West End Special Education Local Plan Area

8265 Aspen Ave., Ste. 200
Rancho Cucamonga, CA 91730

SELPA ADVISORY COMMITTEE
AGENDA

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

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

November 16, 2026 **1:30 p.m.**

OPENING

A. **Administrative Items:**

1. Acceptance of Agenda for November 16, 2026 * Tim Chatkoo

   _____ _____ _____
   Motion Second Vote

2. Approval of Meeting Minutes for September 21, 2026 * Tim Chatkoo

   _____ _____ _____
   Motion Second Vote

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

PUBLIC COMMENT

B. **Public Comment:**

The West End SELPA, SELPA Advisory Committee welcomes comments from visitors. Should anyone wish to make comments, he/she may voluntarily complete a public comment form located at the table in the back of the room. The Public Comment forms must be submitted ***prior*** to the beginning of the meeting. The forms will be collected by the recording secretary and given to the meeting facilitator. The Public Comment period is the opportunity for the public to address the members on (1) non-agenda items within the jurisdiction of the members, and (2) items listed on the agenda. All public comments will be allowed (3) three minutes per item, if a member of the public desires to be heard on more than (3) three items appearing on the agenda, he/she will be allowed up to a total of (9) nine minutes to address all items non-agenda and agenized. Each agenda item will have a total of 21 minutes for public comment on one agenda item.

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

DISCUSSION ITEMS

C. **Fiscal Items:**

1.	Fiscal Timelines and Matrix	* Tim Chatkoo
2.	2026-27 SBCSS Initial Transportation Excess Cost Transfer	* Andy Nelson
3.	2026-27 SBCSS Initial 50% Preschool Facility Cost Transfer	* Selina Hurley
4.	2026-27 Initial 50% Mental Health Contribution	* Tim Chatkoo
5.	2026-27 1st Interim Administrative Budgets	* Tim Chatkoo
6.	2026-27 Initial 50% SEIS Contribution	* Tim Chatkoo
7.	2026-27 1st Quarter Joint Risk Fund Reimbursement Transfer	* Tim Chatkoo
8.	2026-27 Initial 50% Joint Risk Fund Contribution	* Tim Chatkoo
9.	2026-27 Projected AB602 Funding Model	* Tim Chatkoo
10.	Maintenance of Effort SEMA/SEMB/SYT/Excess Cost/Table 8	* Tim Chatkoo

D. **Program Items:**

1.	Program Transfer Requests	* Ricky Alyassi
2.	West End SELPA Organizational Chart	* Ricky Alyassi
3.	District CAC Appointments: Chaffey, Chino Valley, Etiwanda and Upland (odd year)	* Ricky Alyassi
4.	Annual Art & Writing Showcase	* Natalie Vivar

FUTURE AGENDA ITEMS/ADJOURNMENT

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

F. **Adjournment** - Tim Chatkoo

_____ _____ _____

Motion Second Vote

The meeting location for SELPA Advisory Committee will be held at 8265 Aspen Ave., Rancho Cucamonga, CA 91730. Agenda packets are available on the WESELPA website www.weselpa.net or you may request an agenda packet by calling (909) 476-6131, 72 hours before the scheduled meeting.

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

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West End SELPA
SELPA Advisory Committee
Meeting Minutes
September 21, 2026

District	Present	Absent
Alta Loma	Matt Williams, Ryan Peterson	
Central	Shermella Roquemore, Jennifer Alvarado	
Chaffey Joint Union	Kelly Martinez, Jennifer Braddick, Alex Diaz	
Chino Valley Unified	Randi Chapluk	Liz Pensick
Cucamonga	Sandy Velazquez, Tracee Stewart (2:00 pm)	
Etiwanda	Elizabeth Freer, Michael Mancuso	
Mountain View	Jan Van Dyke (1:35 pm)	Steven Rollins
Mt. Baldy		Kate Huffman
Upland Unified	Mathew Kodama, Jeannette Sanchez, Rami Beshard	
SBCSS	Andy Nelson, Selina Hurley, Bryan Sanchez, Michelle Liu, Brianna Blanchard	
SBCSS - West End, Student Services	Peggy McFee	
West End SELPA	Ricky Alyassi, Tim Chatkoo, Natalie Vivar, Anthony Farenga	

CALLED TO ORDER:
SELPA Fiscal Program Manager called the meeting to order at 1:32 p.m.

No public comment was received for Administrative Items A-1 through A-4.

A. ADMINISTRATIVE ITEMS

1. Acceptance of Agenda for September 21, 2026

Motion made by Matt Williams to accept the SELPA Advisory meeting agenda for September 21, 2026, as presented, seconded by Mathew Kodama motion carried on a 12-0-0-5 vote.
Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Jennifer Alvarado, Kelly Martinez, Alex Diaz, Randi Chapluk, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Mathew Kodama, Rami Beshard
Nays: 0
Abstain: 0
Absent: 5
The acceptance of the September 21, 2026 meeting agenda was approved as presented, motion carried.

2. Acceptance of Meeting Minutes for May 4, 2026

Motion made by Michael Mancuso to accept the SELPA Advisory meeting minutes for May 4, 2026, as presented, seconded by Jeannette Sanchez, motion carried on a 13-0-0-4 vote.

Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Jennifer Alvarado, Kelly Martinez, Alex Diaz, Randi Chapluk, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Mathew Kodama, Rami Beshard, Jan Van Dyke
Nays: 0
Abstain: 0
Absent: 4
The acceptance of the May 4, 2026 meeting minutes was approved as presented, motion carried.

3. SELPA Chief Administrative Officer's Report
   The Chief Administrative Officer presented his administrative report and shared a video highlighting a recent visit to Victoria Groves Elementary School in the Alta Loma School District with Assemblymember Robert Garcia and district leadership. He reported that the visit provided an opportunity to observe inclusive special education programs and discuss student services, equitable access, and special education funding.

4. Directors Report
   None

B. Public Comment:
None

C. Fiscal Items

1. Fiscal Timelines and Matrix
   The Fiscal Program Manager presented the 2026–27 Fiscal Timelines and Account Coding Matrix. He reviewed the routine fiscal activities for the school year and reminded districts with outstanding excess cost calculations to submit them as soon as possible. He also reviewed the account coding matrix provided as a reference for identifying where routine fiscal transactions will appear on district financial activity reports.

2. 2025-26 SBCSS Final Transportation Excess Cost Transfer
   The Program Manager, MOT of SBCSS presented 2026-27 SBCSS Final Transportation Excess Cost Transfer. He reviewed final transportation expenditures, district payments, and adjustments for overpayments and remaining balances. Lastly, he reported that the final transportation cost per student was lower than the preliminary budget projection.

3. 2025-26 SBCSS Final Preschool Facility Cost Adjustment
   The Program Manager, Internal Business, SBCSS, presented the 2025–26 SBCSS Final Preschool Facility Cost Adjustment. She reported that final facility costs were lower than the second interim projection, primarily due to decreased maintenance contract expenses. She also explained that the final transfer will include the previously deferred second interim contribution and the year-end reconciliation adjustment.

4. 2025-26 SBCSS Final LCFF Revenue Transfer
   The Program Manager, Internal Business, SBCSS, presented the 2025–26 Final LCFF Revenue Transfer. She reviewed the total Local Control Funding Formula (LCFF) transfer and reported that the initial 50% transfer had been completed, with the remaining 50% scheduled to be processed by the end of the month.

5. 2025-26 SBCSS Fee-for-Service Actuals
   The Program Manager, Internal Business, SBCSS, presented the 2025–26 Final Fee-for-Service Actuals. She reviewed changes in service counts, revenues, and expenditures, including adjustments related to students transitioning from preschool to transitional kindergarten and reduced staffing costs. She reported that final expenditures were lower than budgeted, resulting in funds to be returned to member districts. She also reviewed the detailed cost comparison, reported that the Early Start reserve had been fully utilized, and explained that the final district reimbursement transfers would be processed by the end of September.

6. AB602 Funding Models Certified June 2026
   The Fiscal Program Manager of the West End SELPA provided an overview of the AB602 Funding Models Certified June 2026. He reported that the CDE certified the funding models in June and that the information had previously been distributed to district fiscal staff for year-end closing. He shared that changes from prior projections were minimal and primarily reflected updated district ADA figures. He also reviewed the SELPA-wide and district-specific funding summaries included in the agenda packet.

7. 2025-26 SELPA Adminitrative Budget Year-End Update
   The Fiscal Program Manager presented the 2025–26 SELPA Administrative Budget Year-End update. He reviewed the Joint Risk Fund, reporting that expenditures increased approximately 20% from the prior year but remained below second interim projections. He explained that the SELPA applied operating budget savings toward Joint Risk Fund expenses to reduce costs to member districts and reported that the fund's ending reserve was slightly below its target, with the minor difference to be reconciled in the new fiscal year. He also reviewed the SELPA operating budget, reporting that the required 10% reserve was maintained, and the staff development budget, reporting that all available funds were expended, resulting in a zero ending balance.

8. 2025-26 Low Incidence Year-End Update
   The Fiscal Program Manager presented the 2025–26 Low Incidence Year-End update. He reviewed district allocations and explained that funds were used for approved low incidence expenditure reimbursements, with remaining balances applied toward county fee-for-service costs to reduce district charges. He reported that all districts fully utilized their low incidence funding, resulting in no remaining balance at year-end.

9. 2025-26 4th Quarter-Final Joint Risk Fund Reimbursement
   The Fiscal Program Manager presented the 2025–26 4th Quarter-Final Joint Risk Fund Reimbursement. He reviewed the quarterly district reimbursement process for non-public school and non-public agency services, legal expenses, and parent reimbursements. He explained that the final 4th quarter transfer amounts were calculated based on district expenditures and broken down by function code. He also reported that the district-specific transfer amounts had previously been communicated to fiscal staff following year-end closing.

10. 2025-26 Mental Health Year-End Update

The Fiscal Program Manager presented the 2025–26 Mental Health Funding update. He explained that the SELPA relies on district contributions based on ADA to fund mental health-related expenditures, including residential treatment placements and wraparound counseling services. He reported that final expenditures were approximately 3% lower than previously projected and reviewed the year-end reconciliation of district contributions. He explained that excess contributions collected through the earlier transfers were returned to districts following year-end closing and that the final adjustments had been communicated to district fiscal staff.

11. 2025-26 Joint Risk Contribution Adjustment
    The Fiscal Program Manager presented the 2025–26 Final Joint Risk Fund Contribution Adjustment. He reviewed the year-end reconciliation process, explaining that district contributions collected throughout the year were based on estimates and adjusted following the finalization of actual expenditures. He reported that the final contributions were lower than the amounts previously collected, resulting in refunds to member districts. He also reviewed the final district-specific adjustments and the Joint Risk Fund contribution rate based on ADA.

12. 2026-27 Low Incidence Preliminary Projection
    The Fiscal Program Manager presented the 2026–27 Preliminary Low Incidence Funding Projection. He reported a significant increase in projected low incidence funding compared to the prior year and reviewed the preliminary district allocations. He explained that projections will be updated throughout the school year and finalized following the June P-2 apportionment. He clarified that unused low incidence funds are carried forward and reallocated among member districts in the following year. Discussion occurred regarding student counts, the use of prior-year reimbursement data to estimate available fee-for-service offsets, and the process for verifying low incidence student information.

13. 2026-27 Projected AB602 Funding Model
    The Fiscal Program Manager presented the 2026–27 Projected AB602 Funding Model. He reported a significant increase in projected state special education funding, with the per-ADA funding rate increasing by more than 40% compared to the prior year. He explained that the increased funding resulted in positive projected balances for all member districts. He also reviewed the SELPA-wide funding summary and district-specific projections included in the agenda packet.

14. 2026-27 Projected Mental Health Funding Model
    The Fiscal Program Manager presented the 2026–27 Projected Mental Health Funding Model. He reviewed the preliminary district contributions and explained that the projection was based on prior-year expenditures for residential treatment placements and wraparound counseling services, adjusted to reflect an estimated 10% increase based on recent expenditure trends. He clarified that district contributions are calculated based on ADA and used to fund district mental health-related expenditures through the SELPA. He also reported that the projection will be updated throughout the school year as actual expenditure information becomes available.

D. Program Items

1. Program Transfer Timeline
   The Chief Administrative Officer presented the 2026–27 Program Transfer Timeline and reminded member districts of the October 1 deadline to submit requests for program transfers

between districts and county-operated programs. He reported that at least one request had been received and explained that meetings would be coordinated with requesting districts and county representatives to review the proposed transfers and ensure appropriate planning and coordination. He encouraged districts considering a program transfer to contact him to discuss available options and next steps.

