



There's a Child in Everything We Do!

Fiscal Allocation Plan and Procedures

Updated: April 2017

West End Special Education Local Plan Area
8265 Aspen Avenue, Suite 200
Rancho Cucamonga, CA 91730
(909) 476-6188
Susan Bobbitt-Voth, Administrator • Timothy Chatkoo, Consultant

TABLE OF CONTENTS

GOVERNANCE	III
------------------	-----

SECTION A - FUNDING OVERVIEW

SELPA FUNDING ALLOCATION MODEL	A-2
REVENUE SOURCES USED IN ALLOCATION MODEL	A-3
ADJUSTMENTS TO TOTAL APPORTIONMENT	A-4
EXPENSES/TRANSFERS CHARGED TO MEMBER LEAS	A-5

SECTION B - PROCEDURAL GUIDELINES

ALLOCATION DISTRIBUTION	B-2
LOCAL ASSISTANCE ENTITLEMENT	B-4
LOW INCIDENCE FUNDING	B-6
REGIONALIZED SERVICES/PROGRAM SPECIALISTS	B-7
PERSONNEL DEVELOPMENT	B-8
NPS/LCI EXTRAORDINARY COST POOL APPORTIONMENT	B-8
OUT-OF-HOME CARE FUNDING	B-9
REGIONAL PROVIDER PROGRAMS/FEE-FOR-SERVICE	B-9
LCFF REVENUE TRANSFER (SPECIAL EDUCATION ADA)	B-12
SMALL SCHOOL DISTRICT PROTECTION ADJUSTMENT	B-13
X-POT: NPS/NPA/PARENT/OTHER AUTHORIZED REIMBURSEMENTS	B-14
X-POT: CONTRIBUTION AND RETURN	B-17
X-POT: ACCESS	B-19
X-POT: WITHDRAWAL/TERMINATION OF MEMBER LEA	B-19
FACILITIES EXPENSE	B-20
COUNTY-OWNED/LEASED FACILITY TRANSFER	B-22
WEB-BASED IEP	B-23
COUNTY TRANSPORTATION EXCESS COST	B-23
STATE SPECIAL SCHOOLS ADJUSTMENT	B-25
OTHER GRANTS/SOURCES	B-26
SANCTIONS	B-28

SECTION C - APPENDICES/EXHIBITS

APPENDIX A: GLOSSARY OF TERMS/ACRONYMS C-2
APPENDIX B: HISTORY C-6
APPENDIX C: ADA DEFINED FOR AB602 APPORTIONEMENT PURPOSES C-12
EXHIBIT I: SPECIAL EDUCATION AB602 REVENUE DISTRIBUTION MODEL attached

GOVERNANCE

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

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

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

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

****SELPA Level Workgroups composed of members of the Finance and Program Advisory Committees will ensure the equity of the fiscal allocation model by reviewing any disparity in local support required by the individual LEAs. The workgroups will determine the factors and causes of the disparity and make recommendations to alter the allocation model as needed.***

AB602

SPECIAL EDUCATION

FUNDING OVERVIEW

SELPA FUNDING ALLOCATION MODEL **(Exhibit I, Schedule B)**

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

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

B. Revenue Sources used in Allocation Model

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

C. Adjustments to Total Apportionment

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

D. Expenses/Transfers Charged to Member LEAs

1. NPS/NPA/Parent/Other Authorized X-Pot Reimbursements **(Column T)**
2. X-Pot Contributions **(Column U)**
3. Facilities **(Column V)**
 - SBCSS Leased Facility
 - Regional Facility/MTU
4. Web-based IEP (SEIS) **(Column W)**
5. Transportation **(Column X)**
 - SBCSS Transportation
 - SBCSS/CSDR Transportation
6. CSDR Excess Cost (State Special School) **(Column Y)**

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

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

ADA and Rates: (Section A)

- Current Year, Prior-Year, and Prior-Prior Year SELPA ADA
- Current Year, Prior-Year Funded ADA
- Statewide Target Rates

BASE: (Section B)

- Rate per ADA Total Apportionment: Based on the prior year total SELPA State Apportionment, divided by the prior year funded K-12 ADA to determine the current year rate per ADA. The calculated Base Entitlement is then multiplied by the proration factor.
- Local Special Education Property Taxes (deduct to adjusted Base Entitlement)

COLA: (Section C)

COLA is calculated by multiplying the current year State COLA Rate by the prior year ADA. This result is then multiplied by the proration factor.

Growth (Decline): (Section D)

Growth is calculated by determining the difference in prior year funded ADA to current year funded ADA, then multiplying the growth in ADA by the Statewide Average Target plus COLA Rate. A decline in ADA is instead multiplied by the PY SELPA Base rate. In either scenario, the result is then multiplied by the proration factor.

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

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

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

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

Low Incidence: (Section F)

Low Incidence entitlement is generated on the PY December Pupil Count of Low Incidence Disabilities multiplied by the state-wide Low Incidence Rate.

Regionalized Services/Program Specialists: (added to AB602 Base, still funded separately by the SELPA)

Regionalized Services/Program Specialists is funded using a Superintendents' Council approved rate (adjusted for COLA) multiplied by current year K-12 ADA.

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

SELPA's portion of Staff Development is funded using a Superintendents' Council approved rate multiplied by the PY December 1 Pupil Count.

Out-of-Home Care: (Section G)

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

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

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

Supplemental Revenue: (if any)

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

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

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

Program Fee-For-Service: (Column M)

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

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

Small School District Protection: (Column N)

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

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

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

Nonpublic School/Nonpublic Agency/X-Pot Reimbursements: (Column T)

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

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

X-Pot (Budget 282) Contribution: (Column U)

The purpose of the X-Pot is to pay for regionalized expenses in support of SELPA districts' special education needs. The X-Pot revenue will be generated from member LEA contributions which are calculated based on a Superintendents' Council approved dollar amount multiplied by current year P-2 ADA. A reserve of \$500,000 has been established and will be evaluated annually.

