A-1

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

SELPA ADVISORY COMMITTEE
AGENDA

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

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

November 17, 2025 **1:30 p.m.**

OPENING

A. **Administrative Items:**

1. Acceptance of Agenda for November 17, 2025 * Tim Chatkoo

   ________ ________ ________
   Motion Second Vote

2. Approval of Meeting Minutes for September 22, 2025 * Tim Chatkoo

   ________ ________ ________
   Motion Second Vote

3. Chief Administrative Officer's Report - Ricky Alyassi
4. Directors Reports - Tim Chatkoo

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 agenized. Each agenda item will have a total of 21 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.	Fiscal Timelines and Matrix	* Tim Chatkoo
2.	2025-26 Initial 50% Transportation Excess Cost Transfer	* Andy Nelson
3.	2025-26 Initial 50% Preschool Facility Cost Transfer	* Selina Hurley
4.	2025-26 Initial 50% Mental Health Contribution	* Tim Chatkoo
5.	2025-26 1st Interim Administrative Budgets	* Tim Chatkoo
6.	2025-26 Initial 50% SEIS Contribution	* Tim Chatkoo
7.	2025-26 1st Quarter Joint Risk Fund Reimbursement Transfer	* Tim Chatkoo
8.	2025-26 Initial 50% Joint Risk Fund Contribution	* Tim Chatkoo
9.	2025-26 Projected AB602 Funding	* Tim Chatkoo
10.	Maintenance of Effort SEMA/SEMB/SYT/Excess Cost/Table 8	* Tim Chatkoo

D. **Program Items:**

1.	Program Transfer Request	** Ricky Alyassi
2.	West End SELPA Organizational Chart	* Ricky Alyassi
3.	District CAC Appointments: Alta Loma, Central, Cucamonga, Mountain View and Mt. Baldy (even year)	* Ricky Alyassi
4.	Annual Art & Writing Showcase	* Ricky Alyassi

FUTURE AGENDA ITEMS/ADJOURNMENT

E.	**Future Agenda Items**	- Tim Chatkoo
F.	**Adjournment**	- Tim Chatkoo

________ 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 www.weselpa.net or you may request an agenda packet by calling (909) 476-6131, 72 hours before the scheduled meeting.

*** Handout Included**   **** Handout to be distributed at the meeting**   **- No Handout**

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West End SELPA

SELPA Advisory Committee

Meeting Minutes

September 22, 2025

District	Present	Absent
Alta Loma	Matt Williams, Ryan Peterson	
Central	Shermella Roquemore (1:41pm)	Kym Tovar
Chaffey Joint Union	Kelly Martinez (1:32pm), Jennifer Braddick, Tammie Vaught	
Chino Valley Unified	Randi Chapluk (1:33pm)	Liz Pensick
Cucamonga	Sandy Velazquez, Tracee Stewart (2:16pm)	
Etiwanda	Michael Mancuso, Elizabeth Freer	
Mountain View	Jan Van Dyke (1:35pm), Steven Rollins	
Mt. Baldy		Kate Huffman
Upland Unified	Ryan Parry, Jeannette Sanchez	
SBCSS	Selina Hurley, Katie Hylton, Andy Nelson, Chachi Estrella, Angelina Darnold	
SBCSS - West End, Student Services	Peggy McFee	
West End SELPA	Ricky Alyassi, Tim Chatkoo, Natalie Vivar, Anthony Farenga	

CALLED TO ORDER:
SELPA Chief Administrative Officer called the meeting to order at 1:31 p.m.

A. ADMINISTRATIVE ITEMS

1. Acceptance of Revised Agenda for September 22, 2025

Motion made by Tammie Vaught to accept the SELPA Advisory meeting agenda for September 22, 2025, as presented, seconded by Michael Mancuso, motion carried on a 10-0-0-7 vote.
Ayes: Matt Williams, Ryan Peterson, Jennifer Braddick, Tammie Vaught, Sandy Velasquez, Michael Mancuso, Elizabeth Freer, Steven Rollins, Ryan Parry, Jeannette Sanchez
Nays: 0
Abstain: 0
Absent: 7

2. Approval of Meeting Minutes for May 05, 2025

Motion made by Matthew Williams to accept the SELPA Advisory meeting minutes for May 05, 2025, as presented, seconded by Ryan Parry, motion carried on a 10-0-2-5 vote.
Ayes: Matt Williams, Ryan Peterson, Kelly Martinez, Tammie Vaught, Randi Chopluk, Sandy Velasquez, Michael Mancuso, Jan VanDyke, Ryan Parry, Jeannette Sanchez
Nays: 0
Abstain: 2
Absent: 5

3. SELPA Chief Administrative Officer's Report
   The Chief Administrative Officer proudly introduced this year's special theme celebrating the 50th anniversary of the Individuals with Disabilities Education Act (IDEA). He shared on the historical significance of the law, which ensured access to education for students with disabilities, and shared a short video honoring the progress made since its passage. The video highlighted the continued commitment of the West End SELPA to providing equitable educational opportunities for all students.

4. Directors Report
   None.

B. Public Comment:

Rita Fernandez Loof shared three public comments. Ms. Loof is the Trustee on San Bernardino County Board of Education representing Area B: Rancho Cucamonga, Upland, Ontario, Montclair and Mt. Baldy and shared a few issues. She referenced Upland Unified School District as an example of a district that publicly documents settlements, ADR matters, and litigation decisions, and expressed concern that the West End SELPA does not have a clear process or governing body responsible for approving the initiation or engagement of special education litigation. She noted that this creates a lack of transparency and cited a recent statewide conference discussing Brown Act requirements for litigation actions to be reported and voted on in closed session. She stated that this issue has influenced her repeated "no" votes on the county budget. She thanked the Chief Administrative Officer for improvements made through the in-house counsel model and acknowledged the addition of childcare for CAC meetings. She also commended the Superintendents' Council for adopting the 50/50 policy for litigation and service costs, noting it replaced a structure in which litigation was fully funded while services were only partially supported. Regarding Item C-9, she commented on the Joint Risk Fund and noted that the West End SELPA's local plan lists reading services under Code 745 as "not provided." She stated that she has requested an analysis at the county level to identify which parent service requests most often lead to disputes and encouraged committee members to conduct a similar analysis within their districts and the SELPA. She expressed her belief that reading and behavior services are frequent sources of due process filings and encouraged consideration of partnerships with reading intervention programs, including Lindamood-Bell, which she feels address the types of needs families commonly pursue through the dispute process.

Public Comment concluded.

C. Fiscal Items

1. Fiscal Timelines and Matrix
   The Fiscal Program Manager reviewed the Fiscal Timelines and Matrix, including routine standards, fiscal transactions, and an account coding matrix as a reference guide displaying where various transactions are recorded on the general ledger.

2. Fiscal Allocation Plan – September 2025 (Revised)
   The Fiscal Program Manager presented the revised Narrative and Fiscal Allocation Plan-September 2025. He reviewed updates made following last year's delay in approval, which occurred while the Superintendents' Council finalized changes to the Joint Risk Fund. The approved adjustments include a shift to a 50/50 split for authorized due process and ADR expenditures, with districts and the Joint Risk Fund each covering half. For the first time, this

structure also includes district legal expenditures through contracted law firms. He also described a major change to the per ADA contribution method. Previously, contributions were based on estimated amounts, which often resulted in overcollection and required a return after year-end closing. Going forward, contributions will be calculated using actual expenditures from the current year, eliminating overcollection and the need for returns. The Chief Administrative Officer noted that the in-house counsel model has significantly reduced district expenditures, which contributed to prior returns. The Fiscal Program Manager highlighted specific revisions within the plan, including updates to reflect the finalized 50/50 split for due process and ADR expenditures and the removal of language referencing the transition period. He also reviewed updates to the Joint Risk Fund contribution section, where the calculation now relies solely on actual annual expenditures and no longer references a return process.

3. <u>2024-25 SBCSS Final Transportation Excess Cost Transfer</u>
The Program Manager, MOT, SBCSS presented the 2024–25 SBCSS Final Transportation Excess Cost report. He noted increases in student enrollment that resulted in higher overall transportation expenditures and a larger final state revenue allocation than previously projected. Updated final costs were provided to districts accordingly. During discussion, the Chaffey CBO asked whether the 2025–26 projections should be adjusted based on the year-end increase. The Program Manager explained that while the final amount cannot yet be determined, it will likely fall between the mid-year estimate and the higher year-end figure. The Transportation Manager added that earlier projections were based on prior-year enrollment, but current increases in students requiring specialized transportation and nonpublic placements have raised costs and may continue to affect future projections.

4. <u>2024-25 SBCSS Final Preschool Facility Cost Adjustment</u>
The Program Manager, Internal Business, SBCSS presented the 2024-25 SBCSS Final Preschool Facility Cost Adjustment. It was noted site-level cost changes, including increased utility expenses at Live Oak, utility savings at Mulberry, and staffing-related adjustments at Frost. Final district-specific transfers were provided in the report.

5. <u>2024-25 SBCSS Final LCFF Revenue Transfer</u>
The Program Manager Internal Business, SBCSS presented the 2024–25 SBCSS Final LCFF Revenue Transfer, noting that the figures were updated using P-2 ADA and extended school year counts. She reported that these adjustments resulted in a final transfer amount, which is reflected at the bottom of the report and allocated by district.

6. <u>2024-25 SBCSS Fee-for-service Actuals</u>
The Program Manager Internal Business, SBCSS presented the 2024–25 SBCSS Fee-for-Service Actuals, explaining that the year-end report compared budgeted amounts with actual revenues and expenditures. She noted increases in revenue resulting from higher AB 602 and LCFF funding aligned with growth in student enrollment and reported that expenditures were lower than anticipated due to staffing reallocations and a lower than projected COLA. She also outlined shifts in student service needs, including reduced autism-related costs and increased 1:1 support. The detailed year-end tables were provided for reference, along with the early start return and final district returns.

7. <u>AB602 Funding Models Certified June 2025</u>

The Fiscal Program Manager presented the AB 602 Funding Models certified in June 2025. He explained that the California Department of Education certifies the current year's AB602 funding and recertifies the two prior years each February and June, which is why three fiscal years were included in the update. He reviewed the SELPA-wide totals for each year, noting overall stability across the recertifications, with any variations occurring at the district level due to changes in ADA. He also reported that the current-year certification reflected a slight decrease from the May projection because of updated ADA counts. SELPA-wide and district-specific summaries for all three years were included in the agenda packet.

8. <u>2024-25 SELPA Administrative Budget Year-End Update</u>
The Fiscal Program Manager presented the 2024–25 SELPA Administrative Budget year-end update. He reviewed the Joint Risk Fund, noting that expenditures increased slightly overall, with higher non-public school and agency costs offset by a significant decrease in legal expenses. He attributed the reduction in legal costs to the continued impact of the in-house counsel model and the increased use of ADR supports. He also noted that the year will conclude with a Joint Risk Fund return. He then reviewed the SELPA operating budget, explaining that the prior year reflected staffing costs due to retirements and the temporary use of a staffing agency, making that year differ from both the current and earlier years. He shared that the ending balance aligns with the approved reserve amount. He concluded with a brief update on the staff development budget, noting that annual funds were used for staff development activities. Detailed summaries for the Joint Risk Fund, SELPA operating budget, and staff development budget were provided in the packet.

