00)	Sch G / Col C	6500
Chaffey	0.00	Sch G / Col D	6500
Low Incidence Offset	18,060.00	Sch G / Col E	6500
Total Fee for Service	(2,130,252.00)		

Small School Prot	(4,623.00)	Sch I / Col K	6500
	(2,134,875.00)		
Adjusted Apportionment	(\$167,842.00)		6500

Local Assistance	485,983.00	Sch P / Col F					
Private School deduction	0.00	Sch P / Col H					
Federal - Local Assistance	485,983.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181

Mental Health	98,306.00	Sch R / Col N	6546	5XXX	0000	8590
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Net Revenues	<u>(\$69,536.00)</u>
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Joint Risk Fund Contribution	113,395.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:						
Joint Risk Fund Other Costs	12,035.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs	8,787.95	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities	36,188.84	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities	47,313.93	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps	0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp	0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge	0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees	2,134.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total	219,854.72					

State Special School	0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct
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NOTE: Does not include Prior Year Adjustments

Updated: 6/24/22

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2020/21 #9 Annual R1 AB602

Certified: 6/17/22

Updated: 6/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2020/21	ADA:	2,451.00					
		Growth/Decline from P/Y:	8.93					
District:	Mountain View							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,003,545.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	68,306.00			Sch K / Col E				
Total Apportionment	2,071,851.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,332,483.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		46,296.00		Sch G / Col E	6500			
Total Fee for Service		(2,286,187.00)						
Small School Prot		(4,869.00)		Sch I / Col K	6500			
		(2,291,056.00)						
Adjusted Apportionment	(\$219,205.00)				6500			
State - AB602	(675,156.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
Local Assistance	455,951.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - Local Assistance	455,951.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Other Grants/Sources								
Mental Health	103,544.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	103,544.00							
Net Revenues		(\$115,661.00)						
EXPENSES:								
Joint Risk Fund Contribution			119,291.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			66,694.77	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			7,387.91	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			23,888.36	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			11,774.31	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			183,637.81	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,267.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			414,941.16					
Funding Net of Exp/Transfers			(\$530,602.16)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 6/24/22

NOTE: Does not include Prior Year Adjustments

Updated: 6/24/22

[illegible]



2021/22 #6 P-2 AB602

Certified: 6/17/22

Updated: 8/3/22

Executive Summary

Total Apportionment - SELPA Wide

2021-22 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	20/21 Annual R1 AB602 Cert 6/17/22	21/22 P-2 AB602 Cert 6/17/22	Growth/Decline	AB602 Base w/COLA, Growth, Local Asst, & Prop Tax	Low Incidence	Prog Spec/Reg Svcs	Personnel Development	NPS/LCI Extraordinary Cost Pool (Annual only)	Out of Home Care	Total Apportionment	Per ADA Amount
Rate											
West End Student Services	556.47	457.85	(98.62)	\$467,814.00	1,510,472.00			\$0.00	\$13,967.00	\$1,992,253.00	\$4,351.32
Alta Loma	5,816.21	5,041.35	(774.86)	5,151,058.00				0.00	154,108.00	5,305,166.00	1,052.33
Central	4,281.79	3,981.92	(299.87)	4,068,573.00				0.00	121,469.00	4,190,042.00	1,052.27
Chaffey Joint	22,610.92	21,150.55	(1460.37)	21,610,823.00				0.00	677,325.00	22,288,148.00	1,053.79
Chino Valley	26,373.12	23,837.31	(2535.81)	24,356,051.00				0.00	827,367.00	25,183,418.00	1,056.47
Cucamonga	2,327.00	2,165.79	(161.21)	2,212,921.00				0.00	66,068.00	2,278,989.00	1,052.27
Etiwanda	13,608.27	13,193.45	(414.82)	13,480,562.00				0.00	402,469.00	13,883,031.00	1,052.27
Mt. View	2,451.00	2,481.01	30.01	2,535,001.00				0.00	75,684.00	2,610,685.00	1,052.27
Mt. Baldy	101.88	75.79	(26.09)	77,439.00				0.00	2,312.00	79,751.00	1,052.26
Upland	10,115.84	9,424.04	(691.80)	9,629,123.00				0.00	330,771.00	9,959,894.00	1,056.86
SELPA					265,462.00	1,523,855.00	11,671.00	0.00	-	1,800,988.00	
SELPA Wide Totals	88,242.50	81,809.06	(6,433.44)	\$83,589,365.00	\$1,775,934.00	\$1,523,855.00	\$11,671.00	\$ -	\$2,671,540.00	\$89,572,365.00	
Source	Sched C Col K	Sched C Col M		Sched Ca Col B	Sched H3 Col L Sched D I-3	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C79	