Provider Program Facility/MTU Expense: (Column V)

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

Web-based IEP Expense: (Column W)

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

Transportation: (Column X)

After state revenue is deducted, all monthly transportation costs for the West End county programs are prorated to each district by the number of district students being transported by San Bernardino County Superintendent of Schools. A separate calculation occurs for direct costs associated with transporting students to the California School for the Deaf, Riverside.

CSDR Excess Costs (State Special School): (Column Y)

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

PROCEDURAL GUIDELINES

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

ALLOCATION DISTRIBUTION (Exhibit I, Schedule B)

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

Revenue sources to be distributed include the following:

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

Specific Procedures:

A. Adjustments before allocation on a per ADA basis

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

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

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

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

1. NPS/LCI Extraordinary Cost Pool Apportionment will be distributed to member LEAs having costs that were claimed in excess of the CDE applicable threshold after 30% of the apportionment has been transferred to the X-Pot (Annual only) **(Column H)**.
2. Out-of-home care funding is allocated by ADA and adjusted for LCI expenses **(Column I)**.

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

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

1. WESELPA's total apportionment is made up of the Low Incidence Equipment and Services funding along with the RSPS and WESELPA portion of Personnel Development that was previously taken off the top of the AB602 Base apportionment.

E. Adjusted Apportionment (Column O)

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

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

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

Apportionment Distribution Cycle:

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

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

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

July	5%	} Advance Apportionments
August	5%	
September	9%	
October	9%	
November	9%	
December	9%	
January	9%	
February	reconciled with P-1 certification; revenue adjusted accordingly at 1/5 th	
March	1/5 th of balance due per P-1 certification	
April	1/5 th of balance due per P-1 certification	
May	1/5 th of balance due per P-1 certification	
June	reconciled with P-2 certification; revenue adjusted accordingly to actual	

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

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

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

**LOCAL ASSISTANCE ENTITLEMENT
(Exhibit I, Schedule P)**

The K-12, Part B, Federal IDEA, PL 94-142 Local Assistance dollars are funded outside of AB602 base but are added in manually at the SELPA level. After which, it is distributed by ADA as part of AB602 special education funding. Once each member LEAs' apportionment is adjusted per the funding formula, a Local Assistance distribution by PY December 1 Pupil Count will be calculated and these funds will be pulled out and designated as Local Assistance funds. The balance of each member LEA's adjusted apportionment will become AB602 funding.

SPECIFIC PROCEDURES:

A. Determination of Member LEAs Special Education Apportionment

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

B. Determination of Local Assistance Entitlement

1. After the member LEA's apportionment is calculated, a Local Assistance distribution by Pupil Count will be calculated, pulled out and designated as Local Assistance funds.
2. The balance of each member LEA's adjusted apportionments will become AB602 funding.
3. Member LEA's Local Assistance entitlement is based on the prior year unduplicated December 1 Pupil Count (6-21 year olds).
4. Local Assistance entitlements are distributed to members with a copy of the grant letter upon the receipt of the grant letter from the State.

C. Services to Parentally Enrolled Private School Students with Disabilities

1. The West End SELPA will hire an individual(s) with experience in special education or a related field, on a consultant basis, to provide support to parentally placed private school students with disabilities.
2. The proportionate share of federal Local Assistance funds that must be used to support these students will be calculated on a district by district basis, but held at the SELPA to support this position(s).

D. Transfer of Funds

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

E. Report of Expenditures

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

LOW INCIDENCE FUNDING (Exhibit I, Schedule B)

The Low Incidence Entitlement is calculated on the State Exhibit and is computed using the number of pupils with low-incidence disabilities, as reported on December 1 of the prior year. Eligible age levels are from birth to age 22. Categories included in the count are: Hard of Hearing, Deaf, Visually Impaired, Orthopedically Impaired, and Deaf/Blind.

Audiological services expenses for students being served by West End Student Services are paid “off-the-top” of Low Incidence funding. After estimating these expenses as well as indirect costs and interest revenue, the remaining balance of Low Incidence funding is distributed to member LEAs by District of Residence for PY December 1 Low Incidence pupil count. After year-end closing, if there are unspent Low Incidence funds, then they will be totaled and reallocated the following year to all members based on that year’s distribution percentages/method.

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

SPECIFIC PROCEDURES: (Column E)

A. Designation of Authorized Signature

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

B. Submission of Required Data

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

C. Maintenance of Inventory Records

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

D. Accounting Treatment

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

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

RSPS funding is included in the AB602 Base funding amount. As a result, it must be taken off the top, before the special education funding dollars are distributed to member LEAs. Currently, the WESELPA's RSPS funding is based on a per ADA rate of \$16.5422383709 and adjusted by COLA.

SPECIFIC PROCEDURES: (Column F)

A. Determination of SELPA RSPS funding

1. The RSPS per ADA rate is multiplied by the total P-2 ADA for the entire West End SELPA and adjusted by COLA if necessary.
2. Once calculated, the RSPS is taken off the top of the AB602 Special Education funding (before it is allocated to member LEAs) and funded directly to the WESELPA.
3. The approved RSPS reserve is 10% of the AB602 current year allocation.

SUPPORT OF THE COMMUNITY ADVISORY COMMITTEE:

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

MEDICAL THERAPY UNIT BUDGETS:

The Medical Therapy Unit budgets are calculated based on students with IEPs served by the MTU on December 1 of the prior year at a rate of \$12.00 per student. Budgets will be provided to the MTUs in September for the current year. MTU budgets are funded through RSPS funding.