9. <u>2024-25 Joint Risk Fund Return</u>
The Fiscal Program Manager presented the 2024–25 Joint Risk Fund return. He shared that the total return is made up of two parts: a portion generated from the SELPA operating budget, allocated to districts based on ADA, and a portion generated from Joint Risk Fund activity, allocated based on each district's usage. A breakdown of both components, along with each district's total return was provided in the accompanying tables. The Chief Administrative Officer noted a typo error in the printed packet that did not appear in the digital version.

10. <u>2024-25 Low Incidence Year-End Update</u>
The Fiscal Program Manager presented the 2024–25 Low Incidence Year-End Update. He explained that the final allocation reflected prior-year carryover, the current-year funding, and required off-the-top expenditures for contracted audiological services. The remaining balance was made available to districts, with each district's share identified in the report. Districts used their allocations through reimbursement of eligible low-incidence expenditures and through the low-incidence offset, which applies funding toward fee-for-service costs. He noted that, for the first time, all districts fully expended their available low-incidence funds, resulting in no carryover into the next school year.

11. <u>2024-25 4th Quarter Final JRF Reimbursement</u>
The Fiscal Program Manager presented the 2024–25 Fourth Quarter Final Joint Risk Fund (JRF) Reimbursement. He reviewed the standard reimbursement structure for the year, noting that districts are reimbursed for a portion of their ADR/due process expenditures and for their non-public school and non-public agency costs. The 4th quarter reimbursement totals were provided by functional code, as reflected in columns O and P of the report. He confirmed that

this information had already been shared with district fiscal staff as part of the year-end accrual process.

12. 2024-25 Mental Health Year-End Update
    The Fiscal Program Manager presented the 2024–25 Mental Health Year-End Update. He reported that SELPA-wide mental health expenditures were finalized for the year, with each district's share reflected in the report. Districts made two contributions, one in November and one in May, which resulted in an overcollection. A year-end adjustment was applied to reconcile the difference, as shown in column F-2, and this adjustment was incorporated into the year-end accrual process.

13. 2024-25 Joint Risk Fund Contribution Adjustment
    The Fiscal Program Manager presented the 2024–25 Joint Risk Fund Contribution Adjustment. He explained that this type of adjustment does not occur every year but was necessary due to the P-2 ADA reported by two districts differed from the ADA used to calculate their original joint risk fund contributions. As a result, contribution adjustments were made for Alta Loma and Etiwanda. No other districts were affected.

14. 2024-25 Final State Special Schools Adjustment Reimbursement
    The Fiscal Program Manager presented the 2024–25 Final State Special Schools Adjustment Reimbursement. He explained that this adjustment applies only to Chaffey Joint Union High School District. When a district has a student attending a state special school, such as a school for the deaf or the blind, the district becomes responsible for the associated excess cost, and the California Department of Education withholds that amount from the district's funding. In accordance with the SELPA fiscal allocation plan, the joint risk fund reimburses the district for the amount withheld. The corresponding reimbursement for Chaffey was noted in the materials.

15. 2025-26 Low Incidence Preliminary Projection
    The Fiscal Program Manager presented the 2025–26 Low Incidence Preliminary Projection. He noted the projected allocation available SELPA-wide, with each district's preliminary share reflected in the materials. A more accurate update will be provided after CDE releases the preliminary AB 602 exhibit in February. He explained that some districts have already submitted low-incidence expenditures, shown in the corresponding column, and that the remaining balances are expected to fluctuate throughout the year as reimbursements are processed.

16. 2025-26 Projected AB602 Funding Model
    The Fiscal Program Manager presented the 2025–26 projected AB 602 funding model. He reviewed the budget assumptions used for the projection, including the statewide COLA estimate and district-reported ADA. He explained that the model incorporates the annual payment to county fee-for-service programs, reflected in the fiscal impact section of the table. He noted that districts showing a negative projected balance are those whose fee-for-service costs exceed their projected AB 602 allocation. SELPA-wide totals were provided, followed by district-level summaries.

17. <u>2025-26 Projected Mental Health Funding Model</u>
The Fiscal Program Manager presented the 2025–26 projected Mental Health funding model. He explained that the preliminary projection is based on prior-year data, with an added increase to reflect anticipated growth in residential placement and wrap counseling expenditures. He noted that SELPA covers these district costs, while districts contribute a portion of their state mental health funding to support the expenditures. The SELPA-wide preliminary projection and district-level amounts were provided, along with supporting documentation included in the agenda packet.

D. <u>Program Items</u>

1. <u>Program Transfer Notification Timeline</u>
The Chief Administrative Officer presented the program transfer notification timeline and reminded the committee that requests submitted after the established deadline are difficult for the County Office to accommodate.

2. <u>District CAC Appointments: Alta Loma, Central, Cucamonga, Mountain View SD, and Mt. Baldy (even year)</u>
The Chief Administrative Officer presented the Distict CAC Appointments: Alta Loma, Central, Cucamonga, Mountain View SD, and Mt. Baldy (even year).

3. <u>CAC Staff & Agency Representative Nominations</u>
The Chief Administrative Officer presented the nomination for a CAC Staff and Agency Representative, noting that the role is distinct from the parent representative position. Emily Waters from Etiwanda School District was recommended for appointment, and the nomination will be forwarded to the Superintendents' Council for approval.

E. <u>Future Agenda Items</u>

None.

F. <u>Adjournment</u>

Motion made by Steven Rollins to accept meeting adjournment for September 22, 2025 as presented, seconded by Jan Van Dyke, motion carried on a 14-0-0-3 vote.
Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Kelly Martinez, Tammie Vaught, Randi Chapluk, Sandy Velasquez, Tracee Stewart, Michael Mancuso, Elizabeth Freer, Jan VanDyke, Steven Rollins, Ryan Parry, Jeannette Sanchez
Nays: 0
Abstain: 0
Absent: 3

Meeting adjourned at 2:24 pm

2025/26 West End SELPA Timelines

NOVEMBER 2025 – SELPA Advisory Committee 11/17

- SELPA to distribute CY (25/26) Preliminary December 1 Regional Provider Program Count Reports using November 1 counts
- SELPA to submit SELPA Maintenance of Effort SEMA 24/25 Unaudited Actuals vs. Comparison Year Actuals due to CDE by November 15
- SELPA to submit SELPA Maintenance of Effort SEMB 25/26 Budget due vs Comparison Year Actuals 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
- SELPA/SBCSS to submit CY (25/26) Part C, Early Education Application & Budget Summary to CDE by November 30

Update	• SELPA to present CY (25/26) 1st Interim Administrative Budgets
Update	• SELPA to present CY (25/26) Projected AB602 Funding Model
Transfer	• SBCSS Transportation to present CY (25/26) Initial 50% Transportation Excess Cost transfer
Transfer	• SBCSS to present CY (25/26) Initial 50% Preschool Facility Costs transfer
Transfer	• SELPA to present CY (25/26) Initial 50% Joint Risk Fund contribution
Transfer	• SELPA to present CY (25/26) Initial 50% Web-Based IEP contribution
Transfer	• SELPA to present CY (25/26) Initial 50% Mental Health contribution/Funding Model
Transfer	• SELPA to present CY (25/26) 1st Quarter Joint Risk Fund reimbursement transfer and year-end projections

DECEMBER 2025 – (No SELPA Advisory Committee)

- SELPA to deliver CY (25/26) December 1 Regional Provider Program Count Reports; Verifications reports due back to the SELPA within three weeks of receiving counts

JANUARY 2026 - SELPA Advisory Committee 1/12

- SELPA to submit P-1 Nonpublic School ADA to districts by January 7, due to CDE January 15
- SELPA to submit to SBCSS Infant Funding Report for P-1 by January 5, due to CDE January 31
- Districts to provide Report 1 (Jul 1 – Dec 31) expenditure reports to SELPA for CY (25/26) Local Assistance, by January 20

Update	• SELPA to present CY (25/26) Projected Mental Health Funding Model
Update	• SELPA to present CY (25/26) Projected AB602 Funding Model

2025/26 West End SELPA Timelines

FEBRUARY 2026 – (No SELPA Advisory Committee)

- SELPA to prepare February certifications for CY (25/26) and PY (24/25, 23/24) AB602 Funding Models
- SELPA to submit WorkAbility CY (25/26) Mid-Year Expenditure Report by February 15

MARCH 2026 – SELPA Advisory Committee 3/16

Update	• SELPA to present CY (25/26) Low Incidence Projection
Transfer	• SBCSS transportation to present CY (25/26) Mid-Year 50% Transportation Excess Cost transfer
Transfer	• SELPA to present CY (25/26) 2nd Quarter Joint Risk Fund Reimbursement transfer and year end projections
Transfer	• SBCSS to present the CY (25/26) Initial 50% transfer of Special Education ADA revenue (LCFF)
Preliminary	• SBCSS transportation to present FY (26/27) Preliminary Transportation Excess Cost Projections
Update	• SELPA to present CY (25/26) 2nd Interim Administrative Budgets
Update	• SBCSS to submit CY (25/26) Fee-for-Service 2nd Interim update including revised FFS Rates (if applicable)
Update	• SELPA to present the CY (25/26) 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 (25/26) Provider Program Facility Provision transfer
Transfer	• SBCSS to present the CY (25/26) Mid-Year 50% Preschool Facility Costs transfer
Update	• SELPA to present CY (25/26) Projected Mental Health Funding Model
Transfer	• SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district for the CY (25/26) estimated 10% educational excess cost for students in State Special Schools

- SELPA to distribute CY (25/26) Preliminary April 1 Regional Provider Program Count Reports using March 1 counts

2025/26 West End SELPA Timelines

APRIL 2026 – SELPA Advisory Committee 4/6

Update	• Provider Programs (SBCSS) to present the FY (26/27) Regional Provider FFS Rates
Update	• SELPA to present FY (26/27) Preliminary SELPA Administrative Budgets
Update	• SELPA to present CY (25/26) Projected Mental Health Funding Model
Preliminary	• SELPA to present FY (26/27) Preliminary Mental Health Funding Model
Update	• SELPA to present CY (25/26) Projected P-2 AB602 Funding Model
Preliminary	• SELPA to present FY (26/27) Preliminary AB602 Funding Model
Preliminary	• SBCSS to present the FY (26/27) Projected Preschool Facility Costs