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,992,253.00	\$25,911,698.00	(\$1,212.00)	\$27,902,739.00
Alta Loma	5,305,166.00	(1,761,189.00)	(13,345.00)	3,530,632.00
Central	4,190,042.00	(3,210,712.00)	(10,541.00)	968,789.00
Chaffey Joint	22,288,148.00	(7,514,479.00)	(55,989.00)	14,717,680.00
Chino Valley	25,183,418.00	(5,997,265.00)	(63,100.00)	19,123,053.00
Cucamonga	2,278,989.00	(1,629,806.00)	(5,733.00)	643,450.00
Etiwanda	13,883,031.00	(1,349,753.00)	(34,925.00)	12,498,353.00
Mt. View	2,610,685.00	(2,963,070.00)	(6,568.00)	(358,953.00)
Mt. Baldy	79,751.00	(52,512.00)	216,360.00	243,599.00
Upland	9,959,894.00	(1,442,380.00)	(24,947.00)	8,492,567.00
SELPA	1,800,988.00	9,468.00		1,810,456.00
SELPA Wide Totals	\$89,572,365.00	\$0.00	\$0.00	\$89,572,365.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C79

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 4,757,107.00	-	\$23,145,632.00	\$ 27,902,739.00
	1,124,279.00	2,406,353.00	3,530,632.00
	1,244,559.00	(275,770.00)	968,789.00
	5,504,456.00	9,213,224.00	14,717,680.00
	5,985,575.00	13,137,478.00	19,123,053.00
	571,327.00	72,123.00	643,450.00
	2,888,377.00	9,609,976.00	12,498,353.00
	618,102.00	(977,055.00)	(358,953.00)
	18,376.00	225,223.00	243,599.00
	2,552,597.00	5,939,970.00	8,492,567.00
	0.00	1,810,456.00	1,810,456.00
\$4,757,107.00	\$20,507,648.00	\$64,307,610.00	\$ 89,572,365.00
Sched D C-3	Sched P1 & P2 Col F		Sched D Cell C79

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	\$0.00	(\$22,824.00)	\$252,565.36	(\$5,665.00)			\$224,076.36
Alta Loma	(235,632.15)	(251,311.00)	43,333.82	(5,075.00)	(39,403.56)	0.00	(488,087.89)
Central	(211,221.34)	(198,499.00)	(114,857.14)	(5,286.00)	0.00	0.00	(529,863.48)
Chaffey Joint	(4,054,087.89)	(1,054,355.00)	(93,407.81)	(27,644.00)	(1,121,031.38)	24,956.00	(6,325,570.07)
Chino Valley	(1,284,521.72)	(1,188,290.00)	9,198.77	(27,382.00)	(911,207.38)	0.00	(3,402,202.33)
Cucamonga	(65,328.66)	(107,965.00)	(59,920.27)	(2,386.00)	0.00	0.00	(235,599.92)
Etiwanda	(472,094.75)	(657,693.00)	43,156.03	(12,814.00)	(985.09)	0.00	(1,100,430.81)
Mt. View	(35,472.00)	(123,678.00)	(48,163.78)	(2,554.00)	(350,691.74)	0.00	(560,559.52)
Mt. Baldy	(17,524.00)	(3,778.00)	0.00	(84.00)	0.00	0.00	(21,386.00)
Upland	(1,489,567.26)	(469,788.00)	(31,904.98)	(12,477.00)	(214,749.42)	0.00	(2,218,486.66)
SELPA	7,865,449.76	4,078,181.00		101,367.00		(24,956.00)	12,020,041.76
SELPA Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,638,068.57)	\$0.00	(\$2,638,068.57)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	

Prepared by
Tim Chatkoo, WESELPA Consultant

Date

District Summary for Special Education Funding and Transfers/Expenses

NOTE: Does not include Prior Year Adjustments.



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	5,041.35					
		Growth/Decline from P/Y:	(774.86)					
District:	Alta Loma							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,151,058.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	154,108.00			Sch K / Col E				
Total Apportionment	5,305,166.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,821,354.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		60,165.00		Sch G / Col E	6500			
Total Fee for Service		(1,761,189.00)						
Small School Prot		(13,345.00)		Sch I / Col K	6500			
		(1,774,534.00)						
Adjusted Apportionment	\$3,530,632.00				6500			
State - AB602	2,406,353.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	924,854.00			Sch P1 / Col F				
Private School deduction	(9,585.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	915,269.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	199,425.00			Sch P2 / Col F				
Private School deduction	(2,067.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	197,358.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	296,267.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	296,267.00							
Net Revenues		\$3,815,247.00						
EXPENSES:								
Joint Risk Fund Contribution		251,311.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		147,179.17	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		88,452.98	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		22,266.58	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(65,600.40)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		39,403.56	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		5,075.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		488,087.89						
Funding Net of Exp/Transfers		\$3,327,159.11						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	3,981.92					
		Growth/Decline from P/Y:	(299.87)					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,068,573.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	121,469.00			Sch K / Col E				
Total Apportionment	4,190,042.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(3,787.00)		Sch G / Col B				
County		(3,276,116.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		69,191.00		Sch G / Col E	6500			
Total Fee for Service		(3,210,712.00)						
Small School Prot		(10,541.00)		Sch I / Col K	6500			
		(3,221,253.00)						
Adjusted Apportionment	\$968,789.00				6500			
State - AB602	(275,770.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,023,798.00			Sch P1 / Col F				
Private School deduction	(17,801.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	1,005,997.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	220,761.00			Sch P2 / Col F				
Private School deduction	(3,838.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	216,923.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	234,007.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	234,007.00							
Net Revenues		\$1,181,157.00						
EXPENSES:								
Joint Risk Fund Contribution			198,499.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			33,910.20	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			177,311.14	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			58,973.66	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			55,883.48	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			5,286.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			529,863.48					
Funding Net of Exp/Transfers			\$651,293.52					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 8/3/22