Currently, there is one MTU: 1) Etiwanda MTU (Frost).

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

Personnel (Staff) Development funding is included in the AB602 Base funding amount. The WESELPA portion of these funds must be taken off the top, before the special education funding dollars are distributed to member LEAs. Currently, the WESELPA's Personnel Development funding is based on the 2012/13 per Pupil Count rate of \$0.945782 multiplied by the PY December 1 pupil count.

SPECIFIC PROCEDURES:

A. Determination of SELPA Personnel Development

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

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

CDE administers an extraordinary cost pool (ECP) to reimburse SELPAs for the extraordinary costs of single placements in nonpublic schools (NPS) and special education and related services for pupils residing in licensed children's institutions (LCI). Costs in excess of the applicable threshold amount will be eligible for reimbursement. If the statewide total reimbursable amount exceeds the appropriated amount for the pool, then CDE will prorate all claims. The Budget Act of 2012 appropriated \$3 million statewide for the NPS/LCI Extraordinary Cost Pool. For 2015/16, our SELPA threshold amount is \$75,782.72.

The NPS/LCI ECP Apportionment will be reflected on PY Annual AB602 certifications only. The amount will vary from year to year based on the eligible extraordinary costs claimed for that year. 30% of the NPS/LCI ECP apportionment will be transferred to the X-Pot. The remaining balance will be distributed proportionately to member LEAs having costs that were claimed in excess of the CDE applicable threshold.

SPECIFIC PROCEDURES:

A. Claim process

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

B. Distribution of NPS/LCI Extraordinary Cost Pool Apportionment

1. The NPS/LCI ECP apportionment will be reflected on the PY Annual certification only.
2. Using the CDE ECP Claim Process breakdown, WESELPA will distribute 30% of the apportionment to the X-Pot via transfer and the remaining balance will be distributed to member LEAs having costs that were claimed in excess of the CDE applicable threshold.

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

Funding for each SELPA is based on the pupil or bed count data collected by the Department of Social Services and the Department of Developmental Services as of April 1st of each year for children and youth ages 3 to 21. The count is multiplied by the funding rate for the group home's rate classification level (RCL).

SPECIFIC PROCEDURES:

C. Distribution of Out-of-Home Care Funding

1. Revenue is generated by the number and RCL level of LCI beds within the SELPA.
2. The cost of the LCI Non-public school placements is totaled, minus LCFF ADA revenue, which is charged to the district of residence.
3. The adjusted LCI NPS expense total is subtracted from the total Out-of-Home care funding and the remaining revenue is distributed to all LEAs within the SELPA on a per ADA basis.
4. Member LEAs having LCI NPS costs are reimbursed 100% for those costs.

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

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

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

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

SPECIFIC PROCEDURES:

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

1. The County shall establish Fee-For-Service rates for its services based on projected actual expenses minus any applicable off-setting revenue divided by the projected number of students served in each program. These services include Specialized Academic Instruction (SAI), Preschool SAI, Community Day School - Special Day Class, Community Day School - Resource Program, Low Incidence Related Services, Intensive Autism, Related Services, and 1:1 Aide services. Other Regional Program Operators (presently Chaffey) develop their own Fee-For-Service rates. County operated First Class and Infant/Early Start programs are not Fee-For-Service. In order to operate these programs, West End Student Services is funded directly by State and Federal dollars. However, if future costs exceed the funding from other sources, a fee-for-service rate may be developed and submitted for approval by the Superintendents' Council.
2. On or before April of each fiscal year, the Regional Provider programs shall present to the Finance Advisory and Program Advisory Committees its fee-for-service rate recommendations for the following fiscal year. The recommendations will include a summary of program and fiscal changes that impact the fees for the following year. If necessary, a SELPA Level Workgroup will review these changes before the final recommended rates are submitted to the Superintendents' Council for approval.

B. Fee-For-Service Rates – SELPA

1. The SELPA shall establish Fee-For-Service rates for its services based on projected actual expenses divided by the number of students served in each program. These services include Mental Health Counseling and Behavior Intervention Services.
2. On or before April of each fiscal year, the SELPA shall present to the Finance Advisory and Program Advisory Committees its Fee-For-Service rate recommendations for the following fiscal year. The recommendations will include a summary of program and fiscal changes that impact the fees for the following year. If necessary, a SELPA Level Workgroup will review these changes before the final recommended rates are submitted to the Superintendents' Council for approval.
3. Currently, no reserve amount has been approved for either SELPA operated program.

C. Fee-For-Service Student/Services Count

1. The Fee-For-Service count is the special education student count and related service count of students placed outside their resident district for students in the 3-4.11 severe program and students 5-22 years of age. It is NOT an ADA count.

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

D. Fee-For-Service Adjustment

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

E. Regional Provider Program Expenditure/Budget Report

1. All regional provider program operators MUST provide revenue and expenditure reports to the SELPA Finance Advisory Committee, Program Advisory Committee, and Superintendents' Council at interim reporting and year end final.
2. Each regional provider program operator must report **prior year** revenue and expenditures and resulting deficit or surplus to the SELPA Consultant as soon as evident, but no later than October/November for presentation to the Finance Advisory Committee, Program Advisory Committee and Superintendents' Council.
3. If the LEA is no longer the program operator, revenue shall be transferred to the new program operator.
4. The updated current year budget and projected ending balance shall be submitted to the SELPA Consultant no later than March 1 for presentation to the Finance Advisory Committee, Program Advisory Committee and Superintendents' Council.

