

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.

November 13, 2023

1:30 p.m.

OPENING

A. Administrative Items:

- 1. Acceptance of Agenda for November 13, 2023 * Ricky Alyassi

Motion	Second	Vote
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- 2. Approval of Meeting Minutes for September 11, 2023 * Ricky Alyassi

Motion	Second	Vote
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- 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 agendized. 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 agendize public hearing. All public comments will be heard during the agendize public comment section B.

DISCUSSION ITEMS

C. Fiscal Items:

- | | |
|---|---------------------|
| 1. 2022-23 Final Transportation Excess Cost Transfer | * Andy Nelson |
| 2. 2023-24 Initial 50% Transportation Excess Cost Transfer | * Andy Nelson |
| 3. 2023-24 Initial 50% Preschool Facility Cost Transfer | * Jennifer Alvarado |
| 4. Fiscal Timelines and Matrix | * Tim Chatkoo |
| 5. 2023-24 Initial 50% Mental Health Contribution | * Tim Chatkoo |
| 6. 2023-24 1 st Interim Administrative Budgets | * Tim Chatkoo |
| 7. 2023-24 Initial 50% Joint Risk Fund Contribution | * Tim Chatkoo |
| 8. 2023-24 Initial 50% SEIS Contribution | * Tim Chatkoo |
| 9. 2023-24 1 st Quarter Joint Risk Fund Reimbursement Transfer | * Tim Chatkoo |
| 10. 2023-24 Projected AB602 Funding | * Tim Chatkoo |
| 11. Maintenance of Effort SEMA/SEMB/SYT/Excess Cost/Table 8 | * Tim Chatkoo |

D. Program Items:

- | | |
|---|-----------------|
| 1. Program Transfer Requests | * Ricky Alyassi |
| 2. District CAC Appointments: Alta Loma, Central, Cucamonga, Mtn. View, and Mt. Baldy (even year) | * Ricky Alyassi |
| 3. CAC Annual Art & Writing Flyer | * Ricky Alyassi |

FUTURE AGENDA ITEMS/ADJOURNMENT

E. Future Agenda Items

- Ricky Alyassi

F. Adjournment

- Ricky Alyassi

Motion

Second

Vote

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
 September 11, 2023

<u>District</u>	<u>Present</u>	<u>Absent</u>
Alta Loma	Lisabeth Piña, Ryan Peterson	
Central	Shermella Roquemore	Lori Isom
Chaffey Joint Union	Kelly Martinez, Tammie Vaught	
Chino Valley Unified	Cheli McReynolds, Liz Pensick	
Cucamonga	Tracee Stewart, Sandy Velasquez	
Etiwanda	Elizabeth Freer, Michael Mancuso	
Mountain View	Jan Van Dyke	Steven Rollins
Mt. Baldy		Kate Huffman
Upland Unified	Ryan Parry, Jeanette ‘Mary’ Sanchez	
SBCSS		
SBCSS County Ops.		Jim Wood
WESELPA	Ricky Alyassi, Tim Chatkoo, Natalie Vivar, Anthony Farenga	

CALLED TO ORDER:

SELPA Chief Administrative Officer called the meeting to order at 1:30 p.m.

A. ADMINISTRATIVE ITEMS

1. Acceptance of Revised Agenda for September 11, 2023

Motion made by Jan Van Dyke to accept the SELPA Advisory meeting agenda as presented for May 08, 2023, seconded by Elizabeth Freer, motion carried on a 13-0-0-4 vote.

Ayes: Lisabeth Pina, Ryan Peterson, Kelly Martinez, Tammie Vaught, Cheli McReynolds, Liz Pensick, Tracee Stewart, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Jan Van Dyke, Ryan Parry, Jeanette Sanchez

Nays: 0

Abstain: 0

Absent: 4

No questions or comments were provided by committee members.

2. Approval of Meeting Minutes for September 11, 2023

Motion made by Sandy Velasquez to accept September 11, 2023, meeting minutes as presented, seconded by Liz Pensick, motion carried on a 12-0-1-4 vote.

Ayes: Lisabeth Pina, Ryan Peterson, Kelly Martinez, Cheli McReynolds, Liz Pensick, Tracee Stewart, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Jan Van Dyke, Ryan Parry, Jeanette Sanchez

Nays: 0

Abstain: 1

Absent: 4

No questions or comments were provided by committee members.

3. SELPA Chief Administrative Officer's Report

SELPA Chief Administrative Officer of the West End SELPA discussed and shared a video of a recent site visit to Chino Valley Unified School District highlighting the Transition Program. No questions or comments were provided by committee members.

4. Directors Report

None

B. PUBLIC COMMENTS:

None.

C. Fiscal Items

1. Fiscal Timelines and Matrix

The Fiscal Consultant of the West End SELPA reviewed the Fiscal Timelines and Matrix for the 23/24 school year, including routine standards fiscal transactions and an account coding matrix as a reference guide displaying where various transactions are recorded on the general ledger. No questions or comments from committee members.

2. Fiscal Allocation Plan – September 2023

The Fiscal Consultant of the West End SELPA presented the September 2023 Fiscal Allocation Plan. A full summary of the fiscal allocation plan's changes was provided. The item will be moved forward for approval by the Superintendents' Council. No questions or comments from committee members.

3. 2022-23 SBCSS Final Preschool Facility Cost Adjustment

The Program Manager of Internal Business Services presented the 2022-23 SBCSS Final Preschool Facility Cost Adjustment, which included a schedule of final expenditures for the West End county-operated special education preschool centers: Live Oak, Mulberry, and Frost. The total operating cost was provided, along with the amount transferred and the resulting return to districts. No questions or comments from committee members.

4. 2022-23 SBCSS Final LCFF Revenue Transfer

The Program Manager of Internal Business Services presented the 2022-23 SBCSS LCFF Revenue Transfer, highlighting its purpose for students enrolled in county-operated programs, based on the P-1 certification and the final transfer based on the P-2 certification. The total transfer is determined by ADA. The document provides information on the spring transfer and the remaining balance for the final transfer, specifying the share for each district. No questions or comments from committee members.

5. 2022-23 SBCSS Fee-for-Service Actuals

The Program Manager of Internal Business Services presented the 2022-23 SBCSS Fee-for-Service Actuals, highlighting increased revenue from preschool enrollment in SDC/Autism classes. Expenditures also rose in growing areas, with the surplus to be returned to districts. No questions or comments from committee members.

6. 2022-23 SELPA Administrative Budget Year-End Update
The Fiscal Consultant presented the 2022-23 SELPA Administrative Budget Year-End Update. The Joint Risk Fund (JRF) showed a surplus with revenues exceeding expenditures. Expenditures for the 22/23 school year saw a noticeable increase compared to the previous year (21/22). The district contracted legal expenditures were significantly reduced, resulting in considerable savings. The implementation of the in-house counsel position accounted for a portion of the overall savings in district legal expenditures. The SELPA operating budget maintained the recommended reserve balance. The behavioral intervention fee-for-service program was discontinued, resulting in no financial activity. The staff development budget carried over a balance due to COVID, which was fully expended, resulting in a zero balance. No questions or comments from committee members.
7. 2022-23 Low Incidence Year-End Update
The Fiscal Consultant of the West End SELPA presented the 2022-23 Low Incidence Year-End Update, highlighting available funds for districts and their utilization. No questions or comments from committee members.
8. 2022-23 4th Quarter-Final Joint Risk Fund Reimbursement Transfer
The Fiscal Consultant of the West End SELPA presented the 2022-23 4th Quarter-Final Joint Risk Fund Reimbursement Transfer highlighting the quarterly reimbursement for districts' actual usage of the Joint Risk Fund. No questions or comments from committee members.
9. 2022-23 Mental Health Year-End Update
The Fiscal Consultant of the West End SELPA presented the 2022-23 Mental Health Year-End update, outlining the total revenues and expenditures among districts. No questions or comments from committee members.
10. 2022-23 Joint Risk Fund Return
The Fiscal Consultant of the West End SELPA presented a thorough review of the 2022-23 Joint Risk Fund Return. An inquiry from Etiwanda Director, regarding item C-6 business travel expenses. The Fiscal Consultant responded to the query and will provide additional information. No additional questions or comments from committee members.
11. AB602 Funding Models Certified June 2023
The Fiscal Consultant of the West End SELPA provided a thorough overview of the AB602 Funding Models Certified June 2023. No questions or comments from committee members.
12. 2023-24 Low Incidence Preliminary Projection
The Fiscal Consultant of the West End SELPA presented the 2023-24 Low Incidence Preliminary Projection. No questions or comments from committee members.
13. 2023-24 Projected AB602 Funding Model
The Fiscal Consultant of the West End SELPA presented the 2023-24 Projected AB602 Funding Model highlighting the shift towards using CDE-calculated base funding distribution for approximately 90% of the total AB602 funding. Budget assumptions were included in the presentation. No comments or questions from committee members.

14. 2023-24 Projected Mental Health Funding Model

The Fiscal Consultant of the West End SELPA presented a thorough overview of the 2023-24 Projected Mental Health Funding Model. No questions or comments from committee members.

D. Program Items

1. Program Transfer Notification Timelines

The Chief Administrative Officer of the West End SELPA provided a thorough overview of the program transfer notification timelines. No questions or comments from committee members.

2. District CAC Appointments: Alta Loma, Central, Cucamonga, Mtn. View, and Mt. Baldy (even year)

The Chief Administrative Officer of the West End SELPA presented the District CAC Appointments: Alta Loma, Central, Cucamonga, Mtn. View, and Mt. Baldy (even year). No questions or comments were provided by committee members.

3. Memorandum of Understanding – East San Gabriel Valley SELPA

The Chief Administrative Officer of the West End SELPA presented the Memorandum of Understanding – East San Gabriel Valley SELPA. No questions or comments were provided by committee members. Item will move forward to the Superintendents' Council for approval.

4. Local Plan Committee Update

The Chief Administrative Officer of the West End SELPA outlined the Local Plan Committee, highlighting that the local plan is due for approval every three years, with the upcoming approval slated for the end of the 2023-24 school year. No questions or comments from committee members.

5. Policy and Procedural Manual Committee

The Chief Administrative Officer provided an update on the ongoing revision of the Policy and Procedural manual for the West End SELPA. The manual is currently undergoing a comprehensive review, with updates scheduled every 5 years. No questions or comments were provided by committee members.

6. Independent Educational Evaluation Criteria

The Program Manager of the West End SELPA presented the Independent Educational Evaluation Criteria, and proposed rate cap increases for the neuropsychologists and speech vendors. No questions or comments from committee members. The item will be moved forward to the Superintendents' Council for approval.

E. Future Agenda Items

None

F. Adjournment

Motion made by Elizabeth Freer to adjourn the SELPA Advisory meeting, on May 08, 2023, seconded by Lisabeth Pina, motion carried on a 14-0-0-3 vote.

Ayes: Lisabeth Pina, Ryan Peterson, Shermella Roquemore, Kelly Martinez, Tammie Vaught, Cheli McReynolds, Liz Pensick, Tracee Stewart, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Jan Van Dyke, Ryan Parry, Jeanette Sanchez

Nays: 0

Abstain: 0

Absent: 3

The meeting adjourned at 2:39 pm

DRAFT

San Bernardino County Superintendent of Schools

West End Transportation Final Cost 2022/23

7/24/2023

<u>District</u>	<u>Column A</u> Student Count	<u>Column B</u> Total Cost	<u>Column C</u> <u>Additional Revenue</u> Amount	<u>Column D</u> Applied Amount	<u>Column E</u> District Rec.	<u>Column F</u> District Payable
Alta Loma	4.20	\$ 34,446.23	\$ 12,327.95	\$ 20,595.34		\$ 1,522.94
Central	1.90	\$ 15,582.81	\$ 5,576.93	\$ 12,478.37	\$ (2,472.49)	
Chaffey	115.50	\$ 947,271.01	\$ 339,018.62	\$ 649,416.48	\$ (41,164.09)	
Chino	93.60	\$ 767,658.59	\$ 274,737.18	\$ 502,203.19	\$ (9,281.78)	
Cucamonga	1.90	\$ 15,582.81	\$ 5,576.93	\$ 9,485.28		\$ 520.60
Mt. View	38.70	\$ 317,397.32	\$ 113,593.25	\$ 209,960.37	\$ (6,156.30)	
Upland	28.40	\$ 232,922.05	\$ 83,360.42	\$ 154,972.97	\$ (5,411.34)	
	284.20	\$ 2,330,860.82	\$ 834,191.28	\$ 1,559,112.00	\$ (64,486.00)	\$ 2,043.54

Division Information

Budget Object	Amount
Salaries - 2000	\$ 367,345.69
Benefits - 3000	\$ 160,255.59
Supplies - 4000	\$ 1,583.70
Services - 5000	\$ 3,703,578.31
H/S Transportation - 5818	\$ 3,691,775.19
Indirect - 7000	\$ 48,418.43

The line item "H/S Transportation is included for informational purposes ONLY. The amount is included in the "Services" line item.

Expenses: \$ 4,281,181.72

Revenue: \$ 1,950,320.90

Excess Cost: \$ 2,330,860.82

San Bernardino County Superintendent of Schools
 West End Transportation Cost Projection (281)
 2023/24
 October Revision
 October 30, 2023

District	<u>Column A</u> Estimated Students	<u>Column B</u> Projected Cost	<u>Column C</u> Oct/Nov Transfer Amount
Alta Loma	6.00	\$ 68,075.55	\$ 34,037.78
Central	2.00	\$ 22,691.85	\$ 11,345.93
Chaffey	107.00	\$ 1,214,013.99	\$ 607,007.00
Chino	91.00	\$ 1,032,479.15	\$ 516,239.58
Cucamonga	1.00	\$ 11,345.92	\$ 5,672.96
Etiwanda	1.00	\$ 11,345.92	\$ 5,672.96
Mt. View	42.00	\$ 476,528.83	\$ 238,264.42
Upland	34.00	\$ 385,761.46	\$ 192,880.73
	284.00	\$ 3,222,242.67	\$ 1,611,121.34

Cost per student \$11,345.92

Division Information

Budget Object	Amount
Salaries - 2000	\$ 381,412.00
Benefits - 3000	\$ 174,414.00
Supplies - 4000	\$ 1,277.00
Services - 5000	\$ 5,392,800.00
H/S Transportation - 5818	\$ 5,370,000.00
Indirect -7000	\$ 49,476.00

The line item "H/S Transportation is included for informational purposes ONLY. The amount is included in the "Services" line item.