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	21,610,823.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	677,325.00			Sch K / Col E				
Total Apportionment	22,288,148.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(3,787.00)		Sch G / Col B				
County		(7,992,340.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		481,648.00		Sch G / Col E	6500			
Total Fee for Service		(7,514,479.00)						
Small School Prot		(55,989.00)		Sch I / Col K	6500			
		(7,570,468.00)						
Adjusted Apportionment	\$14,717,680.00				6500			
State - AB602	9,213,224.00	DISTRICTS TO BUDGET		Sch B / Col R (if negative)	6500 0000	5XXX 5XXX	0000 9200	8792 7141
3310 Local Assistance	4,528,072.00			Sch P1 / Col F				
Private School deduction	(13,693.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	4,514,379.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	976,384.00			Sch P2 / Col F				
Private School deduction	(2,953.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	973,431.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	1,166,962.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	1,166,962.00							
Net Revenues		<u><u>\$15,867,996.00</u></u>						
EXPENSES:								
Joint Risk Fund Contribution			1,054,355.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			148,182.08	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			3,905,905.81	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			93,407.81	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Tranps			1,121,031.38	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			27,644.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			<u><u>6,350,526.07</u></u>					
Funding Net of Exp/Transfers			<u><u>\$9,517,469.93</u></u>					
OTHER:								
State Special School		24,956.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								