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

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

G. Regional Provider Program Surplus/Shortage Adjustment

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

LCFF Revenue Transfer (Special Education ADA)

Under revenue limit, the CDE automatically transferred revenue for ADA generated by special education students attending county-operated programs to the COE. Upon implementation of the Local Control Funding Formula, that funding now goes directly to the district of residence.

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

SPECIFIC PROCEDURES:

A. Calculation

1. Utilizing the P-1 and P-2 CDE certification exhibits, ADA revenue is calculated utilizing data from both the Transition Entitlement and Target Calculation for each district.
2. Target grant amounts are calculated for each grade span and include the base grant, grade span adjustments, and supplemental and concentration grants.
3. Funded grant amounts are calculated by determining each district's percentage to target by dividing the transition entitlement by the target entitlement. This percentage is applied to the targeted grade span amounts.

4. Funded grade span amounts are then multiplied by the total ADA for each grade span to determine the final transfer amount for each LEA.
5. The final calculation is based upon the current year CDE P-2 certification.
6. Prior year adjustments will not be made as a result of audit findings or ADA revisions.

B. Transfer Process

1. SBCSS shall process the amounts to be transferred from the member LEAs to SBCSS in accordance with the following schedule:
 - 50% of the amount based on the current year P-1 ADA after P-1 certification by the CDE will be transferred after presentation and approval at the February Financial Advisory Committee meeting and Superintendent’s Council meeting.
 - The balance, adjusted to P-2 ADA for regular school year and Annual ADA for extended school year after P-2 Certification by the CDE, will be transferred after presentation and approval at the September Financial Advisory Committee meeting and Superintendents’ Council meeting

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

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

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

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

SPECIFIC PROCEDURES:

A. AB602 - Small School Protection Adjustment Calculation

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

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

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

SPECIFIC PROCEDURES:

A. Mental Health - Small School Protection Adjustment Calculation

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

X-POT: NPS/NPA/PARENT/OTHER AUTHORIZED REIMBURSEMENTS (Exhibit I, Schedule J)

All original expenses related to Non-LCI NPS/NPA placements, LCI NPS placements, and authorized parent/X-Pot related reimbursements will be charged to the X-Pot (Budget 0282). The district of residence will reimburse the X-Pot for their share of the expense based on the procedures below.

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

When agencies reimburse SELPA for IEP-approved Non-Public Agency costs, the X-Pot (30%) and district of residence (70%) revenue will be adjusted by the amount of the reimbursement. If the reimbursement occurs after year-end closing is completed, the reimbursement will be shown as CY transfer of income revenue.

SPECIFIC PROCEDURES:

A. NPS/NPA Non-LCI 70%

1. The SELPA Alternative Services Unit is responsible for generating all NPS/NPA Authorized Reimbursement contracts and purchase orders charging the X-Pot (0282).
2. Invoices for services rendered are submitted to the SELPA Office to be processed for payment. An ATTENDANCE REPORT accompanies said invoices for each student served in a NPS.

3. Copies of the attendance report are kept at the SELPA and ADA information is provided to the resident district of the student at P-1, P-2, and Annual. This attendance is reported to CDE by the resident district's J-18/19 attendance report.
4. Each resident district will reimburse the SELPA Office, through approved transfer, 70% of the difference between the total Non LCI NPS expenses and the LCFF dollars generated by the Non-LCI NPS ADA placement.
5. In addition, the district of residence will reimburse the SELPA Office the LCFF dollars generated by the Non-LCI NPS ADA placement.

B. NPS LCI 100%

1. The SELPA Alternative Services Unit is responsible for generating all NPS/NPA parent contracts and purchase orders charging the X-Pot (Budget 0282).
2. Invoices for services rendered are submitted to the SELPA Office to be processed for payment. An ATTENDANCE REPORT or mileage claim accompanies said invoices for each student served in a NPS.
3. Copies of the attendance report are kept at the SELPA and ADA information is provided to the resident district of the student at P-1, P-2, and Annual. This attendance is to be reported on the resident district's J-18/19 attendance report as appropriate.
4. Each resident district will reimburse the SELPA Office, through approved transfer, the amount equal to the state LCI NPS cost which will already include LCFF dollars generated by LCI NPS ADA placement.
5. See Page B-9 for Out-of-Home Care revenue distribution procedures.

C. 70% Authorized Parent/X-Pot Related Reimbursements

1. Revenue associated to these types of expenses is not a part of the AB602 Base Entitlement, nor is it currently reimbursed by the state.
2. The SELPA Alternative Services Unit is responsible for generating all contracts and purchase orders associated to nonpublic agency type reimbursements, which include but are not limited to reimbursement to parents for tutor services mandated by an IEP, direct transportation, transportation to and from residential placements, and visitation for parent to participate in family therapy with student at a residential placement per the IEP. Districts, or SELPA, may be responsible for generating contracts for Independent Educational Evaluations (IEEs).
3. Guidelines for travel reimbursement for students in residential placements have been established. Non allowable expenditures include, but are not limited to: First Class/Business Class airfare, travel expenses for family members, luxury hotels/accommodations (maximum \$100 per night), luxury vehicles, entertainment related expenses, and food (including meals and snacks).
4. When districts contract for IEEs as part of due process, an invoice for 30% of the approved costs should be submitted to the SELPA Consultant for payment. If the SELPA contracts for an IEE as part of due process, the district will be charged quarterly by X-Pot reimbursement, upon approval by the Superintendents' Council.
5. Invoices for services rendered are submitted to the SELPA Office to be processed for payment.
6. The district of residence will quarterly reimburse the SELPA 70% of total annual invoices.

D. 70% Authorized Reimbursement for Parent Attorney Fees

1. As the result of a mediation agreement or hearing decision, parent attorney fees as well as other contracts may require reimbursement.