- SELPA to deliver CY (25/26) April 1 Regional Provider Program Count Reports; Verification Reports due back to the SELPA by April 15
- SELPA to submit P-2 Nonpublic School ADA to districts by April 23, 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 (25/26) Low Incidence intents by April 1
- Districts to complete CY (25/26) Low Incidence purchases by April15
- Districts to provide Report 2 (Jan 1 – Mar 31) expenditure reports to SELPA for CY (25/26) Local Assistance, by April 20
- SELPA/SBCSS to submit CY (25/26) Part C, Early Education Request for Additional Funds to CDE by April 14
- SELPA/SBCSS to submit Infant (ages 0-2) Program Growth Waiver Request, if applicable

MAY 2026 – SELPA Advisory Committee 5/4

Update	• SELPA to present CY (25/26) Low Incidence Projection
Preliminary	• SELPA to present FY (26/27) Joint Risk Fund contribution rate projection
Approval	• SELPA to submit Annual Budget and Service Plan **(districts to post public-hearing notice at each school site at least 15 days prior to the public hearing)**
Transfer	• SELPA to present CY (25/26) 3rd Quarter Joint Risk Fund Reimbursement transfer and year-end projections
Transfer	• SELPA to present CY (25/26) Final 50% Joint Risk Fund contribution
Transfer	• SELPA to present CY (25/26) Final 50% Web-Based IEP contribution
Transfer	• SELPA to present CY (25/26) Mid-Year 50% Mental Health contribution/Funding Model
Update	• SELPA to present CY (25/26) Projected P-2 AB602 Funding Model

JUNE 2026 – (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 (26/27) Projected Budget to CDE by June 15

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/20/24

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

AB 602:

#	Description	Purpose				Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	REFERENCE
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	
			TO	Pass thru	to Districts	10	6500	0	5001	0000	8311	000	WS28	
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	
			TO	Pass thru	to Districts	10	6500	0	59XX	0000	8319	000	WS28	
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:

#	Description	Purpose				Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	REFERENCE
8	District Joint Risk Fund Contribution	Record Joint Risk Fund Contribution	FROM	District		01	6500	0	5001	2100	5110	000	0000	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	

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/20/24

#	Description	Purpose				Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	REFERENCE
					Accounting Codes									
	Mental Health:													
14	District Mental Health Contribution	Record Mental Health Contribution	FROM	District		01	6546	0	5001	2100	5110	000	0000	AB602 Revenue Distribution / Schedule R
			TO	SELPA		01	9286	0	7110	0000	8677	2XX	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	

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/20/24

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

C-2

San Bernardino County Superintendent of Schools
West End Transportation Cost Projection (281)
2025/26
October Revision
October 28, 2025

District	Column A Estimated Students	Column B Projected Cost	Column C Additional State Revenue Estimated Amount	Column D Oct/Mar Transfer Amount
Alta Loma	2.70	$ 44,427.07	$13,306.24	$ 15,560.42
Central	2.00	$ 32,908.94	$9,856.48	$ 11,526.23
Chaffey	74.30	$ 1,222,567.43	$366,168.10	$ 428,199.67
Chino	117.70	$ 1,936,691.75	$580,053.62	$ 678,319.07
Cucamona	1.00	$ 16,454.47	$4,928.24	$ 5,763.12
Mt. View	60.30	$ 992,204.86	$297,172.76	$ 347,516.05
Upland	34.30	$ 564,388.48	$169,038.56	$ 197,674.96
	292.30	$ 4,809,643.00	$1,440,524.00	$ 1,684,559.50

Cost per student *$ 11,526.24*

Division Information

Budget Object	Amount
Salaries - 2000	$ 404,480.00
Benefits - 3000	$ 189,383.00
Supplies - 4000	$ 1,277.00
Services - 5000	$ 6,360,841.00
H/S Transportation - 5818	$ 6,290,000.00
Indirect -7000	$ 50,747.00

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

Expenses: $ 7,006,728.00

Revenue: $ 2,197,085.00

Excess Cost: $ 4,809,643.00

SBCSS - West End County Owned Preschool Centers
Schedule of Projected Expenditures FY 2025-26 1st 50% Transfer

SUMMARY

			Proposed Budget	1st Interim
Maintenance & Operations			$ 332,065	$ 375,439
Total Expenditures			$ 332,065	$ 375,439
	Pupil Count			
202 Alta Loma	14	5%	29,815	20,866
209 Central	39	15%	78,136	65,514
210 Chino	85	33%	88,417	115,761
215 Cucamonga	29	11%	31,871	48,429
218 Etiwanda	8	3%	12,337	10,836
238 Mountain View	56	22%	51,405	74,999
259 Upland	24	9%	27,759	39,034
Total Revenue	255	98%	$ 319,739	$ 375,439

LIVE OAK 2821

			Proposed Budget	1st Interim
Maintenance & Operations			$ 122,688	$ 153,176
Total Expenditures			$ 122,688	$ 153,176
	Pupil Count	**Pupil Count %**		
202 Alta Loma	0	0%	-	-
209 Central	1	1%	1,227	1,532
210 Chino	66	57%	69,932	87,310
215 Cucamonga	1	1%	1,227	1,532
218 Etiwanda	0	0%	-	-
238 Mountain View	48	41%	50,302	62,802
259 Upland	0	0%	-	-
Total Revenue	116	100%	$ 122,688	$ 153,176

MULBERRY 2822

			Proposed Budget	1st Interim
Maintenance & Operations			$ 102,365	$ 113,900
Total Expenditures			$ 102,365	$ 113,900
	Pupil Count	**Pupil Count %**		
202 Alta Loma	3	5%	5,118	5,695
209 Central	25	40%	40,947	45,560
210 Chino	3	5%	5,118	5,695
215 Cucamonga	15	25%	25,591	28,475
218 Etiwanda	0	0%	-	-
238 Mountain View	3	5%	5,118	5,695
259 Upland	12	20%	20,473	22,780
Total Revenue	61	100%	$ 102,365	$ 113,900

FROST 2827

			Proposed Budget	1st Interim
Maintenance & Operations			$ 107,012	$ 108,363
Total Expenditures			$ 107,012	$ 108,363
	Pupil Count	**Pupil Count %**		
202 Alta Loma	11	14%	14,982	15,171
209 Central	13	17%	18,192	18,422
210 Chino	16	21%	22,473	22,756
215 Cucamonga	13	17%	18,192	18,422
218 Etiwanda	8	10%	10,701	10,836
238 Mountain View	5	6%	6,421	6,502
259 Upland	12	15%	16,052	16,254
Total Revenue	78	100%	$ 107,012	$ 108,363

TRANSFER

Requested Transfer	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	Projected Annual Total	1st 50% Transfer
202 Alta Loma		5,695	15,171	20,866	10,433
209 Central	1,532	45,560	18,422	65,514	32,757
210 Chino	87,310	5,695	22,756	115,761	57,881
215 Cucamonga	1,532	28,475	18,422	48,429	24,215
218 Etiwanda	-	-	10,836	10,836	5,418
238 Mountain View	62,802	5,695	6,502	74,999	37,500
259 Upland	-	22,780	16,254	39,034	19,517
Total Transfer	153,176	113,900	108,363	375,439	187,720

West End SELPA
SPECIAL EDUCATION MENTAL HEALTH REVENUE DISTRIBUTION
FY 2025/26

2025/26 #3 Projected Mental Health
Updated: 11/7/25

Description	Col. A: Funded ADA (State) (CY P-2 ADA)	Col. B: Projected Per ADA Rate $62.80	Col. C: Small School Protection (Col Q)	Col. D: District MH Contributions (Col B + C)		Col. E: Initial 50% Contribution (50% x Col D) Nov-25	Col. F1: 2nd 50% Contribution May-26	
REVENUE								
SBCSS	477.28	$ 29,971.93				$ 14,986.00	$ 14,985.93	-
Alta Loma	5,224.00	328,053.52	135.63	328,189.15	SCH 202	164,095.00	164,094.15	-
Central	4,044.68	253,995.32	105.01	254,100.33	SCH 209	127,050.00	127,050.33	-
Chaffey	20,416.60	1,282,109.03	530.08	1,282,639.11	SCH 263	641,320.00	641,319.11	-
Chino	24,072.00	1,511,658.58	624.98	1,512,283.56	SCH 210	756,142.00	756,141.56	-
Cucamonga	2,220.34	139,431.54	57.65	139,489.19	SCH 215	69,745.00	69,744.19	-
Etiwanda	13,084.80	821,691.19	339.72	822,030.91	SCH 218	411,015.00	411,015.91	-
Mountain View	3,256.45	204,496.53	84.55	204,581.08	SCH 238	102,291.00	102,290.08	-
Mt Baldy	90.21	5,664.95	(2,105.42)	3,559.53	SCH 236	1,780.00	1,779.53	-
Upland	8,774.07	550,988.63	227.80	551,216.43	SCH 259	275,608.00	275,608.43	-
Subtotal	*81,660.43*	*$ 5,128,061.22*	*$ -*	*$ 5,098,089.29*		*$ 2,564,032.00*	*$ 2,564,029.22*	
EXPENSE	**FUNCTION**	**OBJECT**						
SBCSS Contribution		5740		$ (29,971.93)				
SELPA RS/Administrative	2200	1xxx-5xxx		$ 474,833.00				
Contract Residential Counseling/WRAP	3120	5110		2,071,679.07				
Contract Residential Room & Board	3900	5110		2,319,187.69				
Parent Reimb/Contracted Services		5803/5810		200,250.00				
Indirect		7312		62,111.46				
Subtotal				*$ 5,098,089.29*				
VARIANCE				$ -				

District	Col. G: Funded ADA (State) (CY P-2 ADA)	Col. H: Funded ADA (Federal) (PY P-2 ADA)	Col. I: 6546 State 85.2306	Col. J: 3327 Federal Prior Year	Col. K: Less: Per ADA Contribution (Col B)	Col. L: Adjusted Total (Used for FY Small School) (Col I thru K)	Col. M: Small School Protection — PY Total after Small School Protection (PY Column Q)	Col. N: Small School Protection — Column M adjusted for COLA 1.0230	Col. O: Small School Protection — State Funded ADA Ratio Excluding Small District	Col. P: Small School Protection — Small School Protection Adjustment	Col. Q: Total Mental Health after Adjustments (Col L + P)
County Operations	477.28	475.55	40,679.00	5,674.00	(29,971.93)	16,381.07				-	16,381.07
Alta Loma	5,224.00	5,280.16	445,245.00	67,010.00	(328,053.52)	184,201.48			6.44%	(135.63)	184,065.85
Central	4,044.68	4,058.95	344,730.00	51,282.00	(253,995.32)	142,016.68			4.99%	(105.01)	141,911.67
Chaffey	20,416.60	20,452.72	1,740,119.00	263,297.00	(1,282,109.03)	721,306.97			25.18%	(530.08)	720,776.89
Chino	24,072.00	24,194.60	2,051,671.00	304,629.00	(1,511,658.58)	844,641.42			29.68%	(624.98)	844,016.44
Cucamonga	2,220.34	2,276.02	189,241.00	28,015.00	(139,431.54)	77,824.46			2.74%	(57.65)	77,766.81
Etiwanda	13,084.80	12,973.36	1,115,225.00	163,641.00	(821,691.19)	457,174.81			16.14%	(339.72)	456,835.09
Mountain View	3,256.45	3,141.38	277,549.00	37,598.00	(204,496.53)	110,650.47			4.02%	(84.55)	110,565.92
Mt Baldy	90.21	101.23	7,689.00	1,181.00	(5,664.95)	**3,205.05**	**5,191.08**	**5,310.47**		**2,105.42**	**5,310.47**
Upland	8,774.07	8,971.89	747,819.00	116,283.00	(550,988.63)	313,113.37			10.82%	(227.80)	312,885.57
TOTALS	81,660.43	81,925.86	6,959,967.00	1,038,610.00	(5,128,061.22)	2,870,515.78	5,191.08	5,310.47	100.00%	-	2,870,515.78