District Summary for Special Education Funding and Transfers/Expenses

ADA:	<u>23,837.31</u>
Growth/Decline from P/Y:	<u>(2,535.81)</u>

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	24,356,051.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	827,367.00			Sch K / Col E				
Total Apportionment	25,183,418.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(6,433,030.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		435,765.00		Sch G / Col E	6500			
Total Fee for Service		(5,997,265.00)						
Small School Prot		(63,100.00)		Sch I / Col K	6500			
		(6,060,365.00)						
Adjusted Apportionment	\$19,123,053.00				6500			
State - AB602	13,137,478.00	DISTRICTS TO BUDGET		Sch B / Col R (if negative)	6500 0000	5XXX 5XXX	0000 9200	8792 7141
3310 Local Assistance	4,923,849.00			Sch P1 / Col F				
Private School deduction	(30,126.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	4,893,723.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	1,061,726.00			Sch P2 / Col F				
Private School deduction	(6,496.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	1,055,230.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	1,380,855.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	1,380,855.00							
Net Revenues		\$20,467,286.00						
EXPENSES:								
Joint Risk Fund Contribution			1,188,290.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			229,357.04	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,055,164.68	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			70,909.84	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(80,108.61)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			911,207.38	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			27,382.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			3,402,202.33					
Funding Net of Exp/Transfers			\$17,065,083.67					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	2,165.79					
		Growth/Decline from P/Y:	(161.21)					
District:	Cucamonga							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,212,921.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	66,068.00			Sch K / Col E				
Total Apportionment	2,278,989.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(1,894.00)		Sch G / Col B				
County		(1,666,144.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		38,232.00		Sch G / Col E	6500			
Total Fee for Service		(1,629,806.00)						
Small School Prot		(5,733.00)		Sch I / Col K	6500			
		(1,635,539.00)						
Adjusted Apportionment	\$643,450.00				6500			
State - AB602	72,123.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	469,985.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	469,985.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	101,342.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	101,342.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	127,278.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	127,278.00							
Net Revenues		\$770,728.00						
EXPENSES:								
Joint Risk Fund Contribution			107,965.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			7,852.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			57,476.66	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			29,873.94	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			30,046.33	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,386.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			235,599.92					
Funding Net of Exp/Transfers			\$535,128.08					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	13,193.45					
		Growth/Decline from P/Y:	(414.82)					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	13,480,562.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	402,469.00			Sch K / Col E				
Total Apportionment	13,883,031.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,550,684.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		200,931.00		Sch G / Col E	6500			
Total Fee for Service		(1,349,753.00)						
Small School Prot		(34,925.00)		Sch I / Col K	6500			
		(1,384,678.00)						
Adjusted Apportionment	\$12,498,353.00				6500			
State - AB602	9,609,976.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,376,035.00			Sch P1 / Col F				
Private School deduction	(30,125.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,345,910.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	512,342.00			Sch P2 / Col F				
Private School deduction	(6,496.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	505,846.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	775,344.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	775,344.00							
Net Revenues		\$13,237,076.00						
EXPENSES:								
Joint Risk Fund Contribution			657,693.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			116,187.86	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			355,906.89	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			6,951.04	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(50,107.07)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Tranps			985.09	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			12,814.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			1,100,430.81					
Funding Net of Exp/Transfers			\$12,136,645.19					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2021/22 #6 P-2 AB602
Certified: 6/17/22
Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	2,481.01					
		Growth/Decline from P/Y:	30.01					
District:	Mountain View							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,535,001.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	75,684.00			Sch K / Col E				
Total Apportionment	2,610,685.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,993,264.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		30,194.00		Sch G / Col E	6500			
Total Fee for Service		(2,963,070.00)						
Small School Prot		(6,568.00)		Sch I / Col K	6500			
		(2,969,638.00)						
Adjusted Apportionment	(\$358,953.00)				6500			
State - AB602	(977,055.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	508,463.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	508,463.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	109,639.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	109,639.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	145,802.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	145,802.00							
Net Revenues	(\$213,151.00)							
EXPENSES:								
Joint Risk Fund Contribution		123,678.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		33,600.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,872.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		36,476.61	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		11,687.17	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		350,691.74	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		2,554.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		560,559.52						
Funding Net of Exp/Transfers		(\$773,710.52)						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2021/22</u>	ADA:	<u>75.79</u>					
		Growth/Decline from P/Y:	<u>(26.09)</u>					
District:	<u>Mt Baldy</u>							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	77,439.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	<u>2,312.00</u>			Sch K / Col E				
Total Apportionment	<u>79,751.00</u>							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(52,512.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		<u>0.00</u>		Sch G / Col E	6500			
Total Fee for Service		<u>(52,512.00)</u>						
Small School Prot		<u>216,360.00</u>		Sch I / Col K	6500			
		163,848.00						
Adjusted Apportionment	<u>\$243,599.00</u>				6500			
State - AB602	<u>225,223.00</u>	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	15,116.00			Sch P1 / Col F				
Private School deduction	<u>0.00</u>			Sch P1 / Col H				
Federal - 3310 Local Assistance	<u>15,116.00</u>	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	3,260.00			Sch P2 / Col F				
Private School deduction	<u>0.00</u>			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	<u>3,260.00</u>	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	4,454.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	<u>4,454.00</u>							
Net Revenues		<u><u>\$248,053.00</u></u>						
EXPENSES:								
Joint Risk Fund Contribution			3,778.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			3,780.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			13,744.00	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			0.00	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			<u>84.00</u>	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			<u><u>21,386.00</u></u>					
Funding Net of Exp/Transfers			<u><u>\$226,667.00</u></u>					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2021/22 #6 P-2 AB602
 Certified: 6/17/22
 Updated: 8/3/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2021/22	ADA:	9,424.04					
		Growth/Decline from P/Y:	(691.80)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	9,629,123.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	330,771.00			Sch K / Col E				
Total Apportionment	9,959,894.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,636,726.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		194,346.00		Sch G / Col E	6500			
Total Fee for Service		(1,442,380.00)						
Small School Prot		(24,947.00)		Sch I / Col K	6500			
		(1,467,327.00)						
Adjusted Apportionment	\$8,492,567.00				6500			
State - AB602	5,939,970.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(If negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,099,816.00			Sch P1 / Col F				
Private School deduction	(20,540.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,079,276.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	452,781.00			Sch P2 / Col F				
Private School deduction	(4,429.00)			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	448,352.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	549,826.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	549,826.00							
Net Revenues		\$9,017,424.00						
EXPENSES:								
Joint Risk Fund Contribution		469,788.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		211,144.06	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,278,423.20	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		27,113.69	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		4,791.29	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		214,749.42	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		12,477.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		2,218,486.66						
Funding Net of Exp/Transfers		\$6,798,937.34						
OTHER:								
State Special School	0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments

WEST END SPECIAL EDUCATION LOCAL PLAN AREA						
2022/23 Low Incidence						
PY CARRYOVER			31,223.66			
CY ALLOCATION			1,775,400.00			
TOTAL			1,806,623.66			
LESS: PACIFIC HEARING EXPENSE			(140,753.00)			
- ADJ FOR EVSELPA/OMSD BILLBACK OF 1/2 DAY WHOLE CLASS T			1,785.00			
INDIRECT COST (8.95%)			(2,237.50)			
AMOUNT AVAILABLE FOR DISTRICTS			1,665,418.16			
	Col A	Col B	Col C	Col D	Col E	Col F
DISTRICT	PROJECTED PY	PUPIL COUNT	TOTAL	LOW INCIDENCE	LOW INCIDENCE	LOW INCIDENCE
	LOW INCIDENCE	RATIO	ALLOCATION	EXPENDITURES/	OFFSET	BALANCE
	PUPIL COUNT			INTENTS	(BASED ON PY)	Col C - Col D - Col E
ALTA LOMA	31	5.94%	98,904.14	313.22	63,748.00	34,842.92
CENTRAL	20	3.83%	63,809.12	973.84	60,687.00	2,148.28
CHAFFEY	172	32.95%	548,758.47	9,065.92	491,347.00	48,345.55
CHINO VALLEY	131	25.10%	417,949.77	19,628.79	354,099.00	44,221.98
CUCAMONGA	17	3.26%	54,237.76	14,649.07	39,589.00	(0.31)
ETIWANDA	66	12.64%	210,570.11	615.81	181,415.00	28,539.30
MOUNTAIN VIEW	20	3.83%	63,809.12	2,179.88	44,699.00	16,930.24
MT. BALDY	-	0.00%	0.00	0.00	0.00	0.00
UPLAND UNIFIED	65	12.45%	207,379.66	3,926.51	203,453.00	0.15
PACIFIC HEARING EXPENSE			138,968.00	0.00	0.00	138,968.00
INDIRECT COST			2,237.50	0.00	0.00	2,237.50
TOTAL	522	100.00%	1,806,623.65	51,353.04	1,439,037.00	316,233.61

