22-23 DRAFT ALLOCATION MODEL
Draft - Presented at SELPA Governance 3.14.22

A	B		C		D		E		F		G		H		I	J	K
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant &Preschool	Count	Infant &Preschool Speech	Count	Transportation	Excess Cost 22-23	Prior Year Adjustment (20-21)	Billback for 2022-2023
CAPAY	18.0	$ 31,635	1.0	$ 14,886	12.5	$ 65,439	3.0	$ 6,734	0.0	$ -	0.5	$ 1,466.20	1.0	$ 7,431	$ 127,591	$ -	$ 127,591
HAMILTON	108.0	$ 189,808	12.5	$ 186,074	83.5	$ 437,135	7.0	$ 15,712	2.0	$ 30,625	3.5	$ 10,263.41	11.0	$ 81,739	$ 951,357	$ (13,520)	$ 937,837
LAKE	23.0	$ 40,422	0.0	$ -	17.5	$ 91,615	3.5	$ 7,856	0.0	$ -	0.5	$ 1,466.20	0.0	$ -	$ 141,359	$ -	$ 141,359
ORLAND	125.0	$ 219,685	36.5	$ 543,336	0.0	$ -	0.0	$ -	19.5	$ 298,597	21.0	$ 61,580.45	30.0	$ 222,924	$ 1,346,122	$ -	$ 1,346,122
PLAZA	14.5	$ 25,483	1.0	$ 14,886	9.0	$ 47,116	5.5	$ 12,345	0.0	$ -	0.0	$ -	0.0	$ -	$ 99,831	$ -	$ 99,831
PRINCETON	20.5	$ 36,028	1.0	$ 14,886	14.0	$ 73,292	2.0	$ 4,489	0.0	$ -	1.5	$ 4,398.60	2.0	$ 14,862	$ 147,956	$ -	$ 147,956
STONY CREEK	9.0	$ 15,817	0.0	$ -	7.0	$ 36,646	1.0	$ 2,245	1.0	$ 15,313	0.5	$ 1,466.20	1.0	$ 7,431	$ 78,918	$ -	$ 78,918
WILLOWS	214.5	$ 376,980	23.5	$ 349,819	126.5	$ 662,247	41.5	$ 93,149	7.0	$ 107,188	12.0	$ 35,188.83	31.5	$ 234,070	$ 1,858,643	$ -	$ 1,858,643
SUCCESS ONE!	2.0	$ 3,515	0.0	$ -	2.0	$ 10,470	0.0	$ -	0.0	$ -	0.0	$ -	0.0	$ -	$ 13,985	$ -	$ 13,985
WALDEN ACAD	23.5	$ 41,301	0.0	$ -	13.0	$ 68,057	12.5	$ 28,057	0.0	$ -	0.0	$ -	0.0	$ -	$ 137,415	$ -	$ 137,415
Wm FINCH	28.0	$ 49,209	0.0	$ -	27.5	$ 143,967	3.0	$ 6,734	0.0	$ -	0.0	$ -	0.0	$ -	$ 199,910	$ -	$ 199,910
TOTALS	586.0	$ 1,029,884	75.5	$ 1,123,887	312.5	$ 1,635,986	79.0	$ 177,320	29.5	$ 451,723	39.5	$ 115,830	76.5	$ 568,456	$ 5,103,087	$ (13,520)	$ 5,089,567

L		M		N		O		P		Q	R
REVENUE CALCULATION		**AU COST**		**EXCESS COST**		**EXCESS COST RATE PER STUDENT**		**EXPENDITURES**		**% of EXPENDITURES**	**EXCESS COST BY SERVICE**
6500 - AB602	$ 2,124,239	SELPA Director .5 FTE	$ 102,867	Revenue	$ 6,378,753	DIS	$ 1,757	DIS	$ 2,361,906	23%	$ 1,029,884
6500 - Property Tax	$ 1,638,117	Student Data Coordinator .45 FTE	$ 63,599	Expenditures	$ 11,257,692	Extensive Support	$ 14,886	Extensive Support	$ 2,577,488	25%	$ 1,123,887
6500 - SDC Transfer	$ 845,715	Senior Fiscal Specialist .40 FTE	$ 47,883			M/M	$ 5,235	Mild Moderate	$ 3,751,921	36%	$ 1,635,986
6500 - Contribution from Unrestricted	$ 129,000	Materials, Travel, Mileage, Dues	$ 9,800	AU Cost	$ 224,148	M/M Speech	$ 2,245	Mild Moderate Speech	$ 406,661	4%	$ 177,320
3327 - IDEA Mental Health	$ 62,853	AU Cost	$ 224,148			Infant &Preschool	$ 15,313	Infant & Preschool	$ 1,035,968	10%	$ 451,723
6512 - Special Ed Mental Health	$ 361,413	** *The AU Cost is taken off the top before the revenue is applied to expenditures*		Shortfall/ Excess Cost	$ 5,103,087	Infant &Preschool Speech	$ 2,932	Infant & Preschool Speech	$ 265,641	3%	$ 115,830
3385 - IDEA Early Intervention	$ 34,422			Transportation Excess Cost	$ 568,456	Transporation	$ 7,431	Non Transportation Expenditures	$ 10,399,585	Non Transporation Excess Cost	$ 4,534,631
6510 - Infant Program	$ 123,732			Non Transportation Excess Cost	$ 4,534,631						
3313 - IDEA Basic Local Assistance Preschool	$ 84,932							Transportation Expenditures	$ 858,107	Transporation Excess Cost	$ 568,456
3315 - IDEA Preschool Grant	$ 40,267										
3345 - IDEA Preschool SD	$ 1,000							All Expenditures	$ 11,257,692	Short Fall/ Excess Cost	$ 5,103,087
3310 - IDEA Basic Local Assistance	$ 643,412										
9240 - Transportation	$ 289,651										
Revenue	$ 6,378,753										

