

San Bernardino County Superintendent of Schools

Desert Mountain County Operated Special Education Program  
2014-15 FFS YEAR END ACTUALS

OCTOBER 2015

			SAI SERVICES > 50% SDC	CDS SPEC EDUCATION SERVICES RSP ONLY	RELATED SERVICES DIS	ITINERANT	1 TO 1 AIDE SERVICES	PRESCHOOL SDC	PRESCHOOL RELATED SERVICES DIS	EARLY START	TOTAL
<b>2014-15 RATE</b>			\$ 20,245	\$ 8,592	\$ 3,813	\$ 4,392	\$ 48,344	\$ 15,045	\$ 1,560	N/A - State Funded	
<b>OBJECT</b>	<b>EXPENSE</b>										
1000-1999	Certificated Salaries		5,545,522	46,646	1,629,893	470,955	-	1,170,990	442,686	414,355	9,721,048
2000-2999	Classified Salaries		3,270,100	-	216,300	75,997	2,211,481	696,877	9,784	118,760	6,599,299
3000-3999	Employee Benefits		3,930,660	14,787	604,444	227,437	1,333,240	827,039	129,419	230,033	7,297,059
4000-4999	Books & Supplies		65,339	300	5,466	2,921	-	11,479	2,502	3,282	91,289
5000-5999	Services & Other Operating Expenditures		46,082	148	388,492	21,128	308	615	6,119	31,182	494,074
6000-6999	Capital Outlay		0	0	0	0	0	0	0	0	0
	Sub total		12,857,704	61,881	2,844,594	798,438	3,545,029	2,707,000	590,511	797,613	24,202,770
	% of Total		0.64142	N/A	0.14190	0.03983	0.17685	0.82092	0.17908	N/A	
	Allocated Cost (GL 5001 & 5730; FN 2100, 2105, 2700, 8100)		1,756,502	0	388,603	109,075	484,290	140,333	30,612	45,495	2,954,910
	Sub total 1000-5000 costs		14,614,207	61,881	3,233,197	907,513	4,029,318	2,847,333	621,123	843,107	27,157,679
7300-7380	Indirect Cost @ 9.86%		1,440,961	0	318,793	89,481	397,291	280,747	61,243	83,130	2,671,646
	<b>TOTAL EXPENSE</b>		<b>16,055,167</b>	<b>61,881</b>	<b>3,551,990</b>	<b>996,994</b>	<b>4,426,609</b>	<b>3,128,080</b>	<b>682,366</b>	<b>926,238</b>	<b>29,829,325</b>
<b>RESOURCE</b>	<b>OBJECT</b>	<b>REVENUE</b>									
6500	8097	Property Tax Revenue	1,744,500		385,947	108,330	480,980				2,719,758
3310	8181	Federal Local Assistance	723,247		160,009	44,912	199,408				1,127,576
6500	8311	AB602 FFS Revenue	11,793,485	122,441	2,402,562	733,974	3,521,487	3,249,688	593,481		22,417,118
6500	8311	AB602 Base per ADA Revenue	71,338	42,765							114,103
6500	8319	AB602 Prior Year	(19,399.99)		(4,291.99)	(1,204.70)	(5,348.82)				(30,245.50)
		<b>Total FFS Revenue (Lines 20-24)</b>	<b>14,313,170</b>	<b>165,206</b>	<b>2,944,226</b>	<b>886,011</b>	<b>4,196,527</b>	<b>3,249,688</b>	<b>593,481</b>	<b>0</b>	<b>26,348,310</b>
		<b>LCFF Distribution (based on % of total expense of applicable program)</b>	<b>0.64142</b>		<b>0.14190</b>	<b>0.03983</b>	<b>0.17685</b>				
6500	8011	Local Control Funding Formula Revenue	3,118,805		689,994	193,672	859,893				4,862,364
6500	8019	Prior Year Revenue Limit Fall Out	5,111		1,131	317	1,409				7,968
3315	8182	Federal Preschool						102,898	22,446		125,344
3320	8182	Preschool Local Entitlement						178,043	38,839		216,882
3385	8182	Part C Early Intervention								37,210	37,210
6510	8311	Infant I-50 Apportionment								786,434	786,434
6513	8182	Federal Preschool - Backfill for RS 3315									0
6515	8590	Infant Discretionary								24,609	24,609
9285	8677	Infant RC Contract								3,603	3,603
6512	8590	Mental Health									0
6500	8699	All other local revenue	530								530
6500	8677	Interagency Svcs Between LEA's	7,120								7,120
6500	8311	Journal from Restricted (JCS Transfer)	(71,338)								(71,338)
6500	8989	Contribution from Unrestricted	11,640	300							11,940
		14/15 Beginning Balance	11,936							97,815	109,751
		<b>TOTAL REVENUE:</b>	<b>\$ 17,396,974</b>	<b>\$ 165,506</b>	<b>\$ 3,635,350</b>	<b>\$ 1,080,000</b>	<b>\$ 5,057,830</b>	<b>\$ 3,530,629</b>	<b>\$ 654,766</b>	<b>\$ 949,671</b>	<b>\$ 32,470,726</b>
	2014-15 Ending Balance (Revenue - Expense)		1,341,806	103,625	83,361	83,007	631,221	402,549	(27,600)	23,433	2,641,401
	Number of Students Served		704	14	773	202	87	216	381		
	2014-15 Approved Rates		\$ 20,245	\$ 8,592	\$ 3,813	\$ 4,392	\$ 48,344	\$ 15,045	\$ 1,560		
	<b>FFS generated using approved rates</b>		<b>\$ 14,261,232</b>	<b>\$ 122,441</b>	<b>\$ 2,948,518</b>	<b>\$ 887,216</b>	<b>\$ 4,201,876</b>	<b>\$ 3,249,688</b>	<b>\$ 593,481</b>		<b>\$ 26,264,452</b>