2022/23 Projected AB602 Funding Model

Background:

As a result of AB 602, Chapter 854/1997, special education funding changed from a resource based funding model using unit rates and support service ratios, to a per ADA funding model. Effective July 1, 2001, the West End SELPA began allocating the SELPA State Special Education Funding to its member districts based on the adopted SELPA Revenue Distribution Model.

The 2022/23 Projected AB602 Funding Model was based on the following assumptions:

- Based on School Services 2022/23 template as of 2021/22 P-2
- Base rate of \$820/ADA
- COLA of 6.56%
- Projected P-2 ADA provided by districts in April 2022
- FFS count projections based on prior year FFS counts and adjusted for district program take backs (or additions)
- Low Incidence Offset based on prior year
- Local Assistance grant award based on prior year
- Joint Risk Fund contribution rate of \$53.33
- SBCSS Leased Facilities cost based on April 2022 projection (J. Alvarado)
- SBCSS Transportation excess costs based on March 2022 projection (R. Alba)

Fiscal Impact:

West End SELPA District revenue and expenditures are reflected in the attached 2022/23 #2 Projected AB602 Funding Model. The SELPA-wide apportionment is projected to be \$73,635,616 which is over \$200K higher than the previous projection from April 2022. The increase is a result of changes in funded ADA, property tax deduction, and COLA.

Recommendation:

N/A – for information only



Executive Summary

2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

Total Apportionment - SELPA Wide

2022-23 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	21/22 P-2 AB602 6/17/22	22/23 Proj AB602-Apr 2022	Growth/Decline	AB602 Base w/COLA, Growth, Local Asst, & Prop Tax	Low Incidence	Prog Spec/Reg Svcs	Personnel Development	NPS/LCI Extraordinary Cost Pool (Annual only)	Out of Home Care	Total Apportionment	Per ADA Amount
Rate											
West End Student Services	457.85	438.62	(19.23)	\$468,143.00	1,439,037.00			\$0.00	\$11,182.00	\$1,918,362.00	\$4,373.63
Alta Loma	5,041.35	5,431.78	390.43	5,797,388.00				0.00	138,795.00	5,936,183.00	1,092.86
Central	3,981.92	3,912.58	(69.34)	4,175,932.00				0.00	99,744.00	4,275,676.00	1,092.80
Chaffey Joint	21,150.55	21,965.02	814.47	23,443,465.00				0.00	592,082.00	24,035,547.00	1,094.26
Chino Valley	23,837.31	24,345.00	507.69	25,983,641.00				0.00	720,839.00	26,704,480.00	1,096.92
Cucamonga	2,165.79	2,212.47	46.68	2,361,389.00				0.00	56,403.00	2,417,792.00	1,092.80
Etiwanda	13,193.45	13,296.32	102.87	14,191,283.00				0.00	338,966.00	14,530,249.00	1,092.80
Mt. View	2,481.01	2,679.00	197.99	2,859,321.00				0.00	68,296.00	2,927,617.00	1,092.80
Mt. Baldy	75.79	83.10	7.31	88,693.00				0.00	2,118.00	90,811.00	1,092.79
Upland	9,424.04	9,402.31	(21.73)	10,035,171.00				0.00	282,984.00	10,318,155.00	1,097.41
SELPA					336,363.00	1,623,820.00	11,372.00	0.00	-	1,971,555.00	
SELPA Wide Totals	81,809.06	83,766.20	1,957.14	\$89,404,426.00	\$1,775,400.00	\$1,623,820.00	\$11,372.00	\$ -	\$2,311,409.00	\$95,126,427.00	
Source	Sched C Col K	Sched C Col M		Sched Ca Col B	Sched H3 Col L	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C79	

Sched D I-3

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,918,362.00	\$28,308,201.00	(\$1,268.00)	\$30,225,295.00
Alta Loma	5,936,183.00	(1,892,667.00)	(15,707.00)	4,027,809.00
Central	4,275,676.00	(3,498,337.00)	(11,314.00)	766,025.00
Chaffey Joint	24,035,547.00	(8,279,334.00)	(63,517.00)	15,692,696.00
Chino Valley	26,704,480.00	(6,547,212.00)	(70,399.00)	20,086,869.00
Cucamonga	2,417,792.00	(1,779,821.00)	(6,398.00)	631,573.00
Etiwanda	14,530,249.00	(1,508,354.00)	(38,449.00)	12,983,446.00
Mt. View	2,927,617.00	(3,198,540.00)	(7,747.00)	(278,670.00)
Mt. Baldy	90,811.00	(55,696.00)	241,988.00	277,103.00
Upland	10,318,155.00	(1,558,213.00)	(27,189.00)	8,732,753.00
SELPA	1,971,555.00	9,973.00		1,981,528.00
SELPA Wide Totals	\$95,126,427.00	\$0.00	\$0.00	\$95,126,427.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C79