2. Following ratification by Superintendents' Council, the SELPA X-Pot will pay 30% of the cost with the remaining 70% billed to district through the quarterly NPS/NPA/Parent and other authorized expenditure reimbursement procedure.

E. Independent Educational Evaluations

1. The West End SELPA will provide support to districts in obtaining independent educational evaluations in a timely manner in compliance with the requirements of IDEA.
2. When the LEA has authorized an independent education evaluation, the Director of Special Education will contact the SELPA Alternative Services Unit with the name and contact information for the independent evaluator.
3. The West End SELPA Alternative Services Unit will generate a contract for the evaluation and invoice the LEA for the evaluation as follows:
 - In cases where the independent educational evaluation is the outcome of a due process complaint and/or ADR, the X-pot will fund 30% of the cost and the LEA will be invoiced for 70% of the cost.
 - When the independent educational evaluation is not related to a due process complaint, the LEA will be charged quarterly for 100% of the cost of the evaluation.

F. SELPA Transfer Timeline

1. **November** - the total NPS Non-LCI 70%, the NPS LCI 100%, and 70% of the X-Pot related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received through September 30 (1st Quarter). Present to Finance Advisory Committee and Superintendents' Council at the November meetings.
2. **March** - the total of NPS Non-LCI 70%, the NPS LCI 100%, and 70% of the X-Pot related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received through December 31 (2nd Quarter), **less** the 1st quarter reimbursement request. Present to Finance Advisory Committee and Superintendents' Council at March meetings.
3. **April/May** - the total of NPS Non-LCI 70%, the NPS LCI 100%, and 70% of the X-Pot related reimbursements **plus** LCFF dollars generated per NPS ADA as calculated by the SELPA on the Summary of NPS/NPA Expenditures form based on invoices received through the month of March 31 (3rd Quarter), **less** the 1st and 2nd Quarter reimbursement requests. Present to Finance Advisory Committee and Superintendents' Council at April meetings.
4. **July** – districts will be notified of the estimated final 4th quarter NPS/NPA/X-Pot reimbursement amount by July 25.
5. **September** – the balance of the total NPS/NPA Non LCI 70%, the NPS LCI 100%, and 70% of the X-Pot related reimbursements **plus** the LCFF dollars generated by NPS ADA, **less** all reimbursements previously transferred. Present to Finance Advisory Committee and Superintendents' Council at September meetings (Final 4th Quarter).

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

X-POT: CONTRIBUTION AND RETURN **(Exhibit I, Schedule F)**

The X-Pot revenue will be generated from member LEA contributions. These contributions will be calculated based on a Superintendents' Council approved dollar amount multiplied by the member LEA's projected current year P-2 ADA. The 2016/17 X-Pot contribution rate is \$30.75 per ADA (Approved 4/22/16). A reserve of \$500,000 has been established and will be evaluated annually.

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

- 100% of the WESELPA Legal/Due Process Expenses related to compliance findings and due process hearings and judgments not covered by the risk management JPA. Per the Local Plan, any district initiating contact with a legal advisor without prior approval from the WESELPA will bear the cost of the services.
- 30% of costs associated with parent reimbursements for services, placements, independent evaluations and parent legal fees for settlements as a result of mediation or due process or SELPA level Alternative Dispute Resolution (ADR).
- Federal Court filings that are not directly related to due process decisions appealed to the federal court should be funded through the District's JPA. In addition, all federal level filings including due process decision appeals should be first tendered to the District JPA. If the District JPA does not accept the case, then the SELPA X-Pot would fund.
- 30% of Non-LCI Nonpublic School/Nonpublic Agency expense (after LCFF dollars generated by Non-LCI ADA placement has been subtracted) and in-home tutoring program expenses as well as authorized parent and X-Pot reimbursements.
- Reimbursement of State Special School Apportionment Adjustment
- State Special School transportation costs less current year average cost of students transported to regional provider programs.
- Supplemental support to regionalized service programs and other extraordinary expenses that are approved by the Superintendents' Council upon petition by member LEAs. Examples include:
 - Facility Expenses following a recommendation by the Facility Advisory Committee. These are expenses not funded through the SELPA Housing Equity Rate per Class or through the facilities refurbishment reimbursement process as outlined in the Facility Policy.
 - Transition Protection to assist districts experiencing less revenue generated by the fee-for-service model in fiscal years 2001/2002 and 2002/2003 with consideration for transition protection in 2003/2004 if appropriate.
 - Supplemental Support to Regionalized Service Programs such as specialized assessments, vocational services, transition services, unique transportation needs, behavior specialist support, autism support, occupational therapy, physical therapy, or counseling programs that are not fully supported by the fee-for-service schedule.
 - Extraordinary expenses associated with individual student costs.

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

SPECIFIC PROCEDURES:

A. X-Pot Contribution

1. The SELPA shall present the next year X-Pot contribution rate for approval in April. Member LEAs' contribution to the X-Pot will be calculated based on a Superintendents' Council approved dollar amount multiplied by projected current year P-2 ADA.
2. The SELPA shall submit by approved transfer the amounts to be transferred from the member LEAs to the X-Pot (0282 Mgmt) in accordance with the following schedule:
 - 50% of the estimated amount based on the estimated CY P-2 ADA will be transferred in November/December.
 - The balance, adjusted to the actual CY first submission of P-2 ADA will be transferred in May/June after presentation and approval at the May Financial Advisory Committee meeting and Superintendents' Council meeting.
3. The X-Pot contribution will not be recalculated after the closing of financial records.
4. The approved X-Pot Reserve is \$500,000.