2. District CAC Appointments: Chaffey Joint UHSD, Chino Valley, Etiwanda, and Upland (odd year)
   The Chief Administrative Officer presented the District Community Advisory Committee (CAC) Appointments. He reviewed the role of CAC representatives and reported that new representatives from Alta Loma and Mt. Baldy had joined the committee. He also discussed plans to expand the CAC webpage and develop recorded parent training modules to improve access to resources. He reminded Chaffey Joint Union High, Chino Valley, Etiwanda, and Upland school districts of their upcoming CAC appointments for the July 1, 2027, through June 30, 2029, term.

E. Future Agenda Items

None.

F. Adjournment

Motion made by Sandy Velasquez to accept meeting adjournment for September 21, 2026 as presented, seconded by Tracee Stewart, motion carried on a 14-0-0-3 vote.
Ayes: Matt Williams, Ryan Peterson, Shermella Roquemore, Jennifer Alvarado, Kelly Martinez, Alex Diaz, Randi Chapluk, Sandy Velazquez, Elizabeth Freer, Michael Mancuso, Mathew Kodama, Rami Beshard, Jan Van Dyke, Tracee Stewart
Nays: 0
Abstain: 0
Absent: 3

Meeting adjourned at 2:11 pm

DRAFT

2026/27 West End SELPA Timelines

NOVEMBER 2026 – SELPA Advisory Committee 11/16

- SELPA to distribute CY (26/27) Preliminary December 1 Regional Provider Program Count Reports using November 1 counts
- SELPA to submit SELPA Maintenance of Effort SEMA 25/26 Unaudited Actuals vs. Comparison Year Actuals due to CDE by November 15
- SELPA to submit SELPA Maintenance of Effort SEMB 26/27 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

Update	• SELPA to present CY (26/27) 1st Interim Administrative Budgets
Update	• SELPA to present CY (26/27) Projected AB602 Funding Model
Transfer	• SBCSS Transportation to present CY (26/27) Initial 50% Transportation Excess Cost transfer
Transfer	• SBCSS to present CY (26/27) Initial 50% Preschool Facility Costs transfer
Transfer	• SELPA to present CY (26/27) Initial 50% Joint Risk Fund contribution
Transfer	• SELPA to present CY (26/27) Initial 50% Web-Based IEP contribution
Transfer	• SELPA to present CY (26/27) Initial 50% Mental Health contribution/Funding Model
Transfer	• SELPA to present CY (26/27) 1st Quarter Joint Risk Fund reimbursement transfer and year-end projections

DECEMBER 2026 – (No SELPA Advisory Committee)

- SELPA to deliver CY (26/27) December 1 Regional Provider Program Count Reports; Verifications reports due back to the SELPA by Dec 15

JANUARY 2027 - SELPA Advisory Committee 1/19

- 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 (26/27) Local Assistance, by January 20

Update	• SELPA to present CY (26/27) Projected Mental Health Funding Model
Update	• SELPA to present CY (26/27) Projected AB602 Funding Model

FEBRUARY 2027 – (No SELPA Advisory Committee)

- SELPA to prepare February certifications for CY (26/27) and PY (25/26, 24/25) AB602 Funding Models
- SELPA to submit WorkAbility CY (26/27) Mid-Year Expenditure Report by February 25

2026/27 West End SELPA Timelines

MARCH 2027 – SELPA Advisory Committee 3/15

Update	• SELPA to present CY (26/27) Low Incidence Projection
Transfer	• SBCSS transportation to present CY (26/27) Mid-Year 50% Transportation Excess Cost transfer
Transfer	• SELPA to present CY (26/27) 2nd Quarter Joint Risk Fund Reimbursement transfer and year end projections
Transfer	• SBCSS to present the CY (26/27) Initial 50% transfer of Special Education ADA revenue (LCFF)
Preliminary	• SBCSS transportation to present FY (27/28) Preliminary Transportation Excess Cost Projections
Update	• SELPA to present CY (26/27) 2nd Interim Administrative Budgets
Update	• SBCSS to submit CY (26/27) Fee-for-Service 2nd Interim update including revised FFS Rates (if applicable)
Update	• SELPA to present the CY (26/27) 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 (26/27) Provider Program Facility Provision transfer
Transfer	• SBCSS to present the CY (26/27) Mid-Year 50% Preschool Facility Costs transfer
Update	• SELPA to present CY (26/27) Projected Mental Health Funding Model
Transfer	• SELPA to reimburse, from the Joint Risk Fund thru transfer, the resident district for the CY (26/27) estimated 10% educational excess cost for students in State Special Schools

- SELPA to distribute CY (26/27) Preliminary April 1 Regional Provider Program Count Reports using March 1 counts

APRIL 2027 – SELPA Advisory Committee 4/5

Update	• Provider Programs (SBCSS) to present the FY (27/28) Regional Provider FFS Rates
Update	• SELPA to present FY (27/28) Preliminary SELPA Administrative Budgets
Update	• SELPA to present CY (26/27) Projected Mental Health Funding Model
Preliminary	• SELPA to present FY (27/28) Preliminary Mental Health Funding Model
Update	• SELPA to present CY (26/27) Projected P-2 AB602 Funding Model
Preliminary	• SELPA to present FY (27/28) Preliminary AB602 Funding Model
Preliminary	• SBCSS to present the FY (27/28) Projected Preschool Facility Costs

- SELPA to deliver CY (26/27) 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 (26/27) Low Incidence intents by April 1
- Districts to complete CY (26/27) Low Incidence purchases by April15
- Districts to provide Report 2 (Jan 1 – Mar 31) expenditure reports to SELPA for CY (26/27) Local Assistance, by April 20
- SELPA/SBCSS to submit CY (26/27) 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

2026/27 West End SELPA Timelines

MAY 2027 – SELPA Advisory Committee 5/3

Update	• SELPA to present CY (26/27) Low Incidence 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 (26/27) 3rd Quarter Joint Risk Fund Reimbursement transfer and year-end projections
Transfer	• SELPA to present CY (26/27) Mid-Year 50% Joint Risk Fund contribution
Transfer	• SELPA to present CY (26/27) Final 50% Web-Based IEP contribution
Transfer	• SELPA to present CY (26/27) Mid-Year 50% Mental Health contribution/Funding Model
Update	• SELPA to present CY (26/27) Projected P-2 AB602 Funding Model

- SELPA/SBCSS to submit CY (26/27) Part C, Early Education Application & Budget Summary to CDE by May 29

JUNE 2027 – (No SELPA Advisory Committee)

- SELPA to submit WorkAbility FY (27/28) Initial Grant Budget to CDE by June 15

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/31/26

	Description	Purpose		Accounting Codes										REFERENCE
						Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	
	AB602:													
1	AB602 Apportionment-Current Year (CY)	Record AB602 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	Pass thru	to Districts	10	6500	0	5001	0000	8311	000	WS28	
2	AB602 Apportionment- Prior Year (PY)	Record AB602 SELPA-wide apportionment re-certification	FROM	State		State Deposit								PY AB602 Rev Distribution / Schedule B / Col R
			TO	WE Stu Svc	FFS	01	6500	0	59XX	0000	8319	000	2800	
			TO	SELPA	PSRS	01	6500	0	59XX	0000	8319	000	0284	
			TO	Pass thru	to Districts	10	6500	0	59XX	0000	8319	000	WS28	
3	AB602 District Apportionment-CY	Record AB602 district revenue for CY	FROM	Pass thru		10	6500	0	5001	9200	7221	2XX	WS28	AB602 Rev Distribution / Schedule B / Col R
			TO	District		01	6500	0	5001	0000	8792	000	0000	
4	AB602 District Apportionment-CY **(if negative)**	Record AB602 district negative revenue for CY	FROM	Pass thru		10	6500	0	5001	9200	7221	2XX	WS28	AB602 Rev Distribution / Schedule B / Col R
			TO	District		01	0000	0	5001	9200	7141	000	0000	
5	AB602 District Apportionment-PY	Record AB602 district revenue for PY	FROM	Pass thru		10	6500	0	59XX	9200	7221	2XX	WS28	PY AB602 Rev Distribution / Schedule B / Col R
			TO	District		01	6500	0	59XX	0000	8792	000	0000	
6	AB602 District Apportionment-PY **(if negative)**	Record AB602 district negative 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	0000	0	59XX	9200	7141	000	0000	
7	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	
8	Local property tax- PY	Record AB602 property tax related to PY	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 (JRF):													
9	District JRF contribution	Record JRF contribution from districts	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	
10	WE Student Services JRF contribution/reimbursement	Record JRF contrib/reimb 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	
11	Dist reimb: NPS/NPA 80%, LCI 100%, AT-AAC 50%	Record JRF quarterly reimb from districts	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	
12	Dist reimb: Parent reimb 50%, legal 50%, IEE 50%, various 100%	Record JRF quarterly reimb from districts	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	

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/31/26

	Description	Purpose				Accounting Codes								REFERENCE
						Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	
	Mental Health:													
13	Mental Health contributions	Record Mental Health contributions	FROM	District		01	6546	0	5001	2100	5110	000	0000	AB602 Revenue Distribution / Schedule R
			FROM	WE Stu Svc		01	6546	0	5001	9200	7221	000	017A	
			TO	SELPA		01	9286	0	7110	0000	8677	2XX	WSMH	
	Facilities:													
14	Provider program facility provision transfer	Facility provision tranfer between districts	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	
15	Preschool facility cost	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	2821	
	Provider Program Fee-for-Service (FFS) Return:													
16	SBCSS provider program FFS return	FFS return from 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):													
17	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:													
18	Transportation for students in SBCSS provider programs	Record transportation expense	FROM	District		01	0000	0	5001	9200	7142	XXX	XXXX	Transfer request from SBCSS Transportation Services
			TO	SBCSS		01	0281	0	5001	3600	8710	2XX	0281	
	State Special Schools:													
19	State Special Schools excess cost charge to district(s).		FROM	State		State Deposit								
			TO	District		01	0000	0	5001	9200	7130	000	0000	
20	State Special Schools excess cost adj reimb to district(s)	Record State Special Schools adj 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	

WESELPA Special Education SACS Account Coding Matrix

T. Chatkoo 8/31/26

	Description	Purpose		Accounting Codes										REFERENCE
						Fund	Res	Yr	Goal	Func	Object	Sch	Mgmt	
	Web-Based IEP:													
21	Web-Based IEP (SEIS)	Record SEIS 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	
22	Web-Based IEP (SEIS)	Record SEIS 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:													
23	NPS/LCI Extraordinary Cost Pool	Transfer 20% of apportionnment to JRF	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:													
24	Federal Preschool	Record Federal Pre-K grant revenue	FROM	State		State Deposit								
			TO	WE Stu Svc		01	3315	0	5730	0000	8182	000	2820	
			TO	SELPA		01	3315	X	5050	0000	8182	000	0465	
25	Local Assistance	Record Local Assistance 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	
26	Local Assistance	Record district Local Asst 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	
27	Low Incidence (LI)	Record district LI Reimbursements	FROM	SELPA		01	6500	0	5760	1180	5110	2XX	286	
			TO	District		01	6500	0	5760	0000	8792	XXX	XXXX	
28	Preschool Staff Development	Record Pre-K Staff Development grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3345	X	5050	0000	8182	000	0467	
29	Special Education Alternate Dispute Resolution (ADR)	Record ADR grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	3395	X	5050	0000	8182	000	0461	
30	Suppoorting Innovative Practices (SIP)	Record district SIP reimbursements	FROM	SELPA		01	3386	X	5050	2200	5807	2XX	WSIP	Reimbursed via check; District to choose account for deposit
			TO	District		01	XXXX	X	XXXX	XXXX	XXXX	XXX	XXXX	
31	Transtion Partnership program (TPP)	Record TPP revenue	FROM	DOR		DOR Warrant								
			TO	SELPA		01	3410	0	5050	0000	8290	000	0458	
32	WorkAbility I (WAI)	Record WAI grant revenue	FROM	State		State Deposit								
			TO	SELPA		01	6520	0	5050	0000	8590	000	0466	

San Bernardino County Superintendent of Schools
West End Transportation Cost Projection (281) - County
2026/27
October Revision
October 22, 2026