Expenditures by Goal and Function

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech $$	Transportation
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	*769,573*
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851			Infant Other Instuctional Services (5710 1190)	129,143			
Non Severe Other Instructional (5770 1190)	48,254	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	97,108			Preschool Translator (5730 1191)	2,000			
Severe Translation(5750 1191)	5,000	Extensive Behavior Support Specialist	59,462	PS Little .5 FTE sal & benefits	69,578			PS	13,916			
Supervision & Admin (5001 2100)	413,540			PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653			
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964			
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618			
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462							
Health Services (5001 3140)	195,356											
Severe Speech (5750 3150)	100,372											
Plant Maint & Operations (5001 8100)	161,621											
GE Credit (5770 9200)	141,424											
	-											
	-											
	2,120,588		2,314,144		3,368,584		365,112		930,122		238,500	769,573
% of total expenditures	23%		25%		36%		4%		10%		3%	
Indirect	241,318		263,345		383,338		41,549		105,846		27,141	88,534
Total Cost Including Indirect	**$ 2,361,906**	**Extensive Support**	**$ 2,577,488**	**MILD/MOD**	**$ 3,751,921**	**M/M Speech**	**$ 406,661**	**Infant/Preschool**	**$ 1,035,968**	**Infant/Pre Speech**	**$ 265,641**	**$ 858,107**

Indirect Cost Calculation

The indirect calculation is completed by taking all indirect cost by resource and applying them to the % of the expenditure cost by service type. This is due to multiple service type expenditures within each resource. Transportation is applied seperatly as it is the only service type within that resource.

3310	82,452
3313	9,770
3315	4,632
3327	7,230
3345	115
3385	3,960
6500	898,565
6510	14,234
6512	41,578
Indirect (Not Transportation)	**$ 1,062,536**
Transportation Indirect (9240)	**$ 88,534**

Expenditure Calculation

The expenditure calculation is completed by calculating the cost of all expenditures. It is seperated by non transportation expenditures, and transportation expenditures. This is due to the need to have the cost of expenditures that are non transportation for the indirect cost calculation.

Non Transportation Expenditures	9,337,049
InDirect (not transporation)	$ 1,062,536
Expenditures (not transportation) plus indirect	**10,399,585**
Transporation Expenditures	769,573
Transporation Indirect	88,534
Transporation Expenditures plus Indirect	858,107
All Expenditures	**$ 11,257,692**

Program Specialist Calculation

This calculation is done manually as Program Specialist have a Goal and Function (5060-2100) that is not split by service type within the budget reporting system.

Program Specialist Salary and Benefits

TC	144,135.91
.5 - 5770	72,067.96
.5 - 5750	72,067.96
LL	139,156.63
.1 - 5730	13,915.66
.4 - 5750	55,662.65
.5 - 5770	69,578.32
MB	138,726.29
.7 m/m	97,108.40
Total FTE MM	1.70
Total FTE Severe	0.9
Total FTE Preschool	0.4
% FTE MM	57%
% FTE Severe	30%
% FTE Preschool	13%

PS 4xxx-5xxx

	Cost	$ 12,400.00
MM		$ 7,026.67
Severe		$ 3,720.00
Preschool		$ 1,653.33
Total PS Cost		$ 392,801