B. X-Pot Return

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

X-POT: ACCESS

When a member LEA receives notification that a request for due process and/or alternative dispute resolution (ADR) has been filed against and/or by the LEA, the LEA will notify the West End SELPA – Alternative Service Unit immediately if the LEA desires to use X-Pot funds to help cover costs. If the LEA desires to use X-Pot funds to help cover costs, the West End SELPA – Alternative Services Unit Program Manager will file a notice of representation and submit the response to the request for due process and/or ADR on behalf of the LEA within the statutory timelines. As required by law, the West End SELPA - Alternative Service Unit will schedule and facilitate the resolution session and/or ADR with the LEA and the petitioner.

To access the X-Pot, the LEA must notify the West End SELPA – Alternative Service Unit and allow the West End SELPA – Alternative Service Unit to facilitate the process. By involving the West End SELPA in the process, the member LEA will receive access to the X-Pot as outlined in the Fiscal Allocation Plan. Member LEAs are not required to involve the West End SELPA – Alternative Service Unit in due process cases and/or ADR, however, the LEAs will bear 100% of all settlement related expenses for due process and/or ADR cases in which the West End SELPA – Alternative Service Unit is not involved.

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

X-POT: WITHDRAWAL/TERMINATION OF MEMBER LEA

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

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

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

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

FACILITIES EXPENSE **(Exhibit I, Schedule L)**

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

SPECIFIC PROCEDURES: (Column H-W)

A. Determination of Facilities Expense

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

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

B. Calculation of Annual SELPA Reimbursement Rate

1. District Commitment
 - The number of pupils from residence districts enrolled in each County or provider program is determined by the current year December pupil count, less students served in leased or County-owned facilities (Columns H-K). County-owned/leased sites have a different billing procedure. See County-owned/leased Facilities Transfer Procedures.
 - The residence district pupil counts are used to calculate a ratio percentage (Column M) based on the total number of pupils served. This ratio percentage is then multiplied by the total number of classrooms provided by districts (Column N) which includes a provider program classroom count that is calculated by dividing the total number of students served by the provider program by ten.
 - The aggregated result is the initial number of classrooms for which each district is financially responsible (Column P).
2. Comparison of Financial and Programmatic Commitment
 - The total number of classrooms provided by districts (Column N) is now compared to the number of classrooms for which each district is financially responsible for (Column P).
 - If the actual number of classes needed matches the net district's financial commitment, then the district provides the space at no cost to the SELPA.

- If the actual number of classes provided is less than the district's responsibility, the district will be billed for the difference at the SELPA rate per class. The initial district charge is calculated by multiplying the difference times the Housing Equity Rate, which is recalculated annually. (Column S)
- If the actual number of classes provided is greater than the district's responsibility, the district will be reimbursed for the difference at the SELPA rate per class. The initial district reimbursement is calculated by multiplying the difference times the Housing Equity Rate. (Column S)

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

1. District Charge
 - Each district's charge is calculated by multiplying the percentage of non-LCI pupils receiving MTU services (Column V) times the total cost per square foot (Column T) which is calculated by multiplying the MTU square footage by the SELPA Housing Equity Rate per square foot.
2. Calculation of Total District Charge
 - The individual charges and reimbursements are totaled for each district (Column W), and the district is either charged or reimbursed for facilities based on the computed total.

D. Billing and Payment Process

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

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

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

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

SPECIFIC PROCEDURES: (Column A-G)

A. Billing Process

1. Allowable costs to be included in County-owned/leased Facility Billing include maintenance, and operation costs associated with the County-owned/leased facility. A per pupil cost, based on December 1 Pupil Count, is then determined and charged to the appropriate member district.

2. The provider program operator will present projected County-owned/leased costs in November of each fiscal year. As approved by Superintendents' Council, 50% of the projected County-owned/leased facility costs for the current fiscal year will be billed in November and distributed to the appropriate member district based on the estimated December 1 Pupil Count. The mid-year 50% will be billed in March based on mid-year projected costs and distributed to the appropriate member district based on the actual December 1 Pupil Count. Any differences between the mid-year projections and actual final expenditures will be adjusted the following September at the completion of year-end closing.

WEB-BASED IEP (Exhibit I, Schedule N)

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

SPECIFIC PROCEDURES:

A. Transfer Process

1. The SELPA shall submit by approved transfer the amounts to be transferred from the member LEAs to the X-Pot (0282 Mgmt) in accordance with the following schedule:
 - 50% of the amount based on the PY December 1 pupil count will be transferred in November/December.
 - The balance, adjusted to the actual CY December 1 pupil count will be transferred in May/June after presentation and approval at May Financial Advisory Committee meeting and Superintendents' Council meeting

COUNTY TRANSPORTATION EXCESS COST (Exhibit I, Schedule M)

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

SPECIFIC PROCEDURES: (Column A-G)

A. Determination of Billable Excess Cost for Transportation

1. The transportation vendor's contract lists specified hourly rates for each type of vehicle used to transport students.
2. The SBCSS determines each route for each bus the vendor runs on a daily basis.

3. Any and all route changes for each bus are made by the SBCSS daily and sent to the vendor. This is necessary due to the constant additions and deletions of students from the daily routes. The SBCSS is very conscious of the need to be as efficient in its' planning, thus minimizing costs.
4. At the end of each month all transportation costs are summarized by SBCSS. A summary of the cost for each bus is analyzed and SELPA costs are determined by:
 - Determining total transportation costs, by bus
 - Deducting all non-special education trips (home-to-school, field trips)
 - Balance of costs divided by the percentage of students in the county program and the number of students the SELPA transports to district programs. Students are traced by district, by SELPA.