Expenses:	\$ 5,999,379.00
Revenue:	\$ 2,777,136.33
Excess Cost:	\$ 3,222,242.67

SBCSS - West End County Owned Preschool Centers
Schedule of Projected Expenditures FY 2023-24 1st 50% Transfer

S U M M A R Y				Proposed Budget	1st Interim		
	Maintenance & Operations			\$ 306,805	\$ 328,532		
	Total Expenditures			\$ 306,805	\$ 328,532		
Pupil Count							
	202 Alta Loma	29	10%	26,571	27,589		
	209 Central	81	27%	75,423	78,582		
	210 Chino	77	26%	91,099	100,839		
	215 Cucamonga	34	11%	31,662	32,939		
	218 Etiwanda	7	2%	6,831	6,992		
	238 Mountain View	40	13%	47,423	52,804		
	259 Upland	30	10%	27,796	28,787		
	Total Revenue	298	100%	\$ 306,805	\$ 328,532		
L I V E O A K				Proposed Budget	1st Interim		
	Maintenance & Operations			\$ 120,001	\$ 135,204		
	Total Expenditures			\$ 120,001	\$ 135,204		
Pupil Count Pupil Count %							
	202 Alta Loma	0	0%	-	-		
	209 Central	3	3%	3,711	4,182		
	210 Chino	60	62%	74,227	83,631		
	215 Cucamonga	1	1%	1,237	1,394		
	218 Etiwanda	0	0%	-	-		
	238 Mountain View	33	34%	40,825	45,997		
	259 Upland	0	0%	-	-		
	Total Revenue	97	100%	\$ 120,001	\$ 135,204		
M U L B E R R Y				Proposed Budget	1st Interim		
	Maintenance & Operations			\$ 95,501	\$ 100,206		
	Total Expenditures			\$ 95,501	\$ 100,206		
Pupil Count Pupil Count %							
	202 Alta Loma	19	17%	16,647	17,467		
	209 Central	49	45%	42,932	45,047		
	210 Chino	0	0%	-	-		
	215 Cucamonga	20	18%	17,523	18,386		
	218 Etiwanda	1	1%	876	919		
	238 Mountain View	3	3%	2,628	2,758		
	259 Upland	17	16%	14,895	15,628		
	Total Revenue	109	100%	\$ 95,501	\$ 100,206		
F R O S T				Proposed Budget	1st Interim		
	Maintenance & Operations			\$ 91,303	\$ 93,122		
	Total Expenditures			\$ 91,303	\$ 93,122		
Pupil Count Pupil Count %							
	202 Alta Loma	10	11%	9,924	10,122		
	209 Central	29	32%	28,780	29,354		
	210 Chino	17	18%	16,871	17,207		
	215 Cucamonga	13	14%	12,902	13,159		
	218 Etiwanda	6	7%	5,955	6,073		
	238 Mountain View	4	4%	3,970	4,049		
	259 Upland	13	14%	12,902	13,159		
	Total Revenue	92	100%	\$ 91,303	\$ 93,122		
T R A N S F E R	Requested Transfer	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	Projected Annual Total	1st 50% Transfer	
	202 Alta Loma	-	17,467	10,122	27,589	13,795	
	209 Central	4,182	45,047	29,354	78,582	39,291	
	210 Chino	83,631	-	17,207	100,839	50,419	
	215 Cucamonga	1,394	18,386	13,159	32,939	16,469	
	218 Etiwanda	-	919	6,073	6,992	3,496	
	238 Mountain View	45,997	2,758	4,049	52,804	26,402	
	259 Upland	-	15,628	13,159	28,787	14,394	
	Total Transfer	135,204	100,206	93,122	328,532	164,266	

2023/24 West End SELPA Timelines

NOVEMBER 2023 – SELPA Advisory Committee 11/13

- SELPA/SBCSS to submit CY (23/24) Part C Early Start Application (& Request for Additional Funds) to CDE by November 30
- SELPA to distribute CY (23/24) Preliminary December 1 Regional Provider Program Count Reports by November 1
- SELPA to submit SELPA Maintenance of Effort SEMA 22/23 Unaudited Actuals vs. 21/22 Actuals due to CDE by November 15
- SELPA to submit SELPA Maintenance of Effort SEMB 22/23 Unaudited Actuals vs. 23/24 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
- Districts to submit CY (23/24) projected P-2 ADA to SELPA by November 5
- Update • SELPA to present CY (23/24) 1st Interim Administrative Budgets
- Update • SELPA to present CY (23/24) Projected Mental Health Funding Model
- Update • SELPA to present CY (23/24) Projected AB602 Funding Model
- Transfer • SBCSS Transportation to present PY (22/23) Final Transportation Excess Cost transfer
- Transfer • SBCSS Transportation to present CY (23/24) Initial 50% Transportation Excess Cost transfer
- Transfer • SBCSS to present CY (23/24) Initial 50% Preschool Facility Costs transfer
- Transfer • SELPA to present CY (23/24) Initial 50% Joint Risk Fund contribution
- Transfer • SELPA to present CY (23/24) Initial 50% Web-Based IEP contribution
- Transfer • SELPA to present CY (23/24) Initial 50% Mental Health contribution
- Transfer • SELPA to present CY (23/24) 1st Quarter Joint Risk Fund reimbursement transfer and year-end projections

DECEMBER 2023 – (No SELPA Advisory Committee)

- SELPA to deliver CY (23/24) December 1 Regional Provider Program Count Reports by December 3. Verifications reports are due back to the SELPA mid-December

JANUARY 2024 - SELPA Advisory Committee 1/22

- 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 (23/24) Local Assistance, by January 20

FEBRUARY 2024 – (No SELPA Advisory Committee)

- SELPA to prepare February certifications for CY (23/24) and PY (22/23, 21/22) AB602 Funding Models
- SELPA to submit WorkAbility CY (23/24) Mid-Year Expenditure Report by February 15

2023/24 West End SELPA Timelines

MARCH 2024 – SELPA Advisory Committee 3/11

- Update • SELPA to present CY (23/24) Low Incidence Projection
- Transfer • SBCSS transportation to present CY (23/24) Mid-Year 50% Transportation Excess Cost transfer
- Transfer • SELPA to present CY (23/24) 2nd Quarter Joint Risk Fund Reimbursement transfer and year end projections
- Transfer • SBCSS to present the CY (23/24) Initial 50% transfer of Special Education ADA revenue (LCFF)
- Preliminary • SBCSS transportation to present FY (24/25) Preliminary Transportation Excess Cost Projections
- Update • SELPA to present CY (23/24) 2nd Interim Administrative Budgets
- Update • SBCSS to submit CY (23/24) Fee-for-Service 2nd Interim update including revised FFS Rates (if applicable)
- Consent • SELPA to present the CY (23/24) 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 (23/24) Provider Program Facility Provision transfer
- Transfer • SBCSS to present the CY (23/24) Mid-Year 50% Preschool Facility Costs transfer
- SELPA to distribute CY (23/24) Preliminary April 1 Regional Provider Program Count Reports by March 1

APRIL 2024 – SELPA Advisory Committee 4/8

- SELPA/SBCSS to submit Infant (ages 0-2) Program Growth Waiver Request, if applicable, by November
- Transfer • SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district an amount equal to the PY (22/23) final amount withheld from district apportionment for the actual vs. estimated 10% excess cost for students in State Special Schools
- Update • Provider Programs (SBCSS) to present the FY (24/25) Regional Provider FFS Rates
- Update • SELPA to present the FY (24/25) SELPA FFS Rates
- Update • SELPA to present CY (23/24) Projected Mental Health Funding Model
- Preliminary • SELPA to present FY (24/25) Preliminary Mental Health Funding Model
- Update • SELPA to present CY (23/24) Projected P-2 AB602 Funding Model
- Preliminary • SELPA to present FY (24/25) Preliminary AB602 Funding Model
- Update • SELPA to present FY (24/25) Preliminary SELPA Administrative Budgets
- Preliminary • SBCSS to present the FY (24/25) Projected Preschool Facility Costs
- SELPA to deliver CY (23/24) 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 (23/24) Low Incidence intents by April 1
- Districts to complete CY (23/24) Low Incidence purchases by April 15
- Districts to provide Report 2 (Jan 1 – Mar 31) expenditure reports to SELPA for CY (23/24) Local Assistance, by April 20

2023/24 West End SELPA Timelines

MAY 2024 – SELPA Advisory Committee 5/6

- | | |
|----------|--|
| Transfer | <ul style="list-style-type: none"> • SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district for the CY (23/24) estimated 10% educational excess cost for students in State Special Schools |
| Update | <ul style="list-style-type: none"> • SELPA to present CY (23/24) Low Incidence Projection |
| Approval | <ul style="list-style-type: none"> • SELPA to present FY (24/25) Joint Risk Fund contribution rate |
| Approval | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • SELPA to present CY (23/24) 3rd Quarter Joint Risk Fund Reimbursement transfer and year-end projections |
| Transfer | <ul style="list-style-type: none"> • SELPA to present CY (23/24) Final 50% Joint Risk Fund contribution |
| Transfer | <ul style="list-style-type: none"> • SELPA to present CY (23/24) Final 50% Web-Based IEP contribution |
| Transfer | <ul style="list-style-type: none"> • SELPA to present CY (23/24) Final 50% Mental Health contribution |

JUNE 2024 – (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 (24/25) Projected Budget to CDE by June 15

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/24/23

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

AB 602:

1 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	
2 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	
3 AB 602 District Apportionment-Current 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	
4 AB 602 District Apportionment-Current 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	
5 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	
6 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	
7 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 8/24/23

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

Mental Health:

14	District Mental Health Contribution	Record Mental Health Contribution	FROM	District	01	6546	0	XXXX	XXXX	5110	XXX	XXXX	AB602 Revenue Distribution / Schedule R
			TO	SELPA	01	6546	0	XXXX	XXXX	8677	000	WSMH	

Facilities:

15	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	5XXX	9200	8710	XXX	XXXX	
16	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	
17	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	

Provider Program (FFS) Returns:

18	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	Transfer Request from SBCSS Internal Business Department
			TO	District	01	6500	0	59XX	0000	8792	XXX	XXXX	

Special Education ADA Revenue Transfer (LCFF):

19	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:

20	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	

State Special Schools:

21	State Spec Schools Excess Chrg to Dist.		FROM	State	State Deposit								
			TO	District	01	0000	0	5001	9200	7130	000	0000	
22	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	
23	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	
24	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	

2022/23 WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/24/23

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

Web-Based IEP:

25	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	
26	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:

27	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	

Other Apportionments/Grants:

28	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	X	5050	0000	8182	000	0465	
29	Local Assistance	Record grant revenue	FROM	State		State Deposit								AB602 Rev Distribution / Schedule P / 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	
30	Local Assistance	Record District Pass-Thru Grant Revenue	FROM	Pass thru		10	3310	0	5001	9200	7211	2XX	WS10	AB602 Rev Distribution / Schedule P / Col K
			TO	District		01	3310	0	5XXX	0000	8181	XXX	XXXX	
31	Low Incidence	Record District Low Incidence Reimbursements	FROM	SELPA		01	6500	0	5760	1180	5110	2XX	286	
			TO	District		01	6500	0	5760	0000	8792	XXX	XXXX	
32	Preschool Staff Development	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3345	X	5050	0000	8182	000	0467	
33	Special Education Alternate Dispute Resolution	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3395	X	5050	0000	8182	000	0461	
34	Transtion Partnership program (TPP)	Record program revenue	FROM	DOR		DOR Warrant								
			TO	SELPA		01	3410	0	5050	0000	8290	000	0458	
35	Workability	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	6520	0	5050	0000	8590	000	0466	

West End SELPA
SPECIAL EDUCATION MENTAL HEALTH REVENUE DISTRIBUTION
FY 2023/24

Description	Col. A	Col. B	Col. C	Col. D	
	Funded ADA (State) (CY P-2 ADA)	Projected Per ADA Rate \$51.15	Small School Protection (Col Q)	District MH Contributions (Col B + C)	
REVENUE					
County Operations	471.59	\$ 24,122.00	\$ 9.00	\$ 24,131.00	
Alta Loma	5,257.00	268,896.00	101.00	268,997.00	SCH 202
Central	3,972.16	203,176.00	76.00	203,252.00	SCH 209
Chaffey	20,711.94	1,059,416.00	397.00	1,059,813.00	SCH 263
Chino	23,985.00	1,226,833.00	459.00	1,227,292.00	SCH 210
Cucamonga	2,150.16	109,981.00	41.00	110,022.00	SCH 215
Etiwanda	12,977.22	663,785.00	249.00	664,034.00	SCH 218
Mountain View	2,985.47	152,707.00	57.00	152,764.00	SCH 238
Mt. Baldy	91.18	4,664.00	(1,567.00)	3,097.00	SCH 236
Upland	9,303.18	475,858.00	178.00	476,036.00	SCH 259
Subtotal	81,904.90	\$ 4,189,438.00	\$ -	\$ 4,189,438.00	
EXPENSE	FUNCTION	OBJECT			
SELPA RS/Administrative	2200	1xxx-5xxx		\$ 390,863.00	
Contract Residential Counseling/WRAP	3120	5110		1,350,881.00	
Contract Residential Room & Board	3900	5110		2,131,828.00	
Contracted Services		5810		260,500.00	
Indirect		7312		55,366.00	
Subtotal				\$ 4,189,438.00	
VARIANCE				\$ -	

Col. E	Col. F	
Initial 50% Contribution (50% x Col D) Nov-23	Est Final 50% Contribution (Col D - Col E) May-24	
\$ 12,066.00	\$ 12,065.00	-
134,499.00	134,498.00	-
101,626.00	101,626.00	-
529,907.00	529,906.00	-
613,646.00	613,646.00	-
55,011.00	55,011.00	-
332,017.00	332,017.00	-
76,382.00	76,382.00	-
1,549.00	1,548.00	-
238,018.00	238,018.00	-
\$ 2,094,721.00	\$ 2,094,717.00	-

2023/24 #3
Projected Mental Health
Updated: 11/8/23

District	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L
	Funded ADA (State) (CY P-2 ADA)	Funded ADA (Federal) (PY P-2 ADA)	Est 6546 State (CDE Adv Princ Appt Summary) 77.4675	Estimated 3327 Federal (Per SSC) 12.766279	Less: Per ADA Contribution (Col B)	Adjusted Total (Used for FY Small School) (Col I thru K)
County Operations	471.59	461.64	36,533.00	5,893.00	(24,122.00)	18,304.00
Alta Loma	5,257.00	5,190.62	420,006.00	66,265.00	(268,896.00)	217,375.00
Central	3,972.16	3,958.99	320,347.00	50,542.00	(203,176.00)	167,713.00
Chaffey	20,711.94	21,147.49	1,711,178.00	269,975.00	(1,059,416.00)	921,737.00
Chino	23,985.00	23,900.18	1,933,916.00	305,116.00	(1,226,833.00)	1,012,199.00
Cucamonga	2,150.16	2,153.05	174,217.00	27,486.00	(109,981.00)	91,722.00
Etiwanda	12,977.22	12,620.65	1,021,217.00	161,119.00	(663,785.00)	518,551.00
Mountain View	2,985.47	2,801.86	226,716.00	35,769.00	(152,707.00)	109,778.00
Mt. Baldy	91.18	87.88	7,111.00	1,122.00	(4,664.00)	3,569.00
Upland	9,303.18	9,318.87	754,049.00	118,967.00	(475,858.00)	397,158.00
TOTALS	81,904.90	81,641.23	6,605,290.00	1,042,254.00	(4,189,438.00)	3,458,106.00

PY Total after Small School Protection (PY Column N)	Column O adjusted for COLA 1.0822	Small School Protection		Total Mental Health after Adjustments (Col O + S)
		State Funded ADA Ratio Excluding Small District	Small School Protection Adjustment	
		0.58%	(9.00)	18,295.00
		6.43%	(101.00)	217,274.00
		4.86%	(76.00)	167,637.00
		25.32%	(397.00)	921,340.00
		29.32%	(459.00)	1,011,740.00
		2.63%	(41.00)	91,681.00
		15.86%	(249.00)	518,302.00
		3.65%	(57.00)	109,721.00
4,746.00	5,136.00	11.37%	(178.00)	396,980.00
4,746.00	5,136.00	100.00%	-	3,458,106.00

Notes:

- SELPA RS/Administrative cost, Wrap Around Services, Contracted Residential Room & Board, Contracted Residential Counseling, and Contracted Services are paid via per ADA contribution
- Contracted Services include Parent Reimbursements and the first \$25k of sub-agreements coded to 5110.

