

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

SELPA ADVISORY COMMITTEE
AGENDA

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

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

September 22, 2025

1:30 p.m.

OPENING

A. Administrative Items:

- | | |
|--|-----------------|
| 1. Acceptance of Agenda for September 22, 2025 | * Tim Chatkoo |
| <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 15%;"></div> <div style="border-top: 1px solid black; width: 15%;"></div> <div style="border-top: 1px solid black; width: 15%;"></div> </div> <div style="display: flex; justify-content: space-around; font-size: small;"> Motion Second Vote </div> | |
| 2. Approval of Meeting Minutes for May 05, 2025 | * Tim Chatkoo |
| <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border-top: 1px solid black; width: 15%;"></div> <div style="border-top: 1px solid black; width: 15%;"></div> <div style="border-top: 1px solid black; width: 15%;"></div> </div> <div style="display: flex; justify-content: space-around; font-size: small;"> Motion Second Vote </div> | |
| 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 agendized. 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. Fiscal Allocation Plan – September 2025 | * Tim Chatkoo |
| 3. 2024-25 SBCSS Final Transportation Excess Cost Transfer | * Andy Nelson |
| 4. 2024-25 SBCSS Final Preschool Facility Cost Adjustment | * Selina Hurley |
| 5. 2024-25 SBCSS Final LCFF Revenue Transfer | * Selina Hurley |
| 6. 2024-25 SBCSS Fee-for-Service Actuals | * Selina Hurley |
| a. Budgets to Actuals Summary Comparison | |
| b. FFS Year-End Actuals – Detailed | |
| c. FFS Return | |
| 7. AB602 Funding Models Certified June 2025 | * Tim Chatkoo |
| a. 2022-23 Annual R-3 | |
| b. 2023-24 Annual R-1 | |
| c. 2024-25 P-2 | |
| 8. 2024-25 SELPA Administrative Budget Year-End Update | * Tim Chatkoo |
| 9. 2024-25 Joint Risk Fund Return | * Tim Chatkoo |
| 10. 2024-25 Low Incidence Year-End Update | * Tim Chatkoo |
| 11. 2024-25 4 th Quarter-Final Joint Risk Fund Reimbursement | * Tim Chatkoo |
| 12. 2024-25 Mental Health Year-End Update | * Tim Chatkoo |
| 13. 2024-25 Joint Risk Fund Contribution Adjustment | * Tim Chatkoo |
| 14. 2024-25 Final State Special Schools Adjustment Reimbursement | * Tim Chatkoo |
| 15. 2025-26 Low Incidence Preliminary Projection | * Tim Chatkoo |
| 16. 2025-26 Projected AB602 Funding Model | * Tim Chatkoo |
| 17. 2025-26 Projected Mental Health Funding Model | * Tim Chatkoo |

D. Program Items:

- | | |
|--|-----------------|
| 1. Program Transfer Notification Timeline | * Ricky Alyassi |
| 2. District CAC Appointments: Alta Loma, Central, Cucamonga, Mountain View and Mt. Baldy (even year) | * Ricky Alyassi |
| 3. CAC Staff & Agency Representative Nominations | * Ricky Alyassi |

FUTURE AGENDA ITEMS/ADJOURNMENT

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

Motion	Second	Vote
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The meeting location for SELPA Advisory Committee will be held at 8265 Aspen Ave., Rancho Cucamonga, CA 91730. Agenda packets are available on the WESELPA website 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
May 05, 2025

<u>District</u>	<u>Present</u>	<u>Absent</u>
Alta Loma	Matt Williams, Ryan Peterson	
Central	Shermella Roquemore	Kym Tovar
Chaffey Joint Union	Kelly Martinez, Jennifer Braddick, Tammie Vaught	
Chino Valley Unified	Cheli McReynolds, Liz Pensick	
Cucamonga	Tracee Stewart (1:41 pm)	Sandy Velazquez
Etiwanda	Michael Mancuso	Elizabeth Freer
Mountain View	Jan Van Dyke (1:32 pm)	Steven Rollins
Mt. Baldy		Kate Huffman
Upland Unified	Ryan Parry	Jeannette Sanchez
SBCSS	Selina Hurley	
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 1:30 p.m.

A. ADMINISTRATIVE ITEMS

1. Acceptance of Agenda for May 05, 2025

Motion made by Tammie Vaught to accept the SELPA Advisory meeting agenda for May 05, 2025, as presented, seconded by Liz Pensick, motion carried on a 9-0-0-8 vote.

Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Kelly Martinez, Tammie Vaught, Cheli McReynolds, Liz Pensick, Michael Mancuso, Ryan Parry

Nays: 0

Abstain: 0

Absent: 8

2. Approval of Meeting Minutes for April 07, 2025

Motion made by Liz Pensick to accept the SELPA Advisory meeting minutes for April 07, 2025, as presented, seconded by Michael Mancuso, motion carried on a 10-0-0-7 vote.

Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Kelly Martinez, Tammie Vaught, Cheli McReynolds, Liz Pensick, Michael Mancuso, Ryan Parry, Jan VanDyke

Nays: 0

Abstain: 0

Absent: 7

3. SELPA Chief Administrative Officer's Report

The Chief Administrative Officer presented the annual art and writing showcase video, noting that only minor revisions may be needed. He expressed gratitude to the directors for their support, highlighting the event's strong attendance and the participation of families and teachers. The evening was described as a beautiful success that set a new standard for the showcase.

4. Directors Report

None.

B. Public Comment:

None.

C. Fiscal Items

1. Fiscal Timelines and Matrix

The Fiscal Consultant 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. 2024-25 Mid-Year 50% Mental Health Contribution Transfer

The Fiscal Consultant presented an overview of the 2024-25 Mid-Year 50% Mental Health Contribution Transfer. He shared that the projection is slightly lower than the one shared earlier in the year and highlighted how each district's contribution supports SELPA-wide services such as residential placements and counseling. It was noted that mid-year contributions are included, with supporting documents provided to supplement the summary.

3. 2024-25 Low Incidence Update

The Fiscal Consultant provided an overview of the 2024-25 Low Incidence update. He shared how prior year carryover, current allocations, and vendor expenditures factor into the available balance for districts. The process for determining allocations and expenditures was outlined, including the need for districts to submit invoices with documentation for reimbursement. It was also noted that a portion of funding is redirected to the county to cover low incidence fee-for-service usage on behalf of districts, with final balances to be confirmed at year's end.

4. 2025-26 Preliminary Joint Risk Fund Contribution Rate Projection

The Fiscal Consultant presented the 2025-26 Preliminary Joint Risk Fund Contribution Rate Projection. Two key changes approved by the Superintendents' Council were highlighted. Beginning July 1, expenses related to due process and ADR, including district legal costs, will be shared equally between districts and the joint risk fund, replacing the prior cost split. In addition, contribution rates will no longer be set in advance but will instead be based on actual expenditures, with districts charged proportionately according to ADA. The consultant noted that updated projections will be shared at each meeting as expenditures are tracked.

5. 2024-25 Final 50% Joint Risk Fund Contribution Transfer
The Fiscal Consultant presented an overview of the 2024-25 Final 50% Joint Risk Fund Contribution Transfer. He outlined how the calculation was determined using district ADA and the approved contribution rate, with details provided in the attachments.
6. 2024-25 3rd Quarter Joint Risk Fund Reimbursement Transfer
The Fiscal Consultant presented the 2024-25 3rd Quarter Joint Risk Fund Reimbursement Transfer. He shared that actual district expenditures are calculated to determine the amount owed, with quarterly reimbursements transferred back to the Joint Risk Fund. Supporting details were outlined in the report.
7. 2024-25 Final 50% Web-based IEP (SEIS) Contribution Transfer
The Fiscal Consultant presented the 2024-25 Final 50% Web-based IEP (SEIS) Contribution Transfer. He shared how contributions are determined based on special education pupil counts and noted that the final amounts reflect the balance remaining after the initial contribution made earlier in the year.
8. 2024-25 Projected AB602 Funding Model
The Fiscal Consultant presented the 2024-25 projected AB602 Funding Model. He noted that the update reflects finalized ADA and service counts, with the first portion of the report providing SELPA-wide summaries followed by district-specific details.

D. Program Items

1. Community Advisory Committee Annual Report
The Chief Administrative Officer presented CAC Annual Report, outlining the schedule of CAC meetings that took place and district CAC appointments for the upcoming school year.
2. District CAC Appointments: Chaffey, Chino Valley, Etiwanda, and Upland (odd year)
The Chief Administrative Officer presented the District CAC Appointments: Chaffey, Chino Valley, Etiwanda, and Upland (odd year) for the upcoming term.
3. 2025-26 SELPA Advisory Meeting Schedule
The Chief Administrative Officer presented the SELPA Advisory Meeting schedule for the 2025–26 school year, noting revisions to the September 2025 and January 2026 meetings.
4. MOU – Ontario-Montclair School District
The Chief Administrative Officer presented the MOU with Ontario-Montclair School District, noting that no changes were made other than updating the date.
5. MOU – East San Gabriel SELPA
The Chief Administrative Officer presented the MOU with East San Gabriel SELPA, noting that the only updates were to the dates.

E. Future Agenda Items

None.

F. Adjournment

Motion made by Jan VanDyke to accept meeting adjournment for May 05, 2025 as presented, seconded by Liz Pensick, motion carried on a 11-0-0-6 vote.

Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Kelly Martinez, Tammie Vaught, Cheli McReynolds, Liz Pensick, Michael Mancuso, Ryan Parry, Jan VanDyke, Tracee Stewart

Nays: 0

Abstain: 0

Absent: 6

Meeting adjourned at 1:57 pm

2025/26 West End SELPA Timelines

JULY 2025 – (No SELPA Advisory Committee)

- SELPA to prepare June certifications for PY (24/25, 23/24, 22/23) AB602 Funding Models
- Districts to provide PY (24/25) Low Incidence Final Invoices no later than July 15 to the SELPA
- SELPA to submit Annual Nonpublic School ADA to districts by July 7, due to CDE July 15
- Districts to provide Report 3 (Apr 1 – Jun 30) expenditure reports to SELPA for PY (24/25) Local Assistance, by July 25
- SELPA to submit PY (24/25) WorkAbility Final YE Expenditure Report(s) by July 31
- SELPA to submit PY (24/25) Annual Infant Funding Report to SBCSS by July 15, due to CDE July 31

AUGUST 2025 – (No SELPA Advisory Committee)

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

SEPTEMBER 2025 – SELPA Advisory Committee 9/22

- | | |
|----------|--|
| Update | • SELPA to present Fiscal Timeline schedule and Account Coding Matrix |
| Update | • SELPA to present Fiscal Allocation Plan |
| Transfer | • SELPA to present PY (24/25) Final 4 th Quarter Joint Risk Fund reimbursement transfer |
| Update | • SELPA to present PY (24/25) Low Incidence Summary |
| Update | • SELPA to present PY (24/25) Administrative Budgets reflecting year-end closings |
| Transfer | • SBCSS to present PY (24/25) Final Preschool Facility Costs transfer |
| Transfer | • SBCSS to submit the final PY (24/25) Fee-for-Service Revenue and Expenditures Report reflecting surplus (return)/shortage (bill-back) |
| Transfer | • SBCSS to present the PY (24/25) Second 50% transfer of Special Education ADA revenue (LCFF) |
| Update | • SELPA to present June Certified PY (24/25, 23/24, 22/23) AB602 funding models |
| Transfer | • SELPA to present PY (24/25) Final Mental Health contribution/Funding Model |
| Transfer | • SELPA to present PY (24/25) Joint Risk Fund Return (if applicable) |
| Transfer | • SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district an amount equal to the PY (24/25) final amount withheld from district apportionment for the actual vs. estimated 10% excess cost for students in State Special Schools |
| Transfer | • SBCSS Transportation to present PY (24/25) Final Transportation Excess Cost transfer |
| Update | • SELPA to present CY (25/26) Projected AB602 Funding Model |
| Update | • SELPA to present CY (25/26) Projected Mental Health Funding Model |
| Update | • SELPA to present CY (25/26) Low Incidence Projection |
- Districts to submit to SELPA Excess Cost Calculation by September 15

2025/26 West End SELPA Timelines

OCTOBER 2025 – (No SELPA Advisory Committee)

- SELPA to request District Maintenance of Effort SEMA/SEMB DAT files from SBCSS Business Advisory Services
- SELPA to verify District/SBCSS Table 8 Calculation
- SELPA to prepare claims for PY (24/25) NPS and Licensed Children's Institution Extraordinary Cost Pool to be submitted to CDE by October 30

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) 1 st 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) 2 nd Interim Administrative Budgets |
| Update | • SBCSS to submit CY (25/26) Fee-for-Service 2 nd 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 April 15
- 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

2024/25 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:														
AB 602 Apportionment-Current Year	Record AB 602 SELPA-wide Apportionment including SELPA PSRS, Low Incidence, and WE Stu Svc FFS revenue for CY	FROM	State		State Deposit								AB602 Rev Distribution / Schedule B / Col R	
		TO	WE Stu Svc	FFS	01	6500	0	5001	0000	8311	000	2800		
		TO	SELPA	PSRS	01	6500	0	5050	0000	8311	000	0284		
		TO	SELPA	Low Inc	01	6500	0	5760	0000	8311	000	0286		
		TO	SELPA	FFS	01	6500	0	5050	0000	8311	000	0289		
		TO	Pass thru	to Districts	10	6500	0	5001	0000	8311	000	WS28		
AB 602 Apportionment- Prior Year	Record AB 602 SELPA-wide Apportionment re-cert	FROM	State		State Deposit								PY AB602 Rev Distribution / Schedule B / Col R	
		TO	WE Stu Svc	FFS	01	6500	0	59XX	0000	8319	000	2800		
		TO	SELPA	PSRS	01	6500	0	59XX	0000	8319	000	0284		
		TO	Pass thru	to Districts	10	6500	0	59XX	0000	8319	000	WS28		
AB 602 District Apportionment-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		
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		
AB 602 District Apportionment-Prior Yr	Record AB 602 district revenue for PY	FROM	Pass thru		10	6500	0	59XX	9200	7221	2XX	WS28	PY AB602 Rev Distribution / Schedule B / Col R	
		TO	District		01	6500	0	59XX	0000	8792	000	0000		
Local Property Tax-CY	Record AB602 Property Tax for CY	FROM	State		State Deposit								AB602 Revenue Distribution / Schedule B / Col P	
		TO	WE Stu Svc		01	6500	0	5001	0000	8097	000	2800		
Local Property Tax- PY	Record AB602 Property Tax related to PY adjust	FROM	State		State Deposit								PY AB602 Rev Distribution / Schedule B / Col P	
		TO	WE Stu Svc		01	6500	0	59XX	0000	8097	000	2800		

Joint Risk Fund:

8 District Joint Risk Fund Contribution	Record Joint Risk Fund Contribution	FROM	District		01	6500	0	5001	2100	5110	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	

2024/25 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	

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	

2024/25 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	

Web-Based IEP:

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

Miscellaneous:

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

Other Apportionments/Grants:

28	Federal Preschool	Record grant revenue	FROM	State		State Deposit								
			TO	WE Stu Svc		01	3315	0	5731	0000	8182	000	0464	
			TO	SELPA		01	3315	X	5050	0000	8182	000	0465	
29	Local Assistance	Record grant revenue	FROM	State		State Deposit								AB602 Rev Distribution / Schedule P / Col K
			TO	SELPA		01	3311	X	5050	0000	8181	000	WS11	
			TO	Pass thru	to Districts	10	3310	0	5001	0000	8287	2XX	WS10	
30	Local Assistance	Record District Pass-Thru Grant Revenue	FROM	Pass thru		10	3310	0	5001	9200	7211	2XX	WS10	AB602 Rev Distribution / Schedule P / Col K
			TO	District		01	3310	0	5XXX	0000	8181	XXX	XXXX	
31	Low Incidence	Record District Low Incidence Reimbursements	FROM	SELPA		01	6500	0	5760	1180	5110	2XX	286	
			TO	District		01	6500	0	5760	0000	8792	XXX	XXXX	
32	Preschool Staff Development	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3345	X	5050	0000	8182	000	0467	
33	Special Education Alternate Dispute Resolution	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3395	X	5050	0000	8182	000	0461	
34	Transtion Partnership program (TPP)	Record program revenue	FROM	DOR		DOR Warrant								
			TO	SELPA		01	3410	0	5050	0000	8290	000	0458	
35	Workability	Record grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	6520	0	5050	0000	8590	000	0466	

Fiscal Allocation Plan – Sep 2025

Background:

The West End SELPA Fiscal Allocation Plan has been updated to reflect procedural changes pending approval by the Superintendents' Council.

Fiscal Impact:

Major changes are outlined below:

- Joint Risk Fund (JRF) split for authorized due process and ADR related expenditures **including district legal** updated to 50/50 (50% district reimbursed and 50% JRF covered)
- JRF per ADA contributions calculated using current year actual expenditures (like Mental Health)
- Removal of JRF Return as ADA Contributions will no longer be over collected eliminating the need for an annual JRF Return

Recommended Action:

N/A - This item will move forward to the Superintendents' Council for approval.



We Educate • We Care • WESELPA

Fiscal Allocation Plan

Updated: ~~January~~ September 2025

West End Special Education Local Plan Area
8265 Aspen Avenue, Suite 200
Rancho Cucamonga, CA 91730
909.476.6131

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GOVERNANCE

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

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

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

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

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

AB602

SPECIAL EDUCATION

FUNDING OVERVIEW

SELPA FUNDING ALLOCATION MODEL (Exhibit I, Schedule B)

The West End SELPA AB602 funding model includes the following:

A. Average Daily Attendance (ADA) (Appendix C)

B. Revenue Sources used in Allocation Model

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

C. Adjustments to Total Apportionment

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

D. Expenses/Transfers Charged to Member LEAs

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

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

ADA and Rate(s):

- SELPA Funded ADA
 - Calculated for each member LEA individually using the highest ADA when comparing current year, prior year, and second prior year.
- SELPA Base Rate

Base Grant Entitlement/General Funding:

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

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

As a separate grant, Federal Local Assistance funds are specifically allocated for special education and services to children with disabilities ages three through twenty-one.

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

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

Program Specialist/Regionalized Services:

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

Low Incidence

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

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

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

Out-of-Home Care:

Funding for foster youth, pupils placed in the short-term residential therapeutic program and three other types of facilities located within a SELPA's geographic boundaries.

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

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

Supplemental Revenue: (if any)

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

**ADJUSTMENTS TO TOTAL APPORTIONMENT
(Exhibit I, Schedule B)**

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

Provider Program(s) Fee-For-Service: (Column M)

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

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

Small School District Protection: (Column N)

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

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

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

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

Original expenses related to Non-LCI NPS/NPA placements, LCI NPS placements, and authorized parent/JRF related reimbursements are charged to the JRF (0282 Mgmt).

- **NPS/NPA Non-LCI 80%:** The District of Residence/Accountability will reimburse the JRF **80% of the difference** between the total Non LCI NPS expenses and the LCFF dollars generated by the Non-LCI NPS ADA. In addition, the District of Residence/Accountability will reimburse the JRF the LCFF dollars generated by the Non-LCI NPS ADA placement.
- **NPS LCI 100%:** The District of Residence/Accountability will reimburse the JRF **100% of the difference** between the total LCI NPS expenses and the LCFF dollars generated by the LCI NPS ADA. In addition, the District of Residence/Accountability will reimburse the JRF the LCFF dollars generated by the LCI NPS ADA placement (the Out-Of-Home Care apportionment will be distributed to member LEAs based on ADA, after allocating 100% of the net LCI NPS costs to member LEAs with LCI NPS costs).
- **Authorized Parent and JRF Related Cost Reimbursements:** These charges may be for attorney fees, unilaterally obtained related services, transportation, independent educational evaluations/assessments, or other authorized expenses. For the majority of expenses, the District of Residence/Accountability will either reimburse the JRF ~~70~~50% of total costs or submit a bill requesting ~~53~~50% of the total cost of the authorized contract, such as an independent educational evaluation/assessment for which the member LEA developed a contract. Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF.

JRF (Budget 282) Contribution: (Column U)

The purpose of the JRF is to pay for regionalized expenses in support of SELPA districts' special education needs. ~~The JRF contribution revenue will be calculated for generated from member LEAs contributions which are calculated proportionately by current year P-2 ADA using based on actual expenditures for the current school year~~ Superintendents' Council approved dollar amount

~~multiplied by current year P-2 ADA.~~ A reserve of \$400,000 has been established and will be reconsidered as needed.

Provider Program Facility/MTU Expense: (Column V)

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

Web-based IEP Expense: (Column W)

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

Transportation: (Column X)

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

State Special Schools Adjustment Reimbursement: (Column Y)

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

PROCEDURAL GUIDELINES

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

ALLOCATION DISTRIBUTION (Exhibit I, Schedule B)

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

Revenue sources to be distributed include the following:

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

Specific Procedures:

A. Base Grant Entitlement & Other Adjustments

1. ~~Beginning with 2023/24 AB602 funding, the~~ SELPA AB602 funding model uses will use the CDE calculation of the Base Grant Entitlement by individual LEA to allocate the Base Grant funding to member LEAs.
2. Federal Local Assistance funding is a separate grant. The grant dollars are added into the AB602 funding model along with AB602 special education funding before it is distributed by ADA **(Column D)**.
3. Local Special Education Property Taxes become a deduction to the Base Grant Entitlement on the AB602 funding exhibit; Property Taxes are factored into the SELPA AB602 funding model as part of the CDE calculation of the Base Grant Entitlement by individual LEA **(Column D)**.
4. Personnel Development funding is included in AB602 special education funding. WESELPA's portion of Personnel Development funding is taken off the top before the special education dollars are distributed to member LEAs by ADA **(Column G)**.

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

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

C. Total Apportionment – Districts (Column J)

1. NPS/LCI Extraordinary Cost Pool Apportionment will be distributed to member LEAs having costs that were claimed in excess of the CDE applicable threshold after a percentage of the apportionment has been transferred to the Joint Risk Fund (Annual only) **(Column H)**.
2. Out-of-home care funding is allocated by ADA after being adjusted for LCI expenses ~~–(Column I)~~.
3. NPS/LCI Extraordinary Cost Pool Funding, Out-of-home care funding and the allocation of special education funding make up each district's total apportionment.

Updated: ~~January~~ September 2025

B-2

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

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

E. Adjusted Apportionment (Column O)

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

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

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

Apportionment Distribution Cycle:

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

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

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

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

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

The West End SELPA must submit a worksheet to SBCSS Internal Business Services, which calculates each member LEA's share of the state special education apportionment. The data shall include the SELPA total AB602 revenue, each LEA's allocation, and each LEA's percentage of the SELPA total. At each apportionment certification, the totals must reconcile to the total posted on the SELPA's AB602 State Exhibit. This worksheet will be used by SBCSS as the allocation model, with funds being distributed from July through February on a percentage share basis as presented to the Superintendents' Council by June of the prior year or the most recent allocation model adjusted for revised projected P-2 ADA prior to the first payment for the fiscal year; allocations from March through May will be based on actual totals balancing to the P-1 AB602 State Certified Exhibit; the June apportionment will be transferred in July and will be adjusted to the P-2 AB602 State Certified Exhibit. Any significant annual adjustments to the P-2 Certification will be calculated and included in the year-end accrual process and communicated to member LEAs by July 31.

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

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

LOCAL ASSISTANCE ENTITLEMENT (Exhibit I, Schedule P)

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

SPECIFIC PROCEDURES:

A. Determination of Member LEAs Special Education Apportionment

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

B. Determination of Local Assistance Entitlement

1. After the member LEA's apportionment is calculated, a Local Assistance distribution by Pupil Count will be calculated, pulled out and designated as Local Assistance funds.
2. The balance of each member District's adjusted apportionments will become AB602 funding.

3. Member District's Local Assistance entitlement will be distributed by prior year unduplicated October Pupil Count (3-21 year olds) using District of Residence/Accountability.
4. Local Assistance entitlements are distributed to members when available. A ~~with a~~ copy of the grant award notification is ~~letter available upon request upon the receipt of the grant letter from the State.~~

C. Services to Parentally Enrolled Private School Students with Disabilities

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

D. Transfer of Funds

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

E. Report of Expenditures

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

LOW INCIDENCE FUNDING **(Exhibit I, Schedule B)**

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

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

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

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

SPECIFIC PROCEDURES: (Column E)

A. Designation of Authorized Signature

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

B. Submission of Required Data

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

C. Maintenance of Inventory Records

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

D. Accounting Treatment

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

MENTAL HEALTH
(Exhibit I, Schedule R)

Federal and State Mental Health funding is allocated to districts to provide Mental Health services to special education students. Districts contribute per ADA contributions to WESELPA in support of district mental health related expenditures. Routine expenses include but are not limited to:

- Residential room and board
- Mental health counseling
- WRAP counseling services
- Administrative costs
- Parent reimbursements

Unique circumstances for utilization of Mental Health funds will be considered on a case-by-case basis and may require Superintendents' Council approval.

Guidelines for travel reimbursement for students in residential placements have been established. Non-allowable expenditures include but are not limited to: First Class/Business Class airfare, travel expenses for family members (without prior approval), luxury hotels/accommodations, luxury vehicles, entertainment related expenses, and food (including meals and snacks).

To protect a small district (less than 1,000 ADA) from a Mental Health revenue allocation shortfall, a Mental Health Small School Protection Adjustment has been added to the Mental Health Distribution model. The specific procedures of the adjustment are outlined on page B-13.

SPECIFIC PROCEDURES:**A. Mental Health per ADA Contributions**

1. The SELPA shall submit Mental health per ADA contribution transfers from member LEAs to WESELPA in accordance with the following procedures:
 - District Mental Health per ADA contributions will be transferred from state mental health funding. Only if district state mental health funding is fully exhausted will district federal mental health funds be used towards district per ADA contributions.
 - The initial 50% transfer based on funded ADA and projected expenses will be transferred in November/December after fiscal notification to the Superintendents' Council.

- The mid-year 50% transfer based on funded ADA and projected expenses will be transferred in May/June after fiscal notification to the Superintendents' Council.
- Any differences in Mental Health per ADA contribution amounts between the mid-year projections and actual final expenditures will be adjusted at the completion of year-end closing.