B. Expense Billing Process

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

C. Budget Development and Revisions

1. Preliminary budgets for the upcoming fiscal years are presented to the SELPA in March based on the level of service being provided at the time.
2. In September, once the SBCSS has received class lists, district calendars, sites, and bell schedules, the budget will be revised and presented to the SELPA in November.
3. In January, the data for September through December is reviewed and projections for the current year are revised and shared with the SELPA.
4. In June, preliminary estimates of accruals are sent to the districts with actual data provided in August.

D. Student Counts

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

E. SBCSS Operating Expenses

1. SBCSS staff, to ensure that all costs that have been coded to SBCSS programs are correct, reviews operating expenses that are posted to the financial statement bimonthly.
2. In March the SBCSS establishes a budget for the upcoming year. The SBCSS splits the internal operating costs by the percentage of students transported within the three regions. In October, the SBCSS reassigns the costs, if the percentages used are no longer appropriate for the upcoming year, by revising the budget. These budget revisions are included in the other revisions that would be given to the SELPA in November. In June when the SBCSS has the final counts for the year, journal entry transfers of expenses are entered to align with the actual percentage splits of the three programs.

3. The transportation vendor costs, mileage, indirect costs, and state revenue are not part of the percentage realignments. These items are specific as to each program.

STATE SPECIAL SCHOOLS ADJUSTMENT **(Exhibit I, Schedule E)**

Per AB 61, Chapter 102, statutes of 1981, school districts of residence of the parents or guardians of any residential student attending the state special schools must pay an amount equal to ten percent (10%) of the excess cost of education for those residential students.

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

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

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

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

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

SPECIFIC PROCEDURES:

A. State Special School Reimbursement Process

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

5. Following the close of the school year, usually the following February, a letter will be received from the State Department indicating the actual ten percent (10%) costs for the previous school year for students enrolled in state special schools. These costs can reflect either a reduction of the districts' principal apportionment, should the costs be more than previously estimated; or an addition to the districts' apportionment, should the actual costs be less than previously estimated.
6. Upon receipt of a copy of this letter from the county office and Superintendents' Council approval, SELPA will reimburse the district an amount equal to the amount withheld from districts' apportionment.

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

ALTERNATIVE DISPUTE RESOLUTION: (Schedule O)

Alternative Dispute Resolution (ADR) funds are used to develop and test procedures, materials, and/or training to support ADR in special education. Funds may also be used to resolve disputes at the local level.

MENTAL HEALTH: (Schedule R)

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

Federal funds will be used to cover the majority of the residential/counseling expenses. The remaining residential/counseling expenses as well as South Coast "Wrap" services, administrative costs, parent reimbursements, and Parent Project/Clinical Parent training expenses will be charged as "off the top" costs to the state allocation before distribution to the districts using current year projected P2 ADA.

Counseling Fee for Service Rate will be calculated by dividing the total counseling costs by the average total of December 1 and April 1 Student Counts (including assessments). The total counseling fee for service is distributed to districts based on their average December 1 and April 1 student count ratio (including assessments). If applicable, SELPA reimbursements for West End Family Counseling costs are also charged to districts.

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

PRESCHOOL FUNDING: (Schedule O)

- The First Class Program (ages 3-5) is operated by West End Student Services and is funded by the Federal Preschool Grant (PCA 13430) and the Preschool Local Entitlement Grant (PCA 13682).
- The Infant/Early Start Program (ages 0-2.11) is operated by West End Student Services and is funded by Infant Discretionary Funds (PCA 24462), the SELPA Infant Program Part C Entitlement (PCA 23761), and State Infant Funding dollars.

- The Preschool Staff Development grant is overseen by the West End SELPA. These funds provide for preschool staff development opportunities for personnel working in preschool programs that serve with disabilities (ages 3-5).

PROMISE GRANT: (Schedule O)

Promoting the Readiness of Minors in Supplemental Security Income (PROMISE) is a joint initiative of the U.S. Department of Education, the U.S. Social Security Administration, the U.S. Department of Health and Human Services, and the U.S. Department of Labor to fund model demonstration projects in States to promote positive outcomes for children who receive Supplemental Security Income (SSI) and their families.

The Supplemental Security Income program for children provides cash payments to low income families that have a child with a severe disability based on SSA disability eligibility criteria and, in most States, entitles the child to Medicaid health care coverage.

The purpose of this program is to improve the provision and coordination of services and supports for child SSI recipients and their families in order to achieve improved outcomes, such as completing postsecondary education and job training to obtain competitive employment in an integrated setting that may result in long-term reductions in the child recipient's reliance on SSI.

TRANSITION PARTNERSHIP PROGRAM: (Schedule O)

The Inland Empire District of the Department of Rehabilitation, San Bernardino Branch and the West End Special Education Local Plan Area, through its Administrative Unit, San Bernardino County Superintendent of Schools, combine staff and resources to provide vocational rehabilitation services through the Transition Partnership Program. These services are provided to high school age and out-of-school youth with disabilities, for up to two years after exiting high school.

The WESELPA Transition Partnership Program will focus on serving the most severely disabled Department of Rehabilitation students/clients within the following school districts: Chaffey Joint Union High School District, Upland Unified School District, and Chino Valley Unified School District. Students in either their junior or senior year of high school are targeted for services.

WORKABILITY: (Schedule O)

The mission of WorkAbility 1 (WA1) is to promote the involvement of key stakeholders including students, families, educators, employers and other agencies in planning and implementing an array of services that will culminate in successful student transition to employment, lifelong learning and quality of life.