**WESELPA
Mgmt WSMH
Mental Health
FY 2023-24**

Personnel Costs

	Posn No	FTE	Salary & Benefits
Program Manager (AF)	EJ010	0.250	60,499.00
Admin Asst (NV)	EJ006	0.100	13,277.00
Consultant (TC)	EJ011	0.250	60,958.00
Psychologist (JF)	EK033	0.500	117,671.00
Psychologist (ML)	EK034	0.200	40,137.00
Program Technician (CM)	EL025	0.100	11,790.00
Accounting Technician (BG)	EJ020	0.250	27,754.00
Office Specialist II (AH)	EJ025	0.250	23,135.00
Office Specialist II (SC)	EL020	0.100	11,621.00
		2.000	366,842.00

Operating Costs

Matls & Supplies	495.00	Object: 4XXXs
Busn Trvl/Mileage	18,750.00	Object: 5220, 5221, 5225
Other Operating	1,418.00	Object 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee	3,726.00	Object 5733

(Rounding - adj per ADA Contribution total to whole dollar)

(368.00)

-

24,021.00

390,863.00

Indirect Cost	8.50%	33,223.36
		424,086.36

5110 Residential & counseling	3,482,708.79
5810 First \$25k of sub-agreements	150,000.00
5803 Parent Reimb/5810 Contracted	110,500.00
Indirect on 5810	22,142.50

Rounding Adj	0.35
FAR	4,189,438.00

Total (3327 & 6512)	4,189,438.00
	-

RESOURCE 3327; OBJECT 5810

RESOURCE 6546; OBJECT 5810

Total **Indirect**

- -

150,000.00 12,750.00

150,000.00 12,750.00

2023/24 SELPA Administrative Budgets-1st Interim

Background:

The WESELPA is responsible for developing and administering the following administrative budgets:

Budget 0282 – Joint Risk Fund: The purpose of the Joint Risk Fund (JRF) budget is to pay for authorized regionalized expenses in support of SELPA districts' special education needs including but not limited to a percentage of legal/due process expenses, Non-LCI Nonpublic School/Nonpublic Agency expenses, parent reimbursements, and approved independent education evaluations. Budgeted revenues are derived primarily from district contributions at the approved per ADA charge and from district reimbursement of JRF related expenses. A JRF contribution rate of \$50.73/ADA for the 2023/24 school year was approved by the Superintendents' Council on May 19, 2023.

Budget 0284 - Program Specialist/Regionalized Services: The purpose of the PS/RS budget is to support the regionalized services within the SELPA. Expenses include the salaries and benefits of SELPA specialists, clerical, and administrative support along with supplies and equipment.

Budget 0463 – Personnel Development: Personnel Development funding was rolled into the AB602 allocation as of 2013/14. As approved by the Superintendents' Council on November 22, 2013, the WESELPA Personnel Development funding will be calculated at a rate of \$0.945782 multiplied by the PY October CALPADS pupil count.

Fiscal Impact:

Budget 0282 – Joint Risk Fund: The 2023/24 revenue is projected to total \$14,937,466 with projected expenditures of \$15,907,378. After factoring in a beginning balance of \$1,369,913, the projected ending balance is the approved reserve amount of \$400,000. An ending balance in excess of the reserve will be returned to member districts through the normal return process.

Budget 0284 – Program Specialist/Regionalized Services: The 2023/24 revenue is projected to total \$1,761,298 with projected expenditures of \$1,747,950. After factoring in a beginning balance of \$162,382, the projected ending balance is \$175,730 which is equal to the approved 10% reserve.

Budget 0463 – Personnel Development: The 2023/24 revenue is projected to be \$11,629 with projected expenditures of the same amount leaving a projected ending balance of \$0.

Recommendation:

N/A – For information only

West End SELPA
2023/24 - Joint Risk Fund (JRF) - Management #0282

T. Chatkoo 11/2/23

	Account Range	2021/22 Actuals	2022/23 Actuals	2023/24 Budget
REVENUE				
Joint Risk Fund District Contributions and Reimb Revenue	8677	11,184,500	12,919,670	14,806,679
Other Local Revenues (SEIS)	8699	113,689	130,787	130,787
TOTAL REVENUE		\$ 11,298,189	\$ 13,050,457	\$ 14,937,466

EXPENDITURES				
Certificated Salaries	1000	242,762	257,546	272,833
Classified Salaries	2000	211,242	367,014	469,332
Employee Benefits	3000	189,165	240,113	289,886
Supplies	4000	2,608	6,485	6,692
Services & Other Operating	5000	10,905,377	12,201,348	15,017,252
Trf of JRF Exp to PSRS	5000	(322,807)	(177,963)	(148,617)
TOTAL EXPENDITURES		\$ 11,228,345	\$ 12,894,544	\$ 15,907,378

NET REVENUE LESS EXPENDITURES		\$ 69,843	\$ 155,913	\$ (969,912)
Beginning Balance		1,144,156	1,214,000	1,369,913
ENDING BALANCE		\$ 1,214,000	\$ 1,369,913	\$ 400,001
Less: Reserve		400,000	400,000	400,000
ENDING BALANCE AFTER RESERVE		\$ 814,000	\$ 969,913	\$ 1

Cert FTEs	1.55	1.55	1.55
Class FTEs	3.20	4.20	4.20
TOTAL FTE	4.75	5.75	5.75

Budget Assumptions:

- JRF Contribution rate of \$50.73/ADA (Approved 5/19/23)
- 4.00% Projected COLA on salary
- Information Tehnology User Fees: \$2,705 per full user, \$123 per e-mail only user
- No Indirect
- \$400,000 Reserve (Approved 12/14/18)

**West End SELPA
2023/24 - Program Specialist/Regionalized Services - Management #0284**

T. Chatkoo 11/2/23

	Account Range	2021/22 Actuals	2022/23 Actuals	2023/24 Budget
REVENUE				
State Apportionments - CY	8311	1,523,855	1,623,820	1,757,298
Other Local Revenues	8699	4,104	3,499	4,000
Contribution from County Operations	8981			
	TOTAL REVENUE	\$ 1,527,959	\$ 1,627,319	\$ 1,761,298

EXPENDITURES				
Certificated Salaries	1000	412,316	422,486	580,594
Classified Salaries	2000	318,424	330,591	328,631
Employee Benefits	3000	279,434	309,381	367,910
Supplies	4000	20,087	34,211	29,538
Services & Other Operating	5000	58,177	94,882	155,724
Trf of JRF Exp to PSRS	5000	322,807	261,602	148,617
Capital Outlay	6000	-	34,113	-
Indirect	7312	110,783	130,057	136,936
	TOTAL EXPENDITURES	\$ 1,522,028	\$ 1,617,323	\$ 1,747,950

NET REVENUE LESS EXPENDITURES		\$ 5,931	\$ 9,996	\$ 13,348
Beginning Balance		146,455	152,386	162,382
	ENDING BALANCE	\$ 152,386	\$ 162,382	\$ 175,730
Less: Reserve		152,386	162,382	175,730
	ENDING BALANCE AFTER RESERVE	\$ 0	\$ -	\$ -

Cert FTEs	3.32	3.33	3.37
Class FTEs	3.75	3.75	3.75
TOTAL FTE	7.07	7.08	7.12

Budget Assumptions:

- 4.00% Projected COLA on salary
- Information Tehnology User Fees: \$2,705 per full user, \$123 per e-mail only user
- Indirect Cost Rate of 8.50%
- Reserve = 10% of CY funding

**West End SELPA
2023/24 - Personnel Development - Management #0463**

T. Chatkoo 11/2/23

	Account Range	2021/22 Actuals	2022/23 Actuals	2023/24 Budget
REVENUE				
State Apportionments - CY	8311	11,671	11,372	11,629
TOTAL REVENUE		\$ 11,671	\$ 11,372	\$ 11,629

EXPENDITURES				
Certificated Salaries	1000	-	-	-
Classified Salaries	2000	-	-	-
Employee Benefits	3000	-	-	-
Supplies	4000	-	2	168
Services & Other Operating	5000	8,492	14,932	10,550
Indirect	7312	667	1,337	911
TOTAL EXPENDITURES		\$ 9,158	\$ 16,270	\$ 11,629

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

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

Budget Assumptions:

- Rate of \$0.945782 per pupil (approved 11/22/13)
- Based on Pupil Count of 12,296
- Indirect Cost Rate of 8.50%

**WEST END SELPA
2023/24 Initial 50% Joint Risk Fund Contribution Transfer**

T. Chatkoo 11/8/23

DISTRICT	<i>Col A</i> 2023/24 Projected P-2 ADA Nov 2023	<i>Col B</i> 2023/24 Initial Projection Contribution per ADA \$50.73	<i>Col C</i> 2023/24 Initial 50% Contribution November 2023	<i>Col D</i> 2023/24 Estimated Final Contribution <i>Col B Less C</i>
West End Student Services	471.59	\$23,924.00	\$11,962.00	\$11,962.00
Alta Loma	5,257.00	266,688.00	133,344.00	133,344.00
Central	3,972.16	201,508.00	100,754.00	100,754.00
Chaffey	20,711.94	1,050,717.00	525,359.00	525,358.00
Chino Valley	23,985.00	1,216,759.00	608,380.00	608,379.00
Cucamonga	2,150.16	109,078.00	54,539.00	54,539.00
Etiwanda	12,977.22	658,334.00	329,167.00	329,167.00
Mountain View	2,985.47	151,453.00	75,727.00	75,726.00
Mt. Baldy	91.18	4,626.00	2,313.00	2,313.00
Upland	9,303.18	471,950.00	235,975.00	235,975.00
Total	81,904.90	\$4,155,037.00	\$2,077,520.00	\$2,077,517.00

Notes: Joint Risk Fund Contribution Rate of \$50.73 per ADA approved by the Superintendents' Council on 5/19/23

**Web-based IEP
San Joaquin County Office of Education
2023/24 Special Education Information System (SEIS)
Annual License/Maintenance Fees**

T.Chatkoo 10/18/23

District	Col. A 2023/24 (Prior Year Oct 2022) Special Education Pupil Count	Col. B 2023/24 Pupil Count Ratio	Col. C 2023/24 Estimated Cost \$ 113,484 <i>Est Cost x Col B</i>	Col. D 2023/24 Initial 50% Contribution Col. C x 50%	Col. E 2023/24 Estimated Final Contribution Col. C - Col. D
West End Student Services	695	5.65%	6,414	3,207	3,207
Alta Loma	640	5.20%	5,907	2,954	2,953
Central	672	5.47%	6,202	3,101	3,101
Chaffey	3,237	26.33%	29,875	14,938	14,937
Chino Valley	3,242	26.37%	29,921	14,961	14,960
Cucamonga	277	2.25%	2,557	1,279	1,278
Etiwanda	1,690	13.74%	15,598	7,799	7,799
Mountain View	353	2.87%	3,258	1,629	1,629
Mt. Baldy	18	0.15%	166	83	83
Upland	1,472	11.97%	13,586	6,793	6,793
TOTAL	12,296	100.00%	113,484	56,744	56,740

Notes:

- WESELPA entered into a new 3-year Contract with SEIS beginning 2022/23
- License Fee based on \$8.50 per February 3, 2022 Pupil Count of 13,351

2022/23-2024/25 License Fee

113,484

113,484

WESELPA - JOINT RISK FUND REIMBURSEMENT - FIRST QUARTER 2023/2024

November 8, 2023

	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
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	0.00	0.00	0.00	48,368.02	1.01	10,770.85	37,597.17
Central	0.00	0.00	0.00	0.00	96,153.24	1.08	12,992.03	83,161.21
Chaffey	5,032.50	0.09	1,227.24	3,805.26	1,210,826.97	19.54	266,448.42	944,378.55
Chino	15,307.51	0.41	4,660.68	10,646.83	282,357.19	7.42	84,346.92	198,010.27
Cucamonga	0.00	0.00	0.00	0.00	20,262.54	0.31	3,822.94	16,439.60
Etiwanda	0.00	0.00	0.00	0.00	208,687.79	2.98	32,054.31	176,633.48
Mountain View	0.00	0.00	0.00	0.00	3,573.87	0.02	227.05	3,346.82
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	17,389.01	0.52	6,419.25	10,969.76	390,380.72	4.50	55,551.24	334,829.48
	37,729.02	1.02	12,307.17	25,421.85	2,260,610.34	36.86	466,213.76	1,794,396.58

2022/2023 Avg Revenue per ADA
under LCFF

SBCSS	-
Alta Loma	10,664.21
Central	12,029.66
Chaffey	13,636.05
Chino	11,367.51
Cucamonga	12,332.06
Etiwanda	10,756.48
Mountain View	11,352.46
Mount Baldy Jt.	12,136.65
Upland	12,344.72

106,619.80

	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 100% District cost Indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	30,077.74	10,770.85	34,857.26	8,750.00	0.00	0.00	4,000.00
Central	0.00	66,528.97	12,992.03	0.00	0.00	0.00	0.00	3,000.00
Chaffey	3,805.26	755,502.84	267,675.66	55,865.82	63,525.00	0.00	0.00	11,611.21
Chino	10,646.83	158,408.22	89,007.60	9,363.94	61,075.00	2,800.00	0.00	33,387.00
Cucamonga	0.00	13,151.68	3,822.94	0.00	9,660.00	0.00	0.00	0.00
Etiwanda	0.00	141,306.78	32,054.31	42,258.13	23,450.00	0.00	0.00	0.00
Mountain View	0.00	2,677.46	227.05	4,003.64	0.00	0.00	0.00	0.00
Mount Baldy	0.00	0.00	0.00	3,780.00	0.00	0.00	0.00	0.00
Upland	10,969.76	267,863.58	61,970.49	37,221.72	25,130.00	0.00	0.00	1,696.00
	25,421.85	1,435,517.26	478,520.93	187,350.51	191,590.00	2,800.00	0.00	53,694.21

	Col. L	Col. M	Col. N
	TOTALS		
	1st. Quarter Cost Col. C thru J	Previous Reimb. Col. Q + R	Net District Cost 1st. Qtr. Col. L - M
WE Student Services	0.00	0.00	0.00
Alta Loma	88,455.85	0.00	88,455.85
Central	82,521.00	0.00	82,521.00
Chaffey	1,157,985.79	0.00	1,157,985.79
Chino	364,688.59	0.00	364,688.59
Cucamonga	26,634.62	0.00	26,634.62
Etiwanda	239,069.22	0.00	239,069.22
Mountain View	6,908.15	0.00	6,908.15
Mount Baldy	3,780.00	0.00	3,780.00
Upland	404,851.55	0.00	404,851.55
	2,374,894.76	0.00	2,374,894.76

	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T
	TRANSFERS					
	1st. Quarter Transfer		Previous Reimb		Total Transfers at 1st Quarter	
	Function 1180 Col. S - Q	Function 2200 Col. T - R	Function 1180 Previous S	Function 2200 Previous T	Function 1180 Col. C thru E, I	Function 2200 Col. F thru H, J
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	40,848.59	47,607.26	0.00	0.00	40,848.59	47,607.26
Central	79,521.00	3,000.00	0.00	0.00	79,521.00	3,000.00
Chaffey	1,026,983.76	131,002.03	0.00	0.00	1,026,983.76	131,002.03
Chino	258,062.65	106,625.94	0.00	0.00	258,062.65	106,625.94
Cucamonga	16,974.62	9,660.00	0.00	0.00	16,974.62	9,660.00
Etiwanda	173,361.09	65,708.13	0.00	0.00	173,361.09	65,708.13
Mountain View	2,904.51	4,003.64	0.00	0.00	2,904.51	4,003.64
Mount Baldy	0.00	3,780.00	0.00	0.00	0.00	3,780.00
Upland	340,803.83	64,047.72	0.00	0.00	340,803.83	64,047.72
	1,939,460.04	435,434.72	0.00	0.00	1,939,460.04	435,434.72

WESELPA - JOINT RISK FUND REIMBURSEMENT - 2023/2024 FIRST QUARTER PROJECTION

November 8, 2023

	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-B1
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	0.00	0.00	0.00	460,984.64	6.54	69,743.93	391,240.71
Central	0.00	0.00	0.00	0.00	463,269.75	4.56	54,855.25	408,414.50
Chaffey	44,001.91	0.81	11,045.20	32,956.71	6,266,782.22	92.65	1,263,380.03	5,003,402.19
Chino	171,995.64	3.00	34,102.53	137,893.11	1,859,629.73	36.19	411,390.19	1,448,239.54
Cucamonga	0.00	0.00	0.00	0.00	88,151.96	1.21	14,921.79	73,230.17
Etiwanda	0.00	0.00	0.00	0.00	945,867.97	13.48	144,997.35	800,870.62
Mountain View	0.00	0.00	0.00	0.00	28,105.12	0.02	227.05	27,878.07
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	89,277.38	2.21	27,281.83	61,995.55	1,797,621.04	22.65	279,607.91	1,518,013.13
	305,274.93	6.02	72,429.56	232,845.37	11,910,412.43	177.30	2,239,123.50	9,671,288.93