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 4,620,822.88	-	\$25,604,472.12	\$ 30,225,295.00
	904,379.00	3,123,430.00	4,027,809.00
	1,022,894.00	(256,869.00)	766,025.00
	4,806,895.00	10,885,801.00	15,692,696.00
	4,804,074.00	15,282,795.00	20,086,869.00
	474,058.00	157,515.00	631,573.00
	2,184,055.00	10,799,391.00	12,983,446.00
	527,672.00	(806,342.00)	(278,670.00)
	15,520.00	261,583.00	277,103.00
	2,130,441.00	6,602,312.00	8,732,753.00
	0.00	1,981,528.00	1,981,528.00
\$4,620,822.88	\$16,869,988.00	\$73,635,616.12	\$ 95,126,427.00
Sched D C-3	Sched P1 & P2 Col F		Sched D Cell C79

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	\$0.00	(\$23,392.00)	\$268,412.00	(\$6,342.00)			\$238,678.00
Alta Loma	(235,632.15)	(289,677.00)	43,697.40	(5,682.00)	(41,152.87)	0.00	(528,446.62)
Central	(211,221.34)	(208,658.00)	(113,914.48)	(5,918.00)	0.00	0.00	(539,711.82)
Chaffey Joint	(4,054,087.89)	(1,171,395.00)	(93,407.81)	(30,947.00)	(1,148,165.04)	24,956.00	(6,473,046.73)
Chino Valley	(1,284,521.72)	(1,298,319.00)	(2,598.39)	(30,655.00)	(919,766.60)	0.00	(3,535,860.71)
Cucamonga	(65,328.66)	(117,991.00)	(59,543.33)	(2,671.00)	0.00	0.00	(245,533.98)
Etiwanda	(472,094.75)	(709,093.00)	42,769.07	(14,346.00)	0.00	0.00	(1,152,764.68)
Mt. View	(35,472.00)	(142,871.00)	(54,186.17)	(2,860.00)	(357,001.11)	0.00	(592,390.28)
Mt. Baldy	(17,524.00)	(4,432.00)	0.00	(94.00)	0.00	0.00	(22,050.00)
Upland	(1,489,567.26)	(501,425.00)	(31,228.29)	(13,968.00)	(217,081.38)	0.00	(2,253,269.93)
SELPA	7,865,449.76	4,467,253.00		113,483.00		(24,956.00)	12,421,229.76
SELPA Wide Totals	\$0.00	\$0.00	(\$0.00)	\$0.00	(\$2,683,167.00)	\$0.00	(\$2,683,167.00)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	438.62						
		Growth/Decline from P/Y:	(19.23)						
District:	West End Student Services								
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code	Mgmt
Revenues									
AB602 Base plus COLA, Growth & Local Asst	468,143.00			Sch Ca / Col B					
Out of Home Care	11,182.00			Sch K / Col E					
Total Apportionment	479,325.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		28,308,201.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,439,037.00		Sch G / Col E	6500				
Total Fee for Service		29,747,238.00							
Small School Prot		(1,268.00)		Sch I / Col K	6500				
		29,745,970.00							
Adjusted Apportionment	\$30,225,295.00				6500				
Property Taxes	4,620,822.88	COUNTY TO BUDGET		Sch B / Col P	6500	5XXX	0000	8097	2800
State - AB602	25,604,472.12	COUNTY TO BUDGET		Sch B / Col R	6500	5XXX	0000	8311/8319	2800
Other Grants/Sources of Revenue									
Mental Health	124,011.00			Sch R / Col N	6546	5XXX	0000	8590	2800
SBCSS Leased Facilities	268,412.00			Sch L / Col G	6500	5XXX	0000	8710	2821/2822/.
Fedral Preschool/First Class	285,027.00			Sch O / Col A	3315	5730	0000	8182	0464
Preschool Local Entitlement/First Class	0.00			Sch O / Col B	3320	5730	0000	8182	0462
State Infant Funding/Early Start Program	808,387.00			Sch O / Col H	6510	5710	0000	8311	2850
Part C Federal Infant Funding	133,744.00			Sch O / Col D	3385	5710	0000	8182	0487
Infant Discretionary	81,881.00			Sch O / Col F	6515	5710	0000	8590	0468
Other Grants/Sources of Revenue Sub-Total	1,701,462.00								
Net Revenues	\$31,926,757.00								
EXPENSES:									
Joint Risk Fund Contribution			23,392.00	Sch F / Col B	6500	5001	2100	5748	2800
District Reimbursements:									
Joint Risk Fund Other Costs			0.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs			0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SEIS Fees			6,342.00	Sch N / Col C	6500	5XXX	2100	5740	2800
Sub-Total			29,734.00						
Funding Net of Exp/Transfers									
\$31,897,023.00									
OTHER:									
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	5,431.78					
		Growth/Decline from P/Y:	390.43					
District:	Alta Loma							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,797,388.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	138,795.00			Sch K / Col E				
Total Apportionment	5,936,183.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,956,415.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		63,748.00		Sch G / Col E	6500			
Total Fee for Service		(1,892,667.00)						
Small School Prot		(15,707.00)		Sch I / Col K	6500			
		(1,908,374.00)						
Adjusted Apportionment	\$4,027,809.00				6500			
State - AB602	3,123,430.00	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	904,379.00		Sch P1 / Col F					
Private School deduction	(9,818.00)		Sch P1 / Col H					
Federal - 3310 Local Assistance	894,561.00	DISTRICTS TO BUDGET	Sch P1 / Col K	3310	5XXX	0000	8181	
3305 ARP Local Assistance	0.00		Sch P2 / Col F					
Private School deduction	0.00		Sch P2 / Col H					
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET	Sch P2 / Col K	3305	5XXX	0000	8182	
Other Grants/Sources								
Mental Health	297,343.00		Sch R / Col N	6546	5XXX	0000	8590	
Other Grants/Sources of Revenue Sub-Total	297,343.00							
Net Revenues		\$4,315,334.00						
EXPENSES:								
Joint Risk Fund Contribution		289,677.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		147,179.17	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		88,452.98	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		21,903.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(65,600.40)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		41,152.87	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		5,682.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		528,446.62						
Funding Net of Exp/Transfers		\$3,786,887.38						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	3,912.58					
		Growth/Decline from P/Y:	(69.34)					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,175,932.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	99,744.00			Sch K / Col E				
Total Apportionment	4,275,676.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(3,989.00)		Sch G / Col B				
County		(3,555,035.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		60,687.00		Sch G / Col E	6500			
Total Fee for Service		(3,498,337.00)						
Small School Prot		(11,314.00)		Sch I / Col K	6500			
		(3,509,651.00)						
Adjusted Apportionment	\$766,025.00				6500			
State - AB602	(256,869.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,022,894.00			Sch P1 / Col F				
Private School deduction	(18,233.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	1,004,661.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	214,180.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	214,180.00							
Net Revenues		\$961,972.00						
EXPENSES:								
Joint Risk Fund Contribution			208,658.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			33,910.20	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			177,311.14	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			58,031.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			55,883.48	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			5,918.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			539,711.82					
Funding Net of Exp/Transfers			\$422,260.18					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 8/24/22