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2014-15 Ending Balance	\$	2,641,401.24
Less 3% of 15/16 Expenditures - RESERVE	\$	(992,781.00)
Less Early Start Ending Balance	\$	(23,433.00)
<b>Balance to be returned</b>	<b>\$</b>	<b><u>1,625,187.24</u></b>

## FEE FOR SERVICE BUDGET to ACTUALS COMPARISON - 2014-15

SELPA	Desert Mountain				Budget	Actuals	+Increase/ -Decrease
<b>A. REVENUES</b>							
					October 2014	October 2015	
	RS	OB	GL	FC			
1. AB602 Special Ed Funding	6500	8311	5001	0000	\$ 25,047,079	\$ 26,378,556	\$ 1,331,477
2. Property Tax Transfer	6500	8097	5001	0000		\$ 3,039,575	\$ 3,039,575
3. Property Tax Transfer Adjustment between 2014-15 P-2 and Annual						\$ (319,817)	\$ (319,817)
4. Federal IDEA (Local Assistance Entitlement)	3310	8181	5001	0000		\$ 1,127,576	
5. Net State Aid (A1-A2+A3-A4)	6500	8311	5001	0000		\$ 22,531,221	\$ 22,531,221
6. LCFF ADA Revenue Transfer	6500	8710	5001	0000	\$ 4,769,562	\$ 4,862,364	\$ 92,802
7. Prior Year Revenue Limit Fall Out	6500	8019	5001	0000	\$ -	\$ 7,968	\$ 7,968
8. Federal Preschool	3315	8182	5730	0000	\$ 133,164	\$ 125,344	\$ (7,820)
9. Preschool Local Entitlement	3320	8182	5730	0000	\$ 206,861	\$ 216,882	\$ 10,021
10. Infant Part C	3385	8182	5710	0000	\$ 37,210	\$ 37,210	\$ -
11. Infant State Apportionment	6510	8311	5710	0000	\$ 794,081	\$ 786,434	\$ (7,647)
12. Federal Preschool - Backfill for RS 3315	6513	8182	5730	0000	\$ 13,869	\$ -	\$ (13,869)
13. Staff Development	6535	8590	5001	0000	\$ -	\$ -	\$ -
14. Other State	6500	8590	5001	0000	\$ -	\$ -	\$ -
15. Infant Discretionary	6515	8590	5710	0000	\$ 24,976	\$ 24,609	\$ (367)
16. Parent Infant Program (Local Contract)	9285	8677	5710	0000	\$ 9,409	\$ 3,603	\$ (5,806)
17. Local Revenue - Interagency Agreements	6500	8677	5001	0000		\$ 7,120	\$ 7,120
18. Other Local Revenue	6500	8699	5001	0000	\$ -	\$ 530	\$ 530
19. Contrib. frm Unrestricted - Tier III flex programs	6500	8981	5001	0000	\$ -	\$ 11,940	\$ 11,940
20. Contrib. to Juvenile Hall (ADA Transfer)	6500	8311	5770	0000	\$ -	\$ (71,338)	\$ (71,338)
<b>TOTAL REVENUES (excludes A2, A3, A4, A5)</b>					<b>\$ 31,036,211</b>	<b>\$ 32,391,221</b>	<b>\$ 1,355,011</b>
<b>B. EXPENDITURES</b>							