Revenue:		
State Revenue		1,803,405.00
LCFF Revenue		2,260,142.00
Total State Revenue		**4,063,547.00**
Expenses Division Information		
Budget Object		Amount
Salaries - 2000	$	363,232.00
Benefits - 3000	$	152,321.00
Supplies - 4000	$	1,143.00
Services - 5000	$	6,248,284.00
H/S Transportation - 5110	**$**	**6,208,614.00**
Indirect -7000	$	43,063.00
Total Expenses	**$**	**6,808,043.00**
--Less Total State Revenue	**$**	**(4,063,547.00)**
Total Excess Cost	**$**	**2,744,496.00**
Cost Per Student	**$**	**26,439.00**
Total Excess Cost Per Student After Total State Revenue	**$**	**10,658.24**

District	Column A Est Student Count	Column B Revised Cost	Column C Oct. Initial Transfer Amount	Column D Mid-Year Transfer Amount
Alta Loma	4.50	$ 47,962.07	$ 23,981.03	$ 23,981.03
Central	3.00	$ 31,974.71	$ 15,987.36	$ 15,987.36
Chaffey	73.00	$ 778,051.29	$ 389,025.65	$ 389,025.65
Chino	93.50	$ 996,545.15	$ 498,272.57	$ 498,272.57
Cucamonga	2.00	$ 21,316.47	$ 10,658.24	$ 10,658.24
Mt. View	59.00	$ 628,835.98	$ 314,417.99	$ 314,417.99
Upland	22.50	$ 239,810.33	$ 119,905.17	$ 119,905.17
Total	**257.50**	$ 2,744,496.00		

SBCSS - West End County Owned Preschool Centers
2026-27 Initial 50% Preschool Facility Cost Transfer

SUMMARY

				Proposed Budget	1st Interim
Maintenance & Operations				$ 453,528	$ 453,528
Total Expenditures				$ 453,528	$ 453,528
		Pupil Count			
202	Alta Loma	15	6%	25,588	25,588
209	Central	39	15%	85,752	85,752
210	Chino	91	35%	126,676	126,676
215	Cucamonga	32	12%	73,932	73,932
218	Etiwanda	6	2%	10,498	10,498
238	Mountain View	61	23%	87,554	87,554
259	Upland	19	7%	43,528	43,528
Total Revenue		263	100%	$ 453,528	$ 453,528

LIVE OAK

				Proposed Budget	1st Interim
Maintenance & Operations				$ 167,876	$ 167,876
Total Expenditures				$ 167,876	$ 167,876
		Pupil Count	**Pupil Count %**		
202	Alta Loma	0	0%	-	-
209	Central	1	1%	1,322	1,322
210	Chino	73	57%	96,496	96,496
215	Cucamonga	0	0%	-	-
218	Etiwanda	0	0%	-	-
238	Mountain View	53	42%	70,058	70,058
259	Upland	0	0%	-	-
Total Revenue		127	100%	$ 167,876	$ 167,876

MULBERRY

				Proposed Budget	1st Interim
Maintenance & Operations				$ 167,784	$ 167,784
Total Expenditures				$ 167,784	$ 167,784
		Pupil Count	**Pupil Count %**		
202	Alta Loma	2	3%	5,688	5,688
209	Central	20	34%	56,876	56,876
210	Chino	2	3%	5,688	5,688
215	Cucamonga	19	32%	54,032	54,032
218	Etiwanda	1	2%	2,844	2,844
238	Mountain View	4	7%	11,374	11,375
259	Upland	11	19%	31,282	31,282
Total Revenue		59	100%	$ 167,784	$ 167,785

FROST

				Proposed Budget	1st Interim
Maintenance & Operations				$ 117,868	$ 117,868
Total Expenditures				$ 117,868	$ 117,868
		Pupil Count	**Pupil Count %**		
202	Alta Loma	13	17%	19,900	19,900
209	Central	18	23%	27,554	27,554
210	Chino	16	21%	24,492	24,492
215	Cucamonga	13	17%	19,900	19,900
218	Etiwanda	5	6%	7,654	7,654
238	Mountain View	4	5%	6,123	6,123
259	Upland	8	10%	12,246	12,246
Total Revenue		77	100%	$ 117,868	$ 117,868

TRANSFER

	Requested Transfer	LIVE OAK Preschool Center 2821	MULBERRY Preschool Center 2822	FROST Preschool Center 2827	Projected Annual Total	1st 50% Transfer
202	Alta Loma		5,688	19,900	25,588	12,794
209	Central	1,322	56,876	27,554	85,752	42,876
210	Chino	96,496	5,688	24,492	126,676	63,338
215	Cucamonga	-	54,032	19,900	73,932	36,966
218	Etiwanda	-	2,844	7,654	10,498	5,249
238	Mountain View	70,058	11,375	6,122	87,555	43,778
259	Upland	-	31,282	12,245	43,527	21,764
Total Transfer		167,876	167,785	117,867	453,528	226,764

West End SELPA
SPECIAL EDUCATION MENTAL HEALTH REVENUE DISTRIBUTION
FY 2026/27

2026/27 #3
Preliminay Mental Health
Updated: 11/12/26

	Col. A	Col. B	Col. C	Col. D		Col. E	Col. F1	
Description	**Funded ADA (State)** (CY P-2 ADA)	**Projected Per ADA Rate** $73.03	**Small School Protection** (Col Q)	**District MH Contributions** (Col B + C)		**Initial 50% Contribution (50% x Col D) Nov-26**	**2nd 50% Contribution (Col D - Col E) May-27**	
REVENUE								
SBCSS	529.74	$ 38,686.97	17.47	38,704.44		$ 19,343.00	19,361.44	-
Alta Loma	5,168.83	377,480.25	170.47	377,650.72	SCH 202	188,825.00	188,825.72	-
Central	3,844.44	280,759.89	126.79	280,886.68	SCH 209	140,443.00	140,443.68	-
Chaffey	20,092.67	1,467,369.99	662.65	1,468,032.64	SCH 263	734,016.00	734,016.64	-
Chino	24,146.00	1,763,385.14	796.33	1,764,181.47	SCH 210	882,091.00	882,090.47	-
Cucamonga	1,998.20	145,928.77	65.90	145,994.67	SCH 215	72,997.00	72,997.67	-
Etiwanda	12,971.46	947,307.21	427.80	947,735.01	SCH 218	473,868.00	473,867.01	-
Mountain View	3,600.62	262,953.69	118.75	263,072.44	SCH 238	131,536.00	131,536.44	-
Mt Baldy	102.08	7,454.91	(2,668.79)	4,786.12	SCH 236	2,393.00	2,393.12	-
Upland	8,569.93	625,862.97	282.63	626,145.60	SCH 259	313,073.00	313,072.60	-
Subtotal	*81,023.97*	*$ 5,917,189.79*	*$ -*	*$ 5,917,189.79*		*$ 2,958,585.00*	*$ 2,958,604.79*	
EXPENSE	**FUNCTION**	**OBJECT**						
SELPA RS/Administrative	2200	1xxx-5xxx		$ 492,948.00				
Contract Residential Counseling/WRAP	3120	5110/5810		2,956,165.94				
Contract Residential Room & Board	3900	5110/5810		2,379,497.32				
Parent Reimb/Contracted Services		5803/5810		25,250.00				
Indirect		7312		63,328.53				
Subtotal				*$ 5,917,189.79*				
VARIANCE				**$ -**				

	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O	Col. P	Col. Q
							Small School Protection				
District	**Funded ADA (State)** (CY P-2 ADA)	**Funded ADA (Federal)** (PY P-2 ADA)	**6546 State** **87.8037**	**3327 Federal** Prior Year	**Less: Per ADA Contribution** (Col B)	**Adjusted Total (Used for FY Small School)** (Col I thru K)	**PY Total after Small School Protection** (PY Column Q)	**Column M adjusted for COLA** 1.0287	**State Funded ADA Ratio Excluding Small District**	**Small School Protection Adjustment**	**Total Mental Health after Adjustments** (Col L + P)
County Operations	529.74	529.74	46,513.00	6,042.00	(38,686.97)	13,868.03			0.65%	(17.47)	13,850.56
Alta Loma	5,168.83	5,250.08	453,842.00	67,082.00	(377,480.25)	143,443.75			6.39%	(170.47)	143,273.28
Central	3,844.44	4,058.92	337,556.00	51,567.00	(280,759.89)	108,363.11			4.75%	(126.79)	108,236.32
Chaffey	20,092.67	20,493.12	1,764,210.00	259,844.00	(1,467,369.99)	556,684.01			24.83%	(662.65)	556,021.36
Chino	24,146.00	24,354.55	2,120,107.00	307,383.00	(1,763,385.14)	664,104.86			29.84%	(796.33)	663,308.53
Cucamonga	1,998.20	2,151.95	175,449.00	28,916.00	(145,928.77)	58,436.23			2.47%	(65.90)	58,370.33
Etiwanda	12,971.46	13,058.48	1,138,942.00	164,821.00	(947,307.21)	356,455.79			16.03%	(427.80)	356,027.99
Mountain View	3,600.62	3,311.60	316,148.00	39,910.00	(262,953.69)	93,104.31			4.45%	(118.75)	92,985.56
Mt Baldy	102.08	110.64	8,963.00	1,286.00	(7,454.91)	**2,794.09**	**5,310.47**	**5,462.88**		**2,668.79**	**5,462.88**
Upland	8,569.93	8,824.60	752,471.00	113,984.00	(625,862.97)	240,592.03			10.59%	(282.63)	240,309.40
TOTALS	81,023.97	82,143.68	7,114,201.00	1,040,835.00	(5,917,189.79)	2,237,846.21	5,310.47	5,462.88	100.00%	-	2,237,846.21

WESELPA
Mgmt WSMH
Mental Health
FY 2026-27

Personnel Costs	FTE	Costs	
Program Manager	0.450	134,705.00	
Psychologist	1.250	301,656.00	
Accounting Technician	0.150	18,491.00	
Office Specialist II	0.100	12,916.00	
	1.950	**467,768.00**	
Operating Costs			
Matls & Supplies		2,000.00	Object: 4XXXs
Busn Trvl/Mileage		16,100.00	Object: 5220, 5221
Other Operating		1,277.00	Object: 5271, 5272, 5310, 5711, 5714, 5722, 5737, 5950
Network Fee		5,803.00	Object: 5733
5803 Parent Reimb/5810 Contracted		25,250.00	Object 5803, 5810
5810 First $25k of sub-agreements		300,000.00	Object 5810
		350,430.00	
		818,198.00	
Indirect Cost	7.74%	63,328.53	
		881,526.53	
5110 Residential & counseling		5,035,663.26	5810 Adj
FAR		5,917,189.79	
Total		5,917,189.79	
		(0.00)	

West End Special Education Local Plan Area

2026/27 Mental Health Related Residential and Counseling Expenses (based on Prior Year)

District	Residential Placement	No. Stud	Room & Board July	August	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Total Pymts
Alta Loma	Alpine Academy	0													-
	South Coast	0													-
	Uplift Family Services	3													-
		3	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Central															-
	Uplift Family Services	0													-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Chaffey Jt	Canyon View	0													-
	Cinnamon Hills	3	40,122.99	40,122.99	38,828.70	40,122.99	39,152.27	39,152.27	39,152.27	39,152.27	39,152.27	39,152.27	39,152.27	39,152.27	**472,415.85**
	Devereux Florida	0													-
	Havenwood Academy	2	43,400.00	43,400.00	42,000.00	43,400.00	42,350.00	42,350.00	42,350.00	42,350.00	42,350.00	42,350.00	42,350.00	42,350.00	**511,000.00**
	Joan Macy	1		25,575.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	27,555.00	**301,125.00**
	Latham Centers	1		30,041.82	33,379.80	34,492.46	33,657.97	33,657.97	33,657.97	33,657.97	33,657.97	33,657.97	33,657.97	33,657.97	**367,177.80**
	Oak Grove	1	17,616.00	1,704.77											**19,320.77**
	Progress Learning	0													-
	Provo Canyon	0													-
	Syracuse RTC	1	6,200.00	6,200.00	6,000.00	6,200.00	400.00								**25,000.00**
	Vista School	0													-
	West Shield Adolescent	0													-
	Homeward	1													-
	South Coast	12													-
	Uplift Family Services	14													-
		36	107,338.99	147,044.58	147,763.50	151,770.45	143,115.24	142,715.24	142,715.24	142,715.24	142,715.24	142,715.24	142,715.24	142,715.24	**1,696,039.42**
															-
Chino Valley USD	Altus	2													-
	Bellefaire JCB	1	36,379.12	36,379.12	35,205.60	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	**428,334.80**
	Canyon View	1													-
	West Shield Adolescent	0													-
	Stone Ridge	0													-
	South Coast	9													-
	Uplift Family Services	16													-
		29	36,379.12	36,379.12	35,205.60	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	35,596.77	**428,334.80**
															-
Cucamonga															-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Etiwanda	Canyon View	1													-
	Latham Centers	1	34,492.46	4,450.64											**38,943.10**
	Oak Grove	0													-
	West Shield Adolescent	0													-
	South Coast	4													-
	Uplift Family Services	9													-
		15	34,492.46	4,450.64	-	-	-	-	-	-	-	-	-	-	**38,943.10**
															-
Mountain View															-
															-
Mt Baldy															-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Upland	Canyon View	0													-
	Progress Learning	0													-
	San Diego Center for Children	1	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	**216,180.00**
	West Shield Adolescent	1													-
	South Coast	2													-
	Uplift Family Services	8													-
		12	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	18,015.00	**216,180.00**
															-
	Totals	**95**	**196,225.57**	**205,889.34**	**200,984.10**	**205,382.22**	**196,727.01**	**196,327.01**	**196,327.01**	**196,327.01**	**196,327.01**	**196,327.01**	**196,327.01**	**196,327.01**	**2,379,497.32**
	Totals without WRAP	17	196,225.57	205,889.34	200,984.10	205,382.22	196,727.01	196,327.01	196,327.01	196,327.01	196,327.01	196,327.01	196,327.01	196,327.01	2,379,497.32
	Total WRAP	78	-	-	-	-	-	-	-	-	-	-	-	-	-
	% Totals w/o WRAP														**68.04%**