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

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

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

SUPPORT OF THE COMMUNITY ADVISORY COMMITTEE:

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

MEDICAL THERAPY UNIT BUDGETS:

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

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

PERSONNEL DEVELOPMENT **(Exhibit I, Schedule Q)**

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

SPECIFIC PROCEDURES:

A. Determination of SELPA Personnel Development

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

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

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

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

SPECIFIC PROCEDURES:

A. Claim process

1. WESELPA will gather the necessary backup for NPS/LCI costs in excess of the CDE Applicable threshold and submit claim files using the Principal Apportionment Data Collection (PADC) Web Application.
2. Claims will be certified first by the SELPA and then by the SBCSS Internal Business Services for electronic submission to CDE.
3. WESELPA will mail hard copies of the supporting documentation to CDE.

B. Distribution of NPS/LCI Extraordinary Cost Pool Apportionment

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

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

The Out-of-Home Care Funding is calculated for each special education local plan area (SELPA) for foster youth, pupils placed in the short-term residential therapeutic program (STRTP) and three other types of facilities located within a SELPA's geographic boundaries. Funding for each SELPA is based on five data components: the sum of cumulative enrollment for foster youth reported through California Longitudinal Pupil Achievement Data System; the average daily population at STRTP provided by the Department of Social Services; and pupil count data in community care, intermediate care, and skilled nursing facilities.

SPECIFIC PROCEDURES:

A. Distribution of Out-of-Home Care Funding

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

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

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

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

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

SPECIFIC PROCEDURES:

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

1. The County shall establish Fee-For-Service rates for its services based on projected actual expenses minus any applicable off-setting revenue divided by the projected number of students served in each program. These services include Specialized Academic Instruction (SAI),

Preschool SAI, Low Incidence Related Services, ~~Preschool Intensive Autism~~, Related Services, Interpreters, 1:1 Aide services, Early Start, ~~First CLASS~~, and Intensive Therapeutic. Other Regional Program Operators develop their own Fee-For-Service rates.

2. By April of each fiscal year, the Regional Provider programs shall present to the SELPA Advisory Committee its fee-for-service rates for the following fiscal year. The recommendations will include a summary of program and fiscal changes that impact the fees for the following year. If necessary, a SELPA Level Workgroup will review these changes before the final rates are presented to the Superintendents' Council.

B. Fee-For-Service Rates – SELPA

1. The SELPA shall establish Fee-For-Service rates for its services based on projected actual expenses divided by the projected number of students served in each program or prior year rates which may be adjusted by projected COLA.
2. By April of each fiscal year, the SELPA shall present to the SELPA Advisory Committee its Fee-For-Service rate for the following fiscal year. If applicable, a summary of program and fiscal changes that impact the fees for the following year will be included. If necessary, a SELPA Level Workgroup will review these changes before the final recommended rates are presented to the Superintendents' Council.

C. Fee-For-Service Student/Services Count

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

D. Fee-For-Service Adjustment

1. Fee-For-Service Adjustment is calculated on the AVERAGE number of services provided by each regional provider program operator based on the final audited December 1 and April 1 count dates.
2. The average number of students/services in each setting is then applied to the applicable fee rate.

3. Each member LEA's AB602 funding is then adjusted to shift revenues from the District of Residence/Accountability to the LEA operating a provider program.

E. Regional Provider Program Expenditure/Budget Report

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

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

1. Unless instructed otherwise by the Superintendents' Council, the prior year regional provider program operating surplus, less any approved reserve, by each provider will be returned to member LEAs at the same percentage as members have paid for services. In the case of a provider program shortage, member LEAs involved may be assessed a higher fee in proportion to usage in the subsequent year, upon Superintendents' Council approval. The process for revenue adjustment is defined in section G of this section.
2. When a district receiving small school district protection qualifies for a give back, the total amount of that district's give back shall be redistributed to the remaining member LEAs based upon percentage of total give back recalculated without the small school district share included.

G. Regional Provider Program Surplus/Shortage Adjustment

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

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

SPECIFIC PROCEDURES:

A. Calculation

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

B. Transfer Process

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

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

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

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

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

SPECIFIC PROCEDURES:

A. AB602 - Small School Protection Adjustment Calculation

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

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

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

SPECIFIC PROCEDURES:

A. Mental Health - Small School Protection Adjustment Calculation

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

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

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

- ~~100~~50% of the LEA special education legal costs associated with due process and/or Alternative Dispute Resolution (ADR) not covered by the risk management JPA. ~~Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF.~~ Per the Local Plan, any district initiating contact with a legal advisor without prior approval from the WESELPA will bear the cost of the services.
- ~~30~~50% of costs associated with parent reimbursements for services, placements, independent evaluations/assessments, and parent legal fees for settlements as a result of due process, mediation, or SELPA facilitated ADR. ~~Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF.~~
- Federal Court filings that are not directly related to due process decisions appealed to the federal court shall be funded through the District's JPA. Due process decision appeals may be first tendered to the District JPA, if not funded through the district's JPA, then the SELPA JRF would fund.
- 20% of Non-LCI Nonpublic School/Nonpublic Agency expense (after LCFF dollars generated by Non-LCI ADA placement have been subtracted)
- ~~30~~50% of authorized parent/JRF related reimbursements. ~~Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF.~~
- Reimbursement of State Special School Apportionment Adjustment
- Access to SELPA contracted vendors for services rendered to member districts at a 100% billback when not covered through the JRF structure.
- Supplemental support to regionalized service programs and other extraordinary expenses that are approved by the Superintendents' Council upon petition by member LEAs.

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

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

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

SPECIFIC PROCEDURES:

A. NPS/NPA Non-LCI 80%

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

B. NPS LCI 100%

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

C. ~~7050%~~ Authorized Parent/JRF Related Reimbursements ~~(Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF)~~

1. Revenue associated to these types of expenses is not a part of the AB602 Base Entitlement, nor is it currently reimbursed by the state.
2. The SELPA REST is responsible for facilitating the processing of contracts and purchase orders associated with authorized parent/JRF related reimbursements, which include but are not limited to attorney fees, unilaterally obtained related services, transportation, or other authorized expenses. Districts or SELPA may be responsible for generating contracts for Independent Educational Evaluations (IEEs)/Assessments.
3. The JRF will pay ~~30~~50% of the cost with the remaining ~~70~~50% billed to districts using the JRF quarterly reimbursement transfer.
4. Invoices for services rendered are submitted to the SELPA Office to be processed for payment.

D. ~~70~~50% Authorized Reimbursement for ~~Parent~~ Attorney Fees ~~(Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF)~~

1. As the result of a mediation agreement or hearing decision, ~~parent~~ attorney fees as well as other contracts may require reimbursement.
2. The JRF will pay ~~30~~50% of the cost with the remaining ~~70~~50% billed to districts using the JRF quarterly reimbursement transfer.

E. Independent Educational Evaluations/Assessments

1. The West End SELPA will provide support to districts in obtaining independent educational evaluations/assessments in a timely manner in accordance with the West End SELPA IEE board policy and administrative regulation and in compliance with the requirements of IDEA and related federal and state laws.
2. When the LEA has authorized an independent educational evaluation/assessment, the Director of Special Education will contact the SELPA REST with the name and contact information for the independent evaluator.
3. The West End SELPA REST will facilitate the processing of contracts for evaluations/assessments and billback the LEA for the evaluation/assessment as follows:
 - In cases where the independent educational evaluation/assessment is the outcome of a due process complaint and/or ADR, the JRF will fund ~~30~~50% of the cost and the LEA will be charged quarterly for ~~70~~50% of the cost. ~~Beginning in 2025/26, the JRF split for these costs will change to 50% district/50% JRF.~~
 - When the independent educational evaluation/assessment is not related to a due process complaint and/or ADR, the LEA will be charged quarterly for 100% of the cost of the evaluation/assessment.

F. SELPA Transfer Timeline ~~(Beginning in 2025/26, the JRF split for authorized due process and ADR related expenditures including district legal will change to 50% district/50% JRF)~~

1. **November/December** - the total NPS/NPA Non-LCI 80%, the NPS LCI 100%, and ~~70~~50% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received to date (1st Quarter). Present to SELPA Advisory Committee and Superintendents' Council at the November/December meetings.
2. **March** - the total of NPS/NPA Non-LCI 80%, the NPS LCI 100%, and ~~70~~50% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received to date (2nd Quarter), **less** the 1st quarter reimbursement request. Present to SELPA Advisory Committee and Superintendents' Council at March meetings.

3. **May** - the total of NPS/NPA Non-LCI 80%, the NPS LCI 100%, and ~~7050~~% of the authorized parent/JRF related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received to date (3rd Quarter), **less** the 1st and 2nd Quarter reimbursement requests. Present to SELPA Advisory Committee and Superintendents' Council at May meetings.
4. **July** – districts will be notified of the final 4th quarter JRF reimbursement amount by July 31.
5. **September** – the balance of the total NPS/NPA Non LCI 80%, the NPS LCI 100%, and ~~7050~~% of the authorized parent/JRF related reimbursements **plus** the LCFF dollars generated by NPS ADA, **less** all reimbursements previously transferred. Present to SELPA Advisory Committee and Superintendents' Council at September meetings (Final 4th Quarter).

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

A portion of Joint Risk Fund (JRF) revenue will be generated from member LEA contributions. JRF contribution revenue will be calculated for member LEAs proportionately by current year P-2 ADA using actual expenditures for the current school year. ~~These contributions will be calculated based on a Superintendents' Council approved dollar amount multiplied by the member LEA's current year P-2 ADA. The 2024/25 JRF contribution rate is \$49.92 per ADA (Approved 5/10/24).~~ A reserve of \$400,000 has been established and will be reconsidered as needed.

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

SPECIFIC PROCEDURES:

A. JRF Contribution ~~(2024/25 and prior)~~

- ~~1. The SELPA shall present the next year JRF contribution rate for approval in April/May. Member LEAs' contribution to the JRF will be calculated based on a Superintendents' Council approved contribution rate multiplied by current year P-2 ADA.~~
- ~~2. The SELPA shall submit the amounts to be transferred from the member LEAs to the JRF (0282 Mgmt) in accordance with the following schedule:

 - ~~50% of the estimated amount based on the estimated CY P-2 ADA will be transferred in November/December after fiscal notification to the Superintendents' Council.~~
 - ~~The balance adjusted to the actual CY first submission of P-2 ADA will be transferred in May/June after fiscal notification to the Superintendents' Council.~~~~
- ~~3. The JRF contribution will not be recalculated after the closing of financial records.~~

B. JRF Return ~~(2024/25 and prior)~~

- ~~1. Prior year JRF revenue in excess of expenses and approved reserve will be returned to member LEAs at the completion of year-end closing of financial records. This process shall be completed by November 30.~~
- ~~2. On an annual basis, after year-end closing, a JRF analysis will calculate each member LEA's "usage" by comparing their revenue contributions (including quarterly reimbursements) to their expenses. Data that is unavailable or received after the preparation of the usage analysis will not be used in the calculation.~~

- ~~Shared expenses are expenses that cannot be directly tied to a specific member LEA(s). Such expenses will be isolated and treated as “off the top” expenditures. Each member LEA’s JRF usage calculation will not reflect shared expenses.~~
- 3. ~~Using the annual JRF usage analysis as a guide, member LEAs that underutilize the JRF by contributing more than they spend will be given the following return priority:~~
 - ~~If the return is large enough, underutilizing LEAs will be fully reimbursed for their amount of under usage. After which, the remaining balance of the JRF return will be distributed to all member LEAs by their percentage of ADA.~~
 - ~~If the amount of JRF return is not enough to fully reimburse underutilizing LEAs, then only member LEAs that underutilize the JRF will get a return. In this case, the return would be distributed by proportionate share of under usage. Member LEAs that over utilize the JRF by spending more than they contribute will not be eligible for a JRF return.~~
- 4. ~~In the event JRF expenses exceed JRF revenue in a fiscal year, member LEAs will contribute to the JRF through an additional per ADA charge to all members.~~
- 5. ~~The SELPA shall report projected JRF revenue and expenditures to the SELPA Advisory Committee and the Superintendents’ Council per the annual budget process.~~

A. JRF Contribution (Beginning 2025/26)

1. The SELPA shall submit JRF per ADA contribution transfers from member LEAs to WESELPA in accordance with the following procedures:
 - The initial 50% transfer based on estimated CY P-2 ADA and projected expenses will be transferred in November/December after fiscal notification to the Superintendents’ Council.
 - The mid-year 50% transfer based on CY P-2 ADA and projected expenses will be transferred in May/June after fiscal notification to the Superintendents’ Council.
 - Any differences in JRF per ADA contribution amounts between the mid-year projections and actual final expenditures will be adjusted at the completion of year-end closing.

JOINT RISK FUND: ACCESS

When a member LEA receives notification that a request for due process has been filed against and/or by the LEA and/or alternative dispute resolution (ADR) has been requested by either party, the LEA will notify the West End SELPA – Resolution and Education Support Team (REST) Program Manager and/or In-house Counsel immediately if the LEA desires to use the Joint Risk Fund (JRF) to help cover costs. The West End SELPA REST Program Manager and/or In-house Counsel will coordinate next steps which will include either scheduling a facilitated resolution session for ADR, addressing the case internally through our In-House Counsel, or connecting member districts with one of our contracted law firms when approved. When accessing the JRF to help cover the cost of expenses, the member LEA will retain decision-making authority throughout due process and/or ADR proceedings.

To access the JRF, the LEA must notify the West End SELPA and allow the West End SELPA REST Program Manager and/or In-house Counsel to coordinate the process to access supports and services. By involving the West End SELPA in the process, the member LEA will receive access to the JRF as outlined in the Fiscal Allocation Plan. Member LEAs are not required to involve the West End SELPA REST in due process cases.

and/or ADR, however, the LEAs will bear 100% of all related expenses for due process and/or ADR cases in which the West End SELPA REST is not involved.

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

JOINT RISK FUND: WITHDRAWAL/TERMINATION OF MEMBER LEA

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

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

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

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

FACILITIES EXPENSE (Exhibit I, Schedule L)

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

SPECIFIC PROCEDURES: (Column H-W)

A. Determination of Facilities Expense

Updated: ~~January-September~~ 2025

B-19

1. The Facilities Expense is determined by taking approved district/LEA reported figures for grounds, maintenance, and operations, as well as allowed administration costs and calculating a per classroom cost for the entire district. These figures will be taken from each district's prior year Unaudited Actuals Indirect Cost Rate Worksheet from the CDE SACS Financial Reporting Software, on an annual basis.
2. Allowable costs are:
 - Plant maintenance and operations, Part III, Base Cost (11). Plant maintenance and operations includes those activities necessary to keep the physical plant and grounds open, clean, comfortable, in working condition, and in a state of repair. Plant maintenance includes those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems. Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including re-grading sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units, and electrical and plumbing installations; repairs to building fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.
 - Changes of partitions (non-movable types), walls, and roof structures are excluded from plant maintenance and should be charged to the facilities acquisition and construction program.
 - Plant operations. Plant operations are housekeeping activities concerned with keeping the physical plant open and ready for use. Included activities are cleaning and disinfecting; heating and lighting; communications; maintenance of power; moving of furniture; caring for grounds; garbage and trash disposal; laundry and dry-cleaning service, including the rental of towels; rental of equipment, such as floor polishers; soft water service; and such other housekeeping activities as are repeated on a daily, weekly, monthly, or seasonal basis.
 - Direct charges to the operations program include salaries of directors, supervisors, and staff assigned to operations, custodians, guards, gardeners, telephone switchboard operators, truck drivers, operational clerks, security personnel, and similar employee(s); employee benefits for all employees in this program; supplies, including brooms, brushes, disinfectants, fuses, garbage cans, light bulbs and fluorescent tubes, mops, wax, soap, toilet paper, towels, outdoor flags, weed killers, and fertilizers; office supplies; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.
 - An Indirect Cost Rate will be applied as specified in the West End SELPA Facility Policy, Items 3 (a), (c), and (d). The CDE School Fiscal Services Division Restricted Indirect Cost Rate Sheet will serve as the resource document.
3. The total of costs captured in item 2 is divided by the total number of classrooms in the district per the Program Cost Report Schedule of Allocation Factors for Support Costs, Classroom Units – Item C, and also divided by 960 square feet per classroom to determine both a cost per class and a cost per square foot. The SELPA Housing Equity Rate is determined by taking the average cost per class of all districts within the SELPA.

4. The rate will be recalculated each year utilizing SACS Financial Reporting Software data.
5. Districts housing County or regional provider classrooms are responsible for routine maintenance and utility costs.

B. Calculation of Annual SELPA Reimbursement Rate

1. District Commitment

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

2. Comparison of Financial and Programmatic Commitment

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

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

1. District Charge

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

2. Calculation of Total District Charge

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

D. Billing and Payment Process

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

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

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

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

SPECIFIC PROCEDURES: (Column A-G)

A. Billing Process

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

WEB-BASED IEP (Exhibit I, Schedule N)

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

SPECIFIC PROCEDURES:

A. Transfer Process

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

- The balance adjusted to the actual CY October pupil count will be transferred in May/June after fiscal notification to the Superintendents' Council.

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

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

SPECIFIC PROCEDURES: (Column A-G)

A. Determination of Billable Excess Cost for Transportation

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

B. Expense Billing Process

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

C. Budget Development and Revisions

1. Preliminary budgets for the upcoming fiscal years are presented to the SELPA in March based on the level of service being provided at the time.
2. In October, the budget will be revised and presented to the SELPA in November/December.

3. In January, the data for the first half of the academic year is reviewed and projections for the current year are revised and shared with the SELPA in March.
4. In July, all expenses are calculated, including SBCSS internal operating costs and the transportation vendor costs. State revenue is applied and the excess cost is split amongst the districts based on the annual average amount of students within the District of Residence/Accountability. Accruals are provided for the districts in August.

D. Student Counts

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

STATE SPECIAL SCHOOLS ADJUSTMENT (Exhibit I, Schedule E)

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

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

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

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

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

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

SPECIFIC PROCEDURES:

A. State Special School Reimbursement Process

1. The State School provides the District of Residence/Accountability with a list of students placed in state special schools in September or October of each school year.

2. About February of each school year, the Business Advisory Services of the County Schools office receives a letter of notification from the State Department of Education indicating the dollar amount withheld from any individual school district within San Bernardino County representing the estimated ten percent (10%) of the students' educational excess cost.
3. It is the responsibility of the SELPA office to obtain a copy of said notification from the County Office.
4. Upon receipt of the letter copy, the SELPA office will reimburse, through transfer, each resident district for the estimated ten percent (10%) costs, after fiscal notification to the Superintendents' Council.
5. Following the close of the school year, usually the following February, a letter will be received from the State Department indicating the actual ten percent (10%) costs for the previous school year for students enrolled in state special schools. These costs can reflect either a reduction of the districts' principal apportionment, should the costs be more than previously estimated; or an addition to the districts' apportionment, should the actual costs be less than previously estimated.
6. Upon receipt of a copy of this letter from the county office and after fiscal notification to the Superintendents' Council, SELPA will reimburse the district an amount equal to the amount withheld from districts' apportionment.

OTHER GRANTS/SOURCES **(Exhibit I, Schedule O)**

PRESCHOOL FUNDING: (Schedule O)

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

SPECIAL EDUCATION ALTERNATE DISPUTE RESOLUTION: (Schedule O)

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

TRANSITION PARTNERSHIP PROGRAM: (Schedule O)

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

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

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

WORKABILITY I: (Schedule O)

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

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

MAINTENANCE OF EFFORT (MOE)

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

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

APPENDICES/EXHIBITS

APPENDIX A: GLOSSARY OF TERMS/ACRONYMS

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

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

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

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

APPENDIX B: HISTORY

1990/91

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

1997/98

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

1998/99

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

2000/01

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

2001/02

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

- SB740 funding determination is initiated

2003/04

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

2004/05

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

2005/06

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

2006/07

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

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

2007/08

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

2008/09

- SBCSS/CSDR Transportation Expense added to funding model

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

2009/10

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

2010/11

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

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

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

2011/12

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

2012/13

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

2013/14

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

2014/15

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

2015/16

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

2016/17

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

2017/18

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

2018/19

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

2019/20

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

2020/21

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

2021/22

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

2022/23

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

2023/24

- Joint Risk Fund Contribution Rate is \$50.73 (Approved 5/19/23)
- Beginning with 2023/24 AB602 funding, the SELPA AB602 funding model will use the CDE calculation of the Base Grant Entitlement by individual LEA to allocate the Base Grant funding to member LEAs

2024/25

- Joint Risk Fund Contribution Rate is \$49.92 (Approved 5/10/24)

2025/26

- Beginning in 2025/26, the JRF split for authorized due process and ADR related expenditures including district legal will change to 50% district/50% JRF (Approved 1/17/25)
- Beginning in 2025/26, the JRF Contribution rate will be based on actual expenditures for the current year (Approved 1/17/25)

APPENDIX C: ADA DEFINED FOR AB602 APPORTIONMENT PURPOSES

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

SCHOOL DISTRICTS:

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

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

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

County School Tuition Fund (J-27/28)	A-1	Annual Reporting Period
Juvenile Halls, Homes and Camps (J-27/28)	A-2	Annual Reporting Period
County Group Home and Institution Pupils (J-27/28)	A-3	Annual Reporting Period
Community Schools Pupils – Probation Referred, or on Probation or Parole (J-27/28)	A-4	Annual Reporting Period
Community Schools Pupils – Expelled (J-27/28)	A-5	Annual Reporting Period
Community Schools Pupils – Homeless (J-27/28)	A-6	Annual Reporting Period
Opportunity Schools and Full-day Opportunity Classes (J-27/28)	A-7	Annual Reporting Period
Specialized Schools (J-27/28)	A-8	Annual Reporting Period

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

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

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

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

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

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

San Bernardino County Superintendent of Schools

West End Transportation Final Cost

2024/25

8/5/2025

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>	<u>Column F</u>
District	Student Count	Total Cost	<u>Additional Revenue</u> Amount	Applied Amount	District Rec.	District Payable
Alta Loma	4.70	\$ 55,963.45	\$ 20,129.73	\$ 64,400.38	\$ (28,566.66)	
Central	2.00	\$ 23,814.24	\$ 8,565.84	\$ 22,596.62	\$ (7,348.22)	
Chaffey	90.30	\$ 1,075,212.51	\$ 386,747.83	\$ 1,062,041.32	\$ (373,576.64)	
Chino	119.70	\$ 1,425,281.74	\$ 512,665.73	\$ 1,215,698.34	\$ (303,082.33)	
Cucamonga	2.10	\$ 25,004.95	\$ 8,994.14	\$ 25,986.12	\$ (9,975.31)	
Mt. View	59.20	\$ 704,901.25	\$ 253,548.96	\$ 572,824.44	\$ (121,472.15)	
Upland	36.20	\$ 431,037.59	\$ 155,041.77	\$ 392,051.44	\$ (116,055.62)	
	314.20	\$ 3,741,215.73	\$ 1,345,694.00	\$ 3,355,598.66	\$ (960,076.93)	\$ -
<i>Cost per student</i>		\$7,624.19				

Division Information

Budget Object	Amount
Salaries - 2000	\$ 403,228.58
Benefits - 3000	\$ 174,535.22
Supplies - 4000	\$ 583.73
Services - 5000	\$ 5,305,108.20
H/S Transportation - 5818	\$ 5,277,459.14
Indirect -7000	\$ -

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

Expenses: \$ 5,883,455.73

Revenue: \$ 2,142,240.00

Excess Cost: \$ 3,741,215.73

SBCSS - West End County Owned Preschool Centers
Schedule of Expenditures FY 2024-25
Year End Actuals - Final Adjustment

S U M M A R Y				Proposed Budget	1st Interim	2nd Interim	Year-End Actuals		
	Maintenance & Operations			\$ 319,739	\$ 329,121	\$ 360,959	361,203.27		
	Total Expenditures			\$ 319,739	\$ 329,121	\$ 360,959	361,203.27		
		Pupil Count	Pupil Count %						
	202 Alta Loma	14	5%	29,815	28,595	22,201	19,819.84		
	209 Central	39	15%	78,136	78,045	66,197	61,632.51		
	210 Chino	85	33%	88,417	96,230	104,724	113,161.64		
	215 Cucamonga	29	11%	31,871	31,017	48,101	44,435.33		
	218 Etiwanda	8	3%	12,337	11,717	12,198	10,662.32		
	238 Mountain View	56	22%	51,405	56,870	67,525	74,861.54		
	259 Upland	24	9%	27,759	26,647	40,013	36,630.09		
	Total Revenue	255	100%	\$ 319,739	\$ 329,121	\$ 360,959	361,203.27		
L I V E O A K				Proposed Budget		1st Interim	Year-End Actuals		
	Maintenance & Operations			\$ 128,085	\$ 131,641	\$ 131,641	152,342.89		
	Total Expenditures			\$ 128,085	\$ 131,641	\$ 131,641	152,342.89		
		Pupil Count	Pupil Count %						
	202 Alta Loma	0	0%	-	-	-	-		
	209 Central	1	1%	2,267	2,633	1,135	1,313.30		
	210 Chino	66	57%	75,944	77,668	74,899	86,677.85		
	215 Cucamonga	1	1%	1,133	1,316	1,135	1,313.30		
	218 Etiwanda	0	0%	-	-	-	-		
	238 Mountain View	48	41%	48,740	50,024	54,472	63,038.44		
	259 Upland	0	0%	-	-	-	-		
	Total Revenue	116	100%	\$ 128,084	\$ 131,641	\$ 131,641	152,342.89		
M U L B E R R Y				Proposed Budget		1st Interim	Year-End Actuals		
	Maintenance & Operations			\$ 99,338	\$ 110,393	\$ 110,391	104,902.78		
	Total Expenditures			\$ 99,338	\$ 110,393	\$ 110,391	104,902.78		
		Pupil Count	Pupil Count %						
	202 Alta Loma	3	5%	13,044	\$ 5,431	5,429	5,159.15		
	209 Central	25	41%	51,174	45,240	45,240	42,992.94		
	210 Chino	3	5%	2,007	5,430	5,430	5,159.15		
	215 Cucamonga	15	25%	18,061	27,146	27,146	25,795.77		
	218 Etiwanda	0	0%	1,003	-	-	-		
	238 Mountain View	3	5%	1,003	5,430	5,430	5,159.15		
	259 Upland	12	20%	13,044	21,716	21,716	20,636.61		
	Total Revenue	61	100%	\$ 99,336	\$ 104,962	\$ 110,391	104,902.78		
F R O S T				Proposed Budget		1st Interim	Year-End Actuals		
	Maintenance & Operations			\$ 92,316	\$ 97,418	\$ 118,927	103,957.60		
	Total Expenditures			\$ 92,316	\$ 97,418	\$ 118,927	103,957.60		
		Pupil Count	Pupil Count %						
	202 Alta Loma	11	14%	14,920	16,772	16,772	14,660.69		
	209 Central	13	17%	21,447	23,380	19,822	17,326.27		
	210 Chino	16	21%	15,852	1,651	24,395	21,324.64		
	215 Cucamonga	13	17%	11,190	11,690	19,820	17,326.27		
	218 Etiwanda	8	10%	10,257	10,716	12,198	10,662.32		
	238 Mountain View	5	6%	5,595	5,845	7,623	6,663.95		
	259 Upland	12	15%	13,055	13,639	18,297	15,993.48		
	Total Revenue	78	100%	\$ 92,316	\$ 83,693	\$ 118,927	103,957.60		
T R A N S F E R	2024-25 Total Transfers as of 2nd Interim						2024-25 Final Transfer		
	Requested Transfer	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	24-25 YTD Transfer Amount	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	Final Transfer
	202 Alta Loma	-	5,429	16,772	22,201	-	\$ (269.85)	\$ (2,111.31)	\$ (2,381.16)
	209 Central	1,135	45,240	19,822	66,197	178.30	\$ (2,247.06)	\$ (2,495.73)	\$ (4,564.49)
	210 Chino	74,899	5,430	24,395	104,724	11,778.85	\$ (270.85)	\$ (3,070.36)	\$ 8,437.64
	215 Cucamonga	1,135	27,146	19,820	48,101	178.30	\$ (1,350.23)	\$ (2,493.73)	\$ (3,665.67)
	218 Etiwanda	-	-	12,198	12,198	-	\$ -	\$ (1,535.68)	\$ (1,535.68)
	238 Mountain View	54,472	5,430	7,623	67,525	8,566.44	\$ (270.85)	\$ (959.05)	\$ 7,336.54
	259 Upland	-	21,716	18,297	40,013	-	\$ (1,079.39)	\$ (2,303.52)	\$ (3,382.91)
	Total Requested Trans	\$ 131,641	\$ 110,391	\$ 118,927	\$ 360,959	20,701.89	\$ (5,488.23)	\$ (14,969.38)	244.27