1. SAI Services - SDC					\$ 17,137,726	\$ 16,055,167	\$ (1,082,559)
2. CDS - RSP					\$ 68,739	\$ 61,881	\$ (6,858)
3. Related Services - DIS					\$ 3,522,493	\$ 3,551,990	\$ 29,497
4. Itinerant					\$ 968,845	\$ 996,994	\$ 28,149
5. 1:1 Aide Services					\$ 4,948,996	\$ 4,426,609	\$ (522,387)
6. Preschool SDC					\$ 2,962,927	\$ 3,128,080	\$ 165,153
7. Preschool Related Services - DIS					\$ 572,747	\$ 682,366	\$ 109,619
8. Early Start (NO FFS)					\$ 940,426	\$ 926,238	\$ (14,188)
<b>TOTAL EXPENDITURES</b>					<b>\$ 31,122,899</b>	<b>\$ 29,829,325</b>	<b>\$ (1,293,574)</b>
<b>C. PRIOR YEAR ADJUSTMENTS</b>							
a. Prior Year AB602 Revenue Funding Adjustment	6500	8319	5001	0000	\$ -	\$ (30,246)	\$ (30,246)
b. 2014-15 Beginning Balance					\$ 109,750	\$ 109,751	\$ 1
<b>TOTAL PRIOR YEAR ADJUSTMENTS</b>					<b>\$ 109,750</b>	<b>\$ 79,506</b>	<b>\$ (30,245)</b>
<b>D. 2014-15 ENDING BALANCE</b>							
1. Total Revenues (Section A)					\$ 31,036,211	\$ 32,391,221	\$ 1,355,010
2. Total Prior Year Revenue Adjustments (Section C)					\$ -	\$ 79,506	\$ 79,506
3. Total Expenditures (Section B)					\$ 31,122,899	\$ 29,829,325	\$ 1,293,574
4. 2014-15 Ending Balance (D1+D2-D3)					<b>\$ (86,688)</b>	<b>\$ 2,641,402</b>	<b>\$ 2,728,090</b>
<b>Components of Ending Balance</b>							
a. SAI Services - SDC					\$ -	\$ 1,341,806	\$ 1,341,806
b. RSP					\$ -	\$ 103,625	\$ 103,625
b. Related Services DIS					\$ -	\$ 83,361	\$ 83,361
c. Itinerant					\$ -	\$ 83,007	\$ 83,007
d. 1:1 Aide Services					\$ -	\$ 631,221	\$ 631,221
e. Preschool					\$ -	\$ 402,549	\$ 402,549
f. Preschool Related Services - DIS					\$ -	\$ (27,600)	\$ (27,600)
e. Early Start						\$ 23,433	\$ 23,433
<b>Net Fee For Service Ending Balance (Less Early Start)</b>					<b>\$ -</b>	<b>\$ 2,617,969</b>	<b>\$ 2,514,344</b>

Service Counts	Budget	Actual	Diff	Rate	Revenue +/-
SAI Services - SDC	694	704	10	20,245	202,450
CDS - RSP	8	14	6	8,592	51,552
Related Services - DIS	758	773	15	3,813	57,195
Itinerant	181	202	21	4,392	92,232
1:1 Aide Services	84	87	3	48,344	145,032
Preschool SDC	178	216	38	15,045	571,710
Preschool Related Services - DIS	323	381	58	1,560	90,480
Early Start (NO FFS)	N/A	N/A	N/A	N/A	N/A

ADA	
Budget	618.24
Final ADA	642.92