2022/2023 Avg Revenue per ADA
under LCFF

SBCSS	-
Alta Loma	10,664.21
Central	12,029.66
Chaffey	13,636.05
Chino	11,367.51
Cucamonga	12,332.06
Etiwanda	10,756.48
Mountain View	11,352.46
Mount Baldy Jt.	12,136.65
Upland	12,344.72

106,619.80

	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 100% District Cost indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	312,992.57	69,743.93	104,441.72	21,000.00	0.00	0.00	7,662.00
Central	0.00	326,731.60	54,855.25	0.00	0.00	10,150.00	0.00	9,000.00
Chaffey	32,956.71	4,002,721.75	1,274,425.23	100,389.67	152,460.00	0.00	0.00	21,866.21
Chino	137,893.11	1,158,591.63	445,492.72	28,070.77	146,580.00	33,600.00	1,400.00	69,790.00
Cucamonga	0.00	58,584.14	14,921.79	0.00	23,184.00	0.00	0.00	2,000.00
Etiwanda	0.00	640,696.50	144,997.35	44,515.10	56,280.00	0.00	0.00	0.00
Mountain View	0.00	22,302.46	227.05	9,730.58	0.00	0.00	833.00	3,000.00
Mount Baldy	0.00	0.00	0.00	11,340.00	0.00	0.00	0.00	0.00
Upland	61,995.55	1,214,410.50	306,889.74	124,984.30	60,312.00	374.50	0.00	2,351.00
	232,845.37	7,737,031.14	2,311,553.06	423,472.14	459,816.00	44,124.50	2,233.00	115,669.21

	Col. K	Col. L	Col. M
	TOTALS		
	1st. Quarter Cost Projection Col. C thru J	Previous	Net District Proj. 1st. Qtr. Col. K - L
WE Student Services	0.00	0.00	0.00
Alta Loma	515,840.22	0.00	515,840.22
Central	400,736.85	0.00	400,736.85
Chaffey	5,584,819.57	0.00	5,584,819.57
Chino	2,021,418.23	0.00	2,021,418.23
Cucamonga	98,689.93	0.00	98,689.93
Etiwanda	886,488.95	0.00	886,488.95
Mountain View	36,093.09	0.00	36,093.09
Mount Baldy	11,340.00	0.00	11,340.00
Upland	1,771,317.59	0.00	1,771,317.59
	11,326,744.42	0.00	11,326,744.42

	Col. N	Col. O
	PROJECTIONS	
	Function 1180 Col. C thru E, I	Function 2200 Col. F thru H, J
	0.00	0.00
	382,736.50	133,103.72
	381,586.85	19,150.00
	5,310,103.69	274,715.88
	1,743,377.46	278,040.77
	73,505.93	25,184.00
	785,693.85	100,795.10
	23,362.51	12,730.58
	0.00	11,340.00
	1,583,295.79	188,021.80
	10,283,662.57	1,043,081.85

2023/24 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 2023/24 Projected AB602 Funding Model was based on the following assumptions:

- Based on School Services 2023/24 template as of 2022/23 P-2
- Base rate of \$887.40/ADA
- COLA of 8.22%
- Projected P-2 ADA provided by districts in November 2023
- FFS count projections based on Preliminary 11/1/23 FFS counts and Projected 4/1/24 FFS counts using +/- % from PY Dec 1 vs PY Apr 1 with a max of 10% change
- Low Incidence Offset projected using current actuals
- Local Assistance grant award based on prior year
- Joint Risk Fund contribution rate of \$50.73
- SBCSS Leased Facilities cost based on November 2023 projection (J. Alvarado)
- SBCSS Transportation excess costs based on October 2023 projection (A. Nelson)

Fiscal Impact:

The attached 2023/24 #3 Projected AB602 Funding Model is summarized below.

District	2023/24 #3 Projected AB602
West End Student Services	30,758,266
Alta Loma	2,953,744
Central	(1,113,881)
Chaffey	9,526,775
Chino Valley	14,219,130
Cucamonga	(51,743)
Etiwanda	11,539,718
Mountain View	(1,133,991)
Mt. Baldy	274,567
Upland	5,596,586
SELPA	2,369,976
TOTAL	74,939,147

The SELPA-wide apportionment is projected to be \$74,939,148 which is \$130K higher than the previous projection from September 2023. The increase is a result of changes in funded ADA.

Recommendation:

N/A – for information only



2023/24 #3 Projected AB602

Executive Summary

Certified: N/A

Updated: 11/8/23

Total Apportionment - SELPA Wide

2023-24 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	22/23 P-2 AB602 6/19/23	23/24 Proj AB602 Nov 2023	Growth/Decline	AB602 Base, 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
<i>Rate</i>											
West End Student Services	461.64	471.59	9.95	\$519,626.00	1,048,951.00			\$0.00	\$18,730.00	\$1,587,307.00	\$3,365.86
Alta Loma	5,190.62	5,257.00	66.38	5,792,480.00				0.00	208,786.00	6,001,266.00	1,141.58
Central	3,958.99	3,972.16	13.17	4,388,462.00				0.00	157,758.00	4,546,220.00	1,144.52
Chaffey Joint	21,147.49	20,711.94	(435.55)	23,262,907.00				0.00	855,549.00	24,118,456.00	1,164.47
Chino Valley	23,900.18	23,985.00	84.82	26,428,118.00				0.00	1,090,478.00	27,518,596.00	1,147.33
Cucamonga	2,153.05	2,150.16	(2.89)	2,383,294.00				0.00	85,395.00	2,468,689.00	1,148.14
Etiwanda	12,620.65	12,977.22	356.57	14,492,573.00				0.00	515,401.00	15,007,974.00	1,156.49
Mt. View	2,801.86	2,985.47	183.61	3,289,571.00				0.00	118,570.00	3,408,141.00	1,141.58
Mt. Baldy	87.88	91.18	3.30	100,467.00				0.00	3,621.00	104,088.00	1,141.57
Upland	9,318.87	9,303.18	(15.69)	10,371,296.00				0.00	431,480.00	10,802,776.00	1,161.19
SELPA					601,049.00	1,757,298.00	11,629.00	0.00	-	2,369,976.00	
SELPA Wide Totals	81,641.23	81,904.90	263.67	\$91,028,794.00	\$1,650,000.00	\$1,757,298.00	\$11,629.00	\$ -	\$3,485,768.00	\$97,933,489.00	
Source	Sched C Col K	Sched C Col M		Sched Ca Col D	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 C75	

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
<i>Resource</i>				
West End Student Services	\$1,587,307.00	\$34,590,128.00	(\$1,474.00)	\$36,175,961.00
Alta Loma	6,001,266.00	(2,053,730.00)	(16,433.00)	3,931,103.00
Central	4,546,220.00	(4,503,599.00)	(12,417.00)	30,204.00
Chaffey Joint	24,118,456.00	(9,673,202.00)	(64,743.00)	14,380,511.00
Chino Valley	27,518,596.00	(8,359,256.00)	(74,976.00)	19,084,364.00
Cucamonga	2,468,689.00	(2,053,777.00)	(6,721.00)	408,191.00
Etiwanda	15,007,974.00	(967,046.00)	(40,566.00)	14,000,362.00
Mt. View	3,408,141.00	(3,926,263.00)	(9,332.00)	(527,454.00)
Mt. Baldy	104,088.00	(59,393.00)	255,743.00	300,438.00
Upland	10,802,776.00	(2,993,862.00)	(29,081.00)	7,779,833.00
SELPA	2,369,976.00	0.00		2,369,976.00
SELPA Wide Totals	\$97,933,489.00	\$0.00	\$0.00	\$97,933,489.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75

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	
\$ 5,417,694.57	-	\$30,758,266.43	\$ 36,175,961.00
	977,359.00	2,953,744.00	3,931,103.00
	1,144,085.00	(1,113,881.00)	30,204.00
	4,853,736.00	9,526,775.00	14,380,511.00
	4,865,234.00	14,219,130.00	19,084,364.00
	459,934.00	(51,743.00)	408,191.00
	2,460,644.00	11,539,718.00	14,000,362.00
	606,537.00	(1,133,991.00)	(527,454.00)
	25,871.00	274,567.00	300,438.00
	2,183,247.00	5,596,586.00	7,779,833.00
	0.00	2,369,976.00	2,369,976.00
\$5,417,694.57	\$17,576,647.00	\$74,939,147.43	\$ 97,933,489.00
Sched D C-3	Sched P1 & P2 Col F		Sched D Cell C75

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	(\$23,924.00)	\$328,532.00	(\$6,414.00)			\$298,194.00
Alta Loma	(515,840.22)	(266,688.00)	47,341.55	(5,907.00)	(68,075.55)	0.00	(809,169.22)
Central	(400,736.85)	(201,508.00)	(152,880.02)	(6,202.00)	(22,691.85)	0.00	(784,018.72)
Chaffey Joint	(5,584,819.57)	(1,050,717.00)	(93,127.97)	(29,875.00)	(1,214,013.99)	15,313.00	(7,957,240.53)
Chino Valley	(2,021,418.23)	(1,216,759.00)	(16,712.43)	(29,922.00)	(1,032,479.15)	0.00	(4,317,290.81)
Cucamonga	(98,689.93)	(109,078.00)	(62,376.00)	(2,557.00)	(11,345.92)	0.00	(284,046.85)
Etiwanda	(886,488.95)	(658,334.00)	42,199.42	(15,598.00)	(11,345.92)	0.00	(1,529,567.45)
Mt. View	(36,093.09)	(151,453.00)	(74,504.67)	(3,258.00)	(476,528.83)	0.00	(741,837.58)
Mt. Baldy	(11,340.00)	(4,626.00)	0.00	(166.00)	0.00	0.00	(16,132.00)
Upland	(1,774,163.09)	(471,950.00)	(18,471.89)	(13,586.00)	(385,761.46)	0.00	(2,663,932.44)
SELPA	11,329,589.92	4,155,037.00		113,485.00		(15,313.00)	15,582,798.92
SELPA Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,222,242.67)	\$0.00	(\$3,222,242.67)
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	



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>471.59</u>
		Growth/Decline from P/Y:	<u>9.95</u>
District:	<u>West End Student Services</u>		
Description:	Revenues	Transfers	Expenditures
Revenues			Sched/Col
AB602 Base plus COLA, Growth & Local Asst	519,626.00		<i>Sch Ca / Col D</i>
Out of Home Care	<u>18,730.00</u>		<i>Sch K / Col E</i>
Total Apportionment	538,356.00		
ADJUSTMENTS:			
Fee for Service:			
SELPA		0.00	<i>Sch G / Col B</i>
County		34,590,128.00	<i>Sch G / Col F</i>
Chaffey		0.00	<i>Sch G / Col D</i>
Low Incidence Offset		<u>1,048,951.00</u>	<i>Sch B / Col E</i>
Total Fee for Service		35,639,079.00	
Small School Prot		<u>(1,474.00)</u>	<i>Sch I / Col K</i>
		35,637,605.00	
Adjusted Apportionment	\$36,175,961.00		6500
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Property Taxes	5,417,694.57	COUNTY TO BUDGET	<i>Sch B / Col P</i>
			6500 5XXX 0000 8097 2800
State - AB602	30,758,266.43	COUNTY TO BUDGET	<i>Sch B / Col R</i>
			6500 5XXX 0000 8311/8319 2800
Federal - 3327 Mental Health	5,893.00	COUNTY TO BUDGET	<i>Sch R / Col J</i>
			3327 5XXX 0000 8182
State - 6546 Mental health	36,533.00	COUNTY TO BUDGET	<i>Sch R / Col I</i>
Contribution to SELPA from State 6546	<u>(24,131.00)</u>		<i>Sch R / Col D</i>
Balance Remainga - 6546 Mental Health	18,295.00		6546 5XXX XXXX 5110 2800
Other Grants/Sources of Revenue			
SBCSS Leased Facilities	328,532.00		<i>Sch L / Col G</i>
Federal Preschool/First Class	286,380.00		<i>Sch O / Col A</i>
Preschool Local Entitlement/First Class	0.00		<i>Sch O / Col B</i>
State Infant Funding/Early Start Program	864,066.00		<i>Sch O / Col H</i>
Part C Federal Infant Funding	51,862.00		<i>Sch O / Col D</i>
Infant Discretionary	72,654.00		<i>Sch O / Col F</i>
Other Grants/Sources of Revenue Sub-Total	1,603,494.00		
Net Revenues	<u>\$37,821,881.00</u>		
EXPENSES:			
Joint Risk Fund Contribution		23,924.00	<i>Sch F / Col B</i>
District Reimbursements:			
Joint Risk Fund Other Costs		0.00	<i>Sch J / Col FGH&J</i>
Joint Risk Fund NPS Costs		0.00	<i>Sch J / Col CDE&I</i>
SEIS Fees		<u>6,414.00</u>	<i>Sch N / Col C</i>
Sub-Total		<u>30,338.00</u>	
Funding Net of Exp/Transfers		<u>\$37,791,543.00</u>	
OTHER:			
State Special School	0.00		<i>Sch E / Col C</i>
			0000

NOTE: Does not include Prior Year Adjustments.

Current SELPA policy is to reimburse amount of SSS deduct



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2023/24 ADA: 5,257.00
 District: Alta Loma Growth/Decline from P/Y: 66.38

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,792,480.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	208,786.00			Sch K / Col E				
Total Apportionment	6,001,266.00							

ADJUSTMENTS:

Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,098,283.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		44,553.00		Sch G / Col E	6500			
Total Fee for Service		(2,053,730.00)						
Small School Prot		(16,433.00)		Sch I / Col K	6500			
		(2,070,163.00)						
Adjusted Apportionment	\$3,931,103.00				6500			

State - AB602	2,953,744.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141

3310 Local Assistance	977,359.00			Sch P / Col F				
Private School deduction	(15,737.00)			Sch P / Col H				
Federal - 3310 Local Assistance	961,622.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181

Federal - 3327 Mental Health	66,265.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
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State - 6546 Mental health	420,006.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(268,997.00)			Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remainga - 6546 Mental Health	217,274.00							

Net Revenues **\$4,401,637.00**

EXPENSES:

Joint Risk Fund Contribution			266,688.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			133,103.72	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			382,736.50	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			27,589.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(74,930.55)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			68,075.55	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			5,907.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			809,169.22					

Funding Net of Exp/Transfers **\$3,592,467.78**

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.