San Bernardino County Superintendent of Schools
WEST END COUNTY OPERATED SPECIAL EDUCATION PROGRAM
2024-25 FINAL LCFF Revenue Transfer by District

C-5

District of Residence	UPP %	Grades TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Alta Loma	38.85%	11,927.98	10,967.75	11,292.14	-	
P-2 / Annual ADA		18.06	5.01	2.18	-	25.25
Total		215,419.38	54,948.44	24,616.87	-	294,984.69
Central	72.96%	13,676.95	12,575.92	12,947.87	15,397.07	
P-2 / Annual ADA		38.09	17.28	12.15	-	67.52
Total		520,954.99	217,311.94	157,316.67	-	895,583.60
Chaffey	67.37%	13,243.86	12,177.70	12,537.87	14,909.51	
P-2 / Annual ADA		-	-	-	103.66	103.66
Total		-	-	-	1,545,519.95	1,545,519.95
Chino	57.06%	12,445.08	11,443.22	11,781.67	14,010.27	
P-2 / Annual ADA		29.60	25.87	6.60	12.77	74.84
Total		368,374.38	296,036.16	77,759.04	178,911.19	921,080.78
Cucamonga	77.28%	14,011.65	12,883.67	13,264.73	15,773.86	
P-2 / Annual ADA		26.51	5.28	2.19	-	33.98
Total		371,448.72	68,025.80	29,049.76	-	468,524.28
Etiwanda	41.99%	11,997.49	11,031.66	11,357.94	13,506.39	
P-2 / Annual ADA		1.63	0.09	-	-	1.72
Total		19,555.91	992.85	-		20,548.76
Mtn. View	60.05%	12,676.73	11,656.23	12,000.98	14,271.06	
P-2 / Annual ADA		32.38	16.32	9.32	-	58.02
Total		410,472.64	190,229.62	111,849.11	-	712,551.37
Ontario-Montclair	89.38%	14,949.10	13,745.67	14,152.22	16,829.22	
P-2 / Annual ADA		1.43	2.04	1.08	-	4.55
Total		21,377.22	28,041.16	15,284.39	-	64,702.77
Upland	69.04%	13,373.24	12,296.67	12,660.36	15,055.17	
P-2 / Annual ADA		13.99	5.67	0.97	11.83	32.46
Total		187,091.67	69,722.09	12,280.55	178,102.65	447,196.96

Summary				
District Number	District	Based on P-2/Annual	First 50% Transfer	Final 50% Transfer
202	Alta Loma	294,984.69	148,042.00	146,942.69
209	Central	895,583.60	432,516.00	463,067.60
263	Chaffey	1,545,519.95	792,906.00	752,613.95
210	Chino	921,080.78	453,143.00	467,937.78
215	Cucamonga	468,524.28	231,071.00	237,453.28
218	Etiwanda	20,548.76	12,515.00	8,033.76
238	Mtn. View	712,551.37	345,539.00	367,012.37
245	Ontario-Montclair	64,702.77	29,517.00	35,185.77
259	Upland	447,196.96	226,023.00	221,173.96
	Total	5,370,693.16	2,671,272.00	2,699,421.16

FEE FOR SERVICE BUDGET to ACTUALS COMPARISON - 2024-25

SELPA		West End				Budget	Actuals	+Increase/- Decrease
A. REVENUES								
		RS	OB	GL	FC			
1.	AB602 Special Ed Funding	6500	8311	5001	0000	\$ 37,017,001	\$ 38,420,567	\$ 1,403,566
2.	Property Tax Transfer	6500	8097	5001	0000		\$ 6,318,774	
3.	Property Tax Transfer Adjustment between 2023-24 P-2 and Annual						\$ (94,954)	
4.	Net State Aid	6500	8311	5001	0000		\$ 32,196,748	
5.	LCFF ADA Revenue Transfer	6500	8710	5001	0000	\$ 4,854,286	\$ 5,370,693	\$ 516,407
6.	Federal Preschool	3315	8182	5730	0000	\$ 288,045	\$ 285,553	\$ (2,492)
7.	Infant Part C	3385	8182	5710	0000	\$ 51,862	\$ 51,862	\$ -
8.	State Early Intervention	3385	8590	5710	0000	\$ -	\$ -	\$ -
9.	Infant State Apportionment	6510	8311	5710	0000	\$ 926,880	\$ 865,929	\$ (60,951)
10.	Local Revenue	6500	86XX	5001	0000	\$ -	\$ 300	\$ 300
11.	Infant Discretionary	6515	8590	5710	0000	\$ 72,654	\$ 9,263	\$ (63,391)
12.	MOU - Ontario Montclair	6500	8710	5001	0000	\$ -	\$ 263,511	\$ 263,511
13.	Inter-SELPA Fee-For-Service	6500	8311	5001	0000	\$ -	\$ -	\$ -
14.	Contrib. frm Unrestricted / Reserve	8981	6500	5001	0000	\$ 165,859	\$ 137,423	\$ (28,436)
TOTAL REVENUES (excludes A2, A3, A4, A5)						\$ 43,376,590	\$ 45,405,101	\$ 2,028,514
B. EXPENDITURES								
1.	SAI					\$ 16,561,849	\$ 16,071,238	\$ (490,611)
2.	Preschool SAI					\$ 2,969,778	\$ 2,780,910	\$ (188,868)
3.	Low Incidence, Itinerant, DHH, VI, OM					\$ 2,594,183	\$ 2,280,300	\$ (313,883)
4.	Intensive Autism					\$ 4,281,567	\$ 3,804,045	\$ (477,522)
5.	1:1 Aide Services					\$ 3,838,776	\$ 4,044,950	\$ 206,174
6.	Related Services					\$ 10,993,354	\$ 10,531,981	\$ (461,373)
7.	Interpreters					\$ 504,532	\$ 541,655	\$ 37,123
8.	First Class					\$ 410,448	\$ -	\$ (410,448)
9.	Early Start (RESERVE CONTRIBUTION)					\$ 1,222,103	\$ 1,150,413	\$ (71,690)
TOTAL EXPENDITURES						\$ 43,376,590	\$ 41,205,490	\$ (2,171,100)
C. PRIOR YEAR ADJUSTMENTS								
1.	2024-25 Beginning Balance					\$ -	\$ -	\$ -
TOTAL PRIOR YEAR ADJUSTMENTS						\$ -	\$ -	\$ -
D. 2024-25 ENDING BALANCE								
1.	Total Revenues (Section A)					\$ 43,376,590	\$ 45,405,101	\$ 2,028,511
2.	Total Prior Year Revenue Adjustments (Section C)					\$ -	\$ -	\$ -
3.	Total Expenditures (Section B)					\$ 43,376,590	\$ 41,205,490	\$ (2,171,100)
TOTAL ENDING BALANCE						\$ -	\$ 4,199,612	\$ 4,199,612

Service Counts	Budget	Final	Diff
SAI	425	443.50	18.5
Preschool SAI	130	162	32
Low Incidence	330	338	8
Pre-K Intensive Autism	115	106	-9.5
1:1 Aides	65	69	3.5
Related Services	1250	1264	14
Interpreters	6	8	1.5
Totals	2,321	2,389	68

2nd Interim Budgeted ADA	380.34
24-25 P-2 RSY / Annual ESY ADA	402.00
Difference	21.66

\$137,423. contribution from
reserve to Early Start Program

Reserve Balance: \$287,898

2024-25 Fee For Service
Year-End Actuals

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2024-25 Total Revenue	\$ 45,405,101	Beginning Reserve	\$ 425,320.65
2024-25 Total Expenses	\$ 41,205,490	2024-25 Contribution to Early Start	\$ (137,422.64)
Ending Balance	\$ 4,199,612	Balance of Reserve	\$ 287,898.01

District	SAI Services	% of Services	Total Return \$ 2,510,193	SAI/SDC Pre-K	% of Services	Total Return \$ 913,852	Low Incidence	% of Services	Total Return \$ 371,826	Intensive Autism	% of Services	Total Return \$ (238,259)	1:1 Aides	% of Services	Total Return \$ (8,155)	Related Services	% of Services	Total Return \$ 562,304	Interpreters	% of Services	Total Return \$ 87,851
Alta Loma	25.5	6%	\$ 144,329.02	4	2%	\$ 22,564.25	24	7%	\$ 26,402	10	9%	\$ (22,584)	3.5	5%	\$ (417)	74	6%	\$ 32,985	0	0%	\$ -
Central	77.5	17%	\$ 438,647.03	23	14%	\$ 129,744.42	15.5	5%	\$ 17,051	15.5	15%	\$ (35,005)	0	0%	\$ -	131.5	10%	\$ 58,615	0	0%	\$ -
Chaffey	116	26%	\$ 656,555.55	0	0%	\$ -	121	36%	\$ 133,109	0	0%	\$ -	44	64%	\$ (5,238)	272.5	22%	\$ 121,465	5.5	73%	\$ 64,424
Chino Valley	83.5	19%	\$ 472,606.80	81.5	50%	\$ 459,746.53	92	27%	\$ 101,207	25.5	24%	\$ (57,589)	4.5	7%	\$ (536)	376.5	30%	\$ 167,822	0	0%	\$ -
Cucamonga	37	8%	\$ 209,418.58	13	8%	\$ 73,333.80	9.5	3%	\$ 10,451	17.5	17%	\$ (39,522)	0	0%	\$ -	74	6%	\$ 32,985	1	13%	\$ 11,713
Etiwanda	1.5	0%	\$ 8,489.94	0	0%	\$ -	38.5	11%	\$ 42,353	0	0%	\$ -	1	1%	\$ (119)	59.5	5%	\$ 26,522	0	0%	\$ -
Mountain View	61	14%	\$ 345,257.66	35.5	22%	\$ 200,257.69	10	3%	\$ 11,001	24	23%	\$ (54,201)	4	6%	\$ (476)	140	11%	\$ 62,404	0	0%	\$ -
Ontario/Montclair	4.5	1%	\$ 25,469.83	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	0	0%	\$ -	5.5	0%	\$ 2,452	1	13%	\$ 11,713
Upland	37	8%	\$ 209,418.58	5	3%	\$ 28,205.31	27.5	8%	\$ 30,252	13	12%	\$ (29,359)	11.5	17%	\$ (1,369)	128	10%	\$ 57,055	0	0%	\$ -
Total	443.5	100%	\$ 2,510,192.99	162	100%	\$ 913,852	338	100%	\$ 371,826	105.5	100%	\$ (238,259)	68.5	100%	\$ (8,155)	1261.5	100%	\$ 562,304	7.5	100%	\$ 87,851

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

District	Total Return
	\$ 4,199,612
Alta Loma	\$ 203,279.64
Central	\$ 609,052.87
Chaffey	\$ 970,315.52
Chino Valley	\$ 1,143,257.99
Cucamonga	\$ 298,379.87
Etiwanda	\$ 77,245.52
Mountain View	\$ 564,242.73
Ontario/Montclair	\$ 39,634.88
Upland	\$ 294,203.01
Total	\$ 4,199,612

AB602 Funding Models Certified June 19, 2025

Background:

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

Fiscal Impact:

- a. 2022/23 Annual R-3 – The 2022/23 Annual R-3 AB602 allocation was certified in the amount of \$74,683,900. This represents no change when compared to the Annual R-2 allocation.
- b. 2023/24 Annual R-1 – The 2023/24 Annual R-1 AB602 allocation was certified in the amount of \$75,974,731. This represents no change when compared to the AB602 Annual allocation.
- c. 2024/25 P-2 – The 2024/25 P-2 AB602 allocation was certified in the amount of \$76,918,273. This represents a decrease of \$520,235 when compared to the May 2025 projection. The variance comes from changes in funded ADA and the property tax deduction.

Recommendation:

N/A - For information only



Executive Summary

2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

Total Apportionment - SELPA Wide

2022-23 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	21/22 Annual R3 AB602 Cert 6/19/24	22/23 Annual R3 AB602 Cert 6/19/25	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	470.37	471.82	1.45	\$520,094.00	1,381,146.00			\$0.00	\$21,012.00	\$1,922,252.00	\$4,074.12
Alta Loma	5,133.42	5,201.05	67.63	5,733,189.00				0.00	231,618.00	5,964,807.00	1,146.85
Central	3,985.34	3,961.51	(23.83)	4,366,827.00				28,557.00	176,418.00	4,571,802.00	1,154.06
Chaffey Joint	21,209.17	21,200.90	(8.27)	23,370,043.00				183,012.00	962,773.00	24,515,828.00	1,156.36
Chino Valley	23,836.85	23,957.89	121.04	26,409,111.00				0.00	1,163,452.00	27,572,563.00	1,150.88
Cucamonga	2,166.07	2,208.89	42.82	2,434,890.00				23,560.00	98,368.00	2,556,818.00	1,157.51
Etiwanda	12,508.12	12,632.19	124.07	13,924,636.00				27,978.00	562,548.00	14,515,162.00	1,149.06
Mountain View	2,481.01	2,801.69	320.68	3,088,341.00				0.00	124,767.00	3,213,108.00	1,146.85
Mt Baldy	75.79	87.96	12.17	96,960.00				0.00	3,917.00	100,877.00	1,146.85
Upland	9,431.67	9,314.59	(117.08)	10,267,600.00				88,116.00	495,408.00	10,851,124.00	1,164.96
SELPA					442,270.00	1,623,820.00	11,372.00	87,806.00	-	2,165,268.00	
SELPA Wide Totals	81,297.81	81,838.49	540.68	\$90,211,691.00	\$1,823,416.00	\$1,623,820.00	\$11,372.00	\$ 439,029.00	\$3,840,281.00	\$97,949,609.00	
Source	Sched C Col K	Sched C Col N	Sched C Col M	Sched Ca Col B	Sched H3 Col L	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C75	
					Sched D I-3						

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,922,252.00	\$30,019,142.00	(\$1,381.00)	\$31,940,013.00
Alta Loma	5,964,807.00	(1,800,701.00)	(15,229.00)	4,148,877.00
Central	4,571,802.00	(4,025,449.00)	(11,599.00)	534,754.00
Chaffey Joint	24,515,828.00	(8,785,966.00)	(62,076.00)	15,667,786.00
Chino Valley	27,572,563.00	(6,703,953.00)	(70,147.00)	20,798,463.00
Cucamonga	2,556,818.00	(1,773,795.00)	(6,468.00)	776,555.00
Etiwanda	14,515,162.00	(1,288,085.00)	(36,987.00)	13,190,090.00
Mountain View	3,213,108.00	(3,467,638.00)	(8,203.00)	(262,733.00)
Mt Baldy	100,877.00	(73,101.00)	239,363.00	267,139.00
Upland	10,851,124.00	(2,100,454.00)	(27,273.00)	8,723,397.00
SELPA	2,165,268.00	0.00		2,165,268.00
SELPA Wide Totals	\$97,949,609.00	\$0.00	\$0.00	\$97,949,609.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 5,689,062.00	-	\$26,250,951.00	\$ 31,940,013.00
	942,262.00	3,206,615.00	4,148,877.00
	1,065,741.00	(530,987.00)	534,754.00
	5,008,249.00	10,659,537.00	15,667,786.00
	5,005,310.00	15,793,153.00	20,798,463.00
	493,916.00	282,639.00	776,555.00
	2,275,541.00	10,914,549.00	13,190,090.00
	549,776.00	(812,509.00)	(262,733.00)
	16,170.00	250,969.00	267,139.00
	2,219,682.00	6,503,715.00	8,723,397.00
	0.00	2,165,268.00	2,165,268.00
\$5,689,062.00	\$17,576,647.00	\$74,683,900.00	\$ 97,949,609.00
Sched D C-3	Sched P1 & P2 Col F		Sched D Cell C75

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	\$0.00	(\$24,619.00)	\$271,879.18	(\$6,414.00)			\$240,846.18
Alta Loma	(334,781.93)	(276,544.00)	52,371.80	(5,907.00)	(34,446.23)	0.00	(599,307.37)
Central	(255,778.62)	(211,133.00)	(138,884.73)	(6,202.00)	(15,582.81)	0.00	(627,581.16)
Chaffey Joint	(4,233,468.96)	(1,127,796.00)	(93,127.97)	(29,875.00)	(947,271.01)	15,313.00	(6,416,225.93)
Chino Valley	(1,637,921.79)	(1,274,597.00)	144.18	(29,921.00)	(767,658.59)	0.00	(3,709,954.20)
Cucamonga	(182,152.87)	(114,704.00)	(56,633.21)	(2,557.00)	(15,582.81)	0.00	(371,629.89)
Etiwanda	(904,264.71)	(673,059.00)	42,880.06	(15,598.00)	0.00	0.00	(1,550,041.65)
Mountain View	(78,238.44)	(149,423.00)	(64,966.51)	(3,258.00)	(317,397.32)	0.00	(613,283.27)
Mt Baldy	(7,560.00)	(4,687.00)	0.00	(166.00)	0.00	0.00	(12,413.00)
Upland	(1,758,027.90)	(496,975.00)	(13,662.81)	(13,586.00)	(232,922.05)	0.00	(2,515,173.75)
SELPA	9,392,195.21	4,353,537.00		113,484.00		(15,313.00)	13,843,903.21
SELPA Wide Totals	\$0.00	\$0.00	(\$0.00)	\$0.00	(\$2,330,860.82)	\$0.00	(\$2,330,860.82)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	471.82						
		Growth/Decline from P/Y:	1.45						
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	520,094.00			Sch Ca / Col B					
Out of Home Care	21,012.00			Sch K / Col E					
Total Apportionment	541,106.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		30,019,142.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,381,146.00		Sch B / Col E	6500				
Total Fee for Service		31,400,288.00							
Small School Prot		(1,381.00)		Sch I / Col K	6500				
		31,398,907.00							
Adjusted Apportionment	\$31,940,013.00				6500				
Property Taxes	5,689,062.00	COUNTY TO BUDGET		Sch B / Col P	6500	5XXX	0000	8097	2800
State - AB602	26,250,951.00	COUNTY TO BUDGET		Sch B / Col R	6500	5XXX	0000	8311/8319	2800
Other Grants/Sources of Revenue									
Mental Health	145,158.42			Sch R / Col N	6546	5XXX	0000	8590	2800
SBCSS Leased Facilities	271,879.18			Sch L / Col G	6500	5XXX	0000	8710	2821/2822/
Fedral Preschool/First Class	286,380.00			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	864,066.00			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	89,117.00			Sch O / Col F	6515	5710	0000	8590	0468
Other Grants/Sources of Revenue Sub-Total	1,708,462.60								
Net Revenues	\$33,648,475.60								
EXPENSES:									
Joint Risk Fund Contribution			24,619.00	Sch F / Col B	6500	5001	2100	5748	2800
District Reimbursements:									
Joint Risk Fund Other Costs			0.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs			0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SEIS Fees			6,414.00	Sch N / Col C	6500	5XXX	2100	5740	2800
Sub-Total			31,033.00						
Funding Net of Exp/Transfers	\$33,617,442.60								
OTHER:									
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			
NOTE: Does not include Prior Year Adjustments.									



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2022/23</u>	ADA:	<u>5,201.05</u>					
		Growth/Decline from P/Y:	<u>67.63</u>					
District:	<u>Alta Loma</u>							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,733,189.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	231,618.00			Sch K / Col E				
Total Apportionment	5,964,807.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,888,222.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		87,521.00		Sch G / Col E	6500			
Total Fee for Service		(1,800,701.00)						
Small School Prot		(15,229.00)		Sch I / Col K	6500			
		(1,815,930.00)						
Adjusted Apportionment	\$4,148,877.00				6500			
State - AB602	3,206,615.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	942,262.00			Sch P1 / Col F				
Private School deduction	(18,983.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	923,279.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	252,402.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	252,402.00							
Net Revenues		\$4,382,296.00						
EXPENSES:								
Joint Risk Fund Contribution			276,544.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			105,109.99	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			229,671.94	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			22,558.75	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(74,930.55)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Tranps			34,446.23	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			5,907.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			599,307.37					
Funding Net of Exp/Transfers			\$3,782,988.63					
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.



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	3,961.51					
		Growth/Decline from P/Y:	(23.83)					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,366,827.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	28,557.00			Sch S / Col C				
Out of Home Care	176,418.00			Sch K / Col E				
Total Apportionment	4,571,802.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,057,506.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		32,057.00		Sch G / Col E	6500			
Total Fee for Service		(4,025,449.00)						
Small School Prot		(11,599.00)		Sch I / Col K	6500			
		(4,037,048.00)						
Adjusted Apportionment	\$534,754.00				6500			
State - AB602	(530,987.00)	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	1,065,741.00		Sch P1 / Col F					
Private School deduction	(24,824.00)		Sch P1 / Col H					
Federal - 3310 Local Assistance	1,040,917.00	DISTRICTS TO BUDGET	Sch P1 / Col K	3310	5XXX	0000	8181	
3305 ARP Local Assistance	0.00		Sch P2 / Col F					
Private School deduction	0.00		Sch P2 / Col H					
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET	Sch P2 / Col K	3305	5XXX	0000	8182	
Other Grants/Sources								
Mental Health	188,614.00		Sch R / Col N	6546	5XXX	0000	8590	
Other Grants/Sources of Revenue Sub-Total	188,614.00							
Net Revenues		\$698,544.00						
EXPENSES:								
Joint Risk Fund Contribution		211,133.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		40,323.00	Sch J / Col FGH&I	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		215,455.62	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		64,586.71	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		74,298.02	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		15,582.81	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		6,202.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		627,581.16						
Funding Net of Exp/Transfers		\$70,962.84						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	21,200.90					
		Growth/Decline from P/Y:	(8.27)					
District:	Chaffey							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,370,043.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	183,012.00			Sch S / Col C				
Out of Home Care	962,773.00			Sch K / Col E				
Total Apportionment	24,515,828.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(9,322,668.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		536,702.00		Sch G / Col E	6500			
Total Fee for Service		(8,785,966.00)						
Small School Prot		(62,076.00)		Sch I / Col K	6500			
		(8,848,042.00)						
Adjusted Apportionment	\$15,667,786.00				6500			
State - AB602	10,659,537.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,008,249.00			Sch P1 / Col F				
Private School deduction	(2,920.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	5,005,329.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	1,004,922.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	1,004,922.00							
Net Revenues		\$16,669,788.00						
EXPENSES:								
Joint Risk Fund Contribution			1,127,796.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			253,041.15	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			3,980,427.81	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			93,127.97	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Tranps			947,271.01	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			29,875.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			6,431,538.93					
Funding Net of Exp/Transfers			\$10,238,249.07					
OTHER:								
State Special School		15,313.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	23,957.89					
District:	Chino	Growth/Decline from P/Y:	121.04					
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	26,409,111.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	1,163,452.00			Sch K / Col E				
Total Apportionment	27,572,563.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(7,026,940.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		322,987.00		Sch G / Col E	6500			
Total Fee for Service		(6,703,953.00)						
Small School Prot		(70,147.00)		Sch I / Col K	6500			
		(6,774,100.00)						
Adjusted Apportionment	\$20,798,463.00				6500			
State - AB602	15,793,153.00	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	5,005,310.00		Sch P1 / Col F					
Private School deduction	(39,426.00)		Sch P1 / Col H					
Federal - 3310 Local Assistance	4,965,884.00	DISTRICTS TO BUDGET	Sch P1 / Col K	3310	5XXX	0000	8181	
3305 ARP Local Assistance	0.00		Sch P2 / Col F					
Private School deduction	0.00		Sch P2 / Col H					
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET	Sch P2 / Col K	3305	5XXX	0000	8182	
Other Grants/Sources								
Mental Health	1,179,018.00		Sch R / Col N	6546	5XXX	0000	8590	
Other Grants/Sources of Revenue Sub-Total	1,179,018.00							
Net Revenues	\$21,938,055.00							
EXPENSES:								
Joint Risk Fund Contribution		1,274,597.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		382,103.91	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,255,817.88	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		83,982.39	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(84,126.57)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		767,658.59	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		29,921.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		3,709,954.20						
Funding Net of Exp/Transfers		\$18,228,100.80						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	2,208.89					
		Growth/Decline from P/Y:	42.82					
District:	Cucamonga							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,434,890.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	23,560.00			Sch S / Col C				
Out of Home Care	98,368.00			Sch K / Col E				
Total Apportionment	2,556,818.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,811,894.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		38,099.00		Sch G / Col E	6500			
Total Fee for Service		(1,773,795.00)						
Small School Prot		(6,468.00)		Sch I / Col K	6500			
		(1,780,263.00)						
Adjusted Apportionment	\$776,555.00				6500			
State - AB602	282,639.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(If negative)	0000	5XXX	9200	7141
3310 Local Assistance	493,916.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	493,916.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	100,014.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	100,014.00							
Net Revenues		\$876,569.00						
EXPENSES:								
Joint Risk Fund Contribution			114,704.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			3,500.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			178,652.87	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			27,196.21	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			29,437.00	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Tranps			15,582.81	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,557.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			371,629.89					
Funding Net of Exp/Transfers			\$504,939.11					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	12,632.19					
		Growth/Decline from P/Y:	124.07					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	13,924,636.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	27,978.00			Sch S / Col C				
Out of Home Care	562,548.00			Sch K / Col E				
Total Apportionment	14,515,162.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,429,704.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		141,619.00		Sch G / Col E	6500			
Total Fee for Service		(1,288,085.00)						
Small School Prot		(36,987.00)		Sch I / Col K	6500			
		(1,325,072.00)						
Adjusted Apportionment	\$13,190,090.00				6500			
State - AB602	10,914,549.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,275,541.00			Sch P1 / Col F				
Private School deduction	(46,727.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,228,814.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	629,150.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	629,150.00							
Net Revenues		\$13,772,513.00						
EXPENSES:								
Joint Risk Fund Contribution		673,059.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		95,217.95	Sch J / Col FGH&I	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		809,046.76	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		6,311.36	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(49,191.42)	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		15,598.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		1,550,041.65						
Funding Net of Exp/Transfers		\$12,222,471.35						
OTHER:								
State Special School	0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	2,801.69					
		Growth/Decline from P/Y:	320.68					
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	3,088,341.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool		0.00		Sch S / Col C				
Out of Home Care	124,767.00			Sch K / Col E				
Total Apportionment	3,213,108.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,512,245.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		44,607.00		Sch G / Col E	6500			
Total Fee for Service		(3,467,638.00)						
Small School Prot		(8,203.00)		Sch I / Col K	6500			
		(3,475,841.00)						
Adjusted Apportionment	(\$262,733.00)				6500			
State - AB602	(812,509.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	549,776.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	549,776.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	138,563.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	138,563.00							
Net Revenues	(\$124,170.00)							
EXPENSES:								
Joint Risk Fund Contribution			149,423.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			57,041.92	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			21,196.52	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			43,265.84	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			21,700.67	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			317,397.32	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			3,258.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			613,283.27					
Funding Net of Exp/Transfers			(\$737,453.27)					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	87.96					
		Growth/Decline from P/Y:	12.17					
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	96,960.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	3,917.00			Sch K / Col E				
Total Apportionment	100,877.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(73,101.00)		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		(73,101.00)						
Small School Prot		239,363.00		Sch I / Col K	6500			
		166,262.00						
Adjusted Apportionment	\$267,139.00				6500			
State - AB602	250,969.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	16,170.00			Sch P1 / Col F				
Private School deduction	0.00			Sch P1 / Col H				
Federal - 3310 Local Assistance	16,170.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	4,746.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	4,746.00							
Net Revenues		\$271,885.00						
EXPENSES:								
Joint Risk Fund Contribution			4,687.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			7,560.00	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			0.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			0.00	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			166.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			12,413.00					
Funding Net of Exp/Transfers			\$259,472.00					
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								