WESELPA
Mgmt WSMH
Mental Health
FY 2026-26

Personnel Costs

	FTE	Costs
Program Manager	0.450	118,664.00
Psychologist	1.250	297,706.00
Accounting Technician	0.150	18,007.00
Office Specialist II	0.100	12,502.00
	1.950	**446,879.00**

Operating Costs

Matls & Supplies		2,000.00	Object: 4XXXs
Busn Trvl/Mileage		18,500.00	Object: 5220, 5221
Other Operating		1,502.00	Object: 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee		5,952.00	Object: 5733
(Rounding - adj ADA Contribution total to whole dollar)			-
		27,954.00	
		474,833.00	
Indirect Cost	7.62%	36,182.27	
		511,015.27	
5110 Residential & counseling		4,220,866.76	5810 Adj
5810 First $25k of sub-agreements		170,000.00	-
5840 SBCSS Contribution		(29,971.93)	
5803 Parent Reimb/5810 Contracted		200,250.00	-
Indirect on 5810		25,929.19	
Rounding Adj		-	
FAR		5,098,089.29	
Total		5,098,089.29	
		0.00	

West End Special Education Local Plan Area

2025/26 Mental Health Related Residential and Counseling Expenses

District	Residential Placement	No. Stud	Room & Board Total Pymts	Counseling Total Pymts
Alta Loma	Alpine Academy	0	-	-
	South Coast	0	-	-
	Uplift Family Services	3	-	**40,533.75**
		3	-	**40,533.75**
			-	-
Central			-	-
	Uplift Family Services	1	-	**23,582.50**
		1	-	**23,582.50**
			-	-
Chaffey Jt	Alpine Academy	1	**105,850.00**	**76,650.00**
	Canyon State	1	**87,175.00**	**12,420.00**
	Canyon View	1	-	**3,939.32**
	Cinnamon Hills	1	**115,852.00**	**28,267.25**
	Devereux Florida	0	-	-
	Havenwood Academy	1	**146,000.00**	**164,250.00**
	Joan Macy	1	**301,125.00**	-
	Oak Grove	1	**211,392.00**	-
	Provo Canyon	0	-	-
	San Diego Center for Children	1	**203,940.00**	**55,788.00**
	Syracuse RTC	1	**69,350.00**	**34,675.00**
	Vista School	0	-	-
	West Shield Adolescent	2	**45,000.00**	-
	Unita	1	**144,175.00**	**79,935.00**
	South Coast	12	-	**206,911.20**
	Uplift Family Services	26	-	**424,539.50**
		50	**1,429,859.00**	**1,087,375.27**
			-	-
Chino Valley USD	Canyon View	2	-	**9,132.06**
	Oak Grove	1	**211,392.00**	-
	West Shield Adolescent	1	**5,587.79**	-
	South Coast	9	-	**193,474.92**
	Uplift Family Services	13	-	**142,330.00**
		26	**216,979.79**	**344,936.98**
			-	-
Cucamonga			-	-
		0	-	-
			-	-
Etiwanda	Canyon View	1	-	**6,893.81**
	Crimson Heights	1	**146,000.00**	**170,120.00**
	Latham Centers	1	**390,498.90**	-
	Oak Grove	0	-	-
	West Shield Adolescent	1	**15,000.00**	-
	South Coast	2	-	**48,993.00**
	Uplift Family Services	10	-	**129,845.50**
		16	**551,498.90**	**355,852.31**
			-	-
Mountain View			-	-
			-	-
Mt Baldy			-	-
		0	-	-
			-	-
Upland	Alpine Academy	1	**105,850.00**	**76,650.00**
	Canyon View	1	-	**3,760.26**
	Oak Grove	0	-	-
	Progress Learning	1	-	**3,087.00**
	West Shield Adolescent	1	**15,000.00**	-
	South Coast	3	-	**76,733.50**
	Uplift Family Services	6	-	**59,167.50**
		13	**120,850.00**	**219,398.26**
			-	-
	Totals	**109**	**2,319,187.69**	**2,071,679.07**
	Totals without WRAP	24	2,319,187.69	725,567.70
	Total WRAP	85	-	1,346,111.37
	% Totals w/o WRAP		**76.17%**	**23.83%**

	RTC & WRAP Total Cost		RTC Cost	Placements	WRAP Cost	Placements
2021/22 Final	1,598,461.07		1,006,085.68	32	592,375.39	57
2022/23 Final	2,636,186.17	64.92%	1,701,944.65	30	934,241.52	80
2023/24 Final	3,940,404.90	49.47%	2,826,431.25	45	1,113,973.65	89
2024/25 Final	4,019,892.72	2.02%	2,547,516.12	37	1,472,376.60	107
2025/26 Projected	4,390,866.76	9.23%	3,044,755.39	24	1,346,111.37	85

	% INCREASE	R&B	Counseling	Totals
Totals	**0.00%**	**2,319,187.69**	**2,071,679.07**	**4,390,866.76**
Totals without WRAP	0.00%	2,319,187.69	725,567.70	3,044,755.39
Total WRAP	0.00%	-	1,346,111.37	1,346,111.37
% Totals w/o WRAP		**52.82%**	**47.18%**	**100.00%**

2025/26 SELPA Administrative Budgets-1st Interim

Background:

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

Budget 0282 – Joint Risk Fund: As detailed in the WESELPA Fiscal Allocation Plan, 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 per ADA contributions and from district reimbursement of JRF related expenses.

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, supplies, and equipment.

Budget 0463 – Personnel Development: Formerly a separately funded grant, 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 pupil count.

Fiscal Impact:

Budget 0282 – Joint Risk Fund: The 2025/26 revenue projection is $16,826,475 with projected expenditures of $17,911,911. After factoring in the beginning balance of $1,485,437, the 2025/26 ending balance projection is the reserve amount of $400,000.

Budget 0284 – Program Specialist/Regionalized Services: Based on 2019/20 ADA (EC56836.24), the 2025/26 revenue projection is $1,820,952 with projected expenditures of $1,816,867. After factoring in the projected beginning balance of $177,610, the 2025/26 ending balance projection is $181,695 which is equivalent to the approved reserve of 10% of the current year allocation.

Budget 0463 – Personnel Development: The 2025/26 revenue projection is $12,364 with projected expenditures of the same amount leaving a projected ending balance of $0.

Recommendation:

N/A – For information only

West End SELPA
2025/26 - Joint Risk Fund (JRF) - Management #0282

T. Chatkoo 11/4/25

	Account Range	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
REVENUE				
District Contributions & Reimbursement Revenue	8677	13,526,165	13,655,560	16,638,183
Other Local Revenues (SEIS/ECP)	8699	194,890	170,597	188,292
TOTAL REVENUE		**13,721,055**	**13,826,157**	**16,826,475**
EXPENDITURES				
Certificated Salaries	1000	275,902	272,444	453,783
Classified Salaries	2000	421,845	413,101	663,246
Employee Benefits	3000	259,926	268,311	445,698
Supplies	4000	2,686	4,884	3,456
Services & Other Operating	5000	12,918,787	13,171,966	16,661,462
Trf of JRF Exp to PSRS	5000	(319,206)	(258,957)	(315,734)
TOTAL EXPENDITURES		**13,559,939**	**13,871,749**	**17,911,911**
NET REVENUE LESS EXPENDITURES		**161,116**	**(45,592)**	**(1,085,436)**
Beginning Balance		1,369,913	1,531,028	1,485,437
ENDING BALANCE		**1,531,028**	**1,485,437**	**400,001**
Less: Reserve		400,000	400,000	400,000
ENDING BALANCE AFTER RESERVE		**1,131,028**	**1,085,437**	**1**

	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
Cert FTEs	1.55	1.50	2.44
Class FTEs	4.20	4.15	6.40
TOTAL FTE	**5.75**	**5.65**	**8.84**

Budget Assumptions:
- 2% Projected COLA on salary
- Information Tehnology User Fees: $2,976 per user
- No Indirect
- $400,000 Reserve (Approved 12/14/18)

West End SELPA
2025/26 - Program Specialist/Regionalized Services - Management #0284

T. Chatkoo 11/4/25

	Account Range	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
REVENUE				
State Apportionments - CY	8311	1,757,298	1,776,101	1,816,952
Other Local Revenues	8699	3,300	3,850	4,000
	TOTAL REVENUE	**1,760,598**	**1,779,951**	**1,820,952**
EXPENDITURES				
Certificated Salaries	1000	509,088	524,491	388,069
Classified Salaries	2000	289,670	403,528	451,714
Employee Benefits	3000	314,274	351,369	352,111
Supplies	4000	6,597	10,190	59,569
Services & Other Operating	5000	171,533	104,562	121,027
Trf of JRF Exp to PSRS	5000	319,206	258,957	315,734
Capital Outlay	6000	-	-	-
Indirect	7312	136,881	124,974	128,643
TOTAL EXPENDITURES		**1,747,250**	**1,778,071**	**1,816,867**
NET REVENUE LESS EXPENDITURES		**13,348**	**1,880**	**4,085**
Beginning Balance		162,382	175,730	177,610
ENDING BALANCE		**175,730**	**177,610**	**181,695**
Less: Reserve		175,730	177,610	181,695
ENDING BALANCE AFTER RESERVE		**(0)**	**(0)**	**(0)**

	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
Cert FTEs	3.37	2.80	1.87
Class FTEs	3.75	4.35	4.15
TOTAL FTE	**7.12**	**7.15**	**6.02**

Budget Assumptions:

- 2% Projected COLA on salary
- Information Tehnology User Fees: $2,976 per user
- Indirect Cost Rate of 7.62%
- Reserve = 10% of CY funding

West End SELPA
2025/26 - Personnel Development - Management #0463

T. Chatkoo 11/4/25

	Account Range	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
REVENUE				
State Apportionments - CY	8311	11,629	11,930	12,364
TOTAL REVENUE		**11,629**	**11,930**	**12,364**

	Account Range	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
EXPENDITURES				
Certificated Salaries	1000	-	-	-
Classified Salaries	2000	-	-	-
Employee Benefits	3000	-	-	-
Supplies	4000	0	2,043	2,050
Services & Other Operating	5000	10,718	9,048	9,439
Indirect	7312	911	839	875
TOTAL EXPENDITURES		**11,629**	**11,930**	**12,364**