West End Special Education Local Plan Area

2026/27 Mental Health Related Residential and Counseling Expenses (based on Prior Year)

District	Residential Placement	No. Stud	July	August	September Projected	October Projected	November Projected	December Projected	Counseling January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Total Pymts
Alta Loma	Alpine Academy	0													-
	South Coast	0													-
	Uplift Family Services	3		2,620.00	2,617.00	1,896.00	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	**38,108.00**
		3	-	2,620.00	2,617.00	1,896.00	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	3,871.88	**38,108.00**
															-
Central															-
	Uplift Family Services	0													-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Chaffey Jt	Canyon View	0													-
	Cinnamon Hills	3	9,894.27	9,894.27	9,575.10	9,894.27	9,654.89	9,654.89	9,654.89	9,654.89	9,654.89	9,654.89	9,654.89	9,654.89	**116,497.05**
	Devereux Florida	0													-
	Havenwood Academy	2	72,850.00	72,850.00	70,500.00	72,850.00	71,087.50	71,087.50	71,087.50	71,087.50	71,087.50	71,087.50	71,087.50	71,087.50	**857,750.00**
	Joan Macy	1													-
	Latham Centers	1													-
	Oak Grove	1													-
	Progress Learning	0													-
	Provo Canyon	0													-
	Syracuse RTC	1	3,100.00	3,100.00	3,000.00	3,100.00	200.00								**12,500.00**
	Vista School	0													-
	West Shield Adolescent	0													-
	Homeward	1				3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	**34,200.00**
	South Coast	12	16,690.00	37,710.00	40,200.00	44,420.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	**527,020.00**
	Uplift Family Services	14	4,297.00	18,774.50	19,281.50	19,585.00	19,726.44	19,726.44	19,726.44	19,726.44	19,726.44	19,726.44	19,726.44	19,726.44	**219,749.50**
		36	106,831.27	142,328.77	142,556.60	153,649.27	152,968.83	152,768.83	152,768.83	152,768.83	152,768.83	152,768.83	152,768.83	152,768.83	**1,767,716.55**
															-
Chino Valley USD	Altus	2			429.80	429.80	445.15	445.15	445.15	445.15	445.15	445.15	445.15	445.15	**4,420.80**
	Bellefaire JCB	1													-
	Canyon View	1		179.06	376.03	376.03	376.03	376.03	376.03	376.03	376.03	376.03	376.03	376.03	**3,939.32**
	West Shield Adolescent	0													-
	Stone Ridge	0													-
	South Coast	9	16,220.00	23,560.00	34,680.00	33,610.00	36,840.00	36,840.00	36,840.00	36,840.00	36,840.00	36,840.00	36,840.00	36,840.00	**402,790.00**
	Uplift Family Services	16	9,702.50	11,924.50	18,151.25	17,010.50	17,818.34	17,818.34	17,818.34	17,818.34	17,818.34	17,818.34	17,818.34	17,818.34	**199,335.50**
		29	25,922.50	35,663.56	53,637.08	51,426.33	55,479.52	55,479.52	55,479.52	55,479.52	55,479.52	55,479.52	55,479.52	55,479.52	**610,485.62**
															-
Cucamonga															-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Etiwanda	Canyon View	1		537.18	895.30	676.45	676.45	676.45	676.45	676.45	676.45	676.45	676.45	676.45	**7,520.52**
	Latham Centers	1													-
	Oak Grove	0													-
	West Shield Adolescent	0													-
	South Coast	4	5,520.00	15,010.00	18,240.00	17,410.00	18,240.00	18,240.00	18,240.00	18,240.00	18,240.00	18,240.00	18,240.00	18,240.00	**202,100.00**
	Uplift Family Services	9	892.50	3,073.00	5,621.75	7,354.25	8,183.84	8,183.84	8,183.84	8,183.84	8,183.84	8,183.84	8,183.84	8,183.84	**82,412.25**
		15	6,412.50	18,620.18	24,757.05	25,440.70	27,100.29	27,100.29	27,100.29	27,100.29	27,100.29	27,100.29	27,100.29	27,100.29	**292,032.77**
															-
Mountain View															-
															-
Mt Baldy															-
		0	-	-	-	-	-	-	-	-	-	-	-	-	-
															-
Upland	Canyon View	0													-
	Progress Learning	0													-
	San Diego Center for Children	1	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	4,742.00	**56,904.00**
	West Shield Adolescent	1					23,742.50								**23,742.50**
	South Coast	2	3,860.00	3,610.00	2,760.00	2,760.00	4,690.00	4,690.00	4,690.00	4,690.00	4,690.00	4,690.00	4,690.00	4,690.00	**50,510.00**
	Uplift Family Services	8	5,662.00	3,459.00	9,007.00	11,506.25	10,879.03	10,879.03	10,879.03	10,879.03	10,879.03	10,879.03	10,879.03	10,879.03	**116,666.50**
		12	14,264.00	11,811.00	16,509.00	19,008.25	44,053.53	20,311.03	20,311.03	20,311.03	20,311.03	20,311.03	20,311.03	20,311.03	**247,823.00**
															-
	Totals	**95**	**153,430.27**	**211,043.51**	**240,076.73**	**251,420.54**	**283,474.05**	**259,531.55**	**259,531.55**	**259,531.55**	**259,531.55**	**259,531.55**	**259,531.55**	**259,531.55**	**2,956,165.94**
	Totals without WRAP	17	90,586.27	91,302.51	89,518.23	95,868.54	114,724.52	90,782.02	90,782.02	90,782.02	90,782.02	90,782.02	90,782.02	90,782.02	1,117,474.19
	Total WRAP	78	62,844.00	119,741.00	150,558.50	155,552.00	168,749.53	168,749.53	168,749.53	168,749.53	168,749.53	168,749.53	168,749.53	168,749.53	1,838,691.75
	% Totals w/o WRAP														**31.96%**

	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 Final	4,781,129.78	18.94%	3,173,279.23	38	1,607,850.55	115
2026/27 Projected	5,335,663.26	11.60%	3,496,971.51	17	1,838,691.75	78

	% INCREASE	R&B	Counseling	Totals
Totals	**0.00%**	**2,379,497.32**	**2,956,165.94**	**5,335,663.26**
Totals without WRAP	0.00%	2,379,497.32	1,117,474.19	3,496,971.51
Total WRAP	0.00%	-	1,838,691.75	1,838,691.75
% Totals w/o WRAP		**44.60%**	**55.40%**	**100.00%**

2026/27 SELPA Administrative Budgets-1st Interim

Background:

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

Budget 0282 – Joint Risk Fund: The purpose of the Joint Risk Fund (JRF) budget is to pay for authorized regionalized expenses in support of SELPA districts' special education needs including but not limited to a percentage of legal/due process expenses, Non-LCI Nonpublic School/Nonpublic Agency expenses, parent reimbursements, and approved independent education evaluations. Budgeted revenues are derived primarily from district per ADA contributions and from district reimbursement of JRF related expenses.

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

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

Fiscal Impact:

Budget 0282 – Joint Risk Fund: The 2026/27 revenue projection is $18,617,185 with projected expenditures of $18,616,835. After factoring in the beginning balance of $399,650, the ending balance projection is the reserve amount of $400,000.

Budget 0284 – Program Specialist/Regionalized Services: Based on 2019/20 ADA (EC56836.24), the 2026/27 revenue projection is $1,869,098 with projected expenditures of $1,863,883. After factoring in the beginning balance of $181,695, the ending balance projection is $186,910 which is the approved reserve of 10% of the current year allocation.

Budget 0463 – Personnel Development: The 2026/27 revenue allocation is $12,391 with projected expenditures of the same amount leaving an ending balance projection of $0.

Recommendation:

N/A – For information only

West End SELPA
2026/27 - Joint Risk Fund (JRF) - Management #0282

T. Chatkoo 11/9/26

	Account Range	2024/25 Actuals	2025/26 Actuals	2026/27 Budget
REVENUE				
District Contributions & Reimbursement Revenue	8677	13,655,560	15,481,917	18,432,397
Other Local Revenues (SEIS/ECP)	8699	170,597	184,788	184,788
TOTAL REVENUE		**13,826,157**	**15,666,705**	**18,617,185**
EXPENDITURES				
Certificated Salaries	1000	272,444	420,205	464,021
Classified Salaries	2000	413,101	640,255	720,856
Employee Benefits	3000	268,311	410,928	471,303
Supplies	4000	4,884	2,327	3,890
Services & Other Operating	5000	13,171,966	15,605,649	17,320,910
Trf of JRF Exp to PSRS	5000	(258,957)	(326,871)	(364,145)
TOTAL EXPENDITURES		**13,871,749**	**16,752,492**	**18,616,835**
NET REVENUE LESS EXPENDITURES		**(45,592)**	**(1,085,787)**	**350**
Beginning Balance		1,531,028	1,485,437	399,650
ENDING BALANCE		**1,485,437**	**399,650**	**400,000**
Less: Reserve		400,000	400,000	400,000
ENDING BALANCE AFTER RESERVE		**1,085,437**	**(350)**	**-**

Cert FTEs	1.50	2.44	2.39
Class FTEs	4.15	6.40	6.33
TOTAL FTE	**5.65**	**8.84**	**8.72**

Budget Assumptions:

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

https://sbcssk12caus-my.sharepoint.com/personal/tim_chatkoo_sbcss_net/Documents/I Drive/Budgets/26-27 Budgets/26-27 Three Yr Summary Admin Budgets #2-1st Interim 0282

West End SELPA
2026/27 - Program Specialist/Regionalized Services - Management #0284

T. Chatkoo 11/9/26

	Account Range	2024/25 Actuals	2025/26 Actuals	2026/27 Budget
REVENUE				
State Apportionments - CY	8311	1,776,101	1,816,952	1,869,098
Other Local Revenues	8699	3,850	-	-
	TOTAL REVENUE	**1,779,951**	**1,816,952**	**1,869,098**
EXPENDITURES				
Certificated Salaries	1000	524,491	393,542	353,895
Classified Salaries	2000	403,528	429,774	490,403
Employee Benefits	3000	351,369	341,605	361,911
Supplies	4000	10,190	71,895	33,199
Services & Other Operating	5000	104,562	120,820	126,429
Trf of JRF Exp to PSRS	5000	258,957	326,871	364,145
Capital Outlay	6000	-	-	-
Indirect	7312	124,974	128,359	133,901
	TOTAL EXPENDITURES	**1,778,071**	**1,812,867**	**1,863,883**
NET REVENUE LESS EXPENDITURES		**1,880**	**4,085**	**5,215**
Beginning Balance		175,730	177,610	181,695
	ENDING BALANCE	**177,610**	**181,695**	**186,910**
Less: Reserve		177,610	181,695	186,910
	ENDING BALANCE AFTER RESERVE	**(0)**	**-**	**-**
Cert FTEs		2.80	1.87	2.00
Class FTEs		4.35	4.15	4.15
TOTAL FTE		**7.15**	**6.02**	**6.15**

Budget Assumptions:
- 2% Projected COLA on salary
- Information Tehnology User Fees: $2,976 per user
- Indirect Cost Rate of 7.74%
- Reserve = 10% of CY funding

https://sbcssk12caus-my.sharepoint.com/personal/tim_chatkoo_sbcss_net/Documents/I Drive/Budgets/26-27 Budgets/26-27 Three Yr Summary Admin Budgets #2-1st Interim 0284