2022/23 #10 Annual R3 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2022/23	ADA:	9,314.59					
		Growth/Decline from P/Y:	(117.08)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,267,600.00			Sch Ca / Col B				
NPS/LCI Extraordinary Cost Pool	88,116.00			Sch S / Col C				
Out of Home Care	495,408.00			Sch K / Col E				
Total Apportionment	10,851,124.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,278,008.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		177,554.00		Sch G / Col E	6500			
Total Fee for Service		(2,100,454.00)						
Small School Prot		(27,273.00)		Sch I / Col K	6500			
		(2,127,727.00)						
Adjusted Apportionment	\$8,723,397.00				6500			
State - AB602	6,503,715.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(If negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,219,682.00			Sch P1 / Col F				
Private School deduction	(10,222.00)			Sch P1 / Col H				
Federal - 3310 Local Assistance	2,209,460.00	DISTRICTS TO BUDGET		Sch P1 / Col K	3310	5XXX	0000	8181
3305 ARP Local Assistance	0.00			Sch P2 / Col F				
Private School deduction	0.00			Sch P2 / Col H				
Federal - 3305 ARP Local Assistance	0.00	DISTRICTS TO BUDGET		Sch P2 / Col K	3305	5XXX	0000	8182
Other Grants/Sources								
Mental Health	453,506.00			Sch R / Col N	6546	5XXX	0000	8590
Other Grants/Sources of Revenue Sub-Total	453,506.00							
Net Revenues		\$9,166,681.00						
EXPENSES:								
Joint Risk Fund Contribution		496,975.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		229,131.99	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,528,895.91	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		23,977.92	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(10,315.11)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		232,922.05	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		13,586.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		2,515,173.75						
Funding Net of Exp/Transfers		\$6,651,507.25						
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



Executive Summary

2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

Total Apportionment - SELPA Wide

2023-24 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	22/23 Annual R3 AB602 6/19/25	23/24 Annual R1 AB602 6/19/25	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	471.82	478.88	7.06	\$536,552.00	1,369,973.00			\$0.00	\$24,919.00	\$1,931,444.00	\$4,033.25
Alta Loma	5,201.05	5,309.33	108.28	5,948,741.00				0.00	276,279.00	6,225,020.00	1,172.47
Central	3,961.51	4,057.81	96.30	4,546,498.00				23,394.00	211,155.00	4,781,047.00	1,178.23
Chaffey Joint	21,200.90	20,902.94	(297.96)	23,692,060.00				143,849.00	1,116,725.00	24,952,634.00	1,193.74
Chino Valley	23,957.89	24,111.63	153.74	27,015,428.00				0.00	1,418,751.00	28,434,179.00	1,179.27
Cucamonga	2,208.89	2,144.74	(64.15)	2,459,961.00				15,955.00	111,605.00	2,587,521.00	1,206.45
Etiwanda	12,632.19	12,957.54	325.35	14,518,035.00				0.00	674,266.00	15,192,301.00	1,172.47
Mountain View	2,801.69	2,973.60	171.91	3,331,715.00				0.00	154,736.00	3,486,451.00	1,172.47
Mt Baldy	87.96	93.40	5.44	104,649.00				0.00	4,860.00	109,509.00	1,172.47
Upland	9,314.59	9,204.45	(110.14)	10,514,591.00				69,874.00	525,743.00	11,110,208.00	1,207.05
SELPA					520,244.00	1,757,298.00	11,629.00	63,268.00	-	2,352,439.00	
SELPA Wide Totals	81,838.49	82,234.32	395.83	\$92,668,230.00	\$1,890,217.00	\$1,757,298.00	\$11,629.00	\$ 316,340.00	\$4,519,039.00	\$101,162,753.00	
Source	Sched C Col K	Sched C Col P		Sched Ca Col D	Sched H3 Col L	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C75	
					Sched D I-3						

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,931,444.00	\$34,170,414.00	(\$1,299.00)	\$36,100,559.00
Alta Loma	6,225,020.00	(2,261,762.00)	(14,400.00)	3,948,858.00
Central	4,781,047.00	(4,623,207.00)	(11,006.00)	146,834.00
Chaffey Joint	24,952,634.00	(9,630,540.00)	(56,694.00)	15,265,400.00
Chino Valley	28,434,179.00	(8,143,974.00)	(65,395.00)	20,224,810.00
Cucamonga	2,587,521.00	(2,127,743.00)	(5,817.00)	453,961.00
Etiwanda	15,192,301.00	(882,021.00)	(35,144.00)	14,275,136.00
Mountain View	3,486,451.00	(3,822,365.00)	(8,065.00)	(343,979.00)
Mt Baldy	109,509.00	(35,636.00)	222,785.00	296,658.00
Upland	11,110,208.00	(2,643,166.00)	(24,965.00)	8,442,077.00
SELPA	2,352,439.00	0.00		2,352,439.00
SELPA Wide Totals	\$101,162,753.00	\$0.00	\$0.00	\$101,162,753.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 6,013,541.00	-	\$30,087,018.00	\$ 36,100,559.00
	1,066,207.00	2,882,651.00	3,948,858.00
	1,248,090.00	(1,101,256.00)	146,834.00
	5,294,973.00	9,970,427.00	15,265,400.00
	5,307,516.00	14,917,294.00	20,224,810.00
	501,745.00	(47,784.00)	453,961.00
	2,684,333.00	11,590,803.00	14,275,136.00
	661,676.00	(1,005,655.00)	(343,979.00)
	28,223.00	268,435.00	296,658.00
	2,381,719.00	6,060,358.00	8,442,077.00
	0.00	2,352,439.00	2,352,439.00
\$6,013,541.00	\$19,174,482.00	\$75,974,730.00	\$ 101,162,753.00
Sched D C-3	Sched P Col F		Sched D Cell C75

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	(\$4,200.00)	(\$24,057.00)	\$309,331.69	(\$6,370.00)			\$274,704.69
Alta Loma	(371,216.10)	(268,643.00)	60,902.64	(6,181.00)	(64,079.74)	0.00	(649,217.19)
Central	(331,714.04)	(205,734.00)	(156,421.43)	(6,406.00)	(23,660.21)	0.00	(723,935.68)
Chaffey Joint	(4,755,086.92)	(1,056,307.00)	(85,771.75)	(28,753.00)	(1,018,374.81)	7,531.00	(6,936,762.48)
Chino Valley	(1,892,619.96)	(1,222,121.00)	(18,530.82)	(29,661.00)	(990,771.21)	0.00	(4,153,703.99)
Cucamonga	(238,656.60)	(112,391.00)	(73,614.28)	(2,708.00)	(9,858.42)	0.00	(437,228.31)
Etiwanda	(951,905.78)	(656,501.00)	70,208.91	(16,284.00)	(4,929.21)	0.00	(1,559,411.09)
Mountain View	(54,366.09)	(150,835.00)	(86,648.40)	(3,158.00)	(439,685.53)	0.00	(734,693.02)
Mt Baldy	(7,560.00)	(4,738.00)	0.00	(162.00)	0.00	0.00	(12,460.00)
Upland	(1,735,663.27)	(466,507.00)	(19,456.55)	(13,801.00)	(324,342.04)	0.00	(2,559,769.86)
SELPA	10,342,988.76	4,167,834.00		113,484.00		(7,531.00)	14,616,775.76
SELPA Wide Totals	\$0.00	\$0.00	(\$0.00)	\$0.00	(\$2,875,701.17)	\$0.00	(\$2,875,701.17)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	478.88						
		Growth/Decline from P/Y:	7.06						
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	536,552.00			Sch Ca / Col D					
Out of Home Care	24,919.00			Sch K / Col E					
Total Apportionment	561,471.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		34,170,414.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,369,973.00		Sch B / Col E	6500				
Total Fee for Service		35,540,387.00							
Small School Prot		(1,299.00)		Sch I / Col K	6500				
		35,539,088.00							
Adjusted Apportionment	\$36,100,559.00				6500				
Property Taxes	6,013,541.00	COUNTY TO BUDGET	Sch B / Col P	6500	5XXX	0000	8097	2800	
State - AB602	30,087,018.00	COUNTY TO BUDGET	Sch B / Col R	6500	5XXX	0000	8311/8319	2800	
Federal - 3327 Mental Health	5,895.00	COUNTY TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182		
State - 6546 Mental health	37,985.00	COUNTY TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	2800	
Contribution to SELPA from State 6546	(25,874.31)	COUNTY TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110		
Balance Remaining - Mental Health	18,005.69								
Other Grants/Sources of Revenue									
SBCSS Leased Facilities	309,331.69		Sch L / Col G	6500	5XXX	0000	8710	2821/2822/2827	
Fedral Preschool/First Class	288,045.00		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	919,682.00		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	1,630,011.69								
Net Revenues	\$37,774,450.69								
EXPENSES:									
Joint Risk Fund Contribution		24,057.00	Sch F / Col B	6500	5001	2100	5748	2800	
District Reimbursements:									
Joint Risk Fund Other Costs		4,200.00	Sch J / Col FGH&J	6500	5XXX	2100	5110		
Joint Risk Fund NPS Costs		0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110		
SEIS Fees		6,370.00	Sch N / Col C	6500	5XXX	2100	5740	2800	
Sub-Total		34,627.00							
Funding Net of Exp/Transfers	\$37,739,823.69								
OTHER:									
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct				



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	5,309.33					
		Growth/Decline from P/Y:	108.28					
District:	Alta Loma							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,948,741.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	276,279.00			Sch K / Col E				
Total Apportionment	6,225,020.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,342,140.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		80,378.00		Sch G / Col E	6500			
Total Fee for Service		(2,261,762.00)						
Small School Prot		(14,400.00)		Sch I / Col K	6500			
		(2,276,162.00)						
Adjusted Apportionment	\$3,948,858.00				6500			
State - AB602	2,882,651.00	DISTRICTS TO BUDGET	Sch B / Col R (if negative)	6500 0000	5XXX 5XXX	0000 9200	8792 7141	
3310 Local Assistance	1,066,207.00		Sch P / Col F					
Private School deduction	(17,167.00)		Sch P / Col H					
Federal - 3310 Local Assistance	1,049,040.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	66,289.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	424,487.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(289,251.33)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	201,524.67							
Net Revenues	\$4,422,467.00							
EXPENSES:								
Joint Risk Fund Contribution		268,643.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		148,786.32	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		222,429.78	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		26,800.18	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(87,702.82)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		64,079.74	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		6,181.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		649,217.19						
Funding Net of Exp/Transfers		\$3,773,249.81						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	4,057.81					
		Growth/Decline from P/Y:	96.30					
District:	Central							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,546,498.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	23,394.00			Sch S / Col C				
Out of Home Care	211,155.00			Sch K / Col E				
Total Apportionment	4,781,047.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,691,399.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		68,192.00		Sch G / Col E	6500			
Total Fee for Service		(4,623,207.00)						
Small School Prot		(11,006.00)		Sch I / Col K	6500			
		(4,634,213.00)						
Adjusted Apportionment	\$146,834.00				6500			
State - AB602	(1,101,256.00)	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	1,248,090.00		Sch P / Col F					
Private School deduction	(46,820.00)		Sch P / Col H					
Federal - 3310 Local Assistance	1,201,270.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	50,560.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	324,853.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(221,359.44)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	154,053.56							
Net Revenues	\$475,427.00							
EXPENSES:								
Joint Risk Fund Contribution		205,734.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		17,251.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		314,463.04	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		71,186.09	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		85,235.34	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		23,660.21	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		6,406.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		723,935.68						
Funding Net of Exp/Transfers		(\$248,508.68)						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	20,902.94					
		Growth/Decline from P/Y:	(297.96)					
District:	Chaffey							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,692,060.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	143,849.00			Sch S / Col C				
Out of Home Care	1,116,725.00			Sch K / Col E				
Total Apportionment	24,952,634.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(10,104,301.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		473,761.00		Sch G / Col E	6500			
Total Fee for Service		(9,630,540.00)						
Small School Prot		(56,694.00)		Sch I / Col K	6500			
		(9,687,234.00)						
Adjusted Apportionment	\$15,265,400.00				6500			
State - AB602	9,970,427.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,294,973.00			Sch P / Col F				
Private School deduction	(35,896.00)			Sch P / Col H				
Federal - 3310 Local Assistance	5,259,077.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	270,072.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	1,667,903.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(1,136,532.90)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	801,442.10							
Net Revenues		\$17,167,479.00						
EXPENSES:								
Joint Risk Fund Contribution			1,056,307.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			183,538.72	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			4,571,548.20	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			85,771.75	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			1,018,374.81	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			28,753.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			6,944,293.48					
Funding Net of Exp/Transfers			\$10,223,185.52					
OTHER:								
State Special School		7,531.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	24,111.63					
		Growth/Decline from P/Y:	153.74					
District:	Chino							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	27,015,428.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	1,418,751.00			Sch K / Col E				
Total Apportionment	28,434,179.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(8,517,144.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		373,170.00		Sch G / Col E	6500			
Total Fee for Service		(8,143,974.00)						
Small School Prot		(65,395.00)		Sch I / Col K	6500			
		(8,209,369.00)						
Adjusted Apportionment	\$20,224,810.00				6500			
State - AB602	14,917,294.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,307,516.00			Sch P / Col F				
Private School deduction	(37,457.00)			Sch P / Col H				
Federal - 3310 Local Assistance	5,270,059.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	305,226.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	1,929,723.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(1,314,940.48)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	920,008.52							
Net Revenues	\$22,422,302.00							
EXPENSES:								
Joint Risk Fund Contribution		1,222,121.00		Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs		242,362.95		Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs		1,650,257.01		Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities		92,072.45		Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities		(73,541.63)		Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp		990,771.21		Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp		0.00		Sch M / Col N	0000	5XXX	9200	7142
MTU Charge		0.00		Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees		29,661.00		Sch N / Col C	6500	5XXX	2100	5840
Sub-Total		4,153,703.99						
Funding Net of Exp/Transfers		\$18,268,598.01						
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	2,144.74					
		Growth/Decline from P/Y:	(64.15)					
District:	Cucamonga							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,459,961.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	15,955.00			Sch S / Col C				
Out of Home Care	111,605.00			Sch K / Col E				
Total Apportionment	2,587,521.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,143,677.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		15,934.00		Sch G / Col E	6500			
Total Fee for Service		(2,127,743.00)						
Small School Prot		(5,817.00)		Sch I / Col K	6500			
		(2,133,560.00)						
Adjusted Apportionment	\$453,961.00				6500			
State - AB602	(47,784.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	501,745.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	501,745.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	27,496.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	177,465.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(120,926.85)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	84,034.15							
Net Revenues	\$658,922.00							
EXPENSES:								
Joint Risk Fund Contribution			112,391.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			19,830.73	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			218,825.87	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			28,985.08	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			44,629.20	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			9,858.42	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			2,708.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			437,228.31					
Funding Net of Exp/Transfers			\$221,693.69					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	12,957.54					
		Growth/Decline from P/Y:	325.35					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,518,035.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	674,266.00			Sch K / Col E				
Total Apportionment	15,192,301.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(1,061,069.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		179,048.00		Sch G / Col E	6500			
Total Fee for Service		(882,021.00)						
Small School Prot		(35,144.00)		Sch I / Col K	6500			
		(917,165.00)						
Adjusted Apportionment	\$14,275,136.00				6500			
State - AB602	11,590,803.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,684,333.00			Sch P / Col F				
Private School deduction	(53,063.00)			Sch P / Col H				
Federal - 3310 Local Assistance	2,631,270.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	161,177.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	1,036,613.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(706,362.64)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	491,427.36							
Net Revenues	\$15,419,863.00							
EXPENSES:								
Joint Risk Fund Contribution			656,501.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			166,673.77	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			785,232.01	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			10,949.73	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(81,158.64)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			4,929.21	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			16,284.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			1,559,411.09					
Funding Net of Exp/Transfers			\$13,860,451.91					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	2,973.60					
		Growth/Decline from P/Y:	171.91					
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	3,331,715.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	154,736.00			Sch K / Col E				
Total Apportionment	3,486,451.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,870,634.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		48,269.00		Sch G / Col E	6500			
Total Fee for Service		(3,822,365.00)						
Small School Prot		(8,065.00)		Sch I / Col K	6500			
		(3,830,430.00)						
Adjusted Apportionment	(\$343,979.00)				6500			
State - AB602	(1,005,655.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	661,676.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	661,676.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	35,782.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	238,169.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(162,291.98)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	111,659.02							
Net Revenues	(70,028.00)							
EXPENSES:								
Joint Risk Fund Contribution			150,835.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			22,990.58	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			31,375.51	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			54,356.60	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			32,291.80	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			439,685.53	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			3,158.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			734,693.02					
Funding Net of Exp/Transfers			(804,721.02)					
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



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	93.40					
		Growth/Decline from P/Y:	5.44					
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	104,649.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	4,860.00			Sch K / Col E				
Total Apportionment	109,509.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(35,636.00)		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		(35,636.00)						
Small School Prot		222,785.00		Sch I / Col K	6500			
		187,149.00						
Adjusted Apportionment	\$296,658.00				6500			
State - AB602	268,435.00	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	28,223.00		Sch P / Col F					
Private School deduction	0.00		Sch P / Col H					
Federal - 3310 Local Assistance	28,223.00	DISTRICTS TO BUDGET	Sch P / Col K	3310	5XXX	0000	8181	
Federal - 3327 Mental Health	1,122.00	DISTRICTS TO BUDGET	Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	7,482.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(3,467.88)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	5,136.12							
Net Revenues	\$305,262.00							
EXPENSES:								
Joint Risk Fund Contribution		4,738.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		7,560.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		0.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		0.00	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp		0.00	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		162.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		12,460.00						
Funding Net of Exp/Transfers		\$292,802.00						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			
NOTE: Does not include Prior Year Adjustments								



2023/24 #10 Annual R1 AB602

Certified: 6/19/25

Updated: 6/27/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2023/24	ADA:	9,204.45					
		Growth/Decline from P/Y:	(110.14)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,514,591.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	69,874.00			Sch S / Col C				
Out of Home Care	525,743.00			Sch K / Col E				
Total Apportionment	11,110,208.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,774,387.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		131,221.00		Sch G / Col E	6500			
Total Fee for Service		(2,643,166.00)						
Small School Prot		(24,965.00)		Sch I / Col K	6500			
		(2,668,131.00)						
Adjusted Apportionment	\$8,442,077.00				6500			
State - AB602	6,060,358.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,381,719.00			Sch P / Col F				
Private School deduction	(34,335.00)			Sch P / Col H				
Federal - 3310 Local Assistance	2,347,384.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	119,010.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	736,612.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(501,938.10)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	353,683.90							
Net Revenues		\$9,263,364.00						
EXPENSES:								
Joint Risk Fund Contribution		466,507.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		215,864.93	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,519,798.34	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		24,981.56	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(5,525.01)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Tranps		324,342.04	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		13,801.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		2,559,769.86						
Funding Net of Exp/Transfers		\$6,703,594.14						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			



Executive Summary

2024/25 #8 P-2 AB602

Certified: 6/19/25

Updated: 8/8/25

Total Apportionment - SELPA Wide

2024-25 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	23/24 Annual R1 AB602 6/19/25	24/25 P-2 AB602 6/19/25	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	478.88	475.55	(3.33)	\$540,358.00	1,508,631.00			\$0.00	\$27,431.00	\$2,076,420.00	\$4,366.35
Alta Loma	5,309.33	5,280.16	(29.17)	5,992,743.00				0.00	304,569.00	6,297,312.00	1,192.64
Central	4,057.81	4,058.95	1.14	4,586,613.00				0.00	234,127.00	4,820,740.00	1,187.68
Chaffey Joint	20,902.94	20,452.72	(450.22)	23,782,614.00				0.00	1,194,296.00	24,976,910.00	1,221.20
Chino Valley	24,111.63	24,194.60	82.97	27,339,894.00				0.00	1,541,258.00	28,881,152.00	1,193.70
Cucamonga	2,144.74	2,276.02	131.28	2,571,903.00				0.00	131,285.00	2,703,188.00	1,187.68
Etiwanda	12,957.54	12,973.36	15.82	14,659,896.00				0.00	748,326.00	15,408,222.00	1,187.68
Mountain View	2,973.60	3,141.38	167.78	3,549,759.00				0.00	181,200.00	3,730,959.00	1,187.68
Mt Baldy	93.40	101.23	7.83	114,390.00				0.00	5,839.00	120,229.00	1,187.68
Upland	9,204.45	8,971.89	(232.56)	10,445,603.00				0.00	533,240.00	10,978,843.00	1,223.69
SELPA					472,604.00	1,776,101.00	11,930.00	0.00	-	2,260,635.00	
SELPA Wide Totals	82,234.32	81,925.86	(308.46)	\$93,583,773.00	\$1,981,235.00	\$1,776,101.00	\$11,930.00	\$ -	\$4,901,571.00	\$102,254,610.00	
Source	Sched C Col K	Sched C Col P		Sched Ca Col D	Sched H3 Col L	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C75	
					Sched D I-3						

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$2,076,420.00	\$36,404,874.00	(\$1,228.00)	\$38,480,066.00
Alta Loma	6,297,312.00	(2,057,460.00)	(13,640.00)	4,226,212.00
Central	4,820,740.00	(4,451,745.00)	(10,485.00)	358,510.00
Chaffey Joint	24,976,910.00	(9,274,973.00)	(52,834.00)	15,649,103.00
Chino Valley	28,881,152.00	(8,962,049.00)	(62,501.00)	19,856,602.00
Cucamonga	2,703,188.00	(2,642,626.00)	(5,879.00)	54,683.00
Etiwanda	15,408,222.00	(745,287.00)	(33,513.00)	14,629,422.00
Mountain View	3,730,959.00	(4,754,261.00)	(8,115.00)	(1,031,417.00)
Mt Baldy	120,229.00	(21,988.00)	211,371.00	309,612.00
Upland	10,978,843.00	(3,494,485.00)	(23,176.00)	7,461,182.00
SELPA	2,260,635.00	0.00		2,260,635.00
SELPA Wide Totals	\$102,254,610.00	\$0.00	\$0.00	\$102,254,610.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 6,227,434.00	-	\$32,252,632.00	\$ 38,480,066.00
	1,112,046.00	3,114,166.00	4,226,212.00
	1,267,427.00	(908,917.00)	358,510.00
	5,069,709.00	10,579,394.00	15,649,103.00
	5,257,082.00	14,599,520.00	19,856,602.00
	531,649.00	(476,966.00)	54,683.00
	2,774,021.00	11,855,401.00	14,629,422.00
	667,227.00	(1,698,644.00)	(1,031,417.00)
	27,420.00	282,192.00	309,612.00
	2,402,323.00	5,058,859.00	7,461,182.00
	0.00	2,260,635.00	2,260,635.00
\$6,227,434.00	\$19,108,904.00	\$76,918,272.00	\$ 102,254,610.00
Sched D C-3	Sched P Col F		Sched D Cell C75