	2023/24 Actuals	2024/25 Actuals	2025/26 Budget
NET REVENUE LESS EXPENDITURES	**-**	**-**	**-**
Beginning Balance	-	-	-
ENDING BALANCE	**-**	**-**	**-**

	2023/24	2024/25	2025/26
Cert FTE	-	-	-
Class FTE	-	-	-
TOTAL FTE	**-**	**-**	**-**

Budget Assumptions:
- Rate of $0.945782 per pupil (approved 11/22/13)
- Based on Pupil Count of 13,073
- Indirect Cost Rate of 7.62%

Web-based IEP
San Joaquin County Office of Education
2025/26 Special Education Information System (SEIS)
Annual License/Maintenance Fees

T.Chatkoo 11/4/25

District	*Col. A* 2025/26 Oct 2024 Special Education Pupil Count	*Col. B* 2025/26 Pupil Count Ratio	*Col. C* 2025/26 Cost $ 137,484 *Cost x Col B*	***Col. D*** **2025/26** **Initial 50%** **Contribution** ***Col. C x 50%***	*Col. E* 2025/26 Estimated Final Contribution *Col. C - Col. D*
West End Student Services	709	5.42%	7,456	**3,728**	3,728
Alta Loma	699	5.35%	7,351	**3,676**	3,675
Central	739	5.65%	7,772	**3,886**	3,886
Chaffey	3,269	25.01%	34,379	**17,190**	17,189
Chino Valley	3,434	26.27%	36,114	**18,057**	18,057
Cucamonga	352	2.69%	3,702	**1,851**	1,851
Etiwanda	1,886	14.43%	19,834	**9,917**	9,917
Mountain View	378	2.89%	3,975	**1,988**	1,987
Mt. Baldy	13	0.10%	137	**69**	68
Upland	1,594	12.19%	16,764	**8,382**	8,382
TOTAL	13,073	100.00%	137,484	**68,744**	68,740

Notes:
- WESELPA entered into a new 3-year Contract with SEIS beginning 2025/26
- License Fee based on $9.50 per February 3, 2025 Pupil Count of 14,472

2025/26-2027/28 License Fee	**137,484**
	137,484

I:\Web-based IEP (SEIS)\25-26 Web-based IEP Contributions

WESELPA - JOINT RISK FUND REIMBURSEMENT - 2025/26 FIRST QUARTER

November-25

	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	78,283.10	1.10	12,938.48	65,344.62
Central	0.00	0.00	0.00	0.00	79,874.49	0.66	9,023.12	70,851.37
Chaffey	0.00	0.00	0.00	0.00	1,125,842.50	13.73	209,018.52	916,823.98
Chino	41,428.01	0.76	9,764.76	31,663.25	468,974.30	6.19	79,531.41	389,442.89
Cucamonga	0.00	0.00	0.00	0.00	49,556.53	0.82	11,539.95	38,016.58
Etiwanda	0.00	0.00	0.00	0.00	157,115.21	1.59	18,563.35	138,551.86
Mountain View	0.00	0.00	0.00	0.00	2,660.00	0.00	0.00	2,660.00
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	567.00	0.01	139.07	427.93	381,245.03	5.26	73,152.98	308,092.05
	41,995.01	0.77	9,903.83	32,091.18	2,343,551.16	29.35	413,767.81	1,929,783.35

2025/26 Avg Revenue per ADA under LCFF	
SBCSS	-
Alta Loma	11,762.25
Central	13,671.39
Chaffey	15,223.49
Chino	12,848.37
Cucamonga	14,073.11
Etiwanda	11,675.06
Mountain View	12,551.18
Mount Baldy Jt.	13,054.26
Upland	13,907.41
	118,766.52

	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 50% Cost	Function 2200 Legal Fees/ Mediation 50% Cost	Function 2200 IEE/Services Cost per Mediation 50% Cost	Function 1180 Consultants/ Tech Assess 50% Cost	Function 2200 100% District cost Indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	21.00	0.00	0.00	0.00
Alta Loma	0.00	52,275.70	12,938.48	12,800.66	439.38	7,325.00	0.00	1,575.00
Central	0.00	56,681.10	9,023.12	0.00	3,450.00	0.00	0.00	18,610.10
Chaffey	0.00	733,459.18	209,018.52	47,323.83	19,375.00	0.00	0.00	34,659.01
Chino	31,663.25	311,554.31	89,296.17	2,061.14	48,578.75	0.00	0.00	34,720.00
Cucamonga	0.00	30,413.26	11,539.95	0.00	579.75	0.00	0.00	0.00
Etiwanda	0.00	110,841.49	18,563.35	150.00	18,670.63	0.00	0.00	4,000.00
Mountain View	0.00	2,128.00	0.00	2,146.48	83.75	0.00	0.00	4,306.26
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,383.47
Upland	427.93	246,473.64	73,292.05	12,520.53	15,900.00	6,332.50	0.00	3,300.00
	32,091.18	1,543,826.68	423,671.64	77,002.64	107,098.26	13,657.50	0.00	103,553.84

	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	21.00	0.00	21.00
Alta Loma	87,354.22	0.00	87,354.22
Central	87,764.32	0.00	87,764.32
Chaffey	1,043,835.54	0.00	1,043,835.54
Chino	517,873.62	0.00	517,873.62
Cucamonga	42,532.96	0.00	42,532.96
Etiwanda	152,225.47	0.00	152,225.47
Mountain View	8,664.49	0.00	8,664.49
Mount Baldy	2,383.47	0.00	2,383.47
Upland	358,246.65	0.00	358,246.65
	2,300,901.74	0.00	2,300,901.74

	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	21.00	0.00	0.00	0.00	21.00
Alta Loma	65,214.18	22,140.04	0.00	0.00	65,214.18	22,140.04
Central	65,704.22	22,060.10	0.00	0.00	65,704.22	22,060.10
Chaffey	942,477.70	101,357.84	0.00	0.00	942,477.70	101,357.84
Chino	432,513.73	85,359.89	0.00	0.00	432,513.73	85,359.89
Cucamonga	41,953.21	579.75	0.00	0.00	41,953.21	579.75
Etiwanda	129,404.84	22,820.63	0.00	0.00	129,404.84	22,820.63
Mountain View	2,128.00	6,536.49	0.00	0.00	2,128.00	6,536.49
Mount Baldy	0.00	2,383.47	0.00	0.00	0.00	2,383.47
Upland	320,193.62	38,053.03	0.00	0.00	320,193.62	38,053.03
	1,999,589.50	301,312.24	0.00	0.00	1,999,589.50	301,312.24

WESELPA - JOINT RISK FUND REIMBURSEMENT - 2025/26 FIRST QUARTER PROJECTION

November-25

	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	743,643.08	7.63	89,745.97	653,897.11
Central	0.00	0.00	0.00	0.00	531,791.72	4.35	59,470.55	472,321.17
Chaffey	0.00	0.00	0.00	0.00	6,653,342.74	79.09	1,204,025.82	5,449,316.92
Chino	180,351.32	3.26	41,885.69	138,465.63	2,981,974.33	37.15	477,316.95	2,504,657.38
Cucamonga	0.00	0.00	0.00	0.00	373,671.58	5.28	74,306.02	299,365.56
Etiwanda	0.00	0.00	0.00	0.00	1,270,672.69	13.08	152,709.78	1,117,962.91
Mountain View	0.00	0.00	0.00	0.00	10,948.75	0.00	0.00	10,948.75
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	567.00	0.01	139.07	427.93	2,294,807.29	28.55	397,056.56	1,897,750.73
	180,918.32	3.27	42,024.76	138,893.56	14,860,852.18	175.13	2,454,631.65	12,406,220.53

2025/26 Avg Revenue per ADA under LCFF	
SBCSS	-
Alta Loma	11,762.25
Central	13,671.39
Chaffey	15,223.49
Chino	12,848.37
Cucamonga	14,073.11
Etiwanda	11,675.06
Mountain View	12,551.18
Mount Baldy Jt.	13,054.26
Upland	13,907.41
	118,766.52

	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 50% Cost	Function 2200 Legal Fees/ Mediation 50% Cost	Function 2200 IEE/Services Cost per Mediation 50% Cost	Function 1180 Consultants/ Tech Assess 50% Cost	Function 2200 100% District Cost indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	21.00	0.00	0.00	0.00
Alta Loma	0.00	523,117.69	89,745.97	13,823.16	439.38	8,492.50	0.00	31,295.00
Central	0.00	377,856.94	59,470.55	0.00	3,450.00	5,000.00	0.00	78,081.77
Chaffey	0.00	4,359,453.54	1,204,025.82	140,156.58	19,375.00	0.00	0.00	163,981.60
Chino	138,465.63	2,003,725.90	519,202.64	47,706.86	48,578.75	9,000.00	1,000.00	125,155.00
Cucamonga	0.00	239,492.45	74,306.02	0.00	579.75	3,000.00	0.00	6,000.00
Etiwanda	0.00	894,370.33	152,709.78	24,114.50	18,670.63	0.00	0.00	11,700.00
Mountain View	0.00	8,759.00	0.00	21,000.00	83.75	3,750.00	0.00	23,412.52
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,383.47
Upland	427.93	1,518,200.58	397,195.63	35,489.22	15,900.00	9,582.50	0.00	62,351.00
	138,893.56	9,924,976.42	2,496,656.41	282,290.32	107,098.26	38,825.00	1,000.00	504,360.36

	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	21.00	0.00	21.00
Alta Loma	666,913.70	0.00	666,913.70
Central	523,859.26	0.00	523,859.26
Chaffey	5,886,992.54	0.00	5,886,992.54
Chino	2,892,834.78	0.00	2,892,834.78
Cucamonga	323,378.22	0.00	323,378.22
Etiwanda	1,101,565.24	0.00	1,101,565.24
Mountain View	57,005.27	0.00	57,005.27
Mount Baldy	2,383.47	0.00	2,383.47
Upland	2,039,146.86	0.00	2,039,146.86
	13,494,100.33	0.00	13,494,100.33

Col. N	Col. O
PROJECTIONS	
Function 1180 Col. C thru E, I	Function 2200 Col. F thru H, J
0.00	21.00
612,863.66	54,050.04
437,327.49	86,531.77
5,563,479.36	323,513.18
2,662,394.17	230,440.61
313,798.47	9,579.75
1,047,080.11	54,485.13
8,759.00	48,246.27
0.00	2,383.47
1,915,824.14	123,322.72
12,561,526.39	932,573.94

WEST END SELPA
2025/26 Initial 50% Joint Risk Fund Contribution Transfer

T. Chatkoo 11/7/25

DISTRICT	*Col A* 2025/26 Projected P-2 ADA Nov 2025	*Col B* 2025/26 Preliminary Contribution per ADA $51.35	***Col C*** **2025/26 Initial 50% Contribution November 2025**	*Col D* 2025/26 Estimated Final Contribution *Col B Less C*
West End Student Services	477.28	$24,508.00	**$12,254.00**	$12,254.00
Alta Loma	5,224.00	268,252.00	**134,126.00**	134,126.00
Central	4,044.68	207,694.00	**103,847.00**	103,847.00
Chaffey	20,416.60	1,048,392.00	**524,196.00**	524,196.00
Chino Valley	24,072.00	1,236,097.00	**618,049.00**	618,048.00
Cucamonga	2,220.34	114,014.00	**57,007.00**	57,007.00
Etiwanda	13,084.80	671,904.00	**335,952.00**	335,952.00
Mountain View	3,256.45	167,219.00	**83,610.00**	83,609.00
Mt Baldy	90.21	4,632.00	**2,316.00**	2,316.00
Upland	8,774.07	450,548.00	**225,274.00**	225,274.00
Total	81,660.43	$4,193,260.00	**$2,096,631.00**	$2,096,629.00

Notes: The final Joint Risk Fund Contribution rate will be based on actual expenditures for the current school year.