West End SELPA
2026/27 - Personnel Development - Management #0463

T. Chatkoo 11/9/26

	Account Range	2024/25 Actuals	2025/26 Actuals	2026/27 Budget
REVENUE				
State Apportionments - CY	8311	11,930	12,364	12,391
TOTAL REVENUE		**11,930**	**12,364**	**12,391**
EXPENDITURES				
Certificated Salaries	1000	-	-	-
Classified Salaries	2000	-	-	-
Employee Benefits	3000	-	-	-
Supplies	4000	2,043	303	525
Services & Other Operating	5000	9,048	11,186	10,976
Indirect	7312	839	875	890
TOTAL EXPENDITURES		**11,930**	**12,364**	**12,391**
NET REVENUE LESS EXPENDITURES		**-**	**-**	**-**
Beginning Balance		-	-	-
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 13,101
- Indirect Cost Rate of 7.74%

Web-based IEP
San Joaquin County Office of Education
2026/27 Special Education Information System (SEIS)
Annual License/Maintenance Fees

T.Chatkoo 11/3/26

District	*Col. A* 2026/27 Oct 2025 Special Education Pupil Count	*Col. B* 2026/27 Pupil Count Ratio	*Col. C* 2026/27 Cost $ 137,484 *Cost x Col B*	***Col. D* 2026/27 Initial 50% Contribution *Col. C x 50%***	*Col. E* 2026/27 Estimated Final Contribution *Col. C - Col. D*
West End Student Services	736	5.62%	7,724	**3,862**	3,862
Alta Loma	743	5.67%	7,797	**3,899**	3,898
Central	693	5.29%	7,272	**3,636**	3,636
Chaffey	3,155	24.08%	33,109	**16,555**	16,554
Chino Valley	3,499	26.71%	36,720	**18,360**	18,360
Cucamonga	377	2.88%	3,956	**1,978**	1,978
Etiwanda	1,928	14.72%	20,233	**10,117**	10,116
Mountain View	401	3.06%	4,208	**2,104**	2,104
Mt. Baldy	12	0.09%	126	**63**	63
Upland	1,557	11.88%	16,339	**8,170**	8,169
TOTAL	13,101	100.00%	137,484	**68,744**	68,740

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

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

WESELPA - JOINT RISK FUND REIMBURSEMENT - 2026/27 FIRST QUARTER

November-26

	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	227,138.79	1.64	20,121.36	207,017.43
Central	0.00	0.00	0.00	0.00	135,066.00	1.20	17,167.86	117,898.14
Chaffey	0.00	0.00	0.00	0.00	1,558,178.31	17.55	276,546.93	1,281,631.38
Chino	26,380.25	0.50	6,818.31	19,561.94	613,463.01	7.78	106,092.83	507,370.18
Cucamonga	0.00	0.00	0.00	0.00	86,147.96	1.22	18,052.79	68,095.17
Etiwanda	0.00	0.00	0.00	0.00	211,887.73	2.34	27,924.18	183,963.55
Mountain View	0.00	0.00	0.00	0.00	71,668.19	1.13	14,691.13	56,977.06
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	0.00	0.00	0.00	0.00	452,008.66	5.63	80,406.08	371,602.58
	26,380.25	0.50	6,818.31	19,561.94	3,355,558.65	38.49	561,003.16	2,794,555.49

2025/26 Avg Revenue per ADA under LCFF

SBCSS	-
Alta Loma	12,269.12
Central	14,306.55
Chaffey	15,757.66
Chino	13,636.61
Cucamonga	14,797.37
Etiwanda	11,933.41
Mountain View	13,001.00
Mount Baldy Jt.	13,130.27
Upland	14,281.72
	123,113.71

	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
	DISTRICT REIMBURSEMENTS							
	Function 1180 Net LCI Cost Col A3	Function 1180 Net Non LCI, NPS /NPA 80% cost Col. B3	Function 1180 LCFF Col A2 +B2	Function 2200 Parent Reimb 50% Cost	Function 2200 Legal Fees/ Mediation 50% Cost	Function 2200 IEE/Services Cost per Mediation 50% Cost	Function 1180 Consultants/ Tech Assess 50% Cost	Function 2200 100% District cost Indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	165,613.94	20,121.36	2,124.45	8,500.00	0.00	0.00	14,100.00
Central	0.00	94,318.51	17,167.86	0.00	4,000.00	0.00	0.00	34,816.96
Chaffey	0.00	1,025,305.10	276,546.93	8,007.18	0.00	2,750.00	0.00	74,870.62
Chino	19,561.94	405,896.14	112,911.14	15,467.44	51,156.88	6,200.00	0.00	25,137.00
Cucamonga	0.00	54,476.14	18,052.79	0.00	17,625.00	0.00	0.00	0.00
Etiwanda	0.00	147,170.84	27,924.18	4,033.25	14,295.00	0.00	0.00	18,300.00
Mountain View	0.00	45,581.65	14,691.13	10,214.78	18,725.00	0.00	0.00	43,589.11
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,423.20
Upland	0.00	297,282.06	80,406.08	17,719.37	0.00	3,000.00	0.00	23,000.00
	19,561.94	2,235,644.39	567,821.47	57,566.47	114,301.88	11,950.00	0.00	244,236.89

	Col. L	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T
	TOTALS			TRANSFERS					
	1st. Quarter Cost Col. C thru J	Previous Reimb. Col. Q + R	Net District Cost 1st. Qtr. Col. L - M	1st. Quarter Transfer Function 1180 Col. S - Q	1st. Quarter Transfer Function 2200 Col. T - R	Previous Reimb Function 1180 Previous S	Previous Reimb Function 2200 Previous T	Total Transfers at 1st Quarter Function 1180 Col. C thru E, I	Total Transfers at 1st Quarter Function 2200 Col. F thru H, J
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	210,459.75	0.00	210,459.75	185,735.30	24,724.45	0.00	0.00	185,735.30	24,724.45
Central	150,303.33	0.00	150,303.33	111,486.37	38,816.96	0.00	0.00	111,486.37	38,816.96
Chaffey	1,387,479.83	0.00	1,387,479.83	1,301,852.03	85,627.80	0.00	0.00	1,301,852.03	85,627.80
Chino	636,330.54	0.00	636,330.54	538,369.22	97,961.32	0.00	0.00	538,369.22	97,961.32
Cucamonga	90,153.93	0.00	90,153.93	72,528.93	17,625.00	0.00	0.00	72,528.93	17,625.00
Etiwanda	211,723.27	0.00	211,723.27	175,095.02	36,628.25	0.00	0.00	175,095.02	36,628.25
Mountain View	132,801.67	0.00	132,801.67	60,272.78	72,528.89	0.00	0.00	60,272.78	72,528.89
Mount Baldy	10,423.20	0.00	10,423.20	0.00	10,423.20	0.00	0.00	0.00	10,423.20
Upland	421,407.51	0.00	421,407.51	377,688.14	43,719.37	0.00	0.00	377,688.14	43,719.37
	3,251,083.04	0.00	3,251,083.04	2,823,027.80	428,055.24	0.00	0.00	2,823,027.80	428,055.24

WESELPA - JOINT RISK FUND REIMBURSEMENT - 2026/27 FIRST QUARTER PROJECTION

November-26

	Col. A	Col. A1	Col. A2	Col. A3	Col. B	Col. B1	Col. B2	Col. B3
	LCI COST				NON-LCI COST			
	NPS - LCI 100%	LCI ADA	LCI LCFF Deduct	Net LCI Cost	Non LCI NPS/NPA 100 % COST	NON LCI ADA	NON LCI LCFF Deduct	Non-LCI minus LCFF Col. B-B1
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	0.00	0.00	0.00	1,342,205.31	11.11	136,309.92	1,205,895.39
Central	0.00	0.00	0.00	0.00	652,476.17	5.77	82,548.79	569,927.38
Chaffey	0.00	0.00	0.00	0.00	7,273,238.14	75.52	1,190,018.48	6,083,219.66
Chino	202,653.53	3.16	43,091.69	159,561.84	3,414,945.02	42.10	574,101.28	2,840,843.74
Cucamonga	0.00	0.00	0.00	0.00	408,432.43	5.95	88,044.35	320,388.08
Etiwanda	0.00	0.00	0.00	0.00	1,085,945.23	11.83	141,172.24	944,772.99
Mountain View	0.00	0.00	0.00	0.00	303,772.85	4.25	55,254.25	248,518.60
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upland	0.00	0.00	0.00	0.00	2,442,442.99	27.92	398,745.62	2,043,697.37
	202,653.53	3.16	43,091.69	159,561.84	16,923,458.14	184.45	2,666,194.93	14,257,263.21

2025/26 Avg Revenue per ADA under LCFF

SBCSS	-
Alta Loma	12,269.12
Central	14,306.55
Chaffey	15,757.66
Chino	13,636.61
Cucamonga	14,797.37
Etiwanda	11,933.41
Mountain View	13,001.00
Mount Baldy Jt.	13,130.27
Upland	14,281.72

123,113.71

	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J
	DISTRICT REIMBURSEMENTS							
	Function 1180 Net LCI Cost Col A3	Function 1180 Net Non LCI, NPS /NPA 80% cost Col. B3	Function 1180 LCFF Col A2 +B2	Function 2200 Parent Reimb 50% Cost	Function 2200 Legal Fees/ Mediation 50% Cost	Function 2200 IEE/Services Cost per Mediation 50% Cost	Function 1180 Consultants/ Tech Assess 50% Cost	Function 2200 100% District Cost indep Educ Eval & Assessments
WE Student Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alta Loma	0.00	964,716.31	136,309.92	31,924.45	8,500.00	0.00	0.00	38,390.00
Central	0.00	455,941.90	82,548.79	0.00	4,000.00	0.00	0.00	50,483.94
Chaffey	0.00	4,866,575.73	1,190,018.48	27,302.50	0.00	7,000.00	0.00	125,070.62
Chino	159,561.84	2,272,674.99	617,192.97	44,893.00	51,156.88	12,225.00	0.00	107,578.42
Cucamonga	0.00	256,310.46	88,044.35	0.00	17,625.00	0.00	0.00	15,100.00
Etiwanda	0.00	755,818.39	141,172.24	16,853.25	14,295.00	3,750.00	0.00	20,616.42
Mountain View	0.00	198,814.88	55,254.25	25,080.09	18,725.00	6,665.71	0.00	58,839.11
Mount Baldy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,423.20
Upland	0.00	1,634,957.90	398,745.62	53,619.50	0.00	3,000.00	0.00	97,865.00
	159,561.84	11,405,810.57	2,709,286.62	199,672.79	114,301.88	32,640.71	0.00	524,366.71

	Col. K	Col. L	Col. M	Col. N	Col. O
	TOTALS			PROJECTIONS	
	1st. Quarter Cost Projection Col. C thru J	Previous	Net District Proj. 1st. Qtr. Col. K - L	Function 1180 Col. C thru E, I	Function 2200 Col. F thru H, J
WE Student Services	0.00	0.00	0.00	0.00	0.00
Alta Loma	1,179,840.68	0.00	1,179,840.68	1,101,026.23	78,814.45
Central	592,974.63	0.00	592,974.63	538,490.69	54,483.94
Chaffey	6,215,967.33	0.00	6,215,967.33	6,056,594.21	159,373.12
Chino	3,265,283.10	0.00	3,265,283.10	3,049,429.80	215,853.30
Cucamonga	377,079.81	0.00	377,079.81	344,354.81	32,725.00
Etiwanda	952,505.30	0.00	952,505.30	896,990.63	55,514.67
Mountain View	363,379.04	0.00	363,379.04	254,069.13	109,309.91
Mount Baldy	10,423.20	0.00	10,423.20	0.00	10,423.20
Upland	2,188,188.02	0.00	2,188,188.02	2,033,703.52	154,484.50
	15,145,641.12	0.00	15,145,641.12	14,274,659.03	870,982.09