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	\$0.00	(\$23,739.00)	\$361,203.27	(\$6,155.00)			\$331,309.27
Alta Loma	(542,092.85)	(263,586.00)	69,305.81	(6,068.00)	(35,833.72)	0.00	(778,274.76)
Central	(327,457.83)	(202,623.00)	(152,895.46)	(6,415.00)	(15,248.40)	0.00	(704,639.69)
Chaffey Joint	(4,538,020.77)	(1,021,000.00)	(43,013.28)	(28,378.00)	(688,464.68)	7,408.00	(6,311,468.73)
Chino Valley	(2,016,004.53)	(1,207,794.00)	(44,286.96)	(29,809.00)	(912,616.01)	0.00	(4,210,510.50)
Cucamonga	(320,547.67)	(113,619.00)	(110,531.51)	(3,056.00)	(16,010.81)	0.00	(563,764.99)
Etiwanda	(1,018,333.32)	(647,630.00)	110,896.94	(16,372.00)	0.00	0.00	(1,571,438.37)
Mountain View	(81,193.98)	(156,818.00)	(120,439.58)	(3,281.00)	(451,352.29)	0.00	(813,084.86)
Mt Baldy	(9,780.00)	(5,053.00)	0.00	(113.00)	0.00	0.00	(14,946.00)
Upland	(1,853,012.33)	(447,877.00)	(70,239.22)	(13,837.00)	(275,995.82)	0.00	(2,660,961.37)
SELPA	10,706,443.27	4,089,739.00		113,484.00		(7,408.00)	14,902,258.27
SELPA Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,395,521.73)	\$0.00	(\$2,395,521.73)
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	



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	475.55						
		Growth/Decline from P/Y:	(3.33)						
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	540,358.00			Sch Ca / Col D					
Out of Home Care	27,431.00			Sch K / Col E					
Total Apportionment	567,789.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		36,404,874.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,508,631.00		Sch B / Col E	6500				
Total Fee for Service		37,913,505.00							
Small School Prot		(1,228.00)		Sch I / Col K	6500				
		37,912,277.00							
Adjusted Apportionment	\$38,480,066.00				6500				
Property Taxes	6,227,434.00	COUNTY TO BUDGET		Sch B / Col P	6500	5XXX	0000	8097	2800
State - AB602	32,252,632.00	COUNTY TO BUDGET		Sch B / Col R	6500	5XXX	0000	8311/8319	2800
Federal - 3327 Mental Health	5,997.00	COUNTY TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182	
State - 6546 Mental health	39,620.00	COUNTY TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590	2800
Contribution to SELPA from State 6546	(28,334.67)	COUNTY TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	57XX	
Balance Remaining - Mental Health	17,282.33								
Other Grants/Sources of Revenue									
SBCSS Leased Facilities	361,203.27			Sch L / Col G	6500	5XXX	0000	8710	2821/2822/2827
Fedral Preschool	285,553.00			Sch O / Col A	3315	5730	0000	8182	0464
Fedral Preschool-Private Schools	2,295.00			Sch O / Col B	3317	XXX	0000	8182	TBD
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	9,263.00			Sch O / Col F	6515	5710	0000	8590	0468
Other Grants/Sources of Revenue Sub-Total	1,659,056.27								
Net Revenues	\$40,184,739.27								
EXPENSES:									
Joint Risk Fund Contribution			23,739.00	Sch F / Col B	6500	5001	2100	5748	2800
District Reimbursements:									
Joint Risk Fund Other Costs			0.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs			0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SEIS Fees			6,155.00	Sch N / Col C	6500	5XXX	2100	5740	2800
Sub-Total			29,894.00						
Funding Net of Exp/Transfers	\$40,154,845.27								
OTHER:									
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2024/25 ADA: 5,280.16
 District: Alta Loma Growth/Decline from P/Y: (29.17)

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	5,992,743.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	304,569.00			Sch K / Col E				
Total Apportionment	6,297,312.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,167,952.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		110,492.00		Sch G / Col E	6500			
Total Fee for Service		(2,057,460.00)						
Small School Prot		(13,640.00)		Sch I / Col K	6500			
		(2,071,100.00)						
Adjusted Apportionment	\$4,226,212.00				6500			
State - AB602	3,114,166.00	DISTRICTS TO BUDGET		Sch B / Col R (if negative)	6500 0000	5XXX 5XXX	0000 9200	8792 7141
3310 Local Assistance	1,112,046.00			Sch P / Col F				
Private School deduction	(21,190.00)			Sch P / Col H				
Federal - 3310 Local Assistance	1,090,856.00	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	439,913.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(314,711.83)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	192,211.17							
Net Revenues		\$4,711,945.00						
EXPENSES:								
Joint Risk Fund Contribution			263,586.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			122,524.11	Sch J / Col FGH&I	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			419,568.74	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			19,819.84	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(89,125.65)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			35,833.72	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			6,068.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			778,274.76					
Funding Net of Exp/Transfers			\$3,933,670.24					
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.



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	4,058.95						
		Growth/Decline from P/Y:	1.14						
District:	Central								
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code	
Revenues									
AB602 Base plus COLA, Growth & Local Asst	4,586,613.00			Sch Ca / Col D					
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C					
Out of Home Care	234,127.00			Sch K / Col E					
Total Apportionment	4,820,740.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		(4,507,771.00)		Sch G / Col C	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		56,026.00		Sch G / Col E	6500				
Total Fee for Service		(4,451,745.00)							
Small School Prot		(10,485.00)		Sch I / Col K	6500				
		(4,462,230.00)							
Adjusted Apportionment	\$358,510.00				6500				
State - AB602	(908,917.00)	DISTRICTS TO BUDGET			Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	1,267,427.00			Sch P / Col F					
Private School deduction	(59,030.00)			Sch P / Col H					
Federal - 3310 Local Assistance	1,208,397.00	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	338,169.00	DISTRICTS TO BUDGET			Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(241,924.40)	DISTRICTS TO BUDGET			Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	147,526.60								
Net Revenues	668,931.00								
EXPENSES:									
Joint Risk Fund Contribution			202,623.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:									
Joint Risk Fund Other Costs			34,247.50	Sch J / Col FGH&I	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs			293,210.33	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities			61,632.51	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities			91,262.95	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps			15,248.40	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees			6,415.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total			704,639.69						
Funding Net of Exp/Transfers			(15,708.69)						
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



2024/25 #8 P-2 AB602
Certified: 6/19/25
Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	20,452.72					
		Growth/Decline from P/Y:	(450.22)					
District:	Chaffey							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,782,614.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	1,194,296.00			Sch K / Col E				
Total Apportionment	24,976,910.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(9,839,044.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		564,071.00		Sch G / Col E	6500			
Total Fee for Service		(9,274,973.00)						
Small School Prot		(52,834.00)		Sch I / Col K	6500			
		(9,327,807.00)						
Adjusted Apportionment	\$15,649,103.00				6500			
State - AB602	10,579,394.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,069,709.00			Sch P / Col F				
Private School deduction	(49,948.00)			Sch P / Col H				
Federal - 3310 Local Assistance	5,019,761.00	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	1,704,005.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(1,219,037.47)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	748,264.53							
Net Revenues		\$17,566,457.00						
EXPENSES:								
Joint Risk Fund Contribution			1,021,000.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			239,490.74	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			4,298,530.03	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			688,464.68	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			28,378.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			6,318,876.73					
Funding Net of Exp/Transfers			\$11,247,580.27					
OTHER:								
State Special School		7,408.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments								



2024/25 #8 P-2 AB602
Certified: 6/19/25
Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	24,194.60					
District:	Chino	Growth/Decline from P/Y:	82.97					
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	27,339,894.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	1,541,258.00			Sch K / Col E				
Total Apportionment	28,881,152.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(9,350,228.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		388,179.00		Sch G / Col E	6500			
Total Fee for Service		(8,962,049.00)						
Small School Prot		(62,501.00)		Sch I / Col K	6500			
		(9,024,550.00)						
Adjusted Apportionment	\$19,856,602.00				6500			
State - AB602	14,599,520.00	DISTRICTS TO BUDGET	Sch B / Col R	6500	5XXX	0000	8792	
			(if negative)	0000	5XXX	9200	7141	
3310 Local Assistance	5,257,082.00		Sch P / Col F					
Private School deduction	(46,921.00)		Sch P / Col H					
Federal - 3310 Local Assistance	5,210,161.00	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	2,015,758.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(1,442,063.62)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	878,323.38							
Net Revenues	\$22,130,068.00							
EXPENSES:								
Joint Risk Fund Contribution		1,207,794.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		284,037.04	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,731,967.49	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		113,161.64	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		912,616.01	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		29,809.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		4,210,510.50						
Funding Net of Exp/Transfers		\$17,919,557.50						
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								



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	2,276.02					
		Growth/Decline from P/Y:	131.28					
District:	Cucamonga							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	2,571,903.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	131,285.00			Sch K / Col E				
Total Apportionment	2,703,188.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,688,221.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		45,595.00		Sch G / Col E	6500			
Total Fee for Service		(2,642,626.00)						
Small School Prot		(5,879.00)		Sch I / Col K	6500			
		(2,648,505.00)						
Adjusted Apportionment	\$54,683.00				6500			
State - AB602	(476,966.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	531,649.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	531,649.00	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	189,625.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(135,656.95)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	81,983.05							
Net Revenues	\$272,323.00							
EXPENSES:								
Joint Risk Fund Contribution		113,619.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		12,500.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		308,047.67	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		44,435.33	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		66,096.18	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		16,010.81	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		3,056.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		563,764.99						
Funding Net of Exp/Transfers		(\$291,441.99)						
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								



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	12,973.36					
		Growth/Decline from P/Y:	15.82					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,659,896.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	748,326.00			Sch K / Col E				
Total Apportionment	15,408,222.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(928,692.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		183,405.00		Sch G / Col E	6500			
Total Fee for Service		(745,287.00)						
Small School Prot		(33,513.00)		Sch I / Col K	6500			
		(778,800.00)						
Adjusted Apportionment	\$14,629,422.00				6500			
State - AB602	11,855,401.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,774,021.00			Sch P / Col F				
Private School deduction	(48,434.00)			Sch P / Col H				
Federal - 3310 Local Assistance	2,725,587.00	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	1,080,867.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(773,247.37)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	471,260.63							
Net Revenues	\$15,825,496.00							
EXPENSES:								
Joint Risk Fund Contribution			647,630.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			44,612.20	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			973,721.12	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			10,662.32	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			(121,559.26)	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			0.00	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			16,372.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			1,571,438.37					
Funding Net of Exp/Transfers			\$14,254,057.63					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		



2024/25 #8 P-2 AB602
Certified: 6/19/25
Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2024/25</u>	ADA:	<u>3,141.38</u>					
		Growth/Decline from P/Y:	<u>167.78</u>					
District:	<u>Mountain View</u>							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,549,759.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	181,200.00			Sch K / Col E				
Total Apportionment	3,730,959.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,818,986.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		64,725.00		Sch G / Col E	6500			
Total Fee for Service		(4,754,261.00)						
Small School Prot		(8,115.00)		Sch I / Col K	6500			
		(4,762,376.00)						
Adjusted Apportionment	(\$1,031,417.00)				6500			
State - AB602	(1,698,644.00)	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	667,227.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	667,227.00	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	261,722.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(187,234.75)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	112,085.25							
Net Revenues	<u>(\$732,097.00)</u>							
EXPENSES:								
Joint Risk Fund Contribution		156,818.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		51,384.55	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		29,809.43	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		74,861.54	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		45,578.04	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		451,352.29	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		3,281.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		<u>813,084.86</u>						
Funding Net of Exp/Transfers		<u>(\$1,545,181.86)</u>						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			
NOTE: Does not include Prior Year Adjustments								



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	101.23					
		Growth/Decline from P/Y:	7.83					
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	114,390.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	5,839.00			Sch K / Col E				
Total Apportionment	120,229.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(21,988.00)		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		(21,988.00)						
Small School Prot		211,371.00		Sch I / Col K	6500			
		189,383.00						
Adjusted Apportionment	\$309,612.00				6500			
State - AB602	282,192.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	27,420.00			Sch P / Col F				
Private School deduction	0.00			Sch P / Col H				
Federal - 3310 Local Assistance	27,420.00	DISTRICTS TO BUDGET		Sch P / Col K	3310	5XXX	0000	8181
Federal - 3327 Mental Health	1,181.00	DISTRICTS TO BUDGET		Sch R / Col J	3327	5XXX	0000	8182
State - 6546 Mental health	8,434.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(4,423.92)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	5,191.08							
Net Revenues	\$319,227.00							
EXPENSES:								
Joint Risk Fund Contribution		5,053.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		9,780.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		0.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		0.00	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		0.00	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		113.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		14,946.00						
Funding Net of Exp/Transfers		\$304,281.00						
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								



2024/25 #8 P-2 AB602
 Certified: 6/19/25
 Updated: 8/8/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	8,971.89					
		Growth/Decline from P/Y:	(232.56)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,445,603.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	533,240.00			Sch K / Col E				
Total Apportionment	10,978,843.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,590,623.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		96,138.00		Sch G / Col E	6500			
Total Fee for Service		(3,494,485.00)						
Small School Prot		(23,176.00)		Sch I / Col K	6500			
		(3,517,661.00)						
Adjusted Apportionment	\$7,461,182.00				6500			
State - AB602	5,058,859.00	DISTRICTS TO BUDGET		Sch B / Col R	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,402,323.00			Sch P / Col F				
Private School deduction	(28,758.00)			Sch P / Col H				
Federal - 3310 Local Assistance	2,373,565.00	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	747,487.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(534,748.93)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	329,021.07							
Net Revenues		\$8,296,194.00						
EXPENSES:								
Joint Risk Fund Contribution			447,877.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			168,076.93	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,684,935.40	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			36,630.09	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			33,609.13	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transps			275,995.82	Sch M / Col D	0000	5XXX	9200	7142
CSDR Transp			0.00	Sch M / Col N	0000	5XXX	9200	7142
MTU Charge			0.00	Sch L / Col W	0000	XXXX	9200	7141/8710
SEIS Fees			13,837.00	Sch N / Col C	6500	5XXX	2100	5840
Sub-Total			2,660,961.37					
Funding Net of Exp/Transfers			\$5,635,232.63					
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
2024/25 - Joint Risk Fund (JRF) - Management #0282

T. Chatkoo 9/16/25

	Account Range	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals
REVENUE				
District Contributions & Reimbursement Revenue	8677	12,919,670	13,526,165	13,655,560
Other Local Revenues (SEIS/ECP)	8699	130,787	194,890	170,597
TOTAL REVENUE		13,050,457	13,721,055	13,826,157

EXPENDITURES				
Certificated Salaries	1000	257,546	275,902	272,444
Classified Salaries	2000	367,014	421,845	413,101
Employee Benefits	3000	240,113	259,926	268,311
Supplies	4000	6,485	2,686	4,884
Services & Other Operating	5000	12,201,348	12,918,787	13,171,966
Trf of JRF Exp to PSRS	5000	(177,963)	(319,206)	(258,957)
TOTAL EXPENDITURES		12,894,544	13,559,939	13,871,749

NET REVENUE LESS EXPENDITURES		155,913	161,116	(45,592)
Beginning Balance		1,214,000	1,369,913	1,531,028
ENDING BALANCE		1,369,913	1,531,028	1,485,437
Less: Reserve		400,000	400,000	400,000
ENDING BALANCE AFTER RESERVE		969,913	1,131,028	1,085,437

Cert FTEs	1.55	1.55	1.50
Class FTEs	4.20	4.20	4.15
TOTAL FTE	5.75	5.75	5.65

Budget Assumptions:

- JRF Contribution rate of \$49.92/ADA (Approved 5/10/24)
- Information Tehnology User Fees: \$2,976 per full user, \$135 per e-mail only user
- No Indirect
- \$400,000 Reserve (Approved 12/14/18)

West End SELPA
2024/25 - Program Specialist/Regionalized Services - Management #0284

T. Chatkoo 9/16/25

	Account Range	2022/23 Actuals	2023/24 Actuals	2024/25 Budget
REVENUE				
State Apportionments - CY	8311	1,623,820	1,757,298	1,776,101
Other Local Revenues	8699	3,499	3,300	3,850
	TOTAL REVENUE	1,627,319	1,760,598	1,779,951

EXPENDITURES				
Certificated Salaries	1000	422,486	509,088	524,491
Classified Salaries	2000	330,591	289,670	403,528
Employee Benefits	3000	309,381	314,274	351,369
Supplies	4000	34,211	6,597	10,190
Services & Other Operating	5000	94,882	171,533	104,562
Trf of JRF Exp to PSRS	5000	261,602	319,206	258,957
Capital Outlay	6000	34,113	-	-
Indirect	7312	130,057	136,881	124,974
	TOTAL EXPENDITURES	1,617,323	1,747,250	1,778,071

NET REVENUE LESS EXPENDITURES	9,996	13,348	1,880
Beginning Balance	152,386	162,382	175,730
ENDING BALANCE	162,382	175,730	177,610
Less: Reserve	162,382	175,730	177,610
ENDING BALANCE AFTER RESERVE	-	(0)	(0)

Cert FTEs	3.33	3.37	2.80
Class FTEs	3.75	3.75	4.35
TOTAL FTE	7.08	7.12	7.15

Budget Assumptions:

- Information Tehnology User Fees: \$2,976 per full user, \$135 per e-mail only user
- Indirect Cost Rate of 7.56%
- Reserve = 10% of CY funding

West End SELPA
2024/25 - Personnel Development - Management #0463

T. Chatkoo 9/16/25

	Account Range	2022/23 Actuals	2023/24 Actuals	2024/25 Budget
REVENUE				
State Apportionments - CY	8311	11,372	11,629	11,930
TOTAL REVENUE		11,372	11,629	11,930

EXPENDITURES				
Certificated Salaries	1000	-	-	-
Classified Salaries	2000	-	-	-
Employee Benefits	3000	-	-	-
Supplies	4000	2	0	2,043
Services & Other Operating	5000	14,932	10,718	9,048
Indirect	7312	1,337	911	839
TOTAL EXPENDITURES		16,270	11,629	11,930

NET REVENUE LESS EXPENDITURES	(4,898)	-	-
Beginning Balance	4,898	-	-
ENDING BALANCE	-	-	-

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

Budget Assumptions:

- Rate of \$0.945782 per pupil (approved 11/22/13)
- Based on Pupil Count of 12,614
- Indirect Cost Rate of 7.56%

BEST NET CONSORTIUM
Financial Activity Report - Summary (From: 7/1/2024 To: 6/30/2025)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
86 - San Bernardino County Superintendent of					
Management 0282 WE JOINT RISK FUND					
Revenue					
Other Local Revenue (8600 to 8799)					
8677	INTERAGENCY SVCS BETWEEN LEA'S	15,058,687.00	13,655,559.75	0.00	1,403,127.25
8699	ALL OTHER LOCAL REVENUES	147,932.00	170,597.00	0.00	(22,665.00)
Total Other Local Rev (8600 to 8799)		15,206,619.00	13,826,156.75	0.00	1,380,462.25
Total Revenue		15,206,619.00	13,826,156.75	0.00	1,380,462.25
Expenditure					
Certificated Salary (1000 to 1999)					
1213	CE PPL SPT REG STRS MC UI WC	131,501.00	131,032.68	0.00	468.32
1313	CE SUP-AD REG STRS MC UI WC	141,924.00	141,410.98	0.00	513.02
Total Certificated Sa (1000 to 1999)		273,425.00	272,443.66	0.00	981.34
Classified Salary (2000 to 2999)					
2414	CL CLER-OFC REG PERS MC UI WC	132,298.00	111,532.46	0.00	20,765.54
2445	CL CLER-OFC SUB ARS MC UI WC	0.00	12,883.96	0.00	(12,883.96)
2913	CL OTHER REG STRS MC UI WC	213,665.00	212,889.68	0.00	775.32
2914	CL OTHER REG PERS MC UI WC	76,070.00	75,795.39	0.00	274.61
Total Classified Sala (2000 to 2999)		422,033.00	413,101.49	0.00	8,931.51
Employee Benefit (3000 to 3999)					
3101	STRS-CERT	52,225.00	52,036.96	0.00	188.04
3102	STRS-CLASS	40,810.00	40,661.89	0.00	148.11
3202	PERS-CLASS	56,363.00	50,672.78	0.00	5,690.22
3331	MEDICARE-CERT	3,978.00	3,871.93	0.00	106.07
3332	MEDICARE-CLASS	6,166.00	5,967.02	0.00	198.98
3352	ARS-CLASS	0.00	289.87	0.00	(289.87)
3411	H&W BENEFITS-CERT	31,025.00	31,024.33	0.00	0.67
3412	H&W BENEFITS-CLASS	68,921.00	65,882.50	0.00	3,038.50
3501	SUI-CERT	137.00	135.65	0.00	1.35
3502	SUI-CLASS	213.00	205.68	0.00	7.32
3601	WC-CERT	6,092.00	6,069.89	0.00	22.11
3602	WC-CLASS	9,440.00	9,242.18	0.00	197.82
3922	CASH IN-LIEU-CLASS	2,250.00	2,250.00	0.00	0.00
Total Employee Benefi (3000 to 3999)		277,620.00	268,310.68	0.00	9,309.32
Books and Supplies (4000 to 4999)					
4210	OTHER BOOKS (NOT TEXTS)	100.00	0.00	0.00	100.00
4340	COMP EQUIP/SOFTWARE/EXP < \$500	1,500.00	947.71	0.00	552.29
4350	MATERIALS & SUPPLIES < \$500	3,000.00	1,464.21	0.00	1,535.79
4440	COMP EQUIP/SOFTWARE/EXP > \$499	3,000.00	2,472.36	0.00	527.64
Total Books and Suppl (4000 to 4999)		7,600.00	4,884.28	0.00	2,715.72
Services and Operating Expenditures (5000 to 5999)					
5110	SUB-AGREEMENTS FOR SERVICES	11,500,000.00	10,828,539.31	0.00	671,460.69
5220	REIMBURSEMENT-BUS TRAVEL EXP	9,000.00	7,030.21	0.00	1,969.79
5221	REIMBURSEMENT-BUS MILEAGE	2,500.00	2,858.38	0.00	(358.38)
5225	PAYMENT-BUS TRAVEL EXP	15,000.00	10,666.71	0.00	4,333.29
5271	CELL PHONE STIPEND-CERT	960.00	960.00	0.00	0.00
5272	CELL PHONE STIPEND-CLASS	960.00	960.00	0.00	0.00

Criteria: Report Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = Yes; Selected Districts = 86 - San Bernardino County Superintendent of Schools; Include GL Status = Pended, Encumbered; Sort/Group = Management, Major Range, Object; Page Break by = Management; Management = 0282, 0284, 0463; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
Financial Activity Report - Summary (From: 7/1/2024 To: 6/30/2025)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
86 - San Bernardino County Superintendent of					
Management 0282 WE JOINT RISK FUND					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5570	PEST CNTRL/CSTDIAL/LNDSCPNG	100.00	0.00	0.00	100.00
5630	MAINTENANCE AGREEMENTS	100.00	0.00	0.00	100.00
5633	EQUIP/BLDG/VHCL MAINT/REPAIR	5,000.00	3,685.65	0.00	1,314.35
5710	INTERPROGRAM SERVICES	(191,909.00)	(258,957.10)	0.00	67,048.10
5711	INTERPROGRAM PRINT SHOP	500.00	238.50	0.00	261.50
5714	INTERPROGRAM CONV COPIES	1,000.00	948.21	0.00	51.79
5722	INTERPROGRAM REGISTRATIONS	100.00	0.00	0.00	100.00
5733	INTERPROGRAM USER FEES	14,683.00	14,683.65	0.00	(0.65)
5737	INTERPROGRAM CONFERENCE ROOMS	100.00	0.00	0.00	100.00
5740	INTERPROGRAM OTHER	(6,370.00)	(6,155.00)	0.00	(215.00)
5748	INTERPROGRAM X-POT	(9,528.00)	(9,594.16)	0.00	66.16
5803	REIMB-PARENT	825,000.00	469,574.37	0.00	355,425.63
5810	PROF/CONSULTING/OPERATING EXP	1,810,031.00	1,229,691.97	0.00	580,339.03
5820	LEGAL, AUDIT, & ELECTION COSTS	800,000.00	487,307.15	0.00	312,692.85
5830	ADVERTISEMENT	100.00	0.00	0.00	100.00
5840	COMP LICENSES & SUBSCRIPTIONS	14,932.00	14,932.00	0.00	0.00
5845	MULTI-YR COMP LIC & SBSCRPTION	113,484.00	113,483.50	0.00	0.50
5880	OTHER ADMINISTRATIVE CHARGES	250.00	0.00	0.00	250.00
5910	PHONE/INTERNET/CABLE/RADIO SVC	2,500.00	1,867.58	0.00	632.42
5950	POSTAGE/MAIL	500.00	287.50	0.00	212.50
Total Services and Op (5000 to 5999)		<u>14,908,993.00</u>	<u>12,913,008.43</u>	<u>0.00</u>	<u>1,995,984.57</u>
Total Expenditure		<u>15,889,671.00</u>	<u>13,871,748.54</u>	<u>0.00</u>	<u>2,017,922.46</u>
Total Management 0282 WE JOINT RISK FUND		<u>(683,052.00)</u>	<u>(45,591.79)</u>	<u>0.00</u>	<u>(637,460.21)</u>