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	3,972.16
District:	Central	Growth/Decline from P/Y:	13.17

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,388,462.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	157,758.00			Sch K / Col E				
Total Apportionment	4,546,220.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,566,479.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		62,880.00		Sch G / Col E	6500			
Total Fee for Service		(4,503,599.00)						
Small School Prot		(12,417.00)		Sch I / Col K	6500			
		(4,516,016.00)						
Adjusted Apportionment	\$30,204.00				6500			

State - AB602	(1,113,881.00)	DISTRICTS TO BUDGET	
			Sch B / Col R
			(if negative)
			6500 5XXX 0000 8792
			0000 5XXX 9200 7141
3310 Local Assistance	1,144,085.00		Sch P / Col F
Private School deduction	(42,919.00)		Sch P / Col H
Federal - 3310 Local Assistance	1,101,166.00	DISTRICTS TO BUDGET	Sch P / Col K
			3310 5XXX 0000 8181
Federal - 3327 Mental Health	50,542.00	DISTRICTS TO BUDGET	Sch R / Col J
			3327 5XXX 0000 8182
State - 6546 Mental health	320,347.00	DISTRICTS TO BUDGET	Sch R / Col I
Contribution to SELPA from State 6546	(203,252.00)		Sch R / Col D
Balance Remaining - 6546 Mental Health	167,637.00		6546 5XXX 0000 8590
			6546 5XXX XXXX 5110

Net Revenues \$358,174.00

EXPENSES:								
Joint Risk Fund Contribution			201,508.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			19,150.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			381,586.85	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			78,582.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			74,298.02	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			22,691.85	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			6,202.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			784,018.72					

Funding Net of Exp/Transfers (\$425,844.72)

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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	20,711.94
District:	Chaffey	Growth/Decline from P/Y:	(435.55)

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,262,907.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	855,549.00			Sch K / Col E				
Total Apportionment	24,118,456.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA			0.00	Sch G / Col B				
County		(10,044,127.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		370,925.00		Sch G / Col E	6500			
Total Fee for Service		(9,673,202.00)						
Small School Prot		(64,743.00)		Sch I / Col K	6500			
		(9,737,945.00)						
Adjusted Apportionment	\$14,380,511.00				6500			

State - AB602	9,526,775.00	DISTRICTS TO BUDGET						
			Sch B / Col R	6500	5XXX	0000	8792	
			<i>(if negative)</i>	0000	5XXX	9200	7141	
3310 Local Assistance	4,853,736.00		Sch P / Col F					
Private School deduction	(32,904.00)		Sch P / Col H					
Federal - 3310 Local Assistance	4,820,832.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	269,975.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	1,711,178.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(1,059,813.00)		Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remainig - 6546 Mental Health	921,340.00							

Net Revenues \$16,328,760.00

EXPENSES:								
Joint Risk Fund Contribution			1,050,717.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			274,715.88	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			5,310,103.69	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			93,127.97	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			1,214,013.99	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			29,875.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			7,972,553.53					

Funding Net of Exp/Transfers \$8,356,206.47

OTHER:
State Special School 15,313.00 Sch E / Col C 0000 Current SELPA policy is to reimburse amount of SSS deduct

NOTE: Does not include Prior Year Adjustments



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>23,985.00</u>
		Growth/Decline from P/Y:	<u>84.82</u>
District:	<u>Chino</u>		
Description:	Revenues	Transfers	Expenditures
			Sched/Col
			Resource Code
			Goal Code
			Function Code
			Object Code
Revenues			
AB602 Base plus COLA, Growth & Local Asst	26,428,118.00		Sch Ca / Col D
NPS/LCI Extraordinary Cost Pool	0.00		Sch S / Col C
Out of Home Care	<u>1,090,478.00</u>		Sch K / Col E
Total Apportionment	27,518,596.00		
ADJUSTMENTS:			
Fee for Service:			
SELPA		0.00	Sch G / Col B
County		(8,550,967.00)	Sch G / Col C
Chaffey		0.00	Sch G / Col D
Low Incidence Offset		<u>191,711.00</u>	Sch G / Col E
Total Fee for Service		(8,359,256.00)	
Small School Prot		<u>(74,976.00)</u>	Sch I / Col K
		(8,434,232.00)	
Adjusted Apportionment	\$19,084,364.00		6500
<hr/>			
State - AB602	14,219,130.00	DISTRICTS TO BUDGET	
			Sch B / Col R
			(if negative)
			6500
			5XXX
			0000
			8792
			0000
			5XXX
			9200
			7141
3310 Local Assistance	4,865,234.00		Sch P / Col F
Private School deduction	<u>(34,335.00)</u>		Sch P / Col H
Federal - 3310 Local Assistance	4,830,899.00	DISTRICTS TO BUDGET	
			Sch P / Col K
			3310
			5XXX
			0000
			8181
Federal - 3327 Mental Health	305,116.00	DISTRICTS TO BUDGET	
			Sch R / Col J
			3327
			5XXX
			0000
			8182
State - 6546 Mental health	1,933,916.00	DISTRICTS TO BUDGET	
			Sch R / Col I
Contribution to SELPA from State 6546	<u>(1,227,292.00)</u>		Sch R / Col D
Balance Remaining - 6546 Mental Health	1,011,740.00		
			6546
			5XXX
			XXXX
			5110
Net Revenues		<u>\$21,289,061.00</u>	
EXPENSES:			
Joint Risk Fund Contribution		1,216,759.00	Sch F / Col B
District Reimbursements:			
Joint Risk Fund Other Costs		278,040.77	Sch J / Col FGH&J
Joint Risk Fund NPS Costs		1,743,377.46	Sch J / Col CDE&I
SBCSS Leased Facilities		100,839.00	Sch L / Col G
Provider Program Facilities		(84,126.57)	Sch L / Col S
SBCSS Transp		1,032,479.15	Sch M / Col D
CSDR Transp		0.00	Sch M / Col N
MTU Charge		0.00	Sch L / Col W
SEIS Fees		<u>29,922.00</u>	Sch N / Col C
Sub-Total		<u>4,317,290.81</u>	
Funding Net of Exp/Transfers		<u>\$16,971,770.19</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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>2,150.16</u>
		Growth/Decline from P/Y:	<u>(2.89)</u>
District:	<u>Cucamonga</u>		
Description:	Revenues	Transfers	Expenditures
Revenues			Sched/Col
AB602 Base plus COLA, Growth & Local Asst	2,383,294.00		Sch Ca / Col D
NPS/LCI Extraordinary Cost Pool	0.00		Sch S / Col C
Out of Home Care	<u>85,395.00</u>		Sch K / Col E
Total Apportionment	2,468,689.00		
ADJUSTMENTS:			
Fee for Service:			
SELPA		0.00	Sch G / Col B
County		(2,071,376.00)	Sch G / Col C
Chaffey		0.00	Sch G / Col D
Low Incidence Offset		<u>17,599.00</u>	Sch G / Col E
Total Fee for Service		(2,053,777.00)	
Small School Prot		<u>(6,721.00)</u>	Sch I / Col K
		(2,060,498.00)	
Adjusted Apportionment	\$408,191.00		6500
<hr/>			
State - AB602	(51,743.00)	DISTRICTS TO BUDGET	
			Sch B / Col R
			(if negative)
			6500
			0000
			5XXX
			9200
			8792
3310 Local Assistance	459,934.00		Sch P / Col F
Private School deduction	0.00		Sch P / Col H
Federal - 3310 Local Assistance	459,934.00	DISTRICTS TO BUDGET	
			Sch P / Col K
			3310
			5XXX
			0000
			8181
Federal - 3327 Mental Health	27,486.00	DISTRICTS TO BUDGET	
			Sch R / Col J
			3327
			5XXX
			0000
			8182
State - 6546 Mental health	174,217.00	DISTRICTS TO BUDGET	
			Sch R / Col I
Contribution to SELPA from State 6546	<u>(110,022.00)</u>		Sch R / Col D
Balance Reminaing - 6546 Mental Health	91,681.00		
			6546
			5XXX
			0000
			8590
			5110
Net Revenues	<u>\$609,894.00</u>		
EXPENSES:			
Joint Risk Fund Contribution		109,078.00	Sch F / Col B
District Reimbursements:			
Joint Risk Fund Other Costs		25,184.00	Sch J / Col FGH&J
Joint Risk Fund NPS Costs		73,505.93	Sch J / Col CDE&I
SBCSS Leased Facilities		32,939.00	Sch L / Col G
Provider Program Facilities		29,437.00	Sch L / Col S
SBCSS Transps		11,345.92	Sch M / Col D
CSDR Transp		0.00	Sch M / Col N
MTU Charge		0.00	Sch L / Col W
SEIS Fees		<u>2,557.00</u>	Sch N / Col C
Sub-Total		<u>284,046.85</u>	
Funding Net of Exp/Transfers		<u>\$325,847.15</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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>12,977.22</u>
District:	<u>Etiwanda</u>	Growth/Decline from P/Y:	<u>356.57</u>

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,492,573.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	<u>515,401.00</u>			Sch K / Col E				
Total Apportionment	15,007,974.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,127,827.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		<u>160,781.00</u>		Sch G / Col E	6500			
Total Fee for Service		(967,046.00)						
Small School Prot		<u>(40,566.00)</u>		Sch I / Col K	6500			
		(1,007,612.00)						
Adjusted Apportionment	\$14,000,362.00				6500			

State - AB602	11,539,718.00	DISTRICTS TO BUDGET						
			Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	2,460,644.00		Sch P / Col F					
Private School deduction	<u>(48,641.00)</u>		Sch P / Col H					
Federal - 3310 Local Assistance	2,412,003.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	161,119.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	1,021,217.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	<u>(664,034.00)</u>		Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - 6546 Mental Health	518,302.00							

Net Revenues **\$15,134,057.00**

EXPENSES:								
Joint Risk Fund Contribution			658,334.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			100,795.10	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			785,693.85	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			6,992.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(49,191.42)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			11,345.92	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>15,598.00</u>	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			<u>1,529,567.45</u>					

Funding Net of Exp/Transfers **\$13,604,489.55**

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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>2,985.47</u>
District:	<u>Mountain View</u>	Growth/Decline from P/Y:	<u>183.61</u>

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,289,571.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool		0.00		Sch S / Col C				
Out of Home Care	<u>118,570.00</u>			Sch K / Col E				
Total Apportionment	3,408,141.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,970,819.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		<u>44,556.00</u>		Sch G / Col E	6500			
Total Fee for Service		(3,926,263.00)						
Small School Prot		<u>(9,332.00)</u>		Sch I / Col K	6500			
		(3,935,595.00)						
Adjusted Apportionment	(\$527,454.00)				6500			

State - AB602	(1,133,991.00)	DISTRICTS TO BUDGET	Sch B / Col R <i>(if negative)</i>	6500 0000	5XXX 5XXX	0000 9200	8792 7141	
3310 Local Assistance	606,537.00		Sch P / Col F					
Private School deduction	<u>0.00</u>		Sch P / Col H					
Federal - 3310 Local Assistance	606,537.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	35,769.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	226,716.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	<u>(152,764.00)</u>		Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaing - 6546 Mental Health	109,721.00							
Net Revenues	<u>(\$264,969.00)</u>							
EXPENSES:								
Joint Risk Fund Contribution			151,453.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			12,730.58	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			23,362.51	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			52,804.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			21,700.67	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			476,528.83	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>3,258.00</u>	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			<u>741,837.58</u>					
Funding Net of Exp/Transfers			<u>(\$1,006,806.58)</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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2023/24 ADA: 91.18
 District: Mt Baldy Growth/Decline from P/Y: 3.30

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	100,467.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	3,621.00			Sch K / Col E				
Total Apportionment	104,088.00							

ADJUSTMENTS:

Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(59,393.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		0.00		Sch G / Col E	6500			
Total Fee for Service		(59,393.00)						
Small School Prot		<u>255,743.00</u>		Sch I / Col K	6500			
		196,350.00						
Adjusted Apportionment	\$300,438.00				6500			

State - AB602	274,567.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	25,871.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	25,871.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	1,122.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	7,111.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(3,097.00)			Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remainga - 6546 Mental Health	5,136.00							

Net Revenues \$308,671.00

EXPENSES:

Joint Risk Fund Contribution	4,626.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:						
Joint Risk Fund Other Costs	11,340.00	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
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 Transp	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	166.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total	16,132.00					

Funding Net of Exp/Transfers \$292,539.00

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



2023/24 #3 Projected AB602
Certified: N/A
Updated: 11/8/23

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2023/24</u>	ADA:	<u>9,303.18</u>
District:	<u>Upland</u>	Growth/Decline from P/Y:	<u>(15.69)</u>

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,371,296.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	<u>431,480.00</u>			Sch K / Col E				
Total Apportionment	10,802,776.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,149,808.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		<u>155,946.00</u>		Sch G / Col E	6500			
Total Fee for Service		(2,993,862.00)						
Small School Prot		<u>(29,081.00)</u>		Sch I / Col K	6500			
		(3,022,943.00)						
Adjusted Apportionment	\$7,779,833.00				6500			

State - AB602	5,596,586.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,183,247.00			Sch P / Col F				
Private School deduction	<u>(31,474.00)</u>			Sch P / Col H				
Federal - 3310 Local Assistance	2,151,773.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	118,967.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	754,049.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	<u>(476,036.00)</u>			Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - 6546 Mental Health	396,980.00							

Net Revenues **\$8,621,375.00**

EXPENSES:								
Joint Risk Fund Contribution		471,950.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		190,867.30	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,583,295.79	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		28,787.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(10,315.11)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp		385,761.46	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>13,586.00</u>	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		<u>2,663,932.44</u>						

Funding Net of Exp/Transfers **\$5,957,442.56**

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

Maintenance of Effort (SEMA, SEMB, SYT), Excess Cost Calculation, and Table 8

Background:

The West End SELPA works with member LEAs to ensure compliance with Maintenance of Effort (MOE) requirements. After which, member LEA's SEMA, SEMB, and Subsequent Year Tracking (SYT) worksheet are submitted to the California Department of Education (CDE).

The Excess Cost Calculation is based on the concept that all students are general education students first. The calculation demonstrates that an LEA is not using federal funds in place of state and local funds for the core educational program for students with disabilities. Federal funds are spent for the excess cost of providing programs/services to meet the needs of students with disabilities. The basis of the calculation is to establish an average annual cost per student and then multiply this average by the number of students with disabilities. This total becomes the minimum amount of State & Local funding that must be spent before using IDEA Part B funds. West End Districts submit signed Excess Cost Calculation forms to the SELPA. The West End SELPA verifies that each district meets the requirement and submits the excess cost calculations to CDE.

The Table 8 report collects local educational agency (LEA) level information to ensure that LEAs meet the IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services (CEIS) requirements. Using Table 8, districts indicate the amount of allowable MOE reductions taken and the amount of Federal IDEA funding used for CEIS. The report is submitted to CDE through the West End SELPA.

Fiscal Impact:

Each district and the West End SELPA as a whole have met the requirements necessary for the Maintenance of Effort SEMA/SEMB/SYT, Excess Cost Calculation, and Table 8 reports.

Recommendation:

No further action needed - for information only

**West End SELPA – SS
San Bernardino County Office of Education
36-10363 - SS**

**Special Education
Maintenance of Effort**

**SEMA
2022/23 Actuals
Vs.
LEA Comparison Year**

SELPA NAME: WEST END SELPA
 SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
 NOVEMBER 2023 REPORT SUMMARY--SEMA & SEMB
 PREPARED: 11/1/23

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
SEMA (Actual to Actual)	STATE & LOCAL EXPENSE			INCREASE OR DECREASE	PASS (FAIL)	STATE & LOCAL EXPENSE PER PUPIL				INCREASE OR DECREASE	PASS (FAIL)	PUPIL COUNT		INCREASE OR DECREASE
(Note: State & Local Expense INCLUDES PCRA for SEMA comparison)	FY 22/23	COMPARISON	COMP. YEAR			FY 22/23	COMPARISON	COMPARISON	COMP. YEAR			Oct. 2022	COMP. YEAR	
	ACTUAL	YEAR	ACTUAL			ACTUAL	YEAR	ACTUAL	ACTUAL			ACTUAL	ACTUAL	
SEMA Reference	SEC. 3A, LINE 1C, COL.A		SEC. 3A, LINE 1C, COL.B	SEC. 3A, LINE 1C, COL.C		SEC. 3A, LINE 2E, COL.A		SEC. 3A, LINE 2C, COL.B	SEC. 3A, LINE 2E, COL.C	SEC. 3A, LINE 2E, COL.C		SEC. 3A, LINE 2D, COL.A	SEC. 3A, LINE 2D, COL.B	
Alta Loma	15,433,894.23	2021/22	13,323,973.34	2,109,920.89	PASS	24,115.46	2021/22	13,323,973.34	22,132.85	1,982.61	PASS	640	602	38
Central	11,563,666.65	2021/22	10,911,367.49	652,299.16	PASS	17,207.84	2021/22	10,911,367.49	17,402.50	(194.66)	(FAIL)	672	627	45
Chaffey	68,919,156.73	2021/22	60,157,499.31	8,761,657.42	PASS	21,291.06	2021/22	60,157,499.31	18,346.29	2,944.77	PASS	3,237	3,279	(42)
Chino	67,339,598.54	2021/22	56,763,879.51	10,575,719.03	PASS	20,771.01	2021/22	56,763,879.51	17,476.56	3,294.45	PASS	3,242	3,248	(6)
Cucamonga	8,811,983.45	2021/22	6,614,887.68	2,197,095.77	PASS	31,812.21	2021/22	6,614,887.68	23,374.16	8,438.05	PASS	277	283	(6)
Etiwanda	35,974,065.26	2021/22	31,424,360.59	4,549,704.67	PASS	21,286.43	2021/22	31,424,360.59	20,673.92	612.51	PASS	1,690	1,520	170
Mtn View	6,584,027.10	2021/22	5,054,788.33	1,529,238.77	PASS	18,651.63	2021/22	5,054,788.33	16,682.47	1,969.16	PASS	353	303	50
Mt Baldy	171,634.28	2019/20	205,594.43	(33,960.15)	(FAIL)	9,535.24	2019/20	205,594.43	29,370.63	(19,835.39)	(FAIL)	18	7	11
Upland	32,236,620.00	2021/22	29,634,349.39	2,602,270.61	PASS	21,899.88	2021/22	29,634,349.39	20,023.21	1,876.67	PASS	1,472	1,480	(8)
SELPA/County Operations	49,696,921.33	2021/22	43,534,352.99	6,162,568.34	PASS	71,506.36	2021/22	43,534,352.99	64,783.26	6,723.10	PASS	695	672	23
Totals	296,731,567.57		257,625,053.06	39,106,514.51		24,132.37		257,625,053.06	21,431.25	2,701.12		12,296	12,021	275