2025/26 Preliminary Joint Risk Fund Contribution Rate Projection Calculation

			Preliminary 2025/26 Rate Calculation	SOURCE
REVENUE				
QUARTERLY REIMBURSEMENT			**13,494,100**	25/26 1st Quarter Projection
SEIS REIMBURSEMENT			137,484	25/26-27/28 SEIS Contract
EXTRAORDINARY COST POOL APPORTIONEMENT			58,264	25/26 1st Interim Budget
--- TOTAL ---			13,689,848	
EXPENSE				
PERSONNEL COSTS (1XXX, 2XXX, 3XXX)			1,562,727	25/26 1st Interim Budget
SUPPLIES (4XXX OBJ CODES)			4,157	25/26 1st Interim Budget
NPS/NPA/LCI	*PROJ INCREASE OF:*	0%	15,041,771	25/26 1st Quarter Projection
PARENT REIMBURSEMENTS	*PROJ INCREASE OF:*	0%	564,581	25/26 1st Quarter Projection
LEGAL	*PROJ INCREASE OF:*	0%	219,197	25/26 1st Quarter Projection
IEEs, ATEC, MISC	*PROJ INCREASE OF:*	0%	584,010	25/26 1st Quarter Projection
STATE SPECIAL SCHOOLS ADJ REIMBURSEMENT			7,531	25/26 1st Interim Budget
SEIS ANNUAL CONTRACT			137,484	25/26-27/28 SEIS Contract
OTHER SERVICES (5XXX OBJ CODES)			77,388	25/26 1st Interim Budget
TRF OF JRF EXP TO SELPA OPERATING BUDGET			(315,734)	25/26 1st Interim Budget
--- TOTAL ---			17,883,112	
EXCESS COST			***4,193,264***	
PROJECTED ADA			*81,660.43*	
JRF CONTRIBUTION RATE			***51.35***	

LEA	*25/26 PROJECTED ADA*	*PROJ COST PER LEA*
WEST END STUDENT SERVICES	477.28	24,508.33
ALTA LOMA	5,224.00	268,252.46
CENTRAL	4,044.68	207,694.36
CHAFFEY	20,416.60	1,048,392.64
CHINO	24,072.00	1,236,097.47
CUCAMONGA	2,220.34	114,014.48
ETIWANDA	13,084.80	671,904.63
MOUNTAIN VIEW	3,256.45	167,218.74
MT BALDY	90.21	4,632.28
UPLAND	8,774.07	450,548.59
TOTALS	***81,660.43***	***4,193,264***

C-8

PROJECTED 2024/25 DISTRICT JOINT RISK FUND EXPENDITURES

Table 1: 2025/26 1st Quarter Projection

% Increase of:	LCFF per ADA 24/25 Rate (based on P-2)	LCI				NPS/NPA				Parent Reimbursement	Parent Attorney Fees	District Attorney Fees	IEE'S	ATEC	IEE'S (not related to Due Process/ADR)	ATEC (not related to Due Process/ADR)	Misc. Charges (not related to Due Process/ADR)	Totals
		0%	0%			0%	0%			0%	0%	0%	0%	0%	0%	0%	0%	
		Paid Invoices	ADA	LCFF Deduct	Net Total	Paid Invoices	ADA	LCFF Deduct	Net Total	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	
SBCSS	-	-	-	-	-	-	-	-	-	-	-	42.00	-	-	-	-	-	42.00
Alta Loma	11,762.25	-	-	-	-	743,643.08	7.63	89,745.97	653,897.11	27,646.31	-	878.75	16,985.00	-	23,245.00	8,050.00	-	820,448.14
Central	13,671.39	-	-	-	-	531,791.72	4.35	59,470.55	472,321.17	-	6,900.00	-	10,000.00	-	43,085.00	9,302.60	25,694.17	626,773.49
Chaffey	15,223.49	-	-	-	-	6,653,342.74	79.09	1,204,025.82	5,449,316.92	280,313.16	38,750.00	-	-	-	17,015.93	-	146,965.67	7,136,387.50
Chino Valley	12,848.37	180,351.32	3.26	41,885.69	138,465.63	2,981,974.33	37.15	477,316.95	2,504,657.38	95,413.71	89,000.00	8,157.50	18,000.00	2,000.00	119,505.00	5,650.00	-	3,500,051.86
Cucamonga	14,073.11	-	-	-	-	373,671.58	5.28	74,306.02	299,365.56	-	-	1,159.50	6,000.00	-	6,000.00	-	-	386,831.08
Etiwanda	11,675.06	-	-	-	-	1,270,672.69	13.08	152,709.78	1,117,962.91	48,229.00	29,500.00	7,841.25	-	-	9,200.00	2,500.00	-	1,367,942.94
Mountain View	12,551.18	-	-	-	-	10,948.75	-	-	10,948.75	42,000.00	-	167.50	7,500.00	-	11,670.00	5,100.00	6,642.52	84,028.77
Mt Baldy	13,054.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,383.47	2,383.47
Upland	13,907.41	567.00	0.01	139.07	427.93	2,294,807.29	28.55	397,056.56	1,897,750.73	70,978.43	31,800.00	-	19,165.00	-	62,351.00	-	-	2,479,668.72
Total	**$ 118,766.52**	**$ 180,918.32**	**3.27**	**$ 42,024.76**	**$ 138,893.56**	**$ 14,860,852.18**	**175.13**	**$ 2,454,631.64**	**$ 12,406,220.54**	**$ 564,580.61**	**$ 195,950.00**	**$ 18,246.50**	**$ 77,650.00**	**$ 2,000.00**	**292,071.93**	**$ 30,602.60**	**$ 181,685.83**	**$ 16,404,557.97**

Table 2: District reimbursement of Table 1 projections

District Paid % (Proposed Split)				LCI				NPS/NPA		Parent Reimbursement	Parent Attorney Fees	District Attorney Fees	IEE'S	ATEC	IEE'S (not related to Due Process/ADR)	ATEC (not related to Due Process/ADR)	Misc. Charges (not related to Due Process/ADR)	Totals
				100%	100%			100%	80%	50%	50%	50%	50%	50%	100%	100%	100%	
				LCFF Deduct	Net Total			LCFF Deduct	Net Total	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	
SBCSS				-	-			-	-	-	-	21.00	-	-	-	-	-	21.00
Alta Loma				-	-			89,745.97	523,117.69	13,823.16	-	439.38	8,492.50	-	23,245.00	8,050.00	-	666,913.69
Central				-	-			59,470.55	377,856.94	-	3,450.00	-	5,000.00	-	43,085.00	9,302.60	25,694.17	523,859.26
Chaffey				-	-			1,204,025.82	4,359,453.53	140,156.58	19,375.00	-	-	-	17,015.93	-	146,965.67	5,886,992.54
Chino Valley				41,885.69	138,465.63			477,316.95	2,003,725.91	47,706.86	44,500.00	4,078.75	9,000.00	1,000.00	119,505.00	5,650.00	-	2,892,834.78
Cucamonga				-	-			74,306.02	239,492.45	-	-	579.75	3,000.00	-	6,000.00	-	-	323,378.22
Etiwanda				-	-			152,709.78	894,370.32	24,114.50	14,750.00	3,920.63	-	-	9,200.00	2,500.00	-	1,101,565.23
Mountain View				-	-			-	8,759.00	21,000.00	-	83.75	3,750.00	-	11,670.00	5,100.00	6,642.52	57,005.27
Mt. Baldy				-	-			-	-	-	-	-	-	-	-	-	2,383.47	2,383.47
Upland				139.07	427.93			397,056.56	1,518,200.59	35,489.22	15,900.00	-	9,582.50	-	62,351.00	-	-	2,039,146.86
Total				**$ 42,024.76**	**$ 138,893.56**	**$ -**	**$ -**	**$ 2,454,631.64**	**$ 9,924,976.43**	**$ 282,290.31**	**$ 97,975.00**	**$ 9,123.25**	**$ 38,825.00**	**$ 1,000.00**	**292,071.93**	**$ 30,602.60**	**$ 181,685.83**	**$ 13,494,100.31**

2025/26 Projected AB602 Funding Model

Background:
The 2025/26 Projected AB602 Funding Model was based on the following assumptions:

- Based on School Services 2025/26 template as of 2024/25 P-2
- Base rate of $917.53/ADA
- COLA of 2.3%
- Projected P-2 ADA provided by districts in November 2025
- FFS count projections based on Preliminary 11/1/25 FFS counts and Projected 4/1/26 FFS counts based on % increases from PY Dec 1 to PY Apr 1 (max of 10%)
- Low Incidence Offset projected using current actuals
- Local Assistance grant award based on prior year
- Projected Joint Risk Fund contribution rate of $51.35
- SBCSS Leased Facilities cost based on November 2025 projection (S. Hurley)
- SBCSS Transportation excess costs based on November 2025 projection (A. Nelson)

Fiscal Impact:
The attached 2025/26 #3 Projected AB602 Funding Model is summarized below.

District	2025/26 #3 Projected AB602
West End Student Services	31,783,766
Alta Loma	2,781,709
Central	(528,555)
Chaffey	11,681,335
Chino Valley	14,615,369
Cucamonga	(316,291)
Etiwanda	11,623,181
Mountain View	(1,992,261)
Mt Baldy	300,024
Upland	4,931,251
SELPA	2,553,802
TOTAL	77,433,330

The SELPA-wide apportionment is projected to be $77,433,330 which is $83K higher than the previous projection from September 2025. The increase is a result of changes in funded ADA.