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

SANCTIONS

MAINTENANCE OF EFFORT:

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

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

APPENDICES/EXHIBITS

APPENDIX A: GLOSSARY OF TERMS/ACRONYMS

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

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

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

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

APPENDIX B: HISTORY

1990/91

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

1997/98

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

1998/99

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

2000/01

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

2001/02

- AB602 funding distribution is on a per ADA basis and no longer based on J-50 unit entitlements.
- The X-Pot will pay for Facility Expenses as approved by Superintendents' Council, following a recommendation by the Facility Advisory Committee. (Approved 6/29/01)
- SB740 funding determination is initiated

2003/04

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

2004/05

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

2005/06

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

2006/07

- Preschool funding is not part of AB602 Allocations.
- Web-based IEP/SEIS expense begins
 - Districts will incur the total web-based IEP cost on a per ADA basis (Approved 5/19/06)
- SBCSS Transportation Expense added to funding model
- SBCSS Leased Facility Expense added to funding model

- CSDR Excess Cost added to funding model
- Due to the SELPA experiencing overall decline in ADA, the growth allocation was modified.
 - Only districts experiencing declining/growing ADA receive the negative/positive growth allocation.
 - Those districts experiencing growth in ADA will not receive the negative growth allocation when the SELPA is declining.
 - Those districts experiencing declining ADA will not receive the positive growth allocation when the SELPA is growing.
- Declining Enrollment Adjustment to support districts during the first year of declining enrollment was eliminated from the X-Pot (Approved 6/16/06)
- Costs associated with provision of CASEMIS production and web-based IEP support will be billed to districts based on a Superintendent's Council approved dollar amount multiplied by districts' current year P-2 ADA (Approved 5/12/06)
- When property is leased as provider program classrooms or property is owned and maintained by SBCSS for provider classroom usage and students served do not generate revenue limit dollars, member LEAs will contribute to the lease, maintenance, and operating costs equal to the percentage of students served in the provider programs at that site (Approved 11/17/06)
- X-Pot Contribution Rate is \$22.50. (Approved 4/21/06)

2007/08

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

- X-Pot Reserve set at \$500,000 (Approved 4/27/07)
- RS/PS budget (0284) reserve is 10% of CY AB602 allocation for RS/PS (Approved 4/27/07)
- The FIRST Class (ages 3-5) and Infant Program (ages 9-2.11 months) operated by San Bernardino County Schools are not included in the fee-for-service calculation because these programs receive funding from other sources. However, if future costs exceed the funding from other sources, a fee-for-service rate may be developed and submitted for approval by Superintendents' Council. (Approved 4/27/07)
- X-Pot Contribution Rate is \$22.50. (Approved 3/23/07)

2008/09

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

2009/10

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

2010/11

- On November 16, 2010, the West End SELPA received a letter from San Bernardino County Department of Behavioral Health indicating they were terminating the MOU under which AB2726/3632 services were provided, nor were they accepting any new referrals. The West End SELPA has developed contracts with Pacific Clinics, South Coast Community Services, and West End Family Counseling to allow students to continue to receive IEP services. West End Counselors will also serve some of these students.
- Due to the termination of AB3632, the WESELPA will review and pay all invoices (Mental Health) on behalf of the participating districts and invoice the appropriate districts back the cost for the services. WESELPA will utilize any allocations received to offset these services with any excess cost being allocated back to districts. (Approved 3/18/11)
- X-Pot Contribution Rate is \$28.40. (Approved 3/19/10)

2011/12

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

2012/13

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

2013/14

- Regionalized Services/Program Specialist funding included AB602 allocation
 - Calculated using the 12/13 rate of \$15.1608772837 per ADA and taken “off the top” of AB602 in order to fund RSPS for the WESELPA (Approved 5/31/13)
- Personnel Development included in AB602 allocation (Approved 11/22/13)
 - WESELPA’s portion will be taken “off the top” of AB602 and district dollars will remain in AB602 funding and be distributed accordingly
- Federal Local Assistance excluded from AB602 allocation (Approved 11/22/13)
 - Added back in manually at the SELPA level and distributed by ADA as part of AB602
- COLA/Growth included in AB602 allocation and distributed using CY ADA (Approved 5/31/13)
- Low Incidence Equipment and Services allocation are combined
- Districts will incur the total web-based IEP cost on a CY per Pupil count basis (Approved 5/31/13)
- Assessments (along with pupil count) are used to calculate the Mental Health Fee-For-Service rate (Approved 11/22/13)

- Behavior Intervention Mandate claims for the period of 1993/94-2011/12 were submitted to the State Controller's Office in November 2013
- NPS/LCI Extraordinary Cost pool apportionment distribution (Approved 3/28/14)
 - 30% of the apportionment transferred to the X-Pot
 - Remaining balance distributed proportionately to districts having extraordinary cost pool claims
- For the annual X-Pot analysis, shared expenses will not be distributed by percentage of ADA. Rather, they will be isolated and treated as "off-the-top" expenses in order to give a better representation of each district's actual X-Pot usage. (Approved 4/21/14)
- The X-Pot return (as of the 2013/14 return to be returned in 2014/15) will now be usage-based instead of distributed by percentage of ADA. Each District's usage will come from an annual X-Pot analysis. (Approved 4/21/14)
- X-Pot Contribution Rate is \$29.33. (Approved 5/15/13)
- Last year of CSDR transportation and related transactions
- LCFF began implementation in 2013/14

2014/15

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

2015/16

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

2016/17

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

2017/18

- Effective 7/1/17, the West End SELPA will become a nine district SELPA with member districts as follows: Alta Loma School District, Central School District, Chaffey Joint Union High School District, Chino Valley Unified School District, Cucamonga School District, Etiwanda School District, Mountain View School District, Mt Baldy School District, and Upland Unified School District.
- Effective 7/1/17, Ontario-Montclair School District will become a single district SELPA

APPENDIX C: ADA DEFINED FOR AB602 APPORTIONMENT PURPOSES

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

SCHOOL DISTRICTS:

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

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

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

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

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

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

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

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

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

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