Criteria: Report Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = Yes; Selected Districts = 86 - San Bernardino County Superintendent of Schools; Include GL Status = Pended, Encumbered; Sort/Group = Management, Major Range, Object; Page Break by = Management; Management = 0282, 0284, 0463; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
Financial Activity Report - Summary (From: 7/1/2024 To: 6/30/2025)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
86 - San Bernardino County Superintendent of					
Management 0284 WE REGIONALIZED SERVICES					
Revenue					
Other State Revenue (8300 to 8599)					
8311	ST APPORTIONMENTS-CURR YR	1,776,101.00	1,776,101.00	0.00	0.00
Total Other State Rev (8300 to 8599)		1,776,101.00	1,776,101.00	0.00	0.00
Other Local Revenue (8600 to 8799)					
8699	ALL OTHER LOCAL REVENUES	4,000.00	3,850.00	0.00	150.00
Total Other Local Rev (8600 to 8799)		4,000.00	3,850.00	0.00	150.00
Total Revenue		1,780,101.00	1,779,951.00	0.00	150.00
Expenditure					
Certificated Salary (1000 to 1999)					
1213	CE PPL SPT REG STRS MC UI WC	157,178.00	156,789.04	0.00	388.96
1313	CE SUP-AD REG STRS MC UI WC	246,562.00	233,395.39	0.00	13,166.61
1913	CE OTHER REG STRS MC UI WC	134,675.00	134,306.80	0.00	368.20
Total Certificated Sa (1000 to 1999)		538,415.00	524,491.23	0.00	13,923.77
Classified Salary (2000 to 2999)					
2314	CL SUP-AD REG PERS MC UI WC	177,212.00	167,746.43	0.00	9,465.57
2414	CL CLER-OFC REG PERS MC UI WC	228,060.00	212,849.01	0.00	15,210.99
2425	CL CLER-OFC HRY ARS MC UI WC	21,473.00	22,368.00	0.00	(895.00)
2427	CL CLER-OFC HRY MC UI WC	0.00	564.84	0.00	(564.84)
Total Classified Sala (2000 to 2999)		426,745.00	403,528.28	0.00	23,216.72
Employee Benefit (3000 to 3999)					
3101	STRS-CERT	102,837.00	100,177.95	0.00	2,659.05
3202	PERS-CLASS	109,626.00	102,960.87	0.00	6,665.13
3331	MEDICARE-CERT	7,894.00	7,595.42	0.00	298.58
3332	MEDICARE-CLASS	6,238.00	5,868.25	0.00	369.75
3352	ARS-CLASS	483.00	503.28	0.00	(20.28)
3411	H&W BENEFITS-CERT	40,694.00	39,600.35	0.00	1,093.65
3412	H&W BENEFITS-CLASS	72,997.00	67,613.74	0.00	5,383.26
3501	SUI-CERT	273.00	264.14	0.00	8.86
3502	SUI-CLASS	215.00	202.04	0.00	12.96
3601	WC-CERT	12,086.00	11,776.35	0.00	309.65
3602	WC-CLASS	9,551.00	9,034.81	0.00	516.19
3921	CASH IN-LIEU-CERT	4,197.00	4,196.71	0.00	0.29
3922	CASH IN-LIEU-CLASS	1,575.00	1,575.00	0.00	0.00
Total Employee Benefi (3000 to 3999)		368,666.00	351,368.91	0.00	17,297.09
Books and Supplies (4000 to 4999)					
4210	OTHER BOOKS (NOT TEXTS)	250.00	0.91	0.00	249.09
4320	FURNITURE & EQUIPMENT < \$500	1,775.00	1,346.03	0.00	428.97
4330	REFRESHMENTS	500.00	447.26	0.00	52.74
4340	COMP EQUIP/SOFTWARE/EXP < \$500	1,500.00	543.73	0.00	956.27
4350	MATERIALS & SUPPLIES < \$500	5,882.00	6,462.80	0.00	(580.80)
4420	FURNITURE & EQUIPMENT > \$499	2,500.00	0.00	0.00	2,500.00
4440	COMP EQUIP/SOFTWARE/EXP > \$499	2,500.00	598.79	0.00	1,901.21
4450	MATERIALS & SUPPLIES > \$499	2,200.00	790.00	0.00	1,410.00
Total Books and Suppl (4000 to 4999)		17,107.00	10,189.52	0.00	6,917.48

Criteria: Report Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = Yes; Selected Districts = 86 - San Bernardino County Superintendent of Schools; Include GL Status = Pended,Encumbered; Sort/Group = Management, Major Range, Object; Page Break by = Management; Management = 0282,0284,0463; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
Financial Activity Report - Summary (From: 7/1/2024 To: 6/30/2025)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
86 - San Bernardino County Superintendent of					
Management 0284 WE REGIONALIZED SERVICES					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5220	REIMBURSEMENT-BUS TRAVEL EXP	5,000.00	3,411.14	0.00	1,588.86
5221	REIMBURSEMENT-BUS MILEAGE	2,500.00	1,683.61	0.00	816.39
5225	PAYMENT-BUS TRAVEL EXP	40,000.00	35,502.59	0.00	4,497.41
5271	CELL PHONE STIPEND-CERT	1,794.00	1,824.00	0.00	(30.00)
5272	CELL PHONE STIPEND-CLASS	1,920.00	1,920.00	0.00	0.00
5310	DUES & MEMBERSHIPS	3,600.00	3,560.00	0.00	40.00
5620	OTHER RENTALS/LEASES/REPAIRS	3,000.00	2,785.92	0.00	214.08
5630	MAINTENANCE AGREEMENTS	4,000.00	2,097.10	0.00	1,902.90
5640	COMPUTER REPAIRS	500.00	29.00	0.00	471.00
5710	INTERPROGRAM SERVICES	191,909.00	258,957.10	0.00	(67,048.10)
5711	INTERPROGRAM PRINT SHOP	1,000.00	2,044.30	0.00	(1,044.30)
5714	INTERPROGRAM CONV COPIES	1,000.00	545.74	0.00	454.26
5722	INTERPROGRAM REGISTRATIONS	250.00	0.00	0.00	250.00
5731	INTERPROGRAM EXPRESS MAIL	1,850.00	1,850.00	0.00	0.00
5733	INTERPROGRAM USER FEES	24,850.00	24,849.60	0.00	0.40
5737	INTERPROGRAM CONFERENCE ROOMS	2,000.00	1,600.00	0.00	400.00
5740	INTERPROGRAM OTHER	300.00	200.00	0.00	100.00
5741	INTERPROGRAM WAREHOUSE DELIV	1,330.00	1,330.00	0.00	0.00
5807	DIST REIMB-OTHER	0.00	776.96	0.00	(776.96)
5810	PROF/CONSULTING/OPERATING EXP	2,500.00	4,575.88	0.00	(2,075.88)
5812	STUDENT EVENTS & ACTIVITIES	2,500.00	1,581.01	0.00	918.99
5813	CATERING/FOOD SERVICE	2,500.00	2,562.62	0.00	(62.62)
5840	COMP LICENSES & SUBSCRIPTIONS	5,000.00	4,367.46	0.00	632.54
5890	PROMOTIONAL/IMPRINTED ITEMS	0.00	3,622.42	0.00	(3,622.42)
5910	PHONE/INTERNET/CABLE/RADIO SVC	2,750.00	1,786.40	0.00	963.60
5950	POSTAGE/MAIL	250.00	56.09	0.00	193.91
Total Services and Op (5000 to 5999)		302,303.00	363,518.94	0.00	(61,215.94)
Other Outgo (7100 to 7499)					
7312	INDIRECT COSTS - TRF OUT	124,985.00	124,974.12	0.00	10.88
Total Other Outgo (7100 to 7499)		124,985.00	124,974.12	0.00	10.88
Total Expenditure		1,778,221.00	1,778,071.00	0.00	150.00
Total Management 0284 WE REGIONALIZED SERVICES		1,880.00	1,880.00	0.00	0.00

Criteria: Report Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = Yes; Selected Districts = 86 - San Bernardino County Superintendent of Schools; Include GL Status = Pended,Encumbered; Sort/Group = Management,Major Range,Object; Page Break by = Management; Management = 0282,0284,0463; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
Financial Activity Report - Summary (From: 7/1/2024 To: 6/30/2025)

Object	Object Description	Revised Budget	Actual Activity	Encumbered Pended Activity	Balance
86 - San Bernardino County Superintendent of					
Management 0463 WE PERSONNEL DEVELOPMENT					
Revenue					
Other State Revenue (8300 to 8599)					
8311	ST APPORTIONMENTS-CURR YR	11,930.00	11,930.00	0.00	0.00
Total Other State Rev (8300 to 8599)		11,930.00	11,930.00	0.00	0.00
Total Revenue		11,930.00	11,930.00	0.00	0.00
Expenditure					
Books and Supplies (4000 to 4999)					
4330	REFRESHMENTS	50.00	0.00	0.00	50.00
4350	MATERIALS & SUPPLIES < \$500	50.00	2,043.00	0.00	(1,993.00)
Total Books and Suppl (4000 to 4999)		100.00	2,043.00	0.00	(1,943.00)
Services and Operating Expenditures (5000 to 5999)					
5220	REIMBURSEMENT-BUS TRAVEL EXP	3,000.00	3,672.98	0.00	(672.98)
5221	REIMBURSEMENT-BUS MILEAGE	250.00	318.68	0.00	(68.68)
5225	PAYMENT-BUS TRAVEL EXP	7,041.00	4,707.83	0.00	2,333.17
5310	DUES & MEMBERSHIPS	600.00	0.00	0.00	600.00
5722	INTERPROGRAM REGISTRATIONS	50.00	0.00	0.00	50.00
5810	PROF/CONSULTING/OPERATING EXP	50.00	0.00	0.00	50.00
5813	CATERING/FOOD SERVICE	0.00	348.99	0.00	(348.99)
Total Services and Op (5000 to 5999)		10,991.00	9,048.48	0.00	1,942.52
Other Outgo (7100 to 7499)					
7312	INDIRECT COSTS - TRF OUT	839.00	838.52	0.00	0.48
Total Other Outgo (7100 to 7499)		839.00	838.52	0.00	0.48
Total Expenditure		11,930.00	11,930.00	0.00	0.00
Total Management 0463 WE PERSONNEL DEVELOPMENT		0.00	0.00	0.00	0.00
Total 86 - San Bernardino County Superintendent of		(681,172.00)	(43,711.79)	0.00	(637,460.21)

Criteria: Report Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = Yes; Selected Districts = 86 - San Bernardino County Superintendent of Schools; Include GL Status = Pended,Encumbered; Sort/Group = Management,Major Range,Object; Page Break by = Management; Management = 0282,0284,0463; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

2024/25 Joint Risk Fund Return

Background:

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

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

Fiscal Impact:

The 2024/25 JRF Return totals \$1,085,436.56 and is summarized as follows:

2024/25	Total Return
Alta Loma	74,283.48
Central	71,926.05
Chaffey	125,643.99
Chino	433,552.71
Cucamonga	18,866.05
Etiwanda	223,089.93
Mountain View	69,129.22
Mt. Baldy	1,823.21
Upland	60,268.04
WE Student Svcs	6,853.90
TOTAL	1,085,436.56

Return from RSPS	258,957.10	- ADA based return distribution
Return from JRF	826,479.46	- Usage based return distribution
Total Return	1,085,436.56	

Recommendation:

N/A - This item will move forward to the Superintendents' Council for approval.

**West End SELPA
2024/25 Joint Risk Fund Return**

T. Chatkoo 9/15/25

Column A		Column B	Column C	Column D	Column E	Column F	Column G (Col C + Col F)
2024/25	P-2 ADA Cert 6/19/25	% ADA	Return from RSPS (Distributed by % ADA)	Revenue vs Expense (Usage)	% Under Usage	Return from JRF (Distributed by % Under Usage)	Total Return
Alta Loma	5,280.16	6.45%	16,689.91	135,858.70	6.97%	57,593.57	74,283.48
Central	4,058.95	4.95%	12,829.82	139,403.35	7.15%	59,096.23	71,926.05
Chaffey	20,452.72	24.96%	64,648.42	143,883.76	7.38%	60,995.57	125,643.99
Chino	24,194.60	29.53%	76,476.02	842,315.81	43.20%	357,076.69	433,552.71
Cucamonga	2,276.02	2.78%	7,194.21	27,532.96	1.41%	11,671.84	18,866.05
Etiwanda	12,973.36	15.84%	41,007.12	429,519.01	22.03%	182,082.81	223,089.93
Mountain View	3,141.38	3.83%	9,929.50	139,647.48	7.16%	59,199.72	69,129.22
Mt. Baldy	101.23	0.12%	319.98	3,546.00	0.18%	1,503.23	1,823.21
Upland	8,971.89	10.95%	28,358.99	75,270.94	3.86%	31,909.05	60,268.04
WE Student Svcs	475.55	0.58%	1,503.15	12,622.00	0.65%	5,350.75	6,853.90
TOTAL	81,925.86	100.00%	258,957.10	1,949,600.01	100.00%	826,479.46	1,085,436.56

Beginning Balance	1,531,028.35
Plus: Revenue	13,826,156.75
Less: Expenditures	13,871,748.54
Ending Balance	1,485,436.56

Less: Reserve	400,000.00
Total Return	1,085,436.56

Return from RSPS	258,957.10	- ADA based return distribution
Return from JRF	826,479.46	- Usage based return distribution
Total Return	1,085,436.56	

Joint Risk Fund Annual Usage Analysis

Shared Expenses not distributed by % of ADA

2024/25			Col A		Col B	Col C		Col D	Col E		Col F		Col G	Col H	Col I		Col J	Col K		Col L		Col M		Col N	
District	P-2 ADA	% ADA	Contributions	District	TOTAL	NPS/NPA/LCI	Legal Costs	Settlements/	Operating	Other	TOTAL	VARIANCE	JRF Return	ADJUSTED											
	Cert 6/19/25		\$50.73/ADA	Reimbursements	REVENUE			Services	Expenses	Expenses	EXPENSE		(Less PSRS Portion)	VARIANCE											
Alta Loma	5,280.16	6.45%	263,586.00	548,160.85	811,746.85	506,552.90	6,815.46	162,519.79	-	-	675,888.15	135,858.70	(57,593.57)	78,265.13											
Central	4,058.95	4.95%	202,623.00	333,872.83	536,495.83	354,174.48	28,900.50	14,017.50	-	-	397,092.48	139,403.35	(59,096.23)	80,307.12											
Chaffey	20,452.72	24.96%	1,021,000.00	4,566,398.77	5,587,398.77	5,112,477.11	62,885.00	255,904.90	12,248.00	-	5,443,515.01	143,883.76	(60,995.57)	82,888.19											
Chino	24,194.60	29.53%	1,207,794.00	2,045,813.53	3,253,607.53	2,032,982.19	195,710.50	182,599.03	-	-	2,411,291.72	842,315.81	(357,076.89)	485,239.12											
Cucamonga	2,276.02	2.78%	113,619.00	323,603.67	437,222.67	369,684.71	27,505.00	12,500.00	-	-	409,689.71	27,532.96	(11,671.84)	15,861.12											
Etiwanda	12,973.36	15.84%	647,630.00	1,034,705.32	1,682,335.32	1,176,230.31	55,055.00	21,531.00	-	-	1,252,816.31	429,519.01	(182,082.81)	247,436.20											
Mountain View	3,141.38	3.83%	156,818.00	84,474.98	241,292.98	36,822.50	19,616.50	45,206.50	-	-	101,645.50	139,647.48	(59,199.72)	80,447.76											
Mt. Baldy	101.23	0.12%	5,053.00	9,893.00	14,946.00	-	-	11,400.00	-	-	11,400.00	3,546.00	(1,503.23)	2,042.77											
Upland	8,971.89	10.95%	447,877.00	1,866,849.33	2,314,726.33	2,001,235.07	70,310.50	167,909.82	-	-	2,239,455.39	75,270.94	(31,909.05)	43,361.89											
WE Student Svcs	475.55	0.58%	23,739.00	6,155.00	29,894.00	-	17,272.00	-	-	-	17,272.00	12,622.00	(5,350.75)	7,271.25											
Shared Expenses				-	-	-	3,236.69	-	1,186,041.04	-	1,189,277.73	(1,189,277.73)	-	(1,189,277.73)											
TOTAL	81,925.86	100.00%	4,089,739.00	10,819,927.28	14,909,666.28	11,590,159.27	487,307.15	873,588.54	1,186,041.04	12,248.00	14,149,344.00	760,322.28	(626,479.46)	(66,157.18)											

Notes:

- Contributions (Col C) may be based on projected P-2 ADA at the time of Mid-Year Final 50% transfer. P-2 or Annual ADA (Col A) may differ from projected P-2 ADA.
- District Reimbursements (Col D): District quarterly, SEIS, and if applicable invoiced and CSDR expense reimbursements
- NPS/NPA/LCI (Col F): NPS, NPA, LCI expenses and if applicable Inland Regional Center deductions
- Legal Costs (Col G): District and Parent attorneys
- Settlements/Services (Col H): Parent reimbursements as well as IEEs, consultations, tech assessments and misc. other
- Shared Expenses include: Operating Expenses (salaries, benefits, materials & supplies, services other than legal, NPS), General Legal, and if applicable CSDR transportation excess costs. Large reduction in operating expenses from 10/11 to 11/12 due to expenses being paid out of WSMH funding rather than X-Pot. Large increase from 14/15 to 15/16 due to ADP Program Specialist. Large reduction from 16/17 to 17/18 due to downsizing of the SELPA. Large increase from 20/21 to 21/22 due Parent Outreach Representative. Large increase from 21/22 to 22/23 due to In-house Counsel.

WEST END SPECIAL EDUCATION LOCAL PLAN AREA						
2024/25 Low Incidence						
PY CARRYOVER			30,199.25			
CY ALLOCATION			1,981,235.41			
TOTAL			2,011,434.66			
LESS: PACIFIC HEARING EXPENSE			(144,138.41)			
ADJ FOR EVSELPA/OMSD BILLBACK OF 1/2 DAY AUDIO TESTINGS			1,023.43			
INDIRECT COST (7.56%)			(1,890.00)			
AMOUNT AVAILABLE FOR DISTRICTS			1,866,429.68			
	Col A	Col B	Col C	Col D	Col E	Col F
DISTRICT	LOW INCIDENCE	PUPIL COUNT	TOTAL	LOW INCIDENCE	LOW INCIDENCE	LOW INCIDENCE
	PUPIL COUNTS	RATIO	ALLOCATION	EXPENDITURES/	OFFSET	BALANCE
						Col C - Col D - Col E
ALTA LOMA	33	6.40%	119,364.69	8,872.60	110,492.00	0.09
CENTRAL	25	4.84%	90,427.79	34,402.18	56,026.00	(0.39)
CHAFFEY	172	33.33%	622,143.23	58,072.40	564,071.00	(0.17)
CHINO VALLEY	138	26.74%	499,161.43	110,982.82	388,179.00	(0.39)
CUCAMONGA	14	2.71%	50,639.56	5,044.24	45,595.00	0.32
ETIWANDA	65	12.60%	235,112.27	51,707.32	183,405.00	(0.05)
MOUNTAIN VIEW	22	4.26%	79,576.46	14,851.40	64,725.00	0.06
MT. BALDY	-	0.00%	0.00	0.00	0.00	0.00
UPLAND UNIFIED	47	9.11%	170,004.25	73,866.43	96,138.00	(0.18)
PACIFIC HEARING EXPENSE			143,114.98	143,114.98	0.00	0.00
INDIRECT COST			1,890.00	1,890.00	0.00	0.00
TOTAL	516	100.00%	2,011,434.66	502,804.37	1,508,631.00	(0.71)

WESELPA - JOINT RISK FUND REIMBURSEMENT - FOURTH QUARTER 2024/2025 - FINAL

September 5, 2025

	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	506,552.90	6.09	71,632.10	434,920.80
Central	0.00	0.00	0.00	0.00	354,174.48	3.61	49,353.72	304,820.76
Chaffey	21,245.52	0.44	6,698.34	14,547.18	5,091,231.59	67.10	1,021,496.18	4,069,735.41
Chino	181,131.17	2.76	35,461.50	145,669.67	1,851,851.02	26.99	346,777.51	1,505,073.51
Cucamonga	0.00	0.00	0.00	0.00	369,684.71	4.37	61,499.49	308,185.22
Etiwanda	0.00	0.00	0.00	0.00	1,176,230.31	14.02	163,684.34	1,012,545.97
Mountain View	0.00	0.00	0.00	0.00	36,822.50	0.14	1,757.17	35,065.33
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	22,819.24	0.51	7,092.78	15,726.46	1,978,415.83	28.54	396,917.48	1,581,498.35
	225,195.93	3.71	49,252.62	175,943.31	11,364,963.34	150.86	2,113,117.99	9,251,845.35

2024/2025 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 70% cost	Function 2200 Legal Fees/ Mediation 70% cost	Function 2200 IEE/Services Cost per Mediation	Function 1180 Consultants/ Tech Assess 70% Cost	Function 2200 Various 100% Cost
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	347,936.64	71,632.10	89,123.26	0.00	4,200.00	0.00	29,200.85
Central	0.00	243,856.61	49,353.72	0.00	20,230.00	0.00	0.00	14,017.50
Chaffey	14,547.18	3,255,788.33	1,028,194.52	140,464.71	43,785.00	0.00	0.00	55,241.03
Chino	145,669.67	1,204,058.81	382,239.01	22,335.21	132,036.10	49,060.34	0.00	80,605.39
Cucamonga	0.00	246,548.18	61,499.49	0.00	0.00	0.00	0.00	12,500.00
Etiwanda	0.00	810,036.78	163,684.34	4,739.70	25,112.50	0.00	0.00	14,760.00
Mountain View	0.00	28,052.26	1,757.17	7,634.55	9,450.00	0.00	0.00	34,300.00
Mount Baldy	0.00	0.00	0.00	3,780.00	0.00	0.00	0.00	6,000.00
Upland	15,726.46	1,265,198.68	404,010.26	60,624.63	29,750.00	8,402.10	0.00	69,300.20
	175,943.31	7,401,476.28	2,162,370.61	328,702.06	260,363.60	61,662.44	0.00	315,924.97

	Col. L	Col. M	Col. N
	TOTALS		
	4th Quarter Cost Col. C thru J	Previous Reimb. Col. Q + R	Net District Cost 4th Qtr Col. L - M
WE Student Services	0.00	0.00	0.00
Alta Loma	542,092.85	394,320.00	147,772.85
Central	327,457.83	224,490.32	102,967.51
Chaffey	4,538,020.77	3,275,892.70	1,262,128.07
Chino	2,016,004.53	1,397,147.31	618,857.22
Cucamonga	320,547.67	205,798.56	114,749.10
Etiwanda	1,018,333.32	613,048.37	405,284.94
Mountain View	81,193.98	58,947.07	22,246.91
Mount Baldy	9,780.00	3,780.00	6,000.00
Upland	1,853,012.33	1,320,936.37	532,075.96
	10,706,443.27	7,494,360.70	3,212,082.57

	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T
	TRANSFERS					
	4th. Quarter Transfer Function 1180 Col. S - Q		Previous Reimb Function 1180 Previous S		Total Transfers at 4th Quarter Function 1180 Col. C thru E, I	
	Function 2200 Col. T - R	Function 2200 Previous T	Function 2200 Previous T	Function 2200 Previous T	Function 2200 Col. F thru H, J	Function 2200 Col. F thru H, J
	0.00	0.00	0.00	0.00	0.00	0.00
	120,527.01	27,245.84	299,041.73	95,278.27	419,568.74	122,524.11
	100,312.51	2,655.00	192,897.82	31,592.50	293,210.33	34,247.50
	1,224,485.28	37,642.79	3,074,044.75	201,847.95	4,298,530.03	239,490.74
	538,911.08	79,946.14	1,193,056.41	204,090.90	1,731,967.49	284,037.04
	108,749.10	6,000.00	199,298.56	6,500.00	308,047.67	12,500.00
	377,203.94	28,081.00	596,517.17	16,531.20	973,721.12	44,612.20
	12,446.91	9,800.00	17,362.52	41,584.55	29,809.43	51,384.55
	0.00	6,000.00	0.00	3,780.00	0.00	9,780.00
	474,718.40	57,357.56	1,210,217.00	110,719.37	1,684,935.40	168,076.93
	2,957,354.24	254,728.33	6,782,435.96	711,924.74	9,739,790.20	966,653.07

9/5/2025

B. Guerrero

J:\Admin\Acet Tech\NPSNPA\NPSNPA COST PROJ\24-25 NPS QTRLY COST PROJ

West End SELPA
SPECIAL EDUCATION MENTAL HEALTH REVENUE DISTRIBUTION
FY 2024/25

Description	Col. A	Col. B	Col. C	Col. D
	Funded ADA (State) (CY P-2 ADA)	Projected Per ADA Rate \$59.58	Small School Protection (Col Q)	District MH Contributions (Col B + C)
REVENUE				
SBCSS	475.55	\$ 28,334.67		
Alta Loma	5,280.16	314,607.48	104.35	314,711.83
Central	4,058.95	241,844.19	80.21	241,924.40
Chaffey	20,452.72	1,218,633.27	404.20	1,219,037.47
Chino	24,194.60	1,441,585.48	478.14	1,442,063.62
Cucamonga	2,276.02	135,611.97	44.98	135,656.95
Etiwanda	12,973.36	772,990.98	256.39	773,247.37
Mountain View	3,141.38	187,172.67	62.08	187,234.75
Mt Baldy	101.23	6,031.58	(1,607.66)	4,423.92
Upland	8,971.89	534,571.62	177.31	534,748.93
Subtotal	81,925.86	\$ 4,881,383.91	\$ -	\$ 4,853,049.24
EXPENSE	FUNCTION	OBJECT		
SBCSS Contribution		5740		\$ (28,334.67)
SELPA RS/Administrative	2200	1xxx-5xxx		\$ 406,082.63
Contract Residential Counseling/WRAP	3120	5110		2,216,098.16
Contract Residential Room & Board	3900	5110		1,803,794.56
Parent Reimb/Contracted Services		5803/5810		386,729.73
Indirect		7312		68,678.83
Subtotal				\$ 4,853,049.24
VARIANCE				\$ -

Tim to process JEs-->

Col. E	Col. F1	Col. F2
Initial 50% Contribution (50% x Col D) Nov-24	Mid-Year 50% Contribution May-25	Final YE Adjustment Jul-25
\$ 13,660.00	\$ 16,442.92	(1,768.25)
152,177.00	181,740.67	(19,205.84)
116,706.00	140,304.97	(15,086.57)
585,801.00	709,256.48	(76,020.01)
687,350.00	844,641.72	(89,928.10)
64,048.00	80,068.62	(8,459.67)
380,068.00	455,220.37	(62,041.00)
89,017.00	109,893.84	(11,676.09)
1,746.00	3,168.92	(491.00)
253,858.00	314,238.24	(33,347.31)
\$ 2,344,431.00	\$ 2,854,976.75	(318,023.84)

2024/25 #8
Final Mental Health
Updated: 7/30/25

District	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L
	Funded ADA (State) (CY P-2 ADA)	Funded ADA (Federal) (PY P-2 ADA)	6546 State (As of P-2) 83.3144	3327 Federal	Less: Per ADA Contribution (Col B)	Adjusted Total (Used for FY Small School) (Col I thru K)
County Operations	475.55	474.21	39,620.00	5,997.00	(28,334.67)	17,282.33
Alta Loma	5,280.16	5,299.30	439,913.00	67,010.00	(314,607.48)	192,315.52
Central	4,058.95	4,055.47	338,169.00	51,282.00	(241,844.19)	147,606.81
Chaffey	20,452.72	20,822.13	1,704,005.00	263,297.00	(1,218,633.27)	748,668.73
Chino	24,194.60	24,090.69	2,015,758.00	304,629.00	(1,441,585.48)	878,801.52
Cucamonga	2,276.02	2,215.47	189,625.00	28,015.00	(135,611.97)	82,028.03
Etiwanda	12,973.36	12,941.09	1,080,867.00	163,641.00	(772,990.98)	471,517.02
Mountain View	3,141.38	2,973.31	261,722.00	37,598.00	(187,172.67)	112,147.33
Mt Baldy	101.23	93.40	8,434.00	1,181.00	(6,031.58)	3,583.42
Upland	8,971.89	9,195.88	747,487.00	116,283.00	(534,571.62)	329,198.38
TOTALS	81,925.86	82,160.95	6,825,600.00	1,038,933.00	(4,881,383.91)	2,983,149.09