Recommendation:
N/A – for information only

WEST END SELPA

2025/26 #3 Projected AB602

Certified: N/A

Updated: 11/13/25

Executive Summary

Total Apportionment - SELPA Wide

2025-26 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	24/25 P-2 AB602 6/19/25	25/26 Projected AB602 - Nov 2025	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
Rate											
West End Student Services	475.55	477.28	1.73	$550,999.00	1,256,749.00			$0.00	$21,569.00	$1,829,317.00	$3,832.80
Alta Loma	5,280.16	5,224.00	(56.16)	6,093,106.00				0.00	236,077.00	6,329,183.00	1,211.56
Central	4,058.95	4,044.68	(14.27)	4,670,061.00				0.00	182,782.00	4,852,843.00	1,199.81
Chaffey Joint	20,452.72	20,416.60	(36.12)	23,953,514.00				0.00	922,643.00	24,876,157.00	1,218.43
Chino Valley	24,194.60	24,072.00	(122.60)	27,828,532.00				0.00	1,226,299.00	29,054,831.00	1,207.00
Cucamonga	2,276.02	2,220.34	(55.68)	2,607,545.00				0.00	100,339.00	2,707,884.00	1,219.58
Etiwanda	12,973.36	13,084.80	111.44	15,065,589.00				0.00	591,313.00	15,656,902.00	1,196.57
Mountain View	3,141.38	3,256.45	115.07	3,749,415.00				0.00	147,162.00	3,896,577.00	1,196.57
Mt Baldy	101.23	90.21	(11.02)	113,977.00				0.00	4,077.00	118,054.00	1,308.66
Upland	8,971.89	8,774.07	(197.82)	10,497,183.00				0.00	396,936.00	10,894,119.00	1,241.63
SELPA					724,486.00	1,816,952.00	12,364.00	0.00	-	2,553,802.00	
SELPA Wide Totals	81,925.86	81,660.43	(265.43)	$95,129,921.00	$1,981,235.00	$1,816,952.00	$12,364.00	$ -	$3,829,197.00	$102,769,669.00	
Source	Sched C Col K	Sched C Col P		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)	P	Q	R	S (Col P thru R)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment	County Property Tax	Local Assistance **(DO NOT USE FOR BUDGET)**	AB602 Apportionment	Adjusted Apportionment
Resource					0000/6500	3310/3311	6500	
West End Student Services	$1,829,317.00	$36,183,213.00	($1,330.00)	$38,011,200.00	$ 6,227,434.00	-	$31,783,766.00	$ 38,011,200.00
Alta Loma	6,329,183.00	(2,450,502.00)	(14,560.00)	3,864,121.00		1,082,412.00	2,781,709.00	3,864,121.00
Central	4,852,843.00	(4,118,816.00)	(11,273.00)	722,754.00		1,251,309.00	(528,555.00)	722,754.00
Chaffey Joint	24,876,157.00	(8,160,584.00)	(56,905.00)	16,658,668.00		4,977,333.00	11,681,335.00	16,658,668.00
Chino Valley	29,054,831.00	(9,088,083.00)	(67,093.00)	19,899,655.00		5,284,286.00	14,615,369.00	19,899,655.00
Cucamonga	2,707,884.00	(2,415,831.00)	(6,188.00)	285,865.00		602,156.00	(316,291.00)	285,865.00
Etiwanda	15,656,902.00	(1,222,929.00)	(36,469.00)	14,397,504.00		2,774,323.00	11,623,181.00	14,397,504.00
Mountain View	3,896,577.00	(5,170,393.00)	(9,076.00)	(1,282,892.00)		709,369.00	(1,992,261.00)	(1,282,892.00)
Mt Baldy	118,054.00	(26,286.00)	227,349.00	319,117.00		19,093.00	300,024.00	319,117.00
Upland	10,894,119.00	(3,529,789.00)	(24,455.00)	7,339,875.00		2,408,624.00	4,931,251.00	7,339,875.00
SELPA	2,553,802.00	0.00		2,553,802.00		0.00	2,553,802.00	2,553,802.00
SELPA Wide Totals	$102,769,669.00	$0.00	$0.00	$102,769,669.00	$6,227,434.00	$19,108,905.00	$77,433,330.00	$ 102,769,669.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75	Sched D C-3	Sched P Col F		Sched D Cell C75

Budget from Sched P1 & P2 Col K

WEST END SELPA

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	($21.00)	($24,508.00)	$375,439.00	($7,456.00)			$343,454.00
Alta Loma	(666,913.70)	(268,252.00)	68,259.65	(7,351.00)	(31,120.83)	0.00	(905,377.88)
Central	(523,859.26)	(207,694.00)	(156,776.95)	(7,772.00)	(23,052.46)	0.00	(919,154.67)
Chaffey Joint	(5,886,992.54)	(1,048,392.00)	(43,013.28)	(34,379.00)	(856,399.33)	12,248.00	(7,856,928.14)
Chino Valley	(2,892,834.78)	(1,236,097.00)	(46,886.32)	(36,114.00)	(1,356,638.13)	0.00	(5,568,570.24)
Cucamonga	(323,378.22)	(114,014.00)	(114,525.18)	(3,702.00)	(11,526.23)	0.00	(567,145.63)
Etiwanda	(1,101,565.24)	(671,904.00)	110,723.26	(19,834.00)	0.00	0.00	(1,682,579.98)
Mountain View	(57,005.27)	(167,219.00)	(120,577.04)	(3,975.00)	(695,032.10)	0.00	(1,043,808.41)
Mt Baldy	(2,383.47)	(4,632.00)	0.00	(137.00)	0.00	0.00	(7,152.47)
Upland	(2,039,146.86)	(450,548.00)	(72,643.13)	(16,764.00)	(395,349.92)	0.00	(2,974,451.92)
SELPA	13,494,100.33	4,193,260.00		137,484.00		(12,248.00)	17,812,596.33
SELPA Wide Totals	$0.00	$0.00	$0.00	$0.00	($3,369,119.00)	$0.00	($3,369,119.00)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	477.28
		Growth/Decline from P/Y:	1.73
District:	West End Student Services		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**	**Mgmt**
Revenues									
AB602 Base plus COLA, Growth & Local Asst	550,999.00			*Sch Ca / Col D*					
Out of Home Care	21,569.00			*Sch K / Col E*					
Total Apportionment	**572,568.00**								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		*Sch G / Col B*					
County		36,183,213.00		*Sch G / Col F*	6500				
Chaffey		0.00		*Sch G / Col D*	6500				
Low Incidence Offset		1,256,749.00		*Sch B / Col E*	6500				
Total Fee for Service		**37,439,962.00**							
Small School Prot		(1,330.00)		*Sch I / Col K*	6500				
		37,438,632.00							
Adjusted Apportionment	**$38,011,200.00**				6500				
Property Taxes	**6,227,434.00**	**COUNTY TO BUDGET**		*Sch B / Col P*	6500	5XXX	0000	8097	2800
State - AB602	**31,783,766.00**	**COUNTY TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8311/8319	2800
Federal - 3327 Mental Health	**5,674.00**	**PROJ IS FOR WE PORTION ONLY**		*Sch R / Col J*	3327	5XXX	0000	8182	
State - 6546 Mental health	**40,679.00**	**COUNTY TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590	2800
Contribution to SELPA from State 6546	**(29,971.93)**	**COUNTY TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	57XX	
Balance Remaining - Mental Health	**16,381.07**								
Other Grants/Sources of Revenue									
SBCSS Leased Facilities	375,439.00			*Sch L / Col G*	6500	5XXX	0000	8710	2821/2822/2827
Fedral Preschool/First Class	287,632.00			*Sch O / Col A*	3315	5730	0000	8182	0464
Preschool Local Entitlement/First Class	0.00			*Sch O / Col B*	3320	5730	0000	8182	0462
State Infant Funding/Early Start Program	948,880.00			*Sch O / Col H*	6510	5710	0000	8311	2850
Part C Federal Infant Funding	51,862.00			*Sch O / Col D*	3385	5710	0000	8182	0487
Infant Discretionary	61,091.00			*Sch O / Col F*	6515	5710	0000	8590	0468
Other Grants/Sources of Revenue Sub-Total	**1,724,904.00**								
Net Revenues		**$39,782,457.00**							
EXPENSES:									
Joint Risk Fund Contribution			24,508.00	*Sch F / Col B*	6500	5001	2100	5748	2800
District Reimbursements:									
Joint Risk Fund Other Costs			21.00	*Sch J / Col FGH&J*	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs			0.00	*Sch J / Col CDE&I*	6500	5XXX	1180	5110	
SEIS Fees			7,456.00	*Sch N / Col C*	6500	5XXX	2100	5740	2800
Sub-Total			**31,985.00**						
Funding Net of Exp/Transfers			**$39,750,472.00**						
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.

C-9

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	5,224.00
		Growth/Decline from P/Y:	(56.16)
District:	Alta Loma		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	6,093,106.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	236,077.00			*Sch K / Col E*				
Total Apportionment	**6,329,183.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(2,535,778.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		85,276.00		*Sch G / Col E*	6500			
Total Fee for Service		**(2,450,502.00)**						
Small School Prot		(14,560.00)		*Sch I / Col K*	6500			
		(2,465,062.00)						
Adjusted Apportionment	**$3,864,121.00**				6500			
State - AB602	**2,781,709.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,082,412.00			*Sch P / Col F*				
Private School deduction	(20,461.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**1,061,951.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**67,010.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**445,245.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(328,189.15)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**184,065.85**							
Net Revenues		**$4,355,915.00**						
EXPENSES:								
Joint Risk Fund Contribution			268,252.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			54,050.04	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			612,863.66	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			20,866.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(89,125.65)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			31,120.83	*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			7,351.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**905,377.88**					
Funding Net of Exp/Transfers			**$3,450,537.12**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments.