WEST END SELPA
2026/27 Initial 50% Joint Risk Fund Contribution Transfer

T. Chatkoo 11/12/26

DISTRICT	*Col A* 2026/27 Projected P-2 ADA Nov 2026	*Col B* 2026/27 Preliminary Contribution per ADA $56.31	***Col C*** **2026/27 Initial 50% Contribution** **Nov-26**	*Col D* 2026/27 Estimated Final Contribution *Col B Less C*
West End Student Services	529.74	$29,829.66	**$14,915.00**	$14,914.66
Alta Loma	5,168.83	291,056.82	**145,528.00**	145,528.82
Central	3,844.44	216,480.42	**108,240.00**	108,240.42
Chaffey	20,092.67	1,131,418.25	**565,709.00**	565,709.25
Chino Valley	24,146.00	1,359,661.26	**679,831.00**	679,830.26
Cucamonga	1,998.20	112,518.64	**56,259.00**	56,259.64
Etiwanda	12,971.46	730,422.91	**365,211.00**	365,211.91
Mountain View	3,600.62	202,750.91	**101,375.00**	101,375.91
Mt Baldy	102.08	5,748.12	**2,874.00**	2,874.12
Upland	8,569.93	482,572.76	**241,286.00**	241,286.76
Total	81,023.97	$4,562,459.75	**$2,281,228.00**	$2,281,231.75

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

2026/27 Preliminary Joint Risk Fund Contribution Rate Calculation

			Preliminary 2026/27 Rate Calculation	SOURCE
REVENUE				
QUARTERLY REIMBURSEMENT			**15,145,641**	1st Quarter Projection
SEIS REIMBURSEMENT			137,484	25/26-27/28 SEIS Contract
EXTRAORDINARY COST POOL APPORTIONEMENT			55,028	26/27 1st Interim Budget
--- TOTAL ---			15,338,153	
EXPENSE				
PERSONNEL COSTS (1XXX, 2XXX, 3XXX)			1,656,180	26/27 1st Interim Budget
SUPPLIES (4XXX OBJ CODES)			3,799	26/27 1st Interim Budget
NPS/NPA/LCI	*PROJ INCREASE OF:*	0%	17,126,112	1st Quarter Projection
PARENT REIMBURSEMENTS	*PROJ INCREASE OF:*	0%	399,346	1st Quarter Projection
LEGAL	*PROJ INCREASE OF:*	0%	233,604	1st Quarter Projection
IEEs, ATEC, MISC	*PROJ INCREASE OF:*	0%	589,648	1st Quarter Projection
STATE SPECIAL SCHOOLS ADJ REIMBURSEMENT			27,081	26/27 1st Interim Budget
SEIS ANNUAL CONTRACT			137,484	25/26-27/28 SEIS Contract
OTHER SERVICES (5XXX OBJ CODES)			91,155	26/27 1st Interim Budget
TRF OF JRF EXP TO SELPA OPERATING BUDGET			(364,145)	26/27 1st Interim Budget
--- TOTAL ---			19,900,264	
EXCESS COST			***4,562,111***	
PROJECTED ADA			*81,023.97*	
JRF CONTRIBUTION RATE			***56.31***	

LEA	***26/27 PROJECTED ADA***	***PROJ COST PER LEA***
WEST END STUDENT SERVICES	529.74	29,829.66
ALTA LOMA	5,168.83	291,056.82
CENTRAL	3,844.44	216,480.42
CHAFFEY	20,092.67	1,131,418.25
CHINO	24,146.00	1,359,661.26
CUCAMONGA	1,998.20	112,518.64
ETIWANDA	12,971.46	730,422.91
MOUNTAIN VIEW	3,600.62	202,750.91
MT BALDY	102.08	5,748.12
UPLAND	8,569.93	482,572.76
TOTALS	***81,023.97***	***4,562,460***

PROJECTED 2026/27 JOINT RISK FUND EXPENDITURES

Table 1: 2026/27 1st Quarter Projection

% Increase of:	LCFF per ADA	LCI				NPS/NPA				Parent Reimbursement	Parent Attorney Fees	District Attorney Fees	IEE'S	ATEC	IEE'S (not related to Due Process/ADR)	ATEC (not related to Due Process/ADR)	Misc. Charges (not related to Due Process/ADR)	Totals
	25/26 Rate (based on P-2)	0%	0%			0%	0%			0%	0%	0%	0%	0%	0%	0%	0%	
		Paid Invoices	ADA	LCFF Deduct	Net Total	Paid Invoices	ADA	LCFF Deduct	Net Total	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	
SBCSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alta Loma	12,269.12	-	-	-	-	1,342,205.31	11.11	136,309.92	1,205,895.39	63,848.89	17,000.00	-	-	-	38,390.00	-	-	1,461,444.20
Central	14,306.55	-	-	-	-	652,476.17	5.77	82,548.79	569,927.38	-	8,000.00	-	-	-	23,274.59	4,600.00	22,609.35	710,960.11
Chaffey	15,757.66	-	-	-	-	7,273,238.14	75.52	1,190,018.48	6,083,219.66	54,605.00	-	-	14,000.00	-	59,540.08	5,200.00	60,330.54	7,466,913.76
Chino Valley	13,636.61	202,653.53	3.16	43,091.69	159,561.84	3,414,945.02	42.10	574,101.28	2,840,843.74	89,786.00	80,250.00	22,063.75	24,450.00	-	105,547.42	2,031.00	-	3,941,726.72
Cucamonga	14,797.37	-	-	-	-	408,432.43	5.95	88,044.35	320,388.08	-	35,250.00	-	-	-	15,100.00	-	-	458,782.43
Etiwanda	11,933.41	-	-	-	-	1,085,945.23	11.83	141,172.24	944,772.99	33,706.50	22,000.00	6,590.00	7,500.00	-	20,616.42	-	-	1,176,358.15
Mountain View	13,001.00	-	-	-	-	303,772.85	4.25	55,254.25	248,518.60	50,160.18	37,450.00	-	13,331.42	-	27,850.00	-	30,989.11	463,553.56
Mt Baldy	13,130.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,423.20	10,423.20
Upland	14,281.72	-	-	-	-	2,442,442.99	27.92	398,745.62	2,043,697.37	107,238.99	-	-	6,000.00	-	97,865.00	-	-	2,653,546.98
Total	**$ 123,113.71**	**$ 202,653.53**	**3.16**	**$ 43,091.69**	**$ 159,561.84**	**$ 16,923,458.14**	**184.45**	**$ 2,666,194.95**	**$ 14,257,263.19**	**$ 399,345.56**	**$ 199,950.00**	**$ 28,653.75**	**$ 65,281.42**	**$ -**	**388,183.51**	**$ 11,831.00**	**$ 124,352.20**	**$ 18,343,709.11**

Table 2: District reimbursement of Table 1 projections

District Paid % (Proposed Split)				LCI				NPS/NPA		Parent Reimbursement	Parent Attorney Fees	District Attorney Fees	IEE'S	ATEC	IEE'S (not related to Due Process/ADR)	ATEC (not related to Due Process/ADR)	Misc. Charges (not related to Due Process/ADR)	Totals
				100%	100%			100%	80%	50%	50%	50%	50%	50%	100%	100%	100%	
				LCFF Deduct	Net Total			LCFF Deduct	Net Total	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	Paid Invoices	
SBCSS				-	-			-	-	-	-	-	-	-	-	-	-	-
Alta Loma				-	-			136,309.92	964,716.31	31,924.45	8,500.00	-	-	-	38,390.00	-	-	1,179,840.68
Central				-	-			82,548.79	455,941.90	-	4,000.00	-	-	-	23,274.59	4,600.00	22,609.35	592,974.63
Chaffey				-	-			1,190,018.48	4,866,575.73	27,302.50	-	-	7,000.00	-	59,540.08	5,200.00	60,330.54	6,215,967.33
Chino Valley				43,091.69	159,561.84			574,101.28	2,272,674.99	44,893.00	40,125.00	11,031.88	12,225.00	-	105,547.42	2,031.00	-	3,265,283.10
Cucamonga				-	-			88,044.35	256,310.46	-	17,625.00	-	-	-	15,100.00	-	-	377,079.81
Etiwanda				-	-			141,172.24	755,818.39	16,853.25	11,000.00	3,295.00	3,750.00	-	20,616.42	-	-	952,505.30
Mountain View				-	-			55,254.25	198,814.88	25,080.09	18,725.00	-	6,665.71	-	27,850.00	-	30,989.11	363,379.04
Mt. Baldy				-	-			-	-	-	-	-	-	-	-	-	10,423.20	10,423.20
Upland				-	-			398,745.62	1,634,957.89	53,619.50	-	-	3,000.00	-	97,865.00	-	-	2,188,188.01
Total				**$ 43,091.69**	**$ 159,561.84**	**$ -**	**$ -**	**$ 2,666,194.95**	**$ 11,405,810.56**	**$ 199,672.78**	**$ 99,975.00**	**$ 14,326.88**	**$ 32,640.71**	**$ -**	**388,183.51**	**$ 11,831.00**	**$ 124,352.20**	**$ 15,145,641.11**

2026/27 Projected AB602 Funding Model

Background:

The 2026/27 Projected AB602 Funding Model was based on the following assumptions:

- Based on School Services 2026/27 template as of 2025/26 P-2
- Base rate of $1340.00/ADA
- COLA of 2.87%
- Projected P-2 ADA provided by districts in November 2026
- FFS count projections based on Preliminary 11/1/26 FFS counts and Projected 4/1/27 FFS counts based on % increases from PY Dec 1 to PY Apr 1 (max of 10%)
- Low Incidence Offset projected using current actuals
- Local Assistance grant award based on prior year
- Projected Joint Risk Fund contribution rate of $56.31
- SBCSS Leased Facilities cost based on November 2026 projection (S. Hurley)
- SBCSS Transportation excess costs based on October 2026 projection (A. Nelson)

Fiscal Impact:

The attached 2026/27 #3 Projected AB602 Funding Model is summarized below.

District	**2026/27 #3 Projected AB602**
West End Student Services	32,046,758
Alta Loma	4,870,971
Central	1,150,593
Chaffey	20,993,749
Chino Valley	25,593,805
Cucamonga	(926,528)
Etiwanda	17,324,260
Mountain View	726,775
Mt Baldy	382,011
Upland	9,346,092
SELPA	2,434,849
TOTAL	113,943,335

The SELPA-wide apportionment is projected to be $113,943,335 which is $12K higher than the previous projection from September 2026. The increase is a result of changes in funded ADA.

Recommendation:

N/A – for information only

2026/27 #3 Projected AB602

Certified: N/A

Updated: 11/12/26

Executive Summary

Total Apportionment - SELPA Wide

2026-27 Budget

	A	B	C	D	E	F	G	H	I	J (Col D thru I)	K
Name	25/26 P-2 AB602 6/19/26	26/27 Proj-Nov 2026	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	529.74	529.74	0.00	$834,665.00	2,334,800.00			$0.00	$29,808.00	$3,199,273.00	$6,039.33
Alta Loma	5,250.08	5,168.83	(81.25)	8,359,515.00				0.00	290,843.00	8,650,358.00	1,673.56
Central	4,058.92	3,844.44	(214.48)	6,376,668.00				0.00	216,321.00	6,592,989.00	1,714.94
Chaffey Joint	20,493.12	20,092.67	(400.45)	32,375,433.00				0.00	1,130,586.00	33,506,019.00	1,667.57
Chino Valley	24,354.55	24,146.00	(208.55)	38,324,184.00				0.00	1,518,223.00	39,842,407.00	1,650.06
Cucamonga	2,151.95	1,998.20	(153.75)	3,398,177.00				0.00	112,436.00	3,510,613.00	1,756.89
Etiwanda	13,058.48	12,971.46	(87.02)	20,554,594.00				0.00	729,886.00	21,284,480.00	1,640.87
Mountain View	3,311.60	3,600.62	289.02	5,673,180.00				0.00	202,602.00	5,875,782.00	1,631.88
Mt Baldy	110.64	102.08	(8.56)	172,309.00				0.00	5,744.00	178,053.00	1,744.25
Upland	8,824.60	8,569.93	(254.67)	14,071,433.00				0.00	482,218.00	14,553,651.00	1,698.22
SELPA					553,360.00	1,869,098.00	12,391.00	0.00	-	2,434,849.00	
SELPA Wide Totals	82,143.68	81,023.97	(1,119.71)	$130,140,158.00	$2,888,160.00	$1,869,098.00	$12,391.00	$ -	$4,718,667.00	$139,628,474.00	
Source	Sched C Col K	Sched C Col P		Sched Ca Col D	Sched H3 Col L Sched D I-3	Sched D I-2	Sched Q Col B	Sched S Col C	Sched K Col E	Sched D Cell C75	