Col. M	Col. N	Col. O	Col. P	Col. Q
Small School Protection				Total Mental Health after Adjustments (Col L + P)
PY Total after Small School Protection (PY Column Q)	Column M adjusted for COLA 1.0107	State Funded ADA Ratio Excluding Small District	Small School Protection Adjustment	
			-	17,282.33
		6.49%	(104.35)	192,211.17
		4.99%	(80.21)	147,526.60
		25.14%	(404.20)	748,264.53
		29.74%	(478.14)	878,323.38
		2.80%	(44.98)	81,983.05
		15.95%	(256.39)	471,260.63
		3.86%	(62.08)	112,085.25
5,136.12	5,191.08		1,607.66	5,191.08
		11.03%	(177.31)	329,021.07
5,136.12	5,191.08	100.00%	-	2,983,149.09

**WESELPA
Mgmt WSMH
Mental Health
FY 2024-25**

Personnel Costs

	Posn No	FTE	Salary & Benefits
Program Manager	EJ010	0.250	63,011.61
Psychologist	EK033	0.500	121,364.43
Psychologist	EK034	0.750	170,090.56
Accounting Technician	EJ020	0.150	17,565.05
Office Specialist II	EJ025	0.250	5,853.06
Office Specialist II	EL020	0.100	12,085.59
		2.000	389,970.30

Operating Costs

Matls & Supplies	742.11	Object: 4XXXs
Busn Trvl/Mileage	12,009.47	Object: 5220, 5221, 5225
Other Operating	960.00	Object 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee	2,400.75	Object 5733

(Rounding - adj ADA Contribution total to whole dollar)

16,112.33

406,082.63

Indirect Cost	7.56%	30,699.85
		436,782.48

5110 Residential & counseling	3,875,920.29	<u>5810 Adj</u>
5810 First \$25k of sub-agreements	143,972.43	-
5840 SBCSS Contribution	(28,334.67)	
5803 Parent Reimb/5810 Contracted	386,729.73	-
Indirect on 5810	37,978.98	

Rounding Adj	-
FAR	4,853,049.24

Total	4,853,049.24
	(0.00)

West End Special Education Local Plan
Area

2024/25 Mental Health Related Residential and
Counseling Expenses

District	Residential Placement	No. Stud	July	August	September	October	November	December	Room & Board January	February	March	April	May	June	Total Pymts		
Alta Loma	Alpine Academy South Coast Uplift Family Services	1	8,370.00	1,620.00											9,990.00		
		0															
		4															
Central	Uplift Family Services	5	8,370.00	1,620.00	-	-	-	-	-	-	-	-	-	-	-	9,990.00	
		1															
		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chaffey Jt	Alpine Academy Canyon View Devereux Florida Havenwood Academy Joan Macy Oak Grove Provo Canyon San Diego Center for Children Stoneridge Academy Syracuse RTC Vista School West Shield Adolescent Unita South Coast Uplift Family Services	1		6,750.00	8,100.00	8,370.00	8,100.00	8,370.00	8,370.00	7,560.00	8,370.00	8,100.00	8,370.00	8,100.00	88,560.00		
		3															
		1	8,154.48														8,154.48
		1					10,500.00	10,850.00	10,850.00	9,800.00	10,850.00	10,500.00	10,850.00	9,800.00	84,000.00		
		1	24,955.00	24,955.00	24,150.00	24,955.00	24,150.00	24,955.00	24,955.00	22,540.00	24,955.00	24,150.00	24,150.00	24,150.00	293,020.00		
		2	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	22,143.38	17,033.37	17,033.37	209,510.45		
		1	8,060.00	8,060.00	7,800.00	8,060.00	7,800.00	8,060.00	8,060.00	8,212.97	7,800.00				71,912.97		
		1										6,474.41	16,186.02	16,186.02	38,846.45		
		1													-		
		2	25,420.00	25,420.00	24,600.00	25,420.00	24,600.00	25,420.00	25,420.00	19,220.00	18,600.00	18,000.00	13,100.00	6,840.00	252,060.00		
		1	33,361.00	17,033.00	17,033.00	3,296.71										70,723.71	
		4	22,646.16	1,888.49		1,988.72										33,070.67	
		1		6,768.00	11,280.00	11,656.00	11,280.00	11,656.00	11,656.00	10,528.00	11,656.00	11,280.00	11,656.00	11,280.00	120,696.00		
		16															
		29															
		Chino Valley USD	Canyon View Oak Grove TTC4Success South Coast Uplift Family Services	65	139,630.01	107,907.86	109,996.37	100,779.80	103,463.37	106,344.37	106,344.37	94,894.34	105,811.67	100,647.79	101,345.39	93,389.39	1,270,554.73
2																	
1												8,516.69	17,033.37	17,033.37	42,583.43		
1																	
11																	
Cucamonga	Uplift Family Services	16															
		31	-	-	-	-	-	-	-	-	-	8,516.69	17,033.37	17,033.37	42,583.43		
Etiwanda	Canyon View Crimson Heights Oak Grove Syracuse RTC West Shield Adolescent South Coast Uplift Family Services	0	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2															
		1							2,000.00	11,200.00	12,400.00	12,000.00	12,400.00	12,000.00	62,000.00		
		1	17,033.37	17,033.37	17,033.37	17,033.37	567.78										68,701.26
		1					12,300.00	12,710.00	12,710.00	11,480.00	12,710.00	12,300.00	12,710.00	6,560.00	93,480.00		
		2					7,391.53		3,973.55		10,846.93			8,037.85	30,249.86		
		3															
		17															
Mountain View	Uplift Family Services	27	17,033.37	17,033.37	17,033.37	17,033.37	20,259.31	12,710.00	18,683.55	22,680.00	35,956.93	24,300.00	25,110.00	26,597.85	254,431.12		
Mt Baldy	Uplift Family Services																
		0	-	-	-	-	-	-	-	-	-	-	-	-	-		
Upland	Alpine Academy Canyon View Oak Grove Stoneridge Academy South Coast Uplift Family Services	1	6,480.00	8,370.00	8,100.00	8,370.00	8,100.00	8,370.00	8,370.00	7,560.00	8,370.00	8,100.00	8,370.00	8,100.00	96,660.00		
		2															
		1	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	17,033.37	10,341.69						129,575.28	
		1															
		3															
		7															
		15	23,513.37	25,403.37	25,133.37	25,403.37	25,133.37	25,403.37	25,403.37	17,901.69	8,370.00	8,100.00	8,370.00	8,100.00	226,235.28		
Totals			144	188,546.75	151,964.60	152,163.11	143,216.54	148,856.05	144,457.74	150,431.29	135,476.03	150,138.60	141,564.48	151,858.76	145,120.61	1,803,794.56	
Totals without WRAP			37	188,546.75	151,964.60	152,163.11	143,216.54	148,856.05	144,457.74	150,431.29	135,476.03	150,138.60	141,564.48	151,858.76	145,120.61	1,803,794.56	
Total WRAP			107	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Totals w/o WRAP																70.81%	

West End Special Education Local Plan
Area

2024/25 Mental Health Related Residential and
Counseling Expenses

District	Residential Placement	No. Stud	July	August	September	October	November	December	Counseling January	February	March	April	May	June	Total Pymts	
Alta Loma	Alpine Academy	1	5,580.00	1,080.00											6,660.00	
	South Coast	0													-	
	Uplift Family Services	4	1,521.25	2,315.00	2,601.25	5,530.00	3,798.75	4,656.25	3,868.75	3,930.00	3,297.50	3,786.25	3,228.75	3,521.25	42,055.00	
		5	7,101.25	3,395.00	2,601.25	5,530.00	3,798.75	4,656.25	3,868.75	3,930.00	3,297.50	3,786.25	3,228.75	3,521.25	48,715.00	
Central	Uplift Family Services															-
		1		1,505.00	2,505.00	3,195.00	2,220.00	2,195.00	2,215.00	2,385.00	2,522.50	2,630.00	2,210.00		23,582.50	
		1	-	1,505.00	2,505.00	3,195.00	2,220.00	2,195.00	2,215.00	2,385.00	2,522.50	2,630.00	2,210.00	-	23,582.50	
Chaffey Jt	Alpine Academy	1		4,500.00	5,400.00	5,580.00	5,400.00	5,580.00	5,580.00	5,040.00	5,580.00	5,400.00	5,580.00	5,400.00	59,040.00	
	Canyon View	3		537.18	716.24	447.65	805.77									2,506.84
	Devereux Florida	1	5,382.30											5,382.30		
	Havenwood Academy	1					12,000.00	12,400.00	12,400.00	11,200.00	12,400.00	12,000.00	12,400.00	11,200.00	96,000.00	
	Joan Macy	1													-	
	Oak Grove	2													-	
	Provo Canyon	1	5,239.00	5,239.00	5,070.00	5,239.00	5,070.00	5,239.00	5,239.00	4,732.00	5,070.00				46,137.00	
	San Diego Center for Children	1										1,771.12	4,427.81	4,427.81	10,626.74	
	Stoneridge Academy	1		368.40	491.20	491.20	245.60	368.40	491.20	491.20	491.20	614.00	491.20		4,543.60	
	Syracuse RTC	2	11,160.00	11,160.00	10,800.00	11,160.00	10,800.00	11,160.00	11,160.00	8,635.00	8,525.00	8,250.00	6,400.00	3,420.00	112,630.00	
	Vista School	1	60,255.44	30,562.83	30,406.63	3,254.37									124,479.27	
	West Shield Adolescent	4													-	
	Unita	1		3,744.00	6,240.00	6,448.00	6,240.00	6,448.00	6,448.00	5,824.00	6,448.00	6,240.00	6,448.00	6,240.00	66,768.00	
	South Coast	16	11,269.00	14,894.20	18,294.00	24,778.00	20,024.00	21,639.00	22,228.00	17,570.00	25,273.14	20,466.00	22,969.00	18,620.00	238,024.34	
	Uplift Family Services	29	25,188.75	40,069.50	37,811.25	41,752.50	36,146.25	35,598.75	39,766.25	42,621.25	41,097.50	39,658.75	40,263.75	15,376.25	435,350.75	
		65	118,494.49	111,075.11	115,229.32	99,150.72	96,731.62	98,433.15	103,312.45	96,113.45	104,884.84	94,399.87	98,979.76	64,684.06	1,201,488.84	
Chino Valley USD	Canyon View	2		716.24	1,074.36	895.30	537.18	537.18	716.24	716.24	716.24	716.24	716.24	358.12	7,699.58	
	Oak Grove	1													-	
	TTC4Success	1	5,425.10									2,035.80				7,460.90
	South Coast	11	4,524.00	16,903.00	15,128.00	19,849.00	16,965.00	15,470.00	15,083.00	14,740.00	23,422.72	24,299.00	25,794.00	10,021.20	202,198.92	
	Uplift Family Services	16	10,067.50	12,565.00	12,487.50	15,923.75	11,035.00	12,715.00	12,913.75	16,700.00	14,390.00	16,296.25	12,365.00	10,041.25	157,500.00	
		31	20,016.60	30,184.24	28,689.86	36,668.05	28,537.18	28,722.18	30,748.79	32,156.24	38,528.96	41,311.49	38,875.24	20,420.57	374,859.40	
Cucamonga																-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Etiwanda	Canyon View	2					268.59	268.59	268.59	537.18	626.71	537.18	716.24		3,223.08	
	Crimson Heights	1							2,610.00	14,400.00	15,750.00	15,480.00	15,750.00	15,300.00	79,290.00	
	Oak Grove	1													-	
	Syracuse RTC	1					5,400.00	5,580.00	5,580.00	5,040.00	5,580.00	5,400.00	6,680.00	2,880.00	42,140.00	
	West Shield Adolescent	2													-	
	South Coast	3	7,533.00	7,533.00	7,533.00	5,441.34	4,908.00	2,625.00	2,625.00	2,625.00	5,508.00	5,758.00	4,462.00	5,758.00	62,309.34	
	Uplift Family Services	17	19,694.75	13,789.50	10,008.75	9,510.00	13,801.25	11,493.75	13,657.50	12,340.00	13,976.25	13,245.00	12,310.00	16,138.75	159,965.50	
	27	27,227.75	21,322.50	17,541.75	14,951.34	24,377.84	19,967.34	24,741.09	34,942.18	41,440.96	40,420.18	39,918.24	40,076.75	346,927.92		
Mountain View																-
Mt Baldy																-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upland	Alpine Academy	1	4,320.00	5,580.00	5,400.00	5,580.00	5,400.00	5,580.00	5,580.00	5,040.00	5,580.00	5,400.00	5,580.00	5,400.00	64,440.00	
	Canyon View	2								358.12	537.18	716.24	626.71		2,238.25	
	Oak Grove	1													-	
	Stoneridge Academy	1				368.40	245.60	307.00	245.60	245.60	245.60	307.00	245.60	245.60	2,456.00	
	South Coast	3	5,758.00	5,758.00	7,533.00	5,250.00	1,700.00	5,250.00	2,687.00	3,637.50	12,441.00	12,441.00	7,595.00	9,816.00	79,866.50	
	Uplift Family Services	7	4,238.75	6,788.75	5,738.75	7,130.00	5,645.00	5,798.75	7,391.25	9,291.25	5,816.25	3,532.50	5,328.75	4,823.75	71,523.75	
		15	14,316.75	18,126.75	18,671.75	18,328.40	12,990.60	16,935.75	15,903.85	18,572.47	24,620.03	22,396.74	19,376.06	20,285.35	220,524.50	
Totals		144	187,156.84	185,608.60	185,238.93	177,823.51	168,655.99	170,909.67	180,789.93	188,099.34	215,294.79	204,944.53	202,588.05	148,987.98	2,216,098.16	
Totals without WRAP		37	97,361.84	63,487.65	65,598.43	39,463.92	52,412.74	53,468.17	58,354.43	62,259.34	67,549.93	62,831.78	66,061.80	54,871.53	743,721.56	
Total WRAP		107	89,795.00	122,120.95	119,640.50	138,359.59	116,243.25	117,441.50	122,435.50	125,840.00	147,744.86	142,112.75	136,526.25	94,116.45	1,472,376.60	
% Totals w/o WRAP																29.19%

WEST END SELPA
Joint Risk Fund Contribution
2024/25

	<i>Col A</i>	<i>Col B</i>	<i>Col C</i>	<i>Col D</i>	<i>Col E</i>
	2024/25	2024/25	2024/25	2024/25	2024/25
		Contribution	Nov-24	May-25	
DISTRICT	24/25 P-2 AB602 6/19/25	Total Invoice @ \$49.92	Initial 50% Contributions	Final 50% Contribution	YE Accrual <i>Col B - C - D</i>
West End Student Ser	475.55	\$23,739.00	\$11,837.00	\$11,902.00	\$0.00
Alta Loma	5,280.16	263,586.00	131,808.00	131,447.00	331.00
Central	4,058.95	202,623.00	101,085.00	101,538.00	0.00
Chaffey	20,452.72	1,021,000.00	507,390.00	513,610.00	0.00
Chino Valley	24,194.60	1,207,794.00	595,346.00	612,448.00	0.00
Cucamonga	2,276.02	113,619.00	55,475.00	58,144.00	0.00
Etiwanda	12,973.36	647,630.00	329,195.00	329,331.00	(10,896.00)
Mountain View	3,141.38	156,818.00	77,102.00	79,716.00	0.00
Mt Baldy	101.23	5,053.00	2,332.00	2,721.00	0.00
Upland	8,971.89	447,877.00	219,878.00	227,999.00	0.00
Total	81,925.86	\$4,089,739.00	\$2,031,448.00	\$2,068,856.00	(\$10,565.00)

Accrual needed (District gave incorrect P-2 ADA of 5,273.53)

Accrual needed (District gave incorrect P-2 ADA of 13,191.63)

Notes: Joint Risk Fund Contribution Rate of \$49.92 per ADA approved by the Superintendents' Council on 5/10/24

WEST END SELPA
California State Schools Excess Costs
2024/25

	<i>Col A</i>	<i>Col B</i>	<i>Col C</i>
DISTRICT	2024/25 State Special School Projected Excess Cost Adjustment CDE Letter dated 1/29/25	2024/25 State Special School Final Excess Cost Adjustment CDE Letter dated 8/27/25	2024/25 State Special School Total Excess Cost
West End Student Services			0.00
Alta Loma			0.00
Central			0.00
Chaffey	7,408.00	4,840.00	12,248.00
Chino Valley			0.00
Cucamonga			0.00
Etiwanda			0.00
Mountain View			0.00
Mt Baldy			0.00
Upland			0.00
SELPA	(7,408.00)	(4,840.00)	(12,248.00)
Total	0.00	0.00	0.00

State Special Schools adjustment is an amount withheld from school district principal apportionments for student attendance in State Special Schools. The Joint Risk Fund reimburses districts for the withheld amount.

Revenue to be transferred from the Joint Risk Fund to districts if positive.
Revenue to be transferred from districts to the Joint Risk Fund if negative.

Schedule of Final Adjustment to School District Principal Apportionments									
Transfers from School District Principal Apportionments to State Special Schools for Student Attendance									
Fiscal Year 2024-25									
Note: Positive amounts represent funds to be transferred to Item 6100-005-0001 from the Principal Apportionment.									
County Name	FI\$Cal Supplier ID	FI\$Cal Address Sequence ID	County Code	District Code	Local Educational Agency	California School for the Blind - Fremont	California School for the Deaf - Fremont	California School for the Deaf - Riverside	District Total
San Bernardino	0000011839	4	36	67587	Adelanto Elementary	\$0	\$0	\$1,457	\$1,457
San Bernardino	0000011839	4	36	67611	Barstow Unified	\$0	\$0	(\$288)	(\$288)
San Bernardino	0000011839	4	36	67652	Chaffey Joint Union High	\$0	\$0	\$4,840	\$4,840
San Bernardino	0000011839	4	36	67686	Colton Joint Unified	\$0	\$0	\$41	\$41
San Bernardino	0000011839	4	36	67876	San Bernardino City Unified	\$0	\$0	(\$2,028)	(\$2,028)
Total						\$0	\$0	\$4,022	\$4,022
California Department of Education									
School Fiscal Services Division									
August 2025									

Final Adjustment by County to School District Principal Apportionments**Transfers from School District Principal Apportionments to State Special Schools for Student Attendance****Fiscal Year 2024-25**

NOTE: Positive amounts in the County Total column represent the amount to be transferred to Item 6100-005-0001.

County Code	County Name	County Total
01	Alameda	(\$4,086)
04	Butte	(\$4,238)
07	Contra Costa	\$2,821
10	Fresno	\$18,432
15	Kern	(\$4,067)
19	Los Angeles	(\$3,820)
33	Riverside	(\$434)
34	Sacramento	\$6,722
36	San Bernardino	\$4,022
38	San Francisco	(\$1,544)
39	San Joaquin	\$16,841
41	San Mateo	\$45
43	Santa Clara	(\$1,867)
44	Santa Cruz	(\$6,848)
45	Shasta	\$207
48	Solano	\$284
51	Sutter	\$4,121
53	Trinity	\$2,192
54	Tulare	(\$4,064)
56	Ventura	\$1,556
Total		\$26,275

California Department of Education
School Fiscal Services Division
August 2025



Home / Finance & Grants / Allocations & Apportionments / Categorical Programs



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

August 27, 2025

Dear County Superintendents of Schools:

**Final Adjustment to School District Principal
Apportionments for Student Attendance
in State Special Schools,
Fiscal Year 2024–25**

California *Education Code* Section 59300 requires the school district of residence of the parent or guardian of any residential student attending a State Special School to pay 10 percent of the excess annual cost of education for that student. Item 6100-005-0001 of the Budget Act of 2024 (Chapter 22, Statutes of 2024) requires the State Controller's Office to withhold the amount due from each school district, as reported by the California Department of Education (CDE), from the district's Principal Apportionment, and transfer that amount to the State Special Schools account (6100-005-0001). The amount withheld will be shown as a separate item in the remittance advice for the August 2025 Principal Apportionment payment.

The schedule of transfers or "adjustments" reflects the difference between 10 percent of the final excess costs incurred in fiscal year 2024–25 and the estimated amounts previously transferred from the Principal Apportionment in fiscal year 2024–25. Positive entries show reductions to the district's August 2025 Principal Apportionment payment; negative entries show an increase, to compensate for previous transfers that now exceed the final amount.

County superintendents were notified of this adjustment by email, sent to their CDEfisc email addresses. The CDE requested that the email be forwarded to all school districts in the county, and included the links to this letter and the accompanying schedule of transfers posted on the CDE web page at <https://www.cde.ca.gov/fg/aa/ca/statespecialschool.asp#adjustments>.

For standardized account code structure coding, use Resource Code 0000, Unrestricted, and Expenditure Object Code 7130, State Special Schools.

If you have any questions regarding the adjustments, please contact AnneMarie Rouse, Staff Services Analyst, State Special Schools and Services Division, by email at ARouse@cde.ca.gov. General questions regarding this letter may be directed to the Categorical Allocations and Audit Resolution Office by email at CAAR@cde.ca.gov.

Sincerely,

John Miles, Interim Director
School Fiscal Services Division

JM:th

Last Reviewed: Wednesday, August 20, 2025

WEST END SPECIAL EDUCATION LOCAL PLAN AREA						
2025/26 Low Incidence						
PY CARRYOVER			-			
CY ALLOCATION			1,981,235.41			
TOTAL			1,981,235.41			
LESS: PACIFIC HEARING EXPENSE			(198,410.00)			
ADJ FOR EVSELPA/OMSD BILLBACK OF 1/2 DAY AUDIO TESTINGS			1,000.00			
INDIRECT COST (7.62%)			(1,905.00)			
AMOUNT AVAILABLE FOR DISTRICTS			1,781,920.41			
	Col A	Col B	Col C	Col D	Col E	Col F
DISTRICT	LOW INCIDENCE	PUPIL COUNT	TOTAL	LOW INCIDENCE	LOW INCIDENCE	LOW INCIDENCE
	PUPIL COUNTS	RATIO	ALLOCATION	EXPENDITURES/	OFFSET	BALANCE
					Based on PY	Col C - Col D - Col E
ALTA LOMA	33	6.40%	113,960.03	5,156.40	105,087.00	3,716.63
CENTRAL	25	4.84%	86,333.35	6,377.61	51,931.00	28,024.74
CHAFFEY	172	33.33%	593,973.47	28,130.29	535,901.00	29,942.18
CHINO VALLEY	138	26.74%	476,560.11	43,217.54	365,577.00	67,765.57
CUCAMONGA	14	2.71%	48,346.68	0.00	43,302.00	5,044.68
ETIWANDA	65	12.60%	224,466.72	8,850.19	172,759.00	42,857.53
MOUNTAIN VIEW	22	4.26%	75,973.35	4,101.64	61,122.00	10,749.71
MT. BALDY	-	0.00%	0.00	0.00	0.00	0.00
UPLAND UNIFIED	47	9.11%	162,306.70	13,662.64	88,440.00	60,204.06
PACIFIC HEARING EXPENSE			197,410.00	197,410.00	0.00	0.00
INDIRECT COST			1,905.00	1,905.00	0.00	0.00
TOTAL	516	100.00%	1,981,235.41	308,811.31	1,424,119.00	248,305.10

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 August 2025
- FFS count projections based on prior year FFS counts and adjusted for district program take backs (or additions)
- Low Incidence Offset based on prior year
- Local Assistance grant award based on prior year
- Joint Risk Fund contribution rate estimated at \$51.23
- Joint Risk Fund billback based on prior year expense increased by 5% and include new 50/50 split for Due Process/ADR related expenses including district legal
- SBCSS Leased Facilities cost based on April 2025 projection (S. Hurley)
- SBCSS Transportation excess costs based on March 2025 projection (A. Nelson)

Fiscal Impact:

West End SELPA District revenue and expenditure projections are reflected in the attached 2025/26 #2 Projected AB602 Funding Model and are summarized below.

District	2025/26 #2 Projected AB602
West End Student Services	30,686,469
Alta Loma	3,260,964
Central	(585,902)
Chaffey	10,997,062
Chino Valley	14,940,159
Cucamonga	(375,130)
Etiwanda	11,988,061
Mountain View	(1,379,040)
Mt Baldy	306,775
Upland	5,123,756
SELPA	2,386,432
TOTAL	77,349,606

The SELPA-wide apportionment is projected to be \$77,349,606 which is \$435K lower than the previous projection from April 2025. The decrease is a result of changes in funded ADA, COLA projection, property tax deduction, and updated OHC funding rates.