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	4,044.68
		Growth/Decline from P/Y:	(14.27)
District:	Central		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,670,061.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	182,782.00			*Sch K / Col E*				
Total Apportionment	**4,852,843.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(4,172,600.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		53,784.00		*Sch G / Col E*	6500			
Total Fee for Service		**(4,118,816.00)**						
Small School Prot		(11,273.00)		*Sch I / Col K*	6500			
		(4,130,089.00)						
Adjusted Apportionment	**$722,754.00**				6500			
State - AB602	**(528,555.00)**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,251,309.00			*Sch P / Col F*				
Private School deduction	(49,691.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**1,201,618.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**51,282.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**344,730.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(254,100.33)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**141,911.67**							
Net Revenues		**$1,069,075.00**						
EXPENSES:								
Joint Risk Fund Contribution			207,694.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			86,531.77	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			437,327.49	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			65,514.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			91,262.95	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			23,052.46	*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			7,772.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**919,154.67**					
Funding Net of Exp/Transfers			**$149,920.33**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	20,416.60
		Growth/Decline from P/Y:	(36.12)
District:	Chaffey		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,953,514.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	922,643.00			*Sch K / Col E*				
Total Apportionment	**24,876,157.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(8,647,392.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		486,808.00		*Sch G / Col E*	6500			
Total Fee for Service		**(8,160,584.00)**						
Small School Prot		(56,905.00)		*Sch I / Col K*	6500			
		(8,217,489.00)						
Adjusted Apportionment	**$16,658,668.00**				6500			
State - AB602	**11,681,335.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	4,977,333.00			*Sch P / Col F*				
Private School deduction	(55,536.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**4,921,797.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**263,297.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**1,740,119.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(1,282,639.11)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**720,776.89**							
Net Revenues		**$18,606,548.00**						
EXPENSES:								
Joint Risk Fund Contribution			1,048,392.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			323,513.18	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			5,563,479.36	*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			43,013.28	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			856,399.33	*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			34,379.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**7,869,176.14**					
Funding Net of Exp/Transfers			**$10,737,371.86**					
OTHER:								
State Special School		12,248.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2025/26
District: Chino
ADA: 24,072.00
Growth/Decline from P/Y: (122.60)

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	27,828,532.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	1,226,299.00			*Sch K / Col E*				
Total Apportionment	**29,054,831.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(9,367,715.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		279,632.00		*Sch G / Col E*	6500			
Total Fee for Service		**(9,088,083.00)**						
Small School Prot		(67,093.00)		*Sch I / Col K*	6500			
		(9,155,176.00)						
Adjusted Apportionment	**$19,899,655.00**				6500			
State - AB602	**14,615,369.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,284,286.00			*Sch P / Col F*				
Private School deduction	(48,229.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**5,236,057.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**304,629.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**2,051,671.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(1,512,283.56)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**844,016.44**							
Net Revenues		**$22,207,726.00**						
EXPENSES:								
Joint Risk Fund Contribution			1,236,097.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			230,440.61	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			2,662,394.17	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			115,761.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(68,874.68)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			1,356,638.13	*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			36,114.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**5,568,570.24**					
Funding Net of Exp/Transfers			**$16,639,155.76**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	2,220.34
		Growth/Decline from P/Y:	(55.68)
District:	Cucamonga		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,607,545.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	100,339.00			*Sch K / Col E*				
Total Apportionment	**2,707,884.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(2,456,050.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		40,219.00		*Sch G / Col E*	6500			
Total Fee for Service		**(2,415,831.00)**						
Small School Prot		(6,188.00)		*Sch I / Col K*	6500			
		(2,422,019.00)						
Adjusted Apportionment	**$285,865.00**				6500			
State - AB602	**(316,291.00)**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	602,156.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**602,156.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**28,015.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**189,241.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(139,489.19)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**77,766.81**							
Net Revenues		**$503,121.00**						
EXPENSES:								
Joint Risk Fund Contribution			114,014.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			9,579.75	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			313,798.47	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			48,429.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			66,096.18	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			11,526.23	*Sch M / Col D*	0000	5XXX	9200	7142
CSDR Transp			0.00	*Sch M / Col N*	0000	5XXX	9200	7142
MTU Charge			0.00	*Sch L / Col W*	0000	XXXX	9200	7141/8710
SEIS Fees			3,702.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**567,145.63**					
Funding Net of Exp/Transfers			**($64,024.63)**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	13,084.80
		Growth/Decline from P/Y:	111.44
District:	Etiwanda		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	15,065,589.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	591,313.00			*Sch K / Col E*				
Total Apportionment	**15,656,902.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(1,367,412.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		144,483.00		*Sch G / Col E*	6500			
Total Fee for Service		**(1,222,929.00)**						
Small School Prot		(36,469.00)		*Sch I / Col K*	6500			
		(1,259,398.00)						
Adjusted Apportionment	**$14,397,504.00**				6500			
State - AB602	**11,623,181.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,774,323.00			*Sch P / Col F*				
Private School deduction	(54,075.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**2,720,248.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**163,641.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**1,115,225.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(822,030.91)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**456,835.09**							
Net Revenues		**$15,622,295.00**						
EXPENSES:								
Joint Risk Fund Contribution			671,904.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			54,485.13	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,047,080.11	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			10,836.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(121,559.26)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			0.00	*Sch M / Col D*	0000	5XXX	9200	7142
CSDR Transp			0.00	*Sch M / Col N*	0000	5XXX	9200	7142
MTU Charge			0.00	*Sch L / Col W*	0000	XXXX	9200	7141/8710
SEIS Fees			19,834.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,682,579.98**					
Funding Net of Exp/Transfers			**$13,939,715.02**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	3,256.45
		Growth/Decline from P/Y:	115.07
District:	Mountain View		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,749,415.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	147,162.00			*Sch K / Col E*				
Total Apportionment	**3,896,577.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(5,234,061.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		63,668.00		*Sch G / Col E*	6500			
Total Fee for Service		**(5,170,393.00)**						
Small School Prot		(9,076.00)		*Sch I / Col K*	6500			
		(5,179,469.00)						
Adjusted Apportionment	**($1,282,892.00)**				6500			
State - AB602	**(1,992,261.00)**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	709,369.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**709,369.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**37,598.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**277,549.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(204,581.08)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**110,565.92**							
Net Revenues		**($967,745.00)**						
EXPENSES:								
Joint Risk Fund Contribution			167,219.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			48,246.27	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			8,759.00	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			74,999.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			45,578.04	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			695,032.10	*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			3,975.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,043,808.41**					
Funding Net of Exp/Transfers			**($2,011,553.41)**					
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

C-9

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	90.21
		Growth/Decline from P/Y:	(11.02)
District:	Mt Baldy		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	113,977.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	4,077.00			*Sch K / Col E*				
Total Apportionment	**118,054.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(26,286.00)		*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		**(26,286.00)**						
Small School Prot		227,349.00		*Sch I / Col K*	6500			
		201,063.00						
Adjusted Apportionment	**$319,117.00**				6500			
State - AB602	**300,024.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	19,093.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**19,093.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**0.00**	**GRANT NOT ACCEPTED**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**7,689.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(3,559.53)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**4,129.47**							
Net Revenues		**$326,806.00**						
EXPENSES:								
Joint Risk Fund Contribution			4,632.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			2,383.47	*Sch J / Col FGH&I*	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 Tranps			0.00	*Sch M / Col D*	0000	5XXX	9200	7142
CSDR Transp			0.00	*Sch M / Col N*	0000	5XXX	9200	7142
MTU Charge			0.00	*Sch L / Col W*	0000	XXXX	9200	7141/8710
SEIS Fees			137.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**7,152.47**					
Funding Net of Exp/Transfers			**$319,653.53**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2025/26 #3 Projected AB602
Certified: N/A
Updated: 11/13/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2025/26	ADA:	8,774.07
		Growth/Decline from P/Y:	(197.82)
District:	Upland		

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,497,183.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	396,936.00			*Sch K / Col E*				
Total Apportionment	**10,894,119.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(3,632,668.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		102,879.00		*Sch G / Col E*	6500			
Total Fee for Service		**(3,529,789.00)**						
Small School Prot		(24,455.00)		*Sch I / Col K*	6500			
		(3,554,244.00)						
Adjusted Apportionment	**$7,339,875.00**				6500			
State - AB602	**4,931,251.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,408,624.00			*Sch P / Col F*				
Private School deduction	(30,691.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**2,377,933.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**116,283.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**747,819.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(551,216.43)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**312,885.57**							
Net Revenues		**$8,173,286.00**						
EXPENSES:								
Joint Risk Fund Contribution			450,548.00	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			123,322.72	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,915,824.14	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			39,034.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			33,609.13	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			395,349.92	*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			16,764.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**2,974,451.92**					
Funding Net of Exp/Transfers			**$5,198,834.08**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

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 meets 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/SYT, Excess Cost Calculation, and Table 8 reports.

One district did not meet the requirement for the Maintenance of Effort SEMB which is a budget to actual expenditures comparison that determines if a member LEA is eligible to receive IDEA funding. Since this district did not meet the MOE SEMB requirements as part of Unaudited Actuals, the district must meet the MOE eligibility requirement during 1st or 2nd interim to receive IDEA federal funding during the 25/26 school year.

Recommendation:

No further action needed - for information only

WEST END SELPA

Organizational Chart

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- **Chief Administrative Officer** — West End SELPA
  - Resolution & Education Support Team (REST)
    - Program Manager
      - Parent & Family Community Manager
      - Psychologists
      - Parent Outreach Rep
    - Coordinator, ADR
      - Program Specialist
  - Legal Services
    - In-House Counsel
      - Administrative Assistant
  - Administrative/Finance Services
    - SELPA Manager
      - Office Specialists II
      - Program Technician
    - Program Manager
      - Accounting Technician
  - Vocational Services
    - Transition Project Assistant
      - Transition Case Technicians

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 SD, Central SD, Cucamonga SD, Mountain View SD, 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, 2026, and ending June 30, 2028. 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.

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WEST END SELPA

THE SUPERHERO IN ME

COMMUNITY ADVISORY COMMITTEE PRESENTS:

ART & WRITING SHOWCASE

This showcase is open to students receiving special education services from participating districts within the West End SELPA. Each student may submit one entry that explores the theme “The Superhero in Me.”

We encourage students to express their inner strength and highlight the qualities that make them unique, brave, and kind. This theme invites students to create art that celebrates courage, compassion, perseverance, and the everyday heroes we all can be. It’s about discovering the power within ourselves to make a difference, because everyone has a superhero inside!

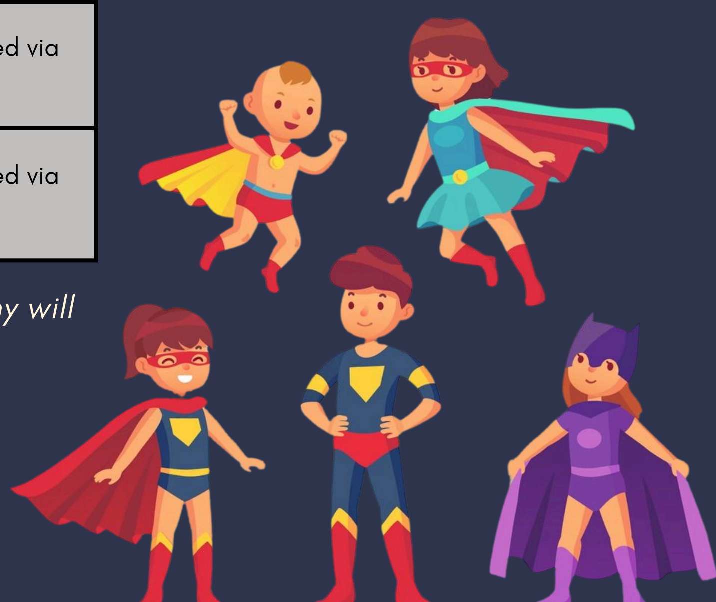
Poetry	Mounted on Matte Board | Max size 9" x 12"
Essay	Mounted on Matte Board | Max size 9" x 12"
Photography	No framed entries | Max size 16" x 20"
Visual Arts	No framed entries | Max size 24" x 24"
Video	Recorded and shared on flash drive or provided via Google Docs
Musical Score	Recorded and shared 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)

SUBMISSION DEADLINE: MARCH 13,2026

Award Ceremony
Friday, April 17, 2026

5PM-7PM

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



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