P	Q	R	S	T	U	V	W	X	Y	Z	AA	BB	CC	DD
SEMA (Actual to Actual)	LOCAL EXPENSE			INCREASE OR DECREASE	PASS (FAIL)	LOCAL EXPENSE PER PUPIL				INCREASE OR DECREASE	PASS (FAIL)	PUPIL COUNT		INCREASE OR DECREASE
(Note: State & Local Expense INCLUDES PCRA for SEMA comparison)	FY 22/23	COMPARISON	COMP. YEAR			FY 22/23	COMPARISON	COMPARISON	COMP. YEAR			Oct. 2022	COMP. YEAR	
	ACTUAL	YEAR	ACTUAL			ACTUAL	YEAR	ACTUAL	ACTUAL			ACTUAL	ACTUAL	
SEMA Reference	SEC. 3B, LINE 1A, COL.A		SEC. 3B, LINE 1A, COL.B	SEC. 3B, LINE 1A, COL.C		SEC. 3B, LINE 2C, COL.A		SEC. 3B, LINE 2A, COL.B	SEC. 3B, LINE 2C, COL.B	SEC. 3B, LINE 2C, COL.C		SEC. 3B, LINE 2B, COL.A	SEC. 3B, LINE 2B, COL.B	
Alta Loma	6,985,933.80	2021/22	7,166,554.90	(180,621.10)	(FAIL)	10,915.52	2021/22	7,166,554.90	11,904.58	(989.06)	(FAIL)	640	602	38
Central	8,433,767.98	2021/22	7,703,457.17	730,310.81	PASS	12,550.25	2021/22	7,703,457.17	12,286.22	264.03	PASS	672	627	45
Chaffey	37,822,872.63	2018/19	32,497,636.66	5,325,235.97	PASS	11,684.55	2018/19	32,497,636.66	10,934.60	749.95	PASS	3,237	2,972	265
Chino	26,363,694.52	2019/20	27,995,252.03	(1,631,557.51)	(FAIL)	8,131.92	2021/22	24,563,596.10	7,562.68	569.24	PASS	3,242	3,248	(6)
Cucamonga	6,572,289.40	2021/22	5,045,273.98	1,527,015.42	PASS	23,726.68	2021/22	5,045,273.98	17,827.82	5,898.86	PASS	277	283	(6)
Etiwanda	13,711,869.54	2021/22	14,934,141.65	(1,222,272.11)	(FAIL)	8,113.53	2021/22	14,934,141.65	9,825.09	(1,711.56)	(FAIL)	1,690	1,520	170
Mtn View	4,736,854.94	2021/22	3,882,786.00	854,068.94	PASS	13,418.85	2021/22	3,882,786.37	12,814.48	604.37	PASS	353	303	50
Mt Baldy	2,233.00	2021/22	2,232.16	0.84	PASS	124.06	2016/17	2,132.69	236.97	(112.91)	(FAIL)	18	9	9
Upland	18,907,460.85	2021/22	17,819,699.15	1,087,761.70	PASS	12,844.74	2019/20	17,190,908.22	12,296.79	547.95	PASS	1,472	1,398	74
SELPA/County Operations	4,653,872.94	2021/22	5,162,847.67	(508,974.73)	(FAIL)	6,696.22	2021/22	5,162,847.67	7,682.81	(986.59)	(FAIL)	695	672	23
Totals	128,190,849.60		122,209,881.37	5,980,968.23		10,425.41		118,149,335.41	10,155.52	269.89		12,296	11,634	662

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	14,239,469.13	5,904,995.90	4,157,566.92	19,349,984.25	22,151,748.89	3,045,103.17
2000-2999	Classified Salaries	10,221,142.01	2,648,960.42	1,635,219.95	12,361,492.55	9,425,693.27	1,684,416.18
3000-3999	Employee Benefits	13,204,205.64	2,854,770.12	2,532,552.79	17,340,977.72	12,954,526.80	1,979,571.77
4000-4999	Books and Supplies	547,549.02	206,857.85	98,043.02	252,255.28	407,441.64	71,528.56
5000-5999	Services and Other Operating Expenditures	9,352,374.56	1,580,950.38	2,890,923.26	9,567,746.38	9,960,958.46	996,495.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	103,747.29	6,485.74	24,047.18	42,317.30	63,972.57	19,823.25
7130	State Special Schools				13,545.00		
7430-7439	Debt Service						
	Total Direct Costs	47,668,487.65	13,203,020.41	11,338,353.12	58,928,318.48	54,964,341.63	7,796,938.20
7310	Transfers of Indirect Costs	3,463,100.82	189,625.94	592,854.07	97,087.47	1,434,491.40	5,767.64
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations	1,267,804.39	2,964,526.88	2,003,852.41	15,703,849.23	17,220,719.17	1,503,193.61
	Total Indirect Costs and PCR Allocations	4,730,905.21	3,154,152.82	2,596,706.48	15,800,936.70	18,655,210.57	1,508,961.25
	TOTAL COSTS	52,399,392.86	16,357,173.23	13,935,059.60	74,729,255.18	73,619,552.20	9,305,899.45
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	13,876,420.34	5,904,995.90	3,929,765.27	18,987,036.85	22,151,388.88	3,045,103.17
2000-2999	Classified Salaries	9,840,317.31	981,557.09	162,994.01	6,861,698.78	5,133,808.84	1,268,508.66
3000-3999	Employee Benefits	12,951,787.70	2,594,004.74	1,671,361.93	13,841,167.91	11,167,305.75	1,739,857.92
4000-4999	Books and Supplies	251,805.17	206,857.85	82,717.90	252,255.28	407,441.64	71,528.56
5000-5999	Services and Other Operating Expenditures	8,094,276.31	1,580,950.38	1,867,478.83	9,567,573.82	9,960,958.46	996,495.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	34,113.32	6,485.74	24,047.18	42,317.30	63,972.57	19,823.25
7130	State Special Schools				13,545.00		
7430-7439	Debt Service						
	Total Direct Costs	45,048,720.15	11,274,851.70	7,738,365.12	49,565,594.94	48,884,876.14	7,141,316.83
7310	Transfers of Indirect Costs	3,380,396.79	84,733.56	427,179.69	97,087.47	1,234,003.23	5,767.64
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations	1,267,804.39	2,964,526.88	2,003,852.41	15,703,849.23	17,220,719.17	1,503,193.61
	Total Indirect Costs and PCR Allocations	4,648,201.18	3,049,260.44	2,431,032.10	15,800,936.70	18,454,722.40	1,508,961.25
	TOTAL BEFORE OBJECT 8980	49,696,921.33	14,324,112.14	10,169,397.22	65,366,531.64	67,339,598.54	8,650,278.08
8980	Contributions from Unrestricted Revenues to Federal Resources		1,109,782.09	1,394,269.43	3,552,625.09		161,705.37
	TOTAL COSTS	49,696,921.33	15,433,894.23	11,563,666.65	68,919,156.73	67,339,598.54	8,811,983.45
EXPENDITURES - Paid from Local Sources							

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
1000-1999	Certificated Salaries	5,709.67		86,238.16	36.00	399,621.91	227,302.12
2000-2999	Classified Salaries	369,726.58	223,292.23	11,105.25	778,076.12	179,265.58	138,692.66
3000-3999	Employee Benefits	162,229.05	162,281.56	88,929.59	468,223.15	204,316.46	54,704.45
4000-4999	Books and Supplies	80,394.70	29,356.78	31,931.69	186,430.86	86,051.96	
5000-5999	Services and Other Operating Expenditures	3,716,714.24	151,716.01	939,555.27	265,366.96	3,174,522.09	383,717.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				31,169.01		
7130	State Special Schools				13,545.00		
7430-7439	Debt Service						
	Total Direct Costs	4,334,774.24	566,646.58	1,157,759.96	1,742,847.10	4,043,778.00	804,416.79
7310	Transfers of Indirect Costs	56,584.03					
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	56,584.03	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,391,358.27	566,646.58	1,157,759.96	1,742,847.10	4,043,778.00	804,416.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	1,109,782.09	1,394,269.43	3,552,625.09	0.00	161,705.37
8980	Contributions from Unrestricted Revenues to State Resources	262,514.67	5,309,505.13	5,881,738.59	32,527,400.44	22,319,916.52	5,606,167.24
	TOTAL COSTS	4,653,872.94	6,985,933.80	8,433,767.98	37,822,872.63	26,363,694.52	6,572,289.40
UNDUPLICATED PUPIL COUNT		695.00	640.00	672.00	3,237.00	3,242.00	277.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	15,154,510.77	2,715,581.00	11,408,102.11	71,535.95		98,198,598.09
2000-2999	Classified Salaries	8,135,109.70	840,016.45	3,876,440.32	20,055.50		50,848,546.35
3000-3999	Employee Benefits	9,409,270.02	1,320,366.38	7,340,114.85	28,635.59		68,964,991.68
4000-4999	Books and Supplies	523,066.17	114,472.56	257,385.39	3,328.48		2,481,927.97
5000-5999	Services and Other Operating Expenditures	2,112,356.55	1,102,821.70	6,167,548.45	21,744.25		43,753,919.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	15,659.17		15,560.33			291,612.83
7130	State Special Schools						13,545.00
7430-7439	Debt Service						0.00
	Total Direct Costs	35,349,972.38	6,093,258.09	29,065,151.45	145,299.77	0.00	264,553,141.18
7310	Transfers of Indirect Costs	19,953.00	311,400.00	911,667.40	11,680.00		7,037,627.74
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations	4,612,099.13	838,784.01	4,559,174.81	34,084.51		50,708,088.15
	Total Indirect Costs and PCR Allocations	4,632,052.13	1,150,184.01	5,470,842.21	45,764.51	0.00	57,745,715.89
	TOTAL COSTS	39,982,024.51	7,243,442.10	34,535,993.66	191,064.28	0.00	322,298,857.07
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	13,858,413.75	2,033,378.43	11,400,087.11	52,105.95		95,238,695.65
2000-2999	Classified Salaries	3,039,851.44	564,609.35	2,582,603.62	20,055.50		30,456,004.60
3000-3999	Employee Benefits	7,452,000.81	985,580.21	6,511,089.64	28,635.59		58,942,792.20
4000-4999	Books and Supplies	523,066.17	114,472.56	257,385.39	3,328.48		2,170,859.00
5000-5999	Services and Other Operating Expenditures	2,108,039.55	1,102,821.70	6,079,321.70	21,744.25		41,379,660.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	15,659.17		15,560.33			221,978.86
7130	State Special Schools						13,545.00
7430-7439	Debt Service						0.00
	Total Direct Costs	26,997,030.89	4,800,862.25	26,846,047.79	125,869.77	0.00	228,423,535.58
7310	Transfers of Indirect Costs	19,953.00	226,242.00	831,397.40	11,680.00		6,318,440.78
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations	4,612,099.13	838,784.01	4,559,174.81	34,084.51		50,708,088.15
	Total Indirect Costs and PCR Allocations	4,632,052.13	1,065,026.01	5,390,572.21	45,764.51	0.00	57,026,528.93
	TOTAL BEFORE OBJECT 8980	31,629,083.02	5,865,888.26	32,236,620.00	171,634.28	0.00	285,450,064.51
8980	Contributions from Unrestricted Revenues to Federal Resources	4,344,982.24	718,138.84				11,281,503.06
	TOTAL COSTS	35,974,065.26	6,584,027.10	32,236,620.00	171,634.28	0.00	296,731,567.57
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries	55,848.06		259,376.87			1,034,132.79

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
2000-2999	Classified Salaries	69,580.23	343,623.70	84,246.73			2,197,609.08
3000-3999	Employee Benefits	84,685.57	47,960.24	133,959.97			1,407,290.04
4000-4999	Books and Supplies	78,462.90	3,042.05	61,941.28	2,233.00		559,845.22
5000-5999	Services and Other Operating Expenditures	72,173.90	251,150.33	1,203,113.51			10,158,029.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						31,169.01
7130	State Special Schools						13,545.00
7430-7439	Debt Service						0.00
	Total Direct Costs	360,750.66	645,776.32	1,742,638.36	2,233.00	0.00	15,401,621.01
7310	Transfers of Indirect Costs						56,584.03
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,584.03
	TOTAL BEFORE OBJECT 8980	360,750.66	645,776.32	1,742,638.36	2,233.00	0.00	15,458,205.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	4,344,982.24	718,138.84	0.00	0.00	0.00	11,281,503.06
8980	Contributions from Unrestricted Revenues to State Resources	9,006,136.64	3,372,939.78	17,164,822.49			101,451,141.50
	TOTAL COSTS	13,711,869.54	4,736,854.94	18,907,460.85	2,233.00	0.00	128,190,849.60
UNDUPLICATED PUPIL COUNT		1,690.00	353.00	1,472.00	18.00		12,296.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**West End SELPA – SS
San Bernardino County Office of Education
36-10363 - SS**

**Special Education
Maintenance of Effort**

**SEMB
2023/24 Budget
Vs.
LEA Comparison Year**

SELPA NAME: WEST END SELPA
 SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)
 NOVEMBER 2023 REPORT SUMMARY--SEMA & SEMB
 PREPARED: 11/1/23