Adjusted Apportionment - SELPA Wide

	L	M	N	O (Col L thru N)
Name	Total Apportionment Before Adjustments	Fee for Service Adjustment	Small School Protection	Adjusted Apportionment
Resource				
West End Student Services	$3,199,273.00	$35,431,525.00	($1,509.00)	$38,629,289.00
Alta Loma	8,650,358.00	(2,617,629.00)	(14,723.00)	6,018,006.00
Central	6,592,989.00	(4,259,506.00)	(10,951.00)	2,322,532.00
Chaffey Joint	33,506,019.00	(7,688,174.00)	(57,234.00)	25,760,611.00
Chino Valley	39,842,407.00	(8,787,435.00)	(68,781.00)	30,986,191.00
Cucamonga	3,510,613.00	(3,785,418.00)	(5,692.00)	(280,497.00)
Etiwanda	21,284,480.00	(1,093,038.00)	(36,949.00)	20,154,493.00
Mountain View	5,875,782.00	(4,362,341.00)	(10,256.00)	1,503,185.00
Mt Baldy	178,053.00	(8,970.00)	230,507.00	399,590.00
Upland	14,553,651.00	(2,829,014.00)	(24,412.00)	11,700,225.00
SELPA	2,434,849.00	0.00		2,434,849.00
SELPA Wide Totals	$139,628,474.00	$0.00	$0.00	$139,628,474.00
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	
West End Student Services	$ 6,582,531.00	-	$32,046,758.00	$ 38,629,289.00
Alta Loma		1,147,035.00	4,870,971.00	6,018,006.00
Central		1,171,939.00	1,150,593.00	2,322,532.00
Chaffey Joint		4,766,862.00	20,993,749.00	25,760,611.00
Chino Valley		5,392,386.00	25,593,805.00	30,986,191.00
Cucamonga		646,031.00	(926,528.00)	(280,497.00)
Etiwanda		2,830,233.00	17,324,260.00	20,154,493.00
Mountain View		776,410.00	726,775.00	1,503,185.00
Mt Baldy		17,579.00	382,011.00	399,590.00
Upland		2,354,133.00	9,346,092.00	11,700,225.00
SELPA		0.00	2,434,849.00	2,434,849.00
SELPA Wide Totals	$6,582,531.00	$19,102,608.00	$113,943,335.00	$ 139,628,474.00
Source	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	($29,829.66)	$453,528.00	($7,724.00)			$415,974.34
Alta Loma	(1,179,840.68)	(291,056.82)	43,971.66	(7,797.00)	(47,962.07)	0.00	(1,482,684.91)
Central	(592,974.63)	(216,480.42)	(175,880.97)	(7,272.00)	(31,974.71)	0.00	(1,024,582.74)
Chaffey Joint	(6,215,967.33)	(1,131,418.25)	4,865.86	(33,109.00)	(778,051.29)	14,536.00	(8,139,144.01)
Chino Valley	(3,265,283.10)	(1,359,661.26)	(55,236.35)	(36,720.00)	(996,545.15)	7,705.00	(5,705,740.86)
Cucamonga	(377,079.81)	(112,518.64)	(151,785.74)	(3,956.00)	(21,316.47)	0.00	(666,656.66)
Etiwanda	(952,505.30)	(730,422.91)	111,480.23	(20,233.00)	0.00	0.00	(1,591,680.98)
Mountain View	(363,379.04)	(202,750.91)	(143,621.96)	(4,208.00)	(628,835.98)	0.00	(1,342,795.89)
Mt Baldy	(10,423.20)	(5,748.12)	0.00	(126.00)	0.00	0.00	(16,297.32)
Upland	(2,188,188.02)	(482,572.76)	(87,320.73)	(16,339.00)	(239,810.33)	0.00	(3,014,230.83)
SELPA	15,145,641.12	4,562,459.75		137,484.00		(22,241.00)	19,823,343.87
SELPA Wide Totals	$0.00	$0.00	$0.00	$0.00	($2,744,496.00)	$0.00	($2,744,496.00)
Source	Sched J Col M	Sched F Col B	Sched L Col S+W-G	Sched N Col C	Sched M Col D+N	Sched E Col C	

WEST END SELPA

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 529.74
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	834,665.00			*Sch Ca / Col D*					
Out of Home Care	29,808.00			*Sch K / Col E*					
Total Apportionment	**864,473.00**								
ADJUSTMENTS:									
Fee for Service:									
SELPA		0.00		*Sch G / Col B*					
County		35,431,525.00		*Sch G / Col F*	6500				
Chaffey		0.00		*Sch G / Col D*	6500				
Low Incidence Offset		2,334,800.00		*Sch B / Col E*	6500				
Total Fee for Service		**37,766,325.00**							
Small School Prot		(1,509.00)		*Sch I / Col K*	6500				
		37,764,816.00							
Adjusted Apportionment	**$38,629,289.00**				6500				
Property Taxes	**6,582,531.00**	**COUNTY TO BUDGET**		*Sch B / Col P*	6500	5XXX	0000	8097	2800
State - AB602	**32,046,758.00**	**COUNTY TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8311/8319	2800
Federal - 3327 Mental Health	**6,042.00**	**PROJ IS FOR WE PORTION ONLY**		*Sch R / Col J*	3327	5XXX	0000	8182	
State - 6546 Mental health	**46,513.00**	**COUNTY TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590	2800
Contribution to SELPA from State 6546	**(38,704.44)**	**COUNTY TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	57XX	
Balance Remaining - Mental Health	**13,850.56**								
Other Grants/Sources of Revenue									
SBCSS Leased Facilities	453,528.00			*Sch L / Col G*	6500	5XXX	0000	8710	2821/2822/2827
Fedral Preschool/First Class	288,317.00			*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	971,637.00			*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	6,914.00			*Sch O / Col F*	6515	5710	0000	8590	0468
Other Grants/Sources of Revenue Sub-Total	**1,772,258.00**								
Net Revenues		**$40,454,102.00**							
EXPENSES:									
Joint Risk Fund Contribution			29,829.66	*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			7,724.00	*Sch N / Col C*	6500	5XXX	2100	5740	2800
Sub-Total			**37,553.66**						
Funding Net of Exp/Transfers			**$40,416,548.34**						
OTHER:									
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct			

NOTE: Does not include Prior Year Adjustments.

WEST END SELPA

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 5,168.83
Growth/Decline from P/Y: (81.25)
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	8,359,515.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	290,843.00			*Sch K / Col E*				
Total Apportionment	**8,650,358.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(2,641,915.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		24,286.00		*Sch G / Col E*	6500			
Total Fee for Service		**(2,617,629.00)**						
Small School Prot		(14,723.00)		*Sch I / Col K*	6500			
		(2,632,352.00)						
Adjusted Apportionment	**$6,018,006.00**				6500			
State - AB602	**4,870,971.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,147,035.00			*Sch P / Col F*				
Private School deduction	(20,367.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**1,126,668.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**67,082.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**453,842.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(377,650.72)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**143,273.28**							
Net Revenues		**$6,518,563.00**						
EXPENSES:								
Joint Risk Fund Contribution			291,056.82	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			78,814.45	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			1,101,026.23	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			25,588.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(69,559.66)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			47,962.07	*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			7,797.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,482,684.91**					
Funding Net of Exp/Transfers			**$5,035,878.09**					
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

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 3,844.44
Growth/Decline from P/Y: (214.48)
District: Central

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	6,376,668.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	216,321.00			*Sch K / Col E*				
Total Apportionment	**6,592,989.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(4,346,126.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		86,620.00		*Sch G / Col E*	6500			
Total Fee for Service		**(4,259,506.00)**						
Small School Prot		(10,951.00)		*Sch I / Col K*	6500			
		(4,270,457.00)						
Adjusted Apportionment	**$2,322,532.00**				6500			
State - AB602	**1,150,593.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	1,171,939.00			*Sch P / Col F*				
Private School deduction	(49,462.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**1,122,477.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**51,567.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**337,556.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(280,886.68)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**108,236.32**							
Net Revenues		**$2,662,193.00**						
EXPENSES:								
Joint Risk Fund Contribution			216,480.42	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			54,483.94	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			538,490.69	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			85,752.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			90,128.97	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			31,974.71	*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			7,272.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,024,582.74**					
Funding Net of Exp/Transfers			**$1,637,610.26**					
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

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2026/27	ADA:	20,092.67
		Growth/Decline from P/Y:	(400.45)
District:	Chaffey		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	32,375,433.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	1,130,586.00			*Sch K / Col E*				
Total Apportionment	**33,506,019.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(8,566,512.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		878,338.00		*Sch G / Col E*	6500			
Total Fee for Service		**(7,688,174.00)**						
Small School Prot		(57,234.00)		*Sch I / Col K*	6500			
		(7,745,408.00)						
Adjusted Apportionment	**$25,760,611.00**				6500			
State - AB602	**20,993,749.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	4,766,862.00			*Sch P / Col F*				
Private School deduction	(55,280.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**4,711,582.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**259,844.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**1,764,210.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(1,468,032.64)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**556,021.36**							
Net Revenues		**$27,729,385.00**						
EXPENSES:								
Joint Risk Fund Contribution			1,131,418.25	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			159,373.12	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			6,056,594.21	*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			(4,865.86)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			778,051.29	*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			33,109.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**8,153,680.01**					
Funding Net of Exp/Transfers			**$19,575,704.99**					
OTHER:								
State Special School		14,536.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments



2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year:	2026/27	ADA:	24,146.00
		Growth/Decline from P/Y:	(208.55)
District:	Chino		

Description:	**Revenues**	**Transfers**	**Expenditures**	**Sched/Col**	**Resource Code**	**Goal Code**	**Function Code**	**Object Code**
Revenues								
AB602 Base plus COLA, Growth & Local Asst	38,324,184.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	1,518,223.00			*Sch K / Col E*				
Total Apportionment	**39,842,407.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(9,459,279.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		671,844.00		*Sch G / Col E*	6500			
Total Fee for Service		**(8,787,435.00)**						
Small School Prot		(68,781.00)		*Sch I / Col K*	6500			
		(8,856,216.00)						
Adjusted Apportionment	**$30,986,191.00**				6500			
State - AB602	**25,593,805.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	5,392,386.00			*Sch P / Col F*				
Private School deduction	(53,827.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**5,338,559.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**307,383.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**2,120,107.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(1,764,181.47)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**663,308.53**							
Net Revenues		**$33,359,854.00**						
EXPENSES:								
Joint Risk Fund Contribution			1,359,661.26	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			215,853.30	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			3,049,429.80	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			126,676.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(71,439.65)	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			996,545.15	*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			36,720.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**5,713,445.86**					
Funding Net of Exp/Transfers			**$27,646,408.14**					
OTHER:								
State Special School		7,705.00		*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

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 1,998.20
Growth/Decline from P/Y: (153.75)
District: Cucamonga

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	3,398,177.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	112,436.00			*Sch K / Col E*				
Total Apportionment	**3,510,613.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(3,868,352.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		82,934.00		*Sch G / Col E*	6500			
Total Fee for Service		**(3,785,418.00)**						
Small School Prot		(5,692.00)		*Sch I / Col K*	6500			
		(3,791,110.00)						
Adjusted Apportionment	**($280,497.00)**				6500			
State - AB602	**(926,528.00)**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	646,031.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**646,031.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**28,916.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**175,449.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(145,994.67)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**58,370.33**							
Net Revenues		**($76,132.00)**						
EXPENSES:								
Joint Risk Fund Contribution			112,518.64	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			32,725.00	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			344,354.81	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			73,932.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			77,853.74	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			21,316.47	*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			3,956.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**666,656.66**					
Funding Net of Exp/Transfers			**($742,788.66)**					
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

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 12,971.46
Growth/Decline from P/Y: (87.02)
District: Etiwanda

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	20,554,594.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	729,886.00			*Sch K / Col E*				
Total Apportionment	**21,284,480.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(1,370,136.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		277,098.00		*Sch G / Col E*	6500			
Total Fee for Service		**(1,093,038.00)**						
Small School Prot		(36,949.00)		*Sch I / Col K*	6500			
		(1,129,987.00)						
Adjusted Apportionment	**$20,154,493.00**				6500			
State - AB602	**17,324,260.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,830,233.00			*Sch P / Col F*				
Private School deduction	(53,827.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**2,776,406.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**164,821.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**1,138,942.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(947,735.01)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**356,027.99**							
Net Revenues		**$21,404,429.00**						
EXPENSES:								
Joint Risk Fund Contribution			730,422.91	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			55,514.67	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			896,990.63	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			10,498.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			(121,978.23)	*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			20,233.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,591,680.98**					
Funding Net of Exp/Transfers			**$19,812,748.02**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