School Year:	<u>2022/23</u>	ADA:	<u>21,965.02</u>
		Growth/Decline from P/Y:	<u>814.47</u>
District:	<u>Chaffey</u>		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,443,465.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	592,082.00			Sch K / Col E				
Total Apportionment	24,035,547.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		(3,989.00)		Sch G / Col B				
County		(8,766,692.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		491,347.00		Sch G / Col E	6500			
Total Fee for Service		(8,279,334.00)						
Small School Prot		(63,517.00)		Sch I / Col K	6500			
		(8,342,851.00)						
Adjusted Apportionment	\$15,692,696.00				6500			
State - AB602	10,885,801.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(If negative)	0000	5XXX	9200	7141
3310 Local Assistance	4,806,895.00			Sch P1 / Col F				
Private School deduction	(14,026.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	4,792,869.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	1,126,396.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	1,126,396.00							
Net Revenues		<u><u>\$16,805,066.00</u></u>						
EXPENSES:								
Joint Risk Fund Contribution			1,171,395.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			148,182.08	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			3,905,905.81	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			93,407.81	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			1,148,165.04	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			30,947.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			<u><u>6,498,002.73</u></u>					
Funding Net of Exp/Transfers			<u><u>\$10,307,063.27</u></u>					
OTHER:								
State Special School		24,956.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 8/24/22

NOTE: Does not include Prior Year Adjustments

Updated: 8/24/22

NOTE: Does not include Prior Year Adjustments



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	13,296.32					
		Growth/Decline from P/Y:	102.87					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,191,283.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	338,966.00			Sch K / Col E				
Total Apportionment	14,530,249.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,689,769.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		181,415.00		Sch G / Col E	6500			
Total Fee for Service		(1,508,354.00)						
Small School Prot		(38,449.00)		Sch I / Col K	6500			
		(1,546,803.00)						
Adjusted Apportionment	\$12,983,446.00				6500			
State - AB602	10,799,391.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,184,055.00			Sch P1 / Col F				
Private School deduction	(30,856.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,153,199.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	727,860.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	727,860.00							
Net Revenues		\$13,680,450.00						
EXPENSES:								
Joint Risk Fund Contribution		709,093.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		116,187.86	Sch J / Col FGH&I	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		355,906.89	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		7,338.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(50,107.07)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		0.00	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		14,346.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		1,152,764.68						
Funding Net of Exp/Transfers		\$12,527,685.32						
OTHER:								
State Special School	0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	2,679.00					
		Growth/Decline from P/Y:	197.99					
District:	Mountain View							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,859,321.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool		0.00		Sch S / Col C				
Out of Home Care	68,296.00			Sch K / Col E				
Total Apportionment	2,927,617.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,243,239.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		44,699.00		Sch G / Col E	6500			
Total Fee for Service		(3,198,540.00)						
Small School Prot		(7,747.00)		Sch I / Col K	6500			
		(3,206,287.00)						
Adjusted Apportionment	(\$278,670.00)				6500			
State - AB602	(806,342.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	527,672.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	527,672.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	146,653.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	146,653.00							
Net Revenues	(5132,017.00)							
EXPENSES:								
Joint Risk Fund Contribution			142,871.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			33,600.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,872.00	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			42,499.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			11,687.17	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			357,001.11	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,860.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			592,390.28					
Funding Net of Exp/Transfers			(\$724,407.28)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