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 SEMB (Budget to Actual)	STATE & LOCAL EXPENSE			INCREASE OR DECREASE	PASS (FAIL)	STATE & LOCAL EXPENSE PER PUPIL				INCREASE OR DECREASE	PASS (FAIL)	PUPIL COUNT		INCREASE OR DECREASE
	(Note: State & Local Expense DOES NOT include PCRA for SEMB comparison)	FY 23/24	COMPARISON	COMP. YEAR			FY 23/24	COMPARISON	COMP. YEAR			Oct. 2022	COMP. YEAR	
		BUDGET	YEAR	ACTUAL			BUDGET	YEAR	ACTUAL			PROJECTED	ACTUAL	
SEMB Reference	SEC. 3A, LINE 1C, COL.A		SEC. 3A, LINE 1C, COL.B	SEC. 3A, LINE 1C, COL.C		SEC. 3A, LINE 2E, COL.A		SEC. 3A, LINE 2C, COL.B	SEC. 3A, LINE 2E, COL.B	SEC. 3A, LINE 2E, COL.C		SEC. 3A, LINE 2D, COL.A	SEC. 3A, LINE 2D, COL.B	
5 Alta Loma	12,208,734.21	2022/23	12,469,367.35	(260,633.14)	(FAIL)	19,076.15	2022/23	12,469,367.35	19,483.39	(407.24)	(FAIL)	640	640	0
6 Central	11,330,210.50	2022/23	9,559,814.24	1,770,396.26	PASS	16,860.43	2021/22	9,081,526.58	14,484.09	2,376.34	PASS	672	627	45
7 Chaffey	58,058,055.00	2022/23	53,215,307.50	4,842,747.50	PASS	17,935.76	2022/23	53,215,307.50	16,439.70	1,496.06	PASS	3,237	3,237	0
8 Chino	53,337,360.00	2022/23	50,118,879.37	3,218,480.63	PASS	16,451.99	2022/23	50,118,879.37	15,459.25	992.74	PASS	3,242	3,242	0
9 Cucamonga	8,528,547.00	2022/23	7,308,789.84	1,219,757.16	PASS	30,788.98	2022/23	7,308,789.84	26,385.52	4,403.46	PASS	277	277	0
10 Etiwanda	37,175,327.00	2022/23	31,361,966.13	5,813,360.87	PASS	21,997.23	2022/23	31,361,966.13	18,557.38	3,439.85	PASS	1,690	1,690	0
11 Mtn View	5,735,157.00	2022/23	5,745,243.09	(10,086.09)	(FAIL)	16,246.90	2022/23	5,745,243.09	16,275.48	(28.58)	(FAIL)	353	353	0
12 Mt Baldy	176,070.84	2019/20	165,840.99	10,229.85	PASS	9,781.71	2019/20	165,840.99	23,691.57	(13,909.86)	(FAIL)	18	7	11
13 Upland	29,435,021.00	2022/23	27,677,445.19	1,757,575.81	PASS	19,996.62	2022/23	27,677,445.19	18,802.61	1,194.01	PASS	1,472	1,472	0
14 SELPA/County Operations	52,640,099.53	2022/23	48,429,116.94	4,210,982.59	PASS	75,741.15	2022/23	48,429,116.94	69,682.18	6,058.97	PASS	695	695	0
15 Totals	268,624,582.08		246,051,770.64	22,572,811.44		21,846.50		245,573,482.98	20,063.19	1,783.31		12,296	12,240	56
16 SEMB (Budget to Actual)	LOCAL EXPENSE			INCREASE OR DECREASE	PASS (FAIL)	LOCAL EXPENSE PER PUPIL				INCREASE OR DECREASE	PASS (FAIL)	PUPIL COUNT		INCREASE OR DECREASE
18 (Note: State & Local Expense DOES NOT include PCRA for SEMB comparison)	FY 23/24	COMPARISON	COMP. YEAR			FY 23/24	COMPARISON	COMP. YEAR			Oct. 2022	COMP. YEAR		
	BUDGET	YEAR	ACTUAL			BUDGET	YEAR	ACTUAL			PROJECTED	ACTUAL		
SEMB Reference	SEC. 3B, LINE 1A, COL.A		SEC. 3B, LINE 1A, COL.B	SEC. 3B, LINE 1A, COL.C		SEC. 3B, LINE 2C, COL.A		SEC. 3B, LINE 2A, COL.B	SEC. 3B, LINE 2C, COL.B	SEC. 3B, LINE 2C, COL.C		SEC. 3B, LINE 2B, COL.A	SEC. 3B, LINE 2B, COL.B	
21 Alta Loma	8,322,745.21	2021/22	7,166,554.90	1,156,190.31	PASS	13,004.29	2021/22	7,166,554.90	11,904.58	1,099.71	PASS	640	602	38
22 Central	10,709,589.87	2022/23	8,433,767.98	2,275,821.89	PASS	15,936.89	2022/23	8,433,767.98	12,550.25	3,386.64	PASS	672	672	0
23 Chaffey	46,362,382.00	2022/23	37,822,872.63	8,539,509.37	PASS	14,322.64	2022/23	37,822,872.63	11,684.55	2,638.09	PASS	3,237	3,237	0
24 Chino	32,672,987.00	2019/20	27,995,252.03	4,677,734.97	PASS	10,078.03	2022/23	26,363,694.52	8,131.92	1,946.11	PASS	3,242	3,242	0
25 Cucamonga	8,285,591.00	2022/23	6,572,289.40	1,713,301.60	PASS	29,911.88	2022/23	6,572,289.40	23,726.68	6,185.20	PASS	277	277	0
26 Etiwanda	20,548,938.00	2021/22	14,934,141.65	5,614,796.35	PASS	12,159.13	2021/22	14,934,141.65	9,825.09	2,334.04	PASS	1,690	1,520	170
27 Mtn View	5,402,872.00	2022/23	4,736,854.94	666,017.06	PASS	15,305.59	2022/23	4,736,854.94	13,418.85	1,886.74	PASS	353	353	0
28 Mt Baldy	2,233.00	2022/23	2,233.00	0.00	PASS	124.06	2016/17	2,132.69	236.97	(112.91)	(FAIL)	18	9	9
29 Upland	22,018,935.00	2022/23	18,907,460.85	3,111,474.15	PASS	14,958.52	2022/23	18,907,460.85	12,844.74	2,113.78	PASS	1,472	1,472	0
30 SELPA/County Operations	5,416,052.40	2021/22	5,162,847.67	253,204.73	PASS	7,792.88	2021/22	5,162,847.67	7,682.81	110.07	PASS	695	672	23
31 Totals	159,742,325.48		131,734,275.05	28,008,050.43		12,991.41		130,102,617.23	10,791.52	2,199.88		12,296	12,056	240

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries	15,475,108.18	5,870,843.00	4,487,789.71	19,345,099.00	24,131,911.00	3,361,913.00
2000-2999	Classified Salaries	11,269,475.85	2,482,994.00	2,154,128.75	12,558,896.00	10,594,741.00	1,879,678.00
3000-3999	Employee Benefits	14,529,540.70	3,088,030.00	2,668,824.80	16,419,258.00	12,659,701.00	2,411,047.00
4000-4999	Books and Supplies	652,654.08	210,976.65	42,883.00	218,075.00	1,403,683.00	113,531.00
5000-5999	Services and Other Operating Expenditures	9,942,332.79	1,396,414.56	2,999,289.00	12,647,171.00	7,888,935.00	1,198,185.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	45,152.00			94,575.00	16,750.00	14,098.00
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	51,914,263.60	13,049,258.21	12,352,915.26	61,283,074.00	56,695,721.00	8,978,452.00
7310	Transfers of Indirect Costs	3,545,531.54	122,481.00	625,282.00	1,862,521.00	1,523,859.00	10,029.00
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	3,545,531.54	122,481.00	625,282.00	1,862,521.00	1,523,859.00	10,029.00
	TOTAL COSTS	55,459,795.14	13,171,739.21	12,978,197.26	63,145,595.00	58,219,580.00	8,988,481.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries	15,039,256.79	5,870,843.00	4,038,104.71	19,345,099.00	24,093,911.00	3,361,913.00
2000-2999	Classified Salaries	10,933,879.00	994,771.00	296,072.42	7,106,026.00	7,397,798.00	1,382,631.00
3000-3999	Employee Benefits	14,256,436.02	2,862,335.00	1,547,842.10	12,817,649.00	11,173,915.00	2,064,352.00
4000-4999	Books and Supplies	268,555.45	210,976.65	17,883.00	218,075.00	1,400,634.00	113,531.00
5000-5999	Services and Other Operating Expenditures	8,667,041.22	1,396,414.56	2,999,289.00	12,647,171.00	7,888,935.00	1,198,185.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				94,575.00	16,750.00	14,098.00
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	49,165,168.48	11,335,340.21	8,899,191.23	52,228,595.00	51,971,943.00	8,134,710.00
7310	Transfers of Indirect Costs	3,474,931.05	29,416.00	441,104.00	1,541,993.00	1,365,417.00	10,029.00
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	3,474,931.05	29,416.00	441,104.00	1,541,993.00	1,365,417.00	10,029.00
	TOTAL BEFORE OBJECT 8980	52,640,099.53	11,364,756.21	9,340,295.23	53,770,588.00	53,337,360.00	8,144,739.00
8980	Contributions from Unrestricted Revenues to Federal Resources		843,978.00	1,989,915.27	4,287,467.00		383,808.00
	TOTAL COSTS	52,640,099.53	12,208,734.21	11,330,210.50	58,058,055.00	53,337,360.00	8,528,547.00

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
BUDGET - Local Sources							
1000-1999	Certificated Salaries	153,325.79		103,588.00		577,472.00	159,510.00
2000-2999	Classified Salaries	391,422.00	223,465.00	29,330.36	798,166.00	189,404.00	
3000-3999	Employee Benefits	215,569.73	167,079.00	111,628.31	508,134.00	270,971.00	57,560.00
4000-4999	Books and Supplies	89,409.00	46,167.00	3,000.00	143,460.00	23,367.00	18,870.00
5000-5999	Services and Other Operating Expenditures	4,265,118.22	19,000.00	1,112,086.00	515,877.00	1,710,141.00	629,853.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				75,551.00		
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	5,114,844.74	455,711.00	1,359,632.67	2,041,188.00	2,771,355.00	865,793.00
7310	Transfers of Indirect Costs	61,489.36					
7350	Transfers of Indirect Costs - Interfund	239,718.30					
	Total Indirect Costs	301,207.66	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,416,052.40	455,711.00	1,359,632.67	2,041,188.00	2,771,355.00	865,793.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	843,978.00	1,989,915.27	4,287,467.00	0.00	383,808.00
8980	Contributions from Unrestricted Revenues to State Resources		7,023,056.21	7,360,041.93	40,033,727.00	29,901,632.00	7,035,990.00
	TOTAL COSTS	5,416,052.40	8,322,745.21	10,709,589.87	46,362,382.00	32,672,987.00	8,285,591.00
UNDUPLICATED PUPIL COUNT		695.00	640.00	672.00	3,237.00	3,242.00	277.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries	17,223,261.00	2,771,275.00	11,838,469.00	75,646.74		104,581,315.63
2000-2999	Classified Salaries	9,924,921.00	860,641.00	4,749,799.00	25,499.00		56,500,773.60
3000-3999	Employee Benefits	9,325,419.00	1,209,112.00	8,186,881.00	22,365.10		70,520,178.60
4000-4999	Books and Supplies	561,323.00	150,909.00	394,425.00	8,333.00		3,756,792.73
5000-5999	Services and Other Operating Expenditures	2,675,006.00	1,031,255.00	5,537,119.00	49,742.00		45,365,449.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	25,000.00		15,000.00			210,575.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	39,734,930.00	6,023,192.00	30,721,693.00	181,585.84	0.00	280,935,084.91
7310	Transfers of Indirect Costs		318,502.00	989,770.00	20,356.00		9,018,331.54
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	318,502.00	989,770.00	20,356.00	0.00	9,018,331.54
	TOTAL COSTS	39,734,930.00	6,341,694.00	31,711,463.00	201,941.84	0.00	289,953,416.45
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries	17,094,009.00	2,144,885.00	11,833,469.00	49,775.74		102,871,266.24
2000-2999	Classified Salaries	3,374,076.00	761,113.00	3,518,468.00	25,499.00		35,790,333.42
3000-3999	Employee Benefits	7,587,479.00	927,438.00	7,342,320.00	22,365.10		60,602,131.22
4000-4999	Books and Supplies	561,323.00	150,909.00	289,792.00	8,333.00		3,240,012.10
5000-5999	Services and Other Operating Expenditures	2,671,476.00	1,031,255.00	5,537,119.00	49,742.00		44,086,627.78
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	25,000.00		15,000.00			165,423.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	31,313,363.00	5,015,600.00	28,536,168.00	155,714.84	0.00	246,755,793.76
7310	Transfers of Indirect Costs		249,583.00	898,853.00	20,356.00		8,031,682.05
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	249,583.00	898,853.00	20,356.00	0.00	8,031,682.05
	TOTAL BEFORE OBJECT 8980	31,313,363.00	5,265,183.00	29,435,021.00	176,070.84	0.00	254,787,475.81
8980	Contributions from Unrestricted Revenues to Federal Resources	5,861,964.00	469,974.00				13,837,106.27
	TOTAL COSTS	37,175,327.00	5,735,157.00	29,435,021.00	176,070.84	0.00	268,624,582.08

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
BUDGET - Local Sources							
1000-1999	Certificated Salaries	585,879.00					1,579,774.79
2000-2999	Classified Salaries	69,887.00	418,456.00	300.00			2,120,430.36
3000-3999	Employee Benefits	275,144.00	61,431.00	113,143.00			1,780,660.04
4000-4999	Books and Supplies	123,524.00	2,450.00	30,670.00	2,233.00		483,150.00
5000-5999	Services and Other Operating Expenditures	33,326.00	300,000.00	1,000,113.00			9,585,514.22
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						75,551.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	1,087,760.00	782,337.00	1,144,226.00	2,233.00	0.00	15,625,080.41
7310	Transfers of Indirect Costs						61,489.36
7350	Transfers of Indirect Costs - Interfund						239,718.30
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	301,207.66
	TOTAL BEFORE OBJECT 8980	1,087,760.00	782,337.00	1,144,226.00	2,233.00	0.00	15,926,288.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	5,861,964.00	469,974.00	0.00	0.00		13,837,106.27
8980	Contributions from Unrestricted Revenues to State Resources	13,599,214.00	4,150,561.00	20,874,709.00			129,978,931.14
	TOTAL COSTS	20,548,938.00	5,402,872.00	22,018,935.00	2,233.00	0.00	159,742,325.48
UNDUPLICATED PUPIL COUNT		1,690.00	353.00	1,472.00	18.00		12,296.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**West End SELPA – SS
San Bernardino County Office of Education
36-10363 - SS**

Subsequent Year Tracking Worksheet

FY 2022/23

SELPA: SS 3603 West End

Special Education Maintenance of Effort All Tests
2022-2023

Table with columns: State and Local Total Expenditure MOE Requirement, State and Local Total Expenditure MOE Requirement Pass/Fail, State and Local Per Capita Expenditure MOE Requirement, State and Local Per Capita MOE Requirement Pass/Fail, State and Local Except Reductions Amount, Local Only Total Expenditure MOE Requirement, Local Only Total Expenditure MOE Requirement Pass/Fail, Local Only Per Capita Expenditure MOE Requirement, Local Only Per Capita MOE Requirement Pass/Fail, Local Only Except Reductions Amount, Enrollment, Program Cost Report Allocations (PCRA). Rows include San Bernardino County Supt of Schools (We), Alta Loma Elementary, Central Elementary, Chaffey Joint Union High, Chino Valley Unified, Cucamonga Elementary, Etiwanda Elementary, Mtn View Elementary, Mt Baldy Joint Elementary, Upland Unified, and many others.

8/29/2023

**West End SELPA – SS
San Bernardino County Office of Education
36-10363 - SS**

Excess Cost Calculation

FY 2022/23

**West End SELPA
Excess Cost Calculation
School Year/Fiscal Year 2022-23**

The excess cost calculation determines excess costs of the provision of special education and related services; maintenance of effort (MOE) demonstrates the LEA has not supplanted local funds with IDEA funds to pay excess costs.

Except as otherwise provided, funds provided to an LEA under Part B of the Individuals with Disabilities Education Act (Act) may only be used to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the school year/fiscal year for an elementary school or secondary school student, as may be appropriate. Per 34 Code of Federal Regulations (CFR) Section 300.202(b)(2)(i), an LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of children with disabilities, before using Part B funds.

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

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

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

For the year ending June 30, 2023, LEAs must submit the Excess Cost Calculation Excel Workbook to their Special Education Local Plan Area (SELPA) with the signature of the Special Education Director and the Chief Business Officer, or their designees, on or before September 15, 2023. SELPAs must submit reports electronically to the California Department of Education prior to November 15, 2023. The email for submission of electronic copies of the Excess Cost Calculation Excel Workbook is spedfiscalprogrpts@cde.ca.gov. Also, the CDE requests the SELPA name be in the subject line of the email (i.e. "2022-23 Excess Cost Calculation for Flintstone County SELPA").

All Fiscal and Student Data is for the 2022-23 school year/fiscal year

Local Definition

*Note: Item 2 should exclude the following one-time Federal COVID-19 related funding such as GEER and ESSER from this report. These resources include, by may not be limited to, the following: RS 3210, 3212, 3213, 3214, 3215, 3216, 3217, 3218, and 3219.