WEST END SELPA

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 3,600.62
Growth/Decline from P/Y: 289.02
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	5,673,180.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	202,602.00			*Sch K / Col E*				
Total Apportionment	**5,875,782.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(4,459,022.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		96,681.00		*Sch G / Col E*	6500			
Total Fee for Service		**(4,362,341.00)**						
Small School Prot		(10,256.00)		*Sch I / Col K*	6500			
		(4,372,597.00)						
Adjusted Apportionment	**$1,503,185.00**				6500			
State - AB602	**726,775.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	776,410.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**776,410.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**39,910.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**316,148.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(263,072.44)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**92,985.56**							
Net Revenues		**$1,859,243.00**						
EXPENSES:								
Joint Risk Fund Contribution			202,750.91	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			109,309.91	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			254,069.13	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			87,554.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			56,067.96	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			628,835.98	*Sch M / Col D*	0000	5XXX	9200	7142
CSDR Transp			0.00	*Sch M / Col N*	0000	5XXX	9200	7142
MTU Charge			0.00	*Sch L / Col W*	0000	XXXX	9200	7141/8710
SEIS Fees			4,208.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**1,342,795.89**					
Funding Net of Exp/Transfers			**$516,447.11**					
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

WEST END SELPA

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 102.08
Growth/Decline from P/Y: (8.56)
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	172,309.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	5,744.00			*Sch K / Col E*				
Total Apportionment	**178,053.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(8,970.00)		*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		**(8,970.00)**						
Small School Prot		230,507.00		*Sch I / Col K*	6500			
		221,537.00						
Adjusted Apportionment	**$399,590.00**				6500			
State - AB602	**382,011.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	17,579.00			*Sch P / Col F*				
Private School deduction	0.00			*Sch P / Col H*				
Federal - 3310 Local Assistance	**17,579.00**	**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	**8,963.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(4,786.12)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**4,176.88**							
Net Revenues		**$408,553.00**						
EXPENSES:								
Joint Risk Fund Contribution			5,748.12	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			10,423.20	*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 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			126.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**16,297.32**					
Funding Net of Exp/Transfers			**$392,255.68**					
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

WEST END SELPA

2026/27 #3 Projected AB602
Certified: N/A
Updated: 11/12/26

District Summary for Special Education Funding and Transfers/Expenses

School Year: 2026/27 ADA: 8,569.93
Growth/Decline from P/Y: (254.67)
District: Upland

Description:	Revenues	Transfers	Expenditures	Sched/Col	Resource Code	Goal Code	Function Code	Object Code
Revenues								
AB602 Base plus COLA, Growth & Local Asst	14,071,433.00			*Sch Ca / Col D*				
NPS/LCI Extraordinary Cost Pool	0.00			*Sch S / Col C*				
Out of Home Care	482,218.00			*Sch K / Col E*				
Total Apportionment	**14,553,651.00**							
ADJUSTMENTS:								
Fee for Service:								
SELPA		0.00		*Sch G / Col B*				
County		(3,046,013.00)		*Sch G / Col C*	6500			
Chaffey		0.00		*Sch G / Col D*	6500			
Low Incidence Offset		216,999.00		*Sch G / Col E*	6500			
Total Fee for Service		**(2,829,014.00)**						
Small School Prot		(24,412.00)		*Sch I / Col K*	6500			
		(2,853,426.00)						
Adjusted Apportionment	**$11,700,225.00**				6500			
State - AB602	**9,346,092.00**	**DISTRICTS TO BUDGET**		*Sch B / Col R*	6500	5XXX	0000	8792
				(if negative)	0000	5XXX	9200	7141
3310 Local Assistance	2,354,133.00			*Sch P / Col F*				
Private School deduction	(30,550.00)			*Sch P / Col H*				
Federal - 3310 Local Assistance	**2,323,583.00**	**DISTRICTS TO BUDGET**		*Sch P / Col K*	3310	5XXX	0000	8181
Federal - 3327 Mental Health	**113,984.00**	**DISTRICTS TO BUDGET**		*Sch R / Col J*	3327	5XXX	0000	8182
State - 6546 Mental health	**752,471.00**	**DISTRICTS TO BUDGET**		*Sch R / Col I*	6546	5XXX	0000	8590
Contribution to SELPA from State 6546	**(626,145.60)**	**DISTRICTS TO BUDGET**		*Sch R / Col D*	6546	5XXX	XXXX	5110
Balance Remaining - Mental Health	**240,309.40**							
Net Revenues		**$12,536,130.00**						
EXPENSES:								
Joint Risk Fund Contribution			482,572.76	*Sch F / Col B*	6500	5XXX	2100	5110
District Reimbursements:								
Joint Risk Fund Other Costs			154,484.50	*Sch J / Col FGH&J*	6500	5XXX	2100	5110
Joint Risk Fund NPS Costs			2,033,703.52	*Sch J / Col CDE&I*	6500	5XXX	1180	5110
SBCSS Leased Facilities			43,528.00	*Sch L / Col G*	0000	0000	9200	7142
Provider Program Facilities			43,792.73	*Sch L / Col S*	0000	XXXX	9200	7141/8710
SBCSS Tranps			239,810.33	*Sch M / Col D*	0000	5XXX	9200	7142
CSDR Transp			0.00	*Sch M / Col N*	0000	5XXX	9200	7142
MTU Charge			0.00	*Sch L / Col W*	0000	XXXX	9200	7141/8710
SEIS Fees			16,339.00	*Sch N / Col C*	6500	5XXX	2100	5840
Sub-Total			**3,014,230.83**					
Funding Net of Exp/Transfers			**$9,521,899.17**					
OTHER:								
State Special School		0.00		*Sch E / Col C*	0000	Current SELPA policy is to reimburse amount of SSS deduct		

NOTE: Does not include Prior Year Adjustments

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

Background:

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

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

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

Fiscal Impact:

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

Recommendation:

No further action needed - for information only

Program Transfer Request

LEA Requesting Program Transfer: Alta Loma SD	**Current Program Provider: SBCSS**
Date of Request: 10/1/2026	**Effective Date of Transfer: 8/1/2027**

Description of Program Transfer:

☒Entire Program

☐Entire Identifiable Class

☐Transfer of Students from Multiple Classes at: Click or tap here to enter text.

Program	Location	# of Students Impacted	Other Relevant Information
1 on 1 aides	SBCSS-Multiple Locations	9	This allows us to ensure CPI certification of aides.
			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:

Program	Location	# of Teacher(s)	# of Aide(s)	# of Students	Other Relevant Information
1 on 1 aides	SBCSS Various	0	10	9	District will be responsible for tracking attendance and providing subs for absences
					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.

Program Transfer Request

LEA Requesting Program Transfer: Etiwanda SD	**Current Program Provider:SBCSS**
Date of Request: 9/30/2026	**Effective Date of Transfer: 2027-2028 school year**

Description of Program Transfer:

☐Entire Program

☒Entire Identifiable Class

☐Transfer of Students from Multiple Classes at: Click or tap here to enter text.

Program	Location	# of Students Impacted	Other Relevant Information
ESN	Falcon Ridge Elementary	Approximately 8-10 students	TK and Kindergarten age students plus new enrollees at any grade level.
			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.

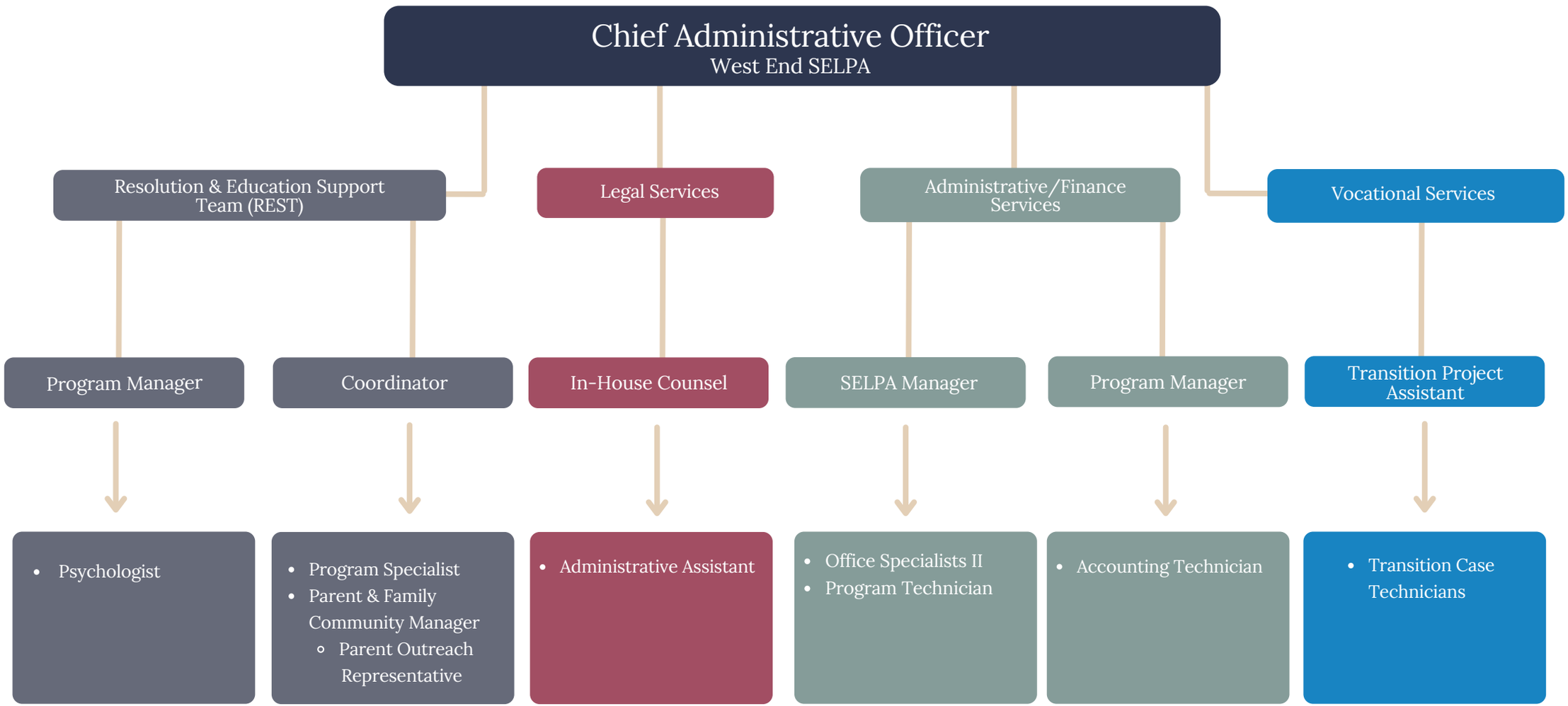
Description of Proposed LEA Program:

Program	Location	# of Teacher(s)	# of Aide(s)	# of Students	Other Relevant Information
					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.

WEST END SELPA

Organizational Chart

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Community Advisory Committee Representatives

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

In accordance with the Community Advisory Committee bylaws, the **Chaffey JUHSD, Chino Valley USD, Etiwanda SD, and Upland USD** school districts shall appoint parent representatives in odd-numbered years to the Community Advisory Committee for a two-year term, beginning July 1, 2027, and ending June 30, 2029. The representative should be a parent of a student residing and enrolled in the school district or a district-offered school program. The appointment is by the action of the District Board of Education.

Once the School District Board of Education has approved the appointment of the district representative, please forward the name, and contact information for the representative, and a copy of the board approval to Natalie Vivar, SELPA Manager, West End SELPA.

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WEST END SELPA



COMMUNITY ADVISORY COMMITTEE PRESENTS:

ART & WRITING SHOWCASE

This year's Art & Writing Showcase invites students to explore the theme "Through the Looking Glass." If we could see the world through your eyes, what would you show us? Share what makes you YOU, imagine a magical world, or give us a glimpse of your dreams for the future. Through visual art, writing, poetry, music, dance, or other performing arts, help us discover your unique perspective.

Your looking glass can reflect who you are or reveal anything you can imagine!

SUBMISSION DETAILS:

Art submissions are due to the West End SELPA office by Friday, February 26, 2027.

A completed entry form & media release is required for each art submission.

Entry form submission options:
- On paper with the artwork, or
- Online by scanning the QR code below.

For online entry forms, please attach the following information to the art submission:
- Student name
- School name
- Teacher name

SUBMISSION DEADLINE: February 26, 2027

Award Ceremony
Tuesday, May 04, 2027

Student check-in begins at 4:00PM*
Ceremony begins at 5:00PM

Gardiner Auditorium
Chaffey High School
1245 N Euclid Avenue
Ontario, CA 91762
Scan QR code to submit online entry form

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

Questions? Contact: Natalie Vivar
artandwriting@weselpa.net or contact (909) 476-6131

** Students must check in prior to the start of the ceremony*