Recommendation:

N/A – for information only



Executive Summary

2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

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 - Sep 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	475.55	0.00	\$550,746.00	1,424,119.00			\$0.00	\$21,238.00	\$1,996,103.00	\$4,197.46
Alta Loma	5,280.16	5,145.76	(134.40)	6,076,448.00				0.00	229,809.00	6,306,257.00	1,225.52
Central	4,058.95	4,065.62	6.67	4,682,372.00				0.00	181,570.00	4,863,942.00	1,196.36
Chaffey Joint	20,452.72	20,429.54	(23.18)	23,963,044.00				0.00	927,992.00	24,891,036.00	1,218.38
Chino Valley	24,194.60	24,105.00	(89.60)	27,843,923.00				0.00	1,231,256.00	29,075,179.00	1,206.19
Cucamonga	2,276.02	2,220.34	(55.68)	2,608,252.00				0.00	99,160.00	2,707,412.00	1,219.37
Etiwanda	12,973.36	12,986.88	13.52	14,956,981.00				0.00	579,994.00	15,536,975.00	1,196.36
Mountain View	3,141.38	3,256.45	115.07	3,750,451.00				0.00	145,433.00	3,895,884.00	1,196.36
Mt Baldy	101.23	90.21	(11.02)	114,006.00				0.00	4,029.00	118,035.00	1,308.45
Upland	8,971.89	8,774.06	(197.83)	10,499,974.00				0.00	408,716.00	10,908,690.00	1,243.29
SELPA					557,116.00	1,816,952.00	12,364.00	0.00	-	2,386,432.00	
SELPA Wide Totals	81,925.86	81,549.41	(376.45)	\$95,046,197.00	\$1,981,235.00	\$1,816,952.00	\$12,364.00	\$ -	\$3,829,197.00	\$102,685,945.00	
Source	Sched C Col K	Sched C Col P		Sched Ca Col D	Sched H3 Col L	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C75	
					Sched D I-3						

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	\$1,996,103.00	\$34,919,141.00	(\$1,341.00)	\$36,913,903.00
Alta Loma	6,306,257.00	(1,948,369.00)	(14,512.00)	4,343,376.00
Central	4,863,942.00	(4,187,069.00)	(11,466.00)	665,407.00
Chaffey Joint	24,891,036.00	(8,859,024.00)	(57,617.00)	15,974,395.00
Chino Valley	29,075,179.00	(8,782,750.00)	(67,984.00)	20,224,445.00
Cucamonga	2,707,412.00	(2,474,124.00)	(6,262.00)	227,026.00
Etiwanda	15,536,975.00	(737,964.00)	(36,627.00)	14,762,384.00
Mountain View	3,895,884.00	(4,556,371.00)	(9,184.00)	(669,671.00)
Mt Baldy	118,035.00	(21,905.00)	229,738.00	325,868.00
Upland	10,908,690.00	(3,351,565.00)	(24,745.00)	7,532,380.00
SELPA	2,386,432.00	0.00		2,386,432.00
SELPA Wide Totals	\$102,685,945.00	\$0.00	\$0.00	\$102,685,945.00
Source	Col J	Sched G Col F	Sched I Col K	Sched D Cell C75

P	Q	R	S (Col P thru R)
County Property Tax	Local Assistance (DO NOT USE FOR BUDGET)	AB602 Apportionment	Adjusted Apportionment
0000/6500	3310/3311	6500	
\$ 6,227,434.00	-	\$30,686,469.00	\$ 36,913,903.00
	1,082,412.00	3,260,964.00	4,343,376.00
	1,251,309.00	(585,902.00)	665,407.00
	4,977,333.00	10,997,062.00	15,974,395.00
	5,284,286.00	14,940,159.00	20,224,445.00
	602,156.00	(375,130.00)	227,026.00
	2,774,323.00	11,988,061.00	14,762,384.00
	709,369.00	(1,379,040.00)	(669,671.00)
	19,093.00	306,775.00	325,868.00
	2,408,624.00	5,123,756.00	7,532,380.00
	0.00	2,386,432.00	2,386,432.00
\$6,227,434.00	\$19,108,905.00	\$77,349,606.00	\$ 102,685,945.00
Sched D C-3	Sched P Col F		Sched D Cell C75

Budget from Sched P1 & P2 Col K



Summary of All Inter SELPA Transfers/Expenditures

	T	U	V	W	X	Y	Z (Col T thru Y)
Name	NPS/Legal	Joint Risk Fund Contribution	Facilities	SEIS Fees	SBCSS Transportation	State Special Schools	Total Exp/Transfer
ResourceObject							
West End Student Services	(\$9,067.80)	(\$24,362.00)	\$382,362.00	(\$7,456.00)			\$341,476.20
Alta Loma	(544,062.31)	(263,617.00)	68,133.65	(7,351.00)	(54,752.40)	0.00	(801,649.06)
Central	(337,268.44)	(208,282.00)	(149,741.95)	(7,772.00)	(21,900.96)	0.00	(724,965.36)
Chaffey Joint	(4,699,607.81)	(1,046,605.00)	(43,013.28)	(34,379.00)	(1,029,345.26)	12,248.00	(6,840,702.35)
Chino Valley	(2,056,028.44)	(1,234,899.00)	(58,579.32)	(36,114.00)	(1,237,404.37)	0.00	(4,623,025.13)
Cucamonga	(350,400.19)	(113,748.00)	(109,580.18)	(3,702.00)	(22,996.01)	0.00	(600,426.38)
Etiwanda	(1,068,726.99)	(665,318.00)	109,563.26	(19,834.00)	0.00	0.00	(1,644,315.73)
Mountain View	(83,321.91)	(166,828.00)	(129,548.04)	(3,975.00)	(604,466.59)	0.00	(988,139.54)
Mt Baldy	(9,135.00)	(4,621.00)	0.00	(137.00)	0.00	0.00	(13,893.00)
Upland	(1,926,661.27)	(449,495.00)	(69,596.13)	(16,764.00)	(388,742.11)	0.00	(2,851,258.51)
SELPA	11,084,280.16	4,177,775.00		137,484.00		(12,248.00)	15,387,291.16
SELPA Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,359,607.70)	\$0.00	(\$3,359,607.70)
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	



2025/26 #2 Projected AB602
Certified: N/A
Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	475.55						
		Growth/Decline from P/Y:	-						
District:	West End Student Services								
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code	Mgmt
Revenues									
AB602 Base plus COLA, Growth & Local Asst	550,746.00			Sch Ca / Col D					
Out of Home Care	21,238.00			Sch K / Col E					
Total Apportionment	571,984.00								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		Sch G / Col B					
County		34,919,141.00		Sch G / Col F	6500				
Chaffey		0.00		Sch G / Col D	6500				
Low Incidence Offset		1,424,119.00		Sch B / Col E	6500				
Total Fee for Service		36,343,260.00							
Small School Prot		(1,341.00)		Sch I / Col K	6500				
		36,341,919.00							
Adjusted Apportionment	\$36,913,903.00				6500				
Property Taxes	6,227,434.00	COUNTY TO BUDGET		Sch B / Col P	6500	5XXX	0000	8097	2800
State - AB602	30,686,469.00	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	40,531.00	COUNTY TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590	2800
Contribution to SELPA from State 6546	(28,781.12)	COUNTY TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	57XX	
Balance Remaining - Mental Health	17,423.88								
Other Grants/Sources of Revenue									
SBCSS Leased Facilities	382,362.00			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	1,731,827.00								
Net Revenues		\$38,691,935.00							
EXPENSES:									
Joint Risk Fund Contribution			24,362.00	Sch F / Col B	6500	5001	2100	5748	2800
District Reimbursements:									
Joint Risk Fund Other Costs			9,067.80	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			40,885.80						
Funding Net of Exp/Transfers			\$38,651,049.20						
OTHER:									
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	5,145.76					
		Growth/Decline from P/Y:	(134.40)					
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	6,076,448.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	229,809.00			Sch K / Col E				
Total Apportionment	6,306,257.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,053,456.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		105,087.00		Sch G / Col E	6500			
Total Fee for Service		(1,948,369.00)						
Small School Prot		(14,512.00)		Sch I / Col K	6500			
		(1,962,881.00)						
Adjusted Apportionment	\$4,343,376.00				6500			
State - AB602	3,260,964.00	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	438,576.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(311,551.15)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	194,034.85							
Net Revenues		\$4,828,501.00						
EXPENSES:								
Joint Risk Fund Contribution			263,617.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			104,231.45	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			439,830.86	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			20,992.00	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			54,752.40	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			801,649.06					
Funding Net of Exp/Transfers			\$4,026,851.94					
OTHER:								
State Special School		0.00		Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct		
NOTE: Does not include Prior Year Adjustments.								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	<u>2024/25</u>	ADA:	<u>4,065.62</u>
District:	<u>Central</u>	Growth/Decline from P/Y:	<u>6.67</u>

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	4,682,372.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	181,570.00			Sch K / Col E				
Total Apportionment	4,863,942.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,239,000.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		51,931.00		Sch G / Col E	6500			
Total Fee for Service		(4,187,069.00)						
Small School Prot		(11,466.00)		Sch I / Col K	6500			
		(4,198,535.00)						
Adjusted Apportionment	\$665,407.00				6500			

State - AB602	(585,902.00)	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	346,515.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(246,153.83)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	151,643.17						

Net Revenues **\$1,013,513.00**

EXPENSES:							
Joint Risk Fund Contribution	208,282.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:							
Joint Risk Fund Other Costs	29,891.14	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs	307,377.30	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities	58,479.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities	91,262.95	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp	21,900.96	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	724,965.36						

Funding Net of Exp/Transfers **\$288,547.64**

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



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	20,429.54					
		Growth/Decline from P/Y:	(23.18)					
District:	Chaffey							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	23,963,044.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	927,992.00			Sch K / Col E				
Total Apportionment	24,891,036.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(9,394,925.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		535,901.00		Sch G / Col E	6500			
Total Fee for Service		(8,859,024.00)						
Small School Prot		(57,617.00)		Sch I / Col K	6500			
		(8,916,641.00)						
Adjusted Apportionment	\$15,974,395.00				6500			
State - AB602	10,997,062.00	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	1,741,222.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(1,236,910.88)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	767,608.12							
Net Revenues	\$17,923,378.00							
EXPENSES:								
Joint Risk Fund Contribution			1,046,605.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			196,366.24	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			4,503,241.57	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 Transp			1,029,345.26	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			6,852,950.35					
Funding Net of Exp/Transfers			\$11,070,427.65					
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								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	24,105.00					
		Growth/Decline from P/Y:	(89.60)					
District:	Chino							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	27,843,923.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	1,231,256.00			Sch K / Col E				
Total Apportionment	29,075,179.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(9,148,327.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		365,577.00		Sch G / Col E	6500			
Total Fee for Service		(8,782,750.00)						
Small School Prot		(67,984.00)		Sch I / Col K	6500			
		(8,850,734.00)						
Adjusted Apportionment	\$20,224,445.00				6500			
State - AB602	14,940,159.00	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	2,054,483.00	DISTRICTS TO BUDGET	Sch R / Col I	6546	5XXX	0000	8590	
Contribution to SELPA from State 6546	(1,459,442.38)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	899,669.62							
Net Revenues	4,623,025.13							
EXPENSES:								
Joint Risk Fund Contribution		1,234,899.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		240,930.35	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,815,098.09	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		127,454.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(68,874.68)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp		1,237,404.37	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		4,623,025.13						
Funding Net of Exp/Transfers		\$17,912,302.87						
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



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	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	2,608,252.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	99,160.00			Sch K / Col E				
Total Apportionment	2,707,412.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(2,517,426.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		43,302.00		Sch G / Col E	6500			
Total Fee for Service		(2,474,124.00)						
Small School Prot		(6,262.00)		Sch I / Col K	6500			
		(2,480,386.00)						
Adjusted Apportionment	\$227,026.00				6500			
State - AB602	(375,130.00)	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	(134,430.96)	DISTRICTS TO BUDGET	Sch R / Col D	6546	5XXX	XXXX	5110	
Balance Remaining - Mental Health	82,825.04							
Net Revenues	\$444,282.00							
EXPENSES:								
Joint Risk Fund Contribution		113,748.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		27,565.13	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		322,835.06	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		43,484.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		66,096.18	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp		22,996.01	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		600,426.38						
Funding Net of Exp/Transfers		(\$156,144.38)						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			
NOTE: Does not include Prior Year Adjustments								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	12,986.88					
		Growth/Decline from P/Y:	13.52					
District:	Etiwanda							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,956,981.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	579,994.00			Sch K / Col E				
Total Apportionment	15,536,975.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(910,723.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		172,759.00		Sch G / Col E	6500			
Total Fee for Service		(737,964.00)						
Small School Prot		(36,627.00)		Sch I / Col K	6500			
		(774,591.00)						
Adjusted Apportionment	\$14,762,384.00				6500			
State - AB602	11,988,061.00	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	1,106,879.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(786,293.43)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	484,226.57							
Net Revenues	\$15,978,829.00							
EXPENSES:								
Joint Risk Fund Contribution		665,318.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		47,956.66	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,020,770.33	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		11,996.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		(121,559.26)	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		0.00	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		19,834.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		1,644,315.73						
Funding Net of Exp/Transfers		\$14,334,513.27						
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								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	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	3,750,451.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	145,433.00			Sch K / Col E				
Total Apportionment	3,895,884.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(4,617,493.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		61,122.00		Sch G / Col E	6500			
Total Fee for Service		(4,556,371.00)						
Small School Prot		(9,184.00)		Sch I / Col K	6500			
		(4,565,555.00)						
Adjusted Apportionment	(\$669,671.00)				6500			
State - AB602	(1,379,040.00)	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	(197,162.47)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	117,984.53							
Net Revenues	(\$354,524.00)							
EXPENSES:								
Joint Risk Fund Contribution			166,828.00	Sch F / Col B	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			52,039.57	Sch J / Col FGH&J	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			31,282.34	Sch J / Col CDE&I	6500	5XXX	1180	5110
SBCSS Leased Facilities			83,970.00	Sch L / Col G	0000	0000	9200	7142
Provider Program Facilities			45,578.04	Sch L / Col S	0000	XXXX	9200	7141/8710
SBCSS Transp			604,466.59	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			988,139.54					
Funding Net of Exp/Transfers			(\$1,342,663.54)					
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								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	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	114,006.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	4,029.00			Sch K / Col E				
Total Apportionment	118,035.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(21,905.00)		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		(21,905.00)						
Small School Prot		229,738.00		Sch I / Col K	6500			
		207,833.00						
Adjusted Apportionment	\$325,868.00				6500			
State - AB602	306,775.00	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	\$333,557.00							
EXPENSES:								
Joint Risk Fund Contribution		4,621.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		9,135.00	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		0.00	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		0.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		0.00	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transp		0.00	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		137.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		13,893.00						
Funding Net of Exp/Transfers		\$319,664.00						
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								



2025/26 #2 Projected AB602

Certified: N/A

Updated: 9/4/25

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2024/25	ADA:	8,774.06					
		Growth/Decline from P/Y:	(197.83)					
District:	Upland							
Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	10,499,974.00			Sch Ca / Col D				
NPS/LCI Extraordinary Cost Pool	0.00			Sch S / Col C				
Out of Home Care	408,716.00			Sch K / Col E				
Total Apportionment	10,908,690.00							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		Sch G / Col B				
County		(3,440,005.00)		Sch G / Col C	6500			
Chaffey		0.00		Sch G / Col D	6500			
Low Incidence Offset		88,440.00		Sch G / Col E	6500			
Total Fee for Service		(3,351,565.00)						
Small School Prot		(24,745.00)		Sch I / Col K	6500			
		(3,376,310.00)						
Adjusted Apportionment	\$7,532,380.00				6500			
State - AB602	5,123,756.00	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	747,818.00	DISTRICTS TO BUDGET		Sch R / Col I	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	(531,227.35)	DISTRICTS TO BUDGET		Sch R / Col D	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	332,873.65							
Net Revenues		\$8,365,790.00						
EXPENSES:								
Joint Risk Fund Contribution		449,495.00	Sch F / Col B	6500	5XXX	2100	5110	
District Reimbursements:								
Joint Risk Fund Other Costs		161,448.28	Sch J / Col FGH&J	6500	5XXX	2100	5110	
Joint Risk Fund NPS Costs		1,765,212.99	Sch J / Col CDE&I	6500	5XXX	1180	5110	
SBCSS Leased Facilities		35,987.00	Sch L / Col G	0000	0000	9200	7142	
Provider Program Facilities		33,609.13	Sch L / Col S	0000	XXXX	9200	7141/8710	
SBCSS Transps		388,742.11	Sch M / Col D	0000	5XXX	9200	7142	
CSDR Transp		0.00	Sch M / Col N	0000	5XXX	9200	7142	
MTU Charge		0.00	Sch L / Col W	0000	XXXX	9200	7141/8710	
SEIS Fees		16,764.00	Sch N / Col C	6500	5XXX	2100	5840	
Sub-Total		2,851,258.51						
Funding Net of Exp/Transfers		\$5,514,531.49						
OTHER:								
State Special School		0.00	Sch E / Col C	0000	Current SELPA policy is to reimburse amount of SSS deduct			
NOTE: Does not include Prior Year Adjustments								

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

Description	Col. A	Col. B	Col. C	Col. D	
	Funded ADA (State)	Projected Per ADA Rate	Small School Protection	District MH Contributions	
	(CY P-2 ADA)	\$60.52	(Col Q)	(Col B + C)	
REVENUE					
SBCSS	475.55	\$ 28,781.12			
Alta Loma	5,145.76	311,430.41	120.74	311,551.15	SCH 202
Central	4,065.62	246,058.44	95.39	246,153.83	SCH 209
Chaffey	20,429.54	1,236,431.54	479.34	1,236,910.88	SCH 263
Chino	24,105.00	1,458,876.80	565.58	1,459,442.38	SCH 210
Cucamonga	2,220.34	134,378.86	52.10	134,430.96	SCH 215
Etiwanda	12,986.88	785,988.72	304.71	786,293.43	SCH 218
Mountain View	3,256.45	197,086.06	76.41	197,162.47	SCH 238
Mt Baldy	90.21	5,459.67	(1,900.14)	3,559.53	SCH 236
Upland	8,774.06	531,021.48	205.87	531,227.35	SCH 259
Subtotal	81,549.41	\$ 4,935,513.10	\$ -	\$ 4,906,731.98	
EXPENSE	FUNCTION	OBJECT			
SBCSS Contribution		5740		\$ (28,781.12)	
SELPA RS/Administrative	2200	1xxx-5xxx		\$ 479,590.00	
Contract Residential Counseling/WRAP	3120	5110		2,326,903.07	
Contract Residential Room & Board	3900	5110		1,893,984.29	
Parent Reimb/Contracted Services		5803/5810		175,500.00	
Indirect		7312		59,535.74	
Subtotal				\$ 4,906,731.98	
VARIANCE				\$ -	

Col. E	Col. F1
Initial 50% Contribution (50% x Col D) Nov-25	2nd 50% Contribution May-26
\$ 14,391.00	\$ 14,390.12
155,776.00	155,775.15
123,077.00	123,076.83
618,455.00	618,455.88
729,721.00	729,721.38
67,215.00	67,215.96
393,147.00	393,146.43
98,581.00	98,581.47
1,780.00	1,779.53
265,614.00	265,613.35
\$ 2,467,757.00	\$ 2,467,756.10

2025/26 #2
Projected Mental Health
Updated: 9/4/25

District	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L
	Funded ADA (State)	Funded ADA (Federal)	6546 State	3327 Federal	Less: Per ADA Contribution	Adjusted Total (Used for FY Small School)
	(CY P-2 ADA)	(PY P-2 ADA)	85.2306	Prior Year	(Col B)	(Col I thru K)
County Operations	475.55	475.55	40,531.00	5,674.00	(28,781.12)	17,423.88
Alta Loma	5,145.76	5,280.16	438,576.00	67,010.00	(311,430.41)	194,155.59
Central	4,065.62	4,058.95	346,515.00	51,282.00	(246,058.44)	151,738.56
Chaffey	20,429.54	20,452.72	1,741,222.00	263,297.00	(1,236,431.54)	768,087.46
Chino	24,105.00	24,194.60	2,054,483.00	304,629.00	(1,458,876.80)	900,235.20
Cucamonga	2,220.34	2,276.02	189,241.00	28,015.00	(134,378.86)	82,877.14
Etiwanda	12,986.88	12,973.36	1,106,879.00	163,641.00	(785,988.72)	484,531.28
Mountain View	3,256.45	3,141.38	277,549.00	37,598.00	(197,086.06)	118,060.94
Mt Baldy	90.21	101.23	7,689.00	1,181.00	(5,459.67)	3,410.33
Upland	8,774.06	8,971.89	747,818.00	116,283.00	(531,021.48)	333,079.52
TOTALS	81,549.41	81,925.86	6,950,503.00	1,038,610.00	(4,935,513.10)	3,053,599.90

Col. M	Col. N	Col. O	Col. P	Col. Q
Small School Protection				
PY Total after Small School Protection (PY Column Q)	Column M adjusted for COLA 1.0230	State Funded ADA Ratio Excluding Small District	Small School Protection Adjustment	Total Mental Health after Adjustments (Col L + P)
			-	17,423.88
		6.35%	(120.74)	194,034.85
		5.02%	(95.39)	151,643.17
		25.23%	(479.34)	767,608.12
		29.77%	(565.58)	899,669.62
		2.74%	(52.10)	82,825.04
		16.04%	(304.71)	484,226.57
		4.02%	(76.41)	117,984.53
5,191.08	5,310.47		1,900.14	5,310.47
		10.83%	(205.87)	332,873.65
5,191.08	5,310.47	100.00%	-	3,053,599.90

**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	12,360.00
	1.950	446,737.00

Operating Costs

Matls & Supplies	4,100.00	Object: 4XXXs
Busn Trvl/Mileage	21,400.00	Object: 5220, 5221
Other Operating	1,550.00	Object: 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee	5,803.00	Object: 5733

(Rounding - adj ADA Contribution total to whole dollar)

32,853.00

479,590.00

Indirect Cost	7.62%	36,544.76
		516,134.76

5110 Residential & counseling	4,065,887.36	<u>5810 Adj</u>
5810 First \$25k of sub-agreements	155,000.00	-
5840 SBCSS Contribution	(28,781.12)	
5803 Parent Reimb/5810 Contracted	175,500.00	-
Indirect on 5810	22,990.98	

Rounding Adj	-
FAR	4,906,731.97

Total	4,906,731.98
	(0.01)

West End Special Education Local Plan
Area

2025/26 Mental Health Related Residential and
Counseling Expenses (based on PY)

District	Residential Placement	No. Stud	Room & Board Total Pymts	Counseling Total Pymts
Alta Loma	Alpine Academy	1	9,990.00	6,660.00
	South Coast	0	-	-
	Uplift Family Services	4	-	42,055.00
		5	9,990.00	48,715.00
			-	-
Central			-	-
	Uplift Family Services	1	-	23,582.50
		1	-	23,582.50
			-	-
			-	-
Chaffey Jt	Alpine Academy	1	88,560.00	59,040.00
	Canyon View	3	-	2,506.84
	Devereux Florida	1	8,154.48	5,382.30
	Havenwood Academy	1	84,000.00	96,000.00
	Joan Macy	1	293,020.00	-
	Oak Grove	2	209,510.45	-
	Provo Canyon	1	71,912.97	46,137.00
	San Diego Center for Children	1	38,846.45	10,626.74
	Stoneridge Academy	1	-	4,543.60
	Syracuse RTC	2	252,060.00	112,630.00
	Vista School	1	70,723.71	124,479.27
	West Shield Adolescent	4	33,070.67	-
	Unita	1	120,696.00	66,768.00
	South Coast	16	-	238,024.34
	Uplift Family Services	29	-	435,350.75
		65	1,270,554.73	1,201,488.84
			-	-
			-	-
			-	-
			-	-
			-	-
Chino Valley USD	Canyon View	2	-	7,699.58
	Oak Grove	1	42,583.43	-
	TTC4Success	1	-	7,460.90
	South Coast	11	-	202,198.92
	Uplift Family Services	16	-	157,500.00
		31	42,583.43	374,859.40
Cucamonga			-	-
		0	-	-
Etiwanda	Canyon View	2	-	3,223.08
	Crimson Heights	1	62,000.00	79,290.00
	Oak Grove	1	68,701.26	-
	Syracuse RTC	1	93,480.00	42,140.00
	West Shield Adolescent	2	30,249.86	-
	South Coast	3	-	62,309.34
	Uplift Family Services	17	-	159,965.50
		27	254,431.12	346,927.92
			-	-
Mountain View			-	-
			-	-
			-	-
Mt Baldy			-	-
		0	-	-
Upland	Alpine Academy	1	96,660.00	64,440.00
	Canyon View	2	-	2,238.25
	Oak Grove	1	129,575.28	-
	Stoneridge Academy	1	-	2,456.00
	South Coast	3	-	79,866.50
	Uplift Family Services	7	-	71,523.75
		15	226,235.28	220,524.50
			-	-
			-	-
Totals		144	1,803,794.56	2,216,098.16
Totals without WRAP		37	1,803,794.56	743,721.56
Total WRAP		107		1,472,376.60
% Totals w/o WRAP			70.81%	29.19%

	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	4,220,887.36	5.00% 2,674,891.93	37	1,545,995.43	107

	% INCREASE	R&B	Counseling	Totals
Totals	5.00%	1,893,984.29	2,326,903.07	4,220,887.36
Totals without WRAP	5.00%	1,893,984.29	780,907.64	2,674,891.93
Total WRAP	5.00%	-	1,545,995.43	1,545,995.43
% Totals w/o WRAP		44.87%	55.13%	100.00%



Program Transfer Notification Timeline 2025/2026

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

Program Transfer Request

Due to the Chief Administrative Officer by October 1, 2025

<u>LEA Requesting Program Transfer:</u> Choose an item.	<u>Current Program Provider:</u> Click or tap here to enter text.
<u>Date of Request:</u> Click or tap to enter a date.	<u>Effective Date of Transfer:</u> Click or tap here to enter text.

Description of Program Transfer:

- ☐ Entire Program
- ☐ Entire Identifiable Class
- ☐ Transfer of Students from Multiple Classes at: Click or tap here to enter text.

<u>Program</u>	<u>Location</u>	<u># of Students Impacted</u>	<u>Other Relevant Information</u>
			Click or tap here to enter text.
			Click or tap here to enter text.
			Click or tap here to enter text.
			Click or tap here to enter text.
			Click or tap here to enter text.

Description of Proposed LEA Program:

<u>Program</u>	<u>Location</u>	<u># of Teacher(s)</u>	<u># of Aide(s)</u>	<u># of Students</u>	<u>Other Relevant Information</u>
					Click or tap here to enter text.
					Click or tap here to enter text.
					Click or tap here to enter text.
					Click or tap here to enter text.
					Click or tap here to enter text.
					Click or tap here to enter text.

1. Will the proposed LEA program serve district students only? If not, what other district(s) students will be eligible? Click or tap here to enter text.
2. If a district student is not appropriate for the district-operated program, how will the student be served? Click or tap here to enter text.
3. How will related services be provided? Click or tap here to enter text.
4. Is the LEA requesting a transfer of materials and equipment? Click or tap here to enter text.
5. Is the LEA requesting a transfer of facilities? Click or tap here to enter text.
6. Are the opportunities for education in the LRE different in the proposed program different from the current program? Click or tap here to enter text.
7. What is the impact of the transfer on other LEAs in the SELPA? Click or tap here to enter text.
8. How will parents be involved in the program transfer planning process? Click or tap here to enter text.
9. How will affected staff be involved in the program transfer planning process? Click or tap here to enter text.

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.

Community Advisory Committee
Staff/Teacher Representative Nomination

In accordance with the Community Advisory Committee bylaws, districts may nominate teachers or other district staff, who shall be reviewed by the West End SELPA Advisory Committee. The SELPA Advisory Committee may recommend up to three school staff representatives for approval by the Superintendents' Council.

Nominee: Emily Waters, Etiwanda School District