Enter certificated staff FTE %s

Total Expenditures	% Elementary	% Secondary
	N/A	N/A

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

Item 1	State and Local Expenditures: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; OB 1000-7999	\$ 1,276,086,463.24	\$ 670,034,508.58	\$ 606,051,954.66
Item 2	Federal Expenditures: FD 01-07, 09, 13, 61, 62; RS 3000-5999 (excluding preschool RS 3308, 3315, 3345, & coordinated early intervening services RS 3307, 3309, 3312, 3318, & state portion of resource 3385 IDEA Early Intervention Grants); OB 1000-7999*	\$ 128,742,322.84	\$ 72,883,969.05	\$ 55,858,353.79
Item 3	Total Expenditures	\$ 1,404,828,786.08	\$ 742,918,477.63	\$ 661,910,308.45

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

Item 4	Total Expenditures	\$ 1,404,828,786.08	\$ 742,918,477.63	\$ 661,910,308.45
Item 5	IDEA, Part B Allocation: FD 01-07, 09, 13, 61, 62; RS 3305, 3306, 3310, 3311, 3327, 3386; OB 1000-7999	\$ 29,883,176.97	\$ 17,290,139.37	\$ 12,593,037.60
Item 6	ESEA, Title I, Part A Allocation: FD 01-07, 09, 13, 61, 62; RS 3010, 3177, 3185; OB 1000-7999	\$ 17,512,652.56	\$ 8,603,711.28	\$ 8,908,941.28
Item 7	ESEA, Title III, Parts A & B Allocation: FD 01-07, 09, 13, 61, 62; RS 4201-4204; OB 1000-7999	\$ 974,558.27	\$ 584,190.58	\$ 390,367.69
Item 8	State & Local Funds Spent for Children with Disabilities: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; GL 5xxx (excluding 5710 & 5730 for preschool & infants); OB 1000-7999	\$ 184,319,403.07	\$ 94,863,267.03	\$ 89,456,136.04
Item 9	State & local funds spent for ESEA, Title I, Part A & Title III, Parts A & B: OB 8980 state and local general fund contributions from unrestricted revenues for the above programs (Items 6-7). If none, enter "0".	\$ 1,412,975.58	\$ 1,412,975.58	\$ -
Item 10	Total Expenditures less supplemental expenditures	\$ 1,170,726,019.63	\$ 620,164,193.80	\$ 550,561,825.83

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

Item 11	Total Expenditures less supplemental expenditures	\$ 1,170,726,019.63	\$ 620,164,193.80	\$ 550,561,825.83
Item 12	Capital Outlay and Debt: FD 01-07, 09, 13, 61, 62; OB 6xxx &/or OB 7438 &/or OB 7439 &/or FN 8500	\$ 21,485,300.67	\$ 11,116,935.53	\$ 10,368,365.14
Item 13	Total Expenditures less Capital Outlay & Debt	\$ 1,149,240,718.96	\$ 609,047,258.27	\$ 540,193,460.69

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

West End SELPA
Excess Cost Calculation
School Year/Fiscal Year 2022-23

The excess cost calculation determines excess costs of the provision of special education and related services; maintenance of effort (MOE) demonstrates the LEA has not supplanted local funds with IDEA funds to pay excess costs.

Item 14	Total amount for average calculation	\$ 1,149,240,718.96	\$ 609,047,258.27	\$ 540,193,460.69
Item 15	Number of all students enrolled in school year/fiscal year: All students include both general education and special education.	87,449	46,813	40,636
Item 16	Average annual expenditure per student	\$ 13,141.84	\$ 13,010.12	\$ 13,293.59

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

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

Item 17	Average annual expenditure per student	\$ 13,141.84	\$ 13,010.12	\$ 13,293.59
Item 18	Number of full-time special education student equivalents (FTE of time spent in special education classes) excluding preschool and infants	2,922.63	1,383.72	1,538.91
Item 19	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	\$ 38,408,734.26	\$ 18,002,353.72	\$ 20,457,640.13

Section F. Finally, determine how much was spent in the school year/fiscal year 2022-23 on LEA children with disabilities and verify this amount is equal to or exceeds the amount calculated in Section E above

Item 20	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	\$ 38,408,734.26	\$ 18,002,353.72	\$ 20,457,640.13
Item 21	State & Local Funds Spent for Children with Disabilities: FD 01-07, 09, 13, 61, 62; RS 0000-2999 & 6000-9999; GL 5xxx (excluding 5710 & 5730 for preschool & infants); OB 1000-7999 [Note: This is the same as Item 8.]	\$ 184,319,403.07	94863267.03	\$ 89,456,136.04
Item 22	Amount LEA spent on children with disabilities in excess of requirement. Item 22 should be positive. If it is negative, then the LEA has not met the excess cost requirement and may not use any of their Federal IDEA Part B funds.	\$ 145,910,668.81	\$ 76,860,913.31	\$ 68,998,495.91

Met Met

Special Education Director or Designee

Chief Business Officer or Designee

West End SELPA – SS
San Bernardino County Office of Education
36-10363 - SS

Table 8

FY 2022/23

Section A - Allocations

LEA Name (A1A)	NCESID (A1B)	Total LEA allocations for Section 611 FFY 2021 (Resource 3310) (A2A)	Total LEA allocations for Section 611 - ARP FFY 2021 (Resource 3305) (A2A)	Total LEA allocations for Section 611 for FFY 2021 (Column F + Column G) Total (A2A)	Total LEA allocations for Section 611 FFY 2022 (Resource 3310) (A2B)	Increase in LEA 611 Allocations from FFY 2022 IDEA 611 to FFY 2021 ARP-IDEA 611 & FFY 2021 IDEA 611 (A2B) - (Total A2A) (Col. H - Col. G) (A2C)
		\$16,869,988	\$3,637,660		\$17,576,647	
CENTRAL ELEMENTARY	0607950	1,005,997	216,923	1,222,920	1,040,917	-182,003
MOUNTAIN VIEW ELEMENTARY	0626220	508,463	109,639	618,102	549,776	-68,326
ALTA LOMA SCHOOL DISTRICT	0602160	915,269	197,358	1,112,627	923,279	-189,348
CUCAMONGA ELEMENTARY	0616300	469,985	101,342	571,327	493,916	-77,411
MT. BALDY JOINT ELEMENTARY	0626340	15,116	3,260	18,376	16,170	-2,206
UPLAND UNIFIED	0600016	2,079,276	448,352	2,527,628	2,209,460	-318,168
SAN BERNARDINO COUNTY SCHOOLS	0691029	121,870	26,279	148,149	143,102	-5,047
CHAFFEY UNION HIGH	0608160	4,514,379	973,431	5,487,810	5,005,329	-482,481
CHINO UNIFIED	0608460	4,893,723	1,055,230	5,948,953	4,965,884	-983,069
ETIWANDA ELEMENTARY	0612960	2,345,910	505,846	2,851,756	2,228,814	-622,942
	SUM	16,869,988	3,637,660		17,576,647	
	CHECK	0	0		0	

Section A - Allocations

LEA Name (A1A)	Total LEA allocations for Section 619 FFY 2021 (Resource 3315) (A3A)	Total LEA allocations for Section 619 - ARP FFY 2021 (Resource 3308) (A3A)	Total LEA allocations for Section 619 for FFY 2021 (Column K + Column L) Total (A3A)	Total LEA allocations for Section 619 FFY 2022 (Resource 3315) (A3B)	Total LEA allocation for Section 611 and 619 of IDEA for FFY 2022 (A2B) + (A3B) (Col. H + Col. M) (A4)	Maximum 15% LEA for CEIS (Column (A4) * .15) (A5)
	\$314,599	\$311,669		\$316,093		
CENTRAL ELEMENTARY	0	0	0		1,040,917	156,138
MOUNTAIN VIEW ELEMENTARY	0	0	0		549,776	82,466
ALTA LOMA SCHOOL DISTRICT	0	0	0		923,279	138,492
CUCAMONGA ELEMENTARY	0	0	0		493,916	74,087
MT. BALDY JOINT ELEMENTARY	0	0	0		16,170	2,426
UPLAND UNIFIED	0	0	0		2,209,460	331,419
SAN BERNARDINO COUNTY SCHOOLS	314,599	311,669	626,268	316,093	459,195	68,879
CHAFFEY UNION HIGH	0	0	0		5,005,329	750,799
CHINO UNIFIED	0	0	0		4,965,884	744,883
ETIWANDA ELEMENTARY	0	0	0		2,228,814	334,322
	314,599	311,669		316,093		
	0	0		0		

Section B - Maintenance of Effort Reduction

LEA Name (A1A)	What year's data were used to make LEA/ESA determinations in your state (B2Year)	The determination under 34 CFR 300.600(a)(2) that controls whether the LEA may be able to reduce MOE during SY 2022-23 (B2)	Reduction of local and/or State funds pursuant to Section 613(a)(2) (C) by the LEA/ESA during SY 2022-23 (B3)	B3A. Maximum 50% Reduction Equals Col. A2C. * .50)	B4. Percent of the available taken by LEA during the SY 2022-23 Max. Allowable Amount of MOE Reduction (Col. B3./Col. B3A.)
CENTRAL ELEMENTARY	2021-22	Needs Assistance	0	-91,001.50	0.00%
MOUNTAIN VIEW ELEMENTARY	2021-22	Needs Assistance	0	-34,163.00	0.00%
ALTA LOMA SCHOOL DISTRICT	2021-22	Needs Assistance	0	-94,674.00	0.00%
CUCAMONGA ELEMENTARY	2021-22	Needs Assistance	0	-38,705.50	0.00%
MT. BALDY JOINT ELEMENTARY	2021-22	NA	0	-1,103.00	0.00%
UPLAND UNIFIED	2021-22	Needs Assistance	0	-159,084.00	0.00%
SAN BERNARDINO COUNTY SCHOOLS	2021-22	NA	0	-2,523.50	0.00%
CHAFFEY UNION HIGH	2021-22	Needs Assistance	0	-241,240.50	0.00%
CHINO UNIFIED	2021-22	Needs Intervention	0	-491,534.50	0.00%
ETIWANDA ELEMENTARY	2021-22	Needs Assistance	0	-311,471.00	0.00%

Section C - Coordinated Early Intervening Services (CEIS)

LEA Name (A1A)	Was the LEA required to use 5% of funds for CEIS due to significant disproportionality in SY 2022-23? (C2A)	Was the LEA identified as having significant disproportionality due to 'identification as a child with a disability'? (C2A.1) Ind 9	Was the LEA identified as having significant disproportionality due to 'identification by disability category'? (C2A.2) Ind 10	Was the LEA identified as having significant disproportionality due to 'placement in a particular educational setting'? (C2A.3) LRE	Was the LEA identified as having significant disproportionality due to 'disciplinary action'? (C2A.4) Ind 4b
CENTRAL ELEMENTARY	0	0	0	0	0
MOUNTAIN VIEW ELEMENTARY	0	0	0	0	0
ALTA LOMA SCHOOL DISTRICT	0	0	0	0	0
CUCAMONGA ELEMENTARY	0	0	0	0	0
MT. BALDY JOINT ELEMENTARY	0	0	0	0	0
UPLAND UNIFIED	0	0	0	0	0
SAN BERNARDINO COUNTY SCHOOLS	0	0	0	0	0
CHAFFEY UNION HIGH	0	0	0	0	0
CHINO UNIFIED	0	0	0	0	0
ETIWANDA ELEMENTARY	0	0	0	0	0

Section C - Coordinated Early Intervening Services (CEIS)

LEA Name (A1A)	Amount reserved for required CEIS in the LEA/ESA in SY 2022-23 (C2B)	C2C. Percent taken for required CEIS during SY 2022-23 Must Equal 15% (Percent = Col. C2B./Col. A4.)	Did the LEA/ESA voluntarily use up to 15% of IDEA 611 and 619 funds for CEIS in SY 2022-23? (C3A)	Amount reserved for voluntary CEIS in SY 2022-23 (C3B)	C3C. Percent taken for voluntary CEIS during SY 2022-23 Percent cannot exceed 15% (Percent = Col. C3B./Col. A4.)
CENTRAL ELEMENTARY	0.00	0.00%	0	0.00	0.00%
MOUNTAIN VIEW ELEMENTARY	0.00	0.00%	0	0.00	0.00%
ALTA LOMA SCHOOL DISTRICT	0.00	0.00%	0	0.00	0.00%
CUCAMONGA ELEMENTARY	0.00	0.00%	0	0.00	0.00%
MT. BALDY JOINT ELEMENTARY	0.00	0.00%	0	0.00	0.00%
UPLAND UNIFIED	0.00	0.00%	0	0.00	0.00%
SAN BERNARDINO COUNTY SCHOOLS	0.00	0.00%	0	0.00	0.00%
CHAFFEY UNION HIGH	0.00	0.00%	0	0.00	0.00%
CHINO UNIFIED	0.00	0.00%	0	0.00	0.00%
ETIWANDA ELEMENTARY	0.00	0.00%	0	0.00	0.00%

Section D - Number of Children Receiving CEIS

LEA Name (A1A)	Total number of children receiving CEIS under the IDEA in the LEA/ESA during SY 2022-23 (D2)	Total number of children who received CEIS under the IDEA anytime in the past two school years and received special education and related services in SY 2022- 23 (D3)
CENTRAL ELEMENTARY		
MOUNTAIN VIEW ELEMENTARY		
ALTA LOMA SCHOOL DISTRICT		
CUCAMONGA ELEMENTARY		
MT. BALDY JOINT ELEMENTARY		
UPLAND UNIFIED		
SAN BERNARDINO COUNTY SCHOOLS		
CHAFFEY UNION HIGH		
CHINO UNIFIED		
ETIWANDA ELEMENTARY		

West End SELPA Program Transfer Request

Description of Program Transfer:

X – Entire Program

X – Entire Identifiable Class(es)

<u>District Requesting Transfer</u>	<u>Program</u>	<u>Location</u>	<u># of Students Impacted</u>	<u>Other Relevant Information</u>
Atla Loma SD	ED	Dorothy Gibson	2	County ED programs are limited/full
Central SD	Preschool	Frost/Mulberry/ Live Oak	8	SDC TK-aged students
Central SD	First Class	Mulberry	10	Speech Only

Description of Proposed LEA Program:

<u>District</u>	<u>Program</u>	<u>Location</u>	<u># of Teacher(s)</u>	<u># of Aide(s)</u>	<u># of Students</u>	<u>Other Relevant Information</u>
Alta Loma SD	ED (6-8)	Middle School Campuses	1	1	10	1 NPS and 3 current ALSD students
Central SD	SDC TK	Bear Gulch	1	2	11	Not including the 5-hour Autism Program
Central SD	Speech Thx	Bear Gulch	0	0	20	1 Speech Therapist

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 **Alta Loma, Central, Cucamonga, Mtn. View, and Mt. Baldy** school districts shall appoint parent representatives in even-numbered years to the Community Advisory Committee for a two-year term, beginning July 1, 2024, and ending June 30, 2026. 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, contact information for the representative, and a copy of the board approval to Natalie Vivar, Administrative Assistant, West End SELPA.



COMMUNITY ADVISORY COMMITTEE PRESENTS:

2023-2024

ART & WRITING SHOWCASE


This showcase is open to students with an IEP from participating districts within the West End SELPA. Each student may submit one entry that explores the theme "Reach for the Stars". We encourage students to use their imagination and creativity of reaching for their dreams and aiming high.



SUBMISSION DEADLINE: MARCH 1, 2024

 Award Ceremony
April 16, 2024

 6:30PM -8:30PM

 Gardiner Auditorium
Chaffey High School
1245 N Euclid Avenue
Ontario, CA 91762

Poetry	Mounted on Matte Board Max size 9" x 12"
Essay	Mounted on Matte Board Max size 9" x 12"
Photography	No framed entries Max size 16" x 20"
Visual Arts	No framed entries Max size 24" x 24"
Video	Recorded and shared on flash drive or provided via Google Docs
Musical Score	Recorded and shared on flash drive or provided via Google Docs (must be music of student)
Class Performance	Recorded and shared on flash drive or provided via Google Docs (Max 2 minutes)

See you there!

All participants who are present at the award ceremony will be entered in a raffle for an opportunity to win Disney Dollars!

Questions? Contact:
natalie.vivar@weselpa.net
(909) 476-6131

