



Infant Entitlement Funding

Source of Funds

The State provides funding for individuals with exceptional needs who are younger than three years of age. The calculation is based upon Instructional Services Personnel Units (IPSUs). The IPSU was part of the original Special Education J-50 form, before Special Education funding was updated. Therefore, this funding at times may be called "J-50 Infant".

Funding Allocation

The Sacramento County SELPA allocates Infant Funding using CDE's J-50 formula of Instructional Personnel Units, and in the following category:

- **Infant - State Funding**

Accounting

- Revenue Transfer: 0100-65100-0-5710-0000-831100
- Expenditures: 0100-65100-0-5710-XXXX-XXXXXX

Use of Funds

Funds are used for SELPAs that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.

Financial Reporting

There is no financial reporting required by the SELPA for these funds.