Updated: 8/24/22

NOTE: Does not include Prior Year Adjustments



2022/23 #2 Projected AB602

Certified: N/A

Updated: 8/24/22

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	9,402.31					
		Growth/Decline from P/Y:	(21.73)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,035,171.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	282,984.00			Sch K / Col E				
Total Apportionment	10,318,155.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,761,666.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		203,453.00		Sch G / Col E	6500			
Total Fee for Service		(1,558,213.00)						
Small School Prot		(27,189.00)		Sch I / Col K	6500			
		(1,585,402.00)						
Adjusted Apportionment	\$8,732,753.00				6500			
State - AB602	6,602,312.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(If negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,130,441.00			Sch P1 / Col F				
Private School deduction	(21,038.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,109,403.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	510,696.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	510,696.00							
Net Revenues		\$9,222,411.00						
EXPENSES:								
Joint Risk Fund Contribution		501,425.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		211,144.06	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,278,423.20	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		26,437.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		4,791.29	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		217,081.38	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		13,968.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		2,253,269.93						
Funding Net of Exp/Transfers		\$6,969,141.07						
OTHER:								
State Special School	0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments

Transportation Bus Driver Shortage

Ralph R. Alba
Program Manager,
Maintenance/Operations/Transportation

General Information

- SBCSS contracts with Student Transportation of America (STA)
- SBCSS conducts all routing for STA in the East Valley and West End
- Effective August 2022, SBCSS and STA agreed to a 5.33% increase in the contract
- On August 8, 2022, STA provided an 11.5% increase to all drivers for the 2022-23 academic year

Challenges

- Nation wide bus driver shortage
- STA has large reduction in drivers due to surrounding vendor competition raising hourly rates by approximately 22%
- STA is down 10 drivers for our contract
- In addition, drivers calling in sick and COVID-19 daily
- Resulting in students not being delivered home to school on time

What we are doing

- SBCSS is adjusting routes daily for home to school transportation and ensure student safety
- SBCSS staff is re-routing daily to fill open routes
- Constant communication with parents and school staff from 6:15 am -5:30 pm

Where we go from here

- After sharing the 2022-23 preliminary projections, SBCSS looked “outside the box” with re-routing and adjusting bell times
- Resulted in a savings of approximately \$600,000 for all transportation programs (District, EV & WE)
- This savings is passed down to our districts we serve

Negotiations

- STA is requesting as much as 12.62% increase to remain competitive with the competition and retain drivers
- Whatever we mutually agree too, the initial savings of \$600k will provide a buffer to protect districts from a large cost increase

Questions?

D-1



Transforming lives through education



Program Transfer Notification Timelines 2022/2023

September	The district provides notification to the SELPA Administrator of programs, which are being considered for transfer pursuant to EC 56207.
October	Consideration of program transfer by the Program Transfer Committee, which will include three SELPA governance members. This committee will be responsible for determining if the program transfer conforms to the requirements of EC 56207.
November	Program Transfer Committee provides SELPA Advisory Committee and Superintendents' Council a summary of their findings. Parents and staff have the opportunity to provide input regarding the proposed transfer during the SELPA Advisory meeting. District initiating transfer responds to questions from the SELPA Advisory and the Superintendents' Council.
December	The district provides an official letter to the SELPA Administrator of their decision to proceed with the transfer or discontinue the transfer.
January	SELPA Advisory Committee reports to the Superintendents' Council their recommendation regarding the program transfer. Superintendents' Council makes the final approval of the transfer request.
February	Necessary personnel actions initiated by districts affected by the program transfer.
July	District begins operation of the transferred program.

Community Advisory Committee
Representatives

Community Advisory Committee representatives serve an important role as a liaison between the community and the district director of special education. Representatives recommend priorities for special education services, assist in parent education, and support activities on behalf of individuals with exceptional needs.

In accordance with the Community Advisory Committee bylaws, the **Chaffey JUHSD, Chino Valley USD, Etiwanda SD, and Upland USD** school districts shall appoint parent representatives in odd-numbered years to the Community Advisory Committee for a two-year term, beginning July 1, 2023, and ending June 30, 2025. The representative should be a parent of a student residing and enrolled in the school district or a district-offered school program. The appointment is by the action of the District Board of Education.

Once the School District Board of Education has approved the appointment of the district representative, please forward the name, and contact information for the representative to Natalie Vivar, Administrative Assistant, West End SELPA.