22-23 DRAFT ALLOCATION MODEL
OUSD Mild Mod Take Back

A	B		C		D		E		F		G		H		I	J	K
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant &Preschool	Count	Infant &Preschool Speech	Count	Transportation	Excess Cost 22-23	Prior Year Adjustment (20-21)	Billback for 2022-2023
CAPAY	18.0	$ 34,142	1.0	$ 16,066	12.5	$ 70,401	3.0	$ 7,291	0.0	$ -	0.5	$ 1,582.41	1.0	$ 5,191	$ 134,674	$ -	$ 134,674
HAMILTON	108.0	$ 204,852	12.5	$ 200,822	83.5	$ 470,276	7.0	$ 17,013	2.0	$ 33,053	3.5	$ 11,076.90	11.0	$ 57,105	$ 994,199	$ (13,520)	$ 980,679
LAKE	23.0	$ 43,626	0.0	$ -	17.5	$ 98,561	3.5	$ 8,506	0.0	$ -	0.5	$ 1,582.41	17.0	$ 88,253	$ 240,529	$ -	$ 240,529
ORLAND	125.0	$ 237,098	36.5	$ 586,401	267.0	$ 1,503,758	50.0	$ 121,520	19.5	$ 322,264	21.0	$ 66,461.38	46.0	$ 238,803	$ 3,076,306	$ -	$ 3,076,306
PLAZA	14.5	$ 27,503	1.0	$ 16,066	9.0	$ 50,688	5.5	$ 13,367	0.0	$ -	0.0	$ -	0.0	$ -	$ 107,625	$ -	$ 107,625
PRINCETON	20.5	$ 38,884	1.0	$ 16,066	14.0	$ 78,849	2.0	$ 4,861	0.0	$ -	1.5	$ 4,747.24	2.0	$ 10,383	$ 153,789	$ -	$ 153,789
STONY CREEK	9.0	$ 17,071	0.0	$ -	7.0	$ 39,424	1.0	$ 2,430	1.0	$ 16,526	0.5	$ 1,582.41	1.0	$ 5,191	$ 82,226	$ -	$ 82,226
WILLOWS	214.5	$ 406,860	23.5	$ 377,546	126.5	$ 712,455	41.5	$ 100,862	7.0	$ 115,684	12.0	$ 37,977.93	31.5	$ 163,528	$ 1,914,913	$ -	$ 1,914,913
SUCCESS ONE!	2.0	$ 3,794	0.0	$ -	2.0	$ 11,264	0.0	$ -	0.0	$ -	0.0	$ -	0.0	$ -	$ 15,058	$ -	$ 15,058
WALDEN ACAD	23.5	$ 44,574	0.0	$ -	13.0	$ 73,217	12.5	$ 30,380	0.0	$ -	0.0	$ -	0.0	$ -	$ 148,171	$ -	$ 148,171
Wm FINCH	28.0	$ 53,110	0.0	$ -	27.5	$ 154,881	3.0	$ 7,291	0.0	$ -	0.0	$ -	0.0	$ -	$ 215,283	$ -	$ 215,283
TOTALS	586.0	$ 1,111,514	75.5	$ 1,212,967	579.5	$ 3,263,775	129.0	$ 313,522	29.5	$ 487,527	39.5	$ 125,011	109.5	$ 568,456	$ 7,082,771	$ (13,520)	$ 7,069,251

L		M		N		O		P		Q	R
REVENUE CALCULATION		AU COST		EXCESS COST		EXCESS COST RATE PER STUDENT		EXPENDITURES		% of EXPENDITURES	EXCESS COST BY SERVICE
plus ousd rev 6500 - AB602	$ 3,231,300	SELPA Director .5 FTE	$ 102,867	Revenue	$ 7,911,531	DIS	$ 1,897	DIS	$ 2,362,563	17%	$ 1,111,514
6500 - Property Tax	$ 1,638,117	Student Data Coordinator .45 FTE	$ 63,599	Expenditures	$ 14,770,154	Extensive Support	$ 16,066	Extensive Support	$ 2,578,206	19%	$ 1,212,967
6500 - SDC Transfer	$ 845,715	Senior Fiscal Specialist .40 FTE	$ 47,883			M/M	$ 5,632	Mild Moderate	$ 6,937,271	50%	$ 3,263,775
6500 - Contribution from Unrestricted	$ 129,000	Materials, Travel, Mileage, Dues	$ 9,800	AU Cost	$ 224,148	M/M Speech	$ 2,430	Mild Moderate Speech	$ 666,401	5%	$ 313,522
3327 - IDEA Mental Health	$ 62,853	AU Cost	$ 224,148			Infant &Preschool	$ 16,526	Infant & Preschool	$ 1,036,256	7%	$ 487,527
6512 - Special Ed Mental Health	$ 361,413	** *The AU Cost is taken off the top before the revenue is applied to expenditures*		Shortfall/ Excess Cost	$ 7,082,771	Infant &Preschool Speech	$ 3,165	Infant & Preschool Speech	$ 265,715	2%	$ 125,011
3385 - IDEA Early Intervention	$ 34,422			Transportation Excess Cost	$ 568,456	Transporation	$ 5,191	Non Transportation Expenditures	$ 13,846,412	Non Transporation Excess Cost	$ 6,514,315
6510 - Infant Program	$ 123,732			Non Transportation Excess Cost	$ 6,514,315						
3313 - IDEA Basic Local Assistance Preschool	$ 84,932							Transportation Expenditures	$ 923,742	Transporation Excess Cost	$ 568,456
3315 - IDEA Preschool Grant	$ 40,267										
3345 - IDEA Preschool SD	$ 1,000							All Expenditures	$ 14,770,154	Short Fall/ Excess Cost	$ 7,082,771
plus ousd 3310 - IDEA Basic Local Assistance	$ 1,069,129										
9240 - Transportation	$ 289,651										
Revenue	$ 7,911,531										

Expenditures by Goal and Function

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech $$	Transportation	
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	*769,573*	
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851	OUSD Speech	233,036	Infant Other Instuctional Services (5710 1190)	129,143			58,864	
Non Severe Other Instructional (5770 1190)	48,254	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	97,108			Preschool Translator (5730 1191)	2,000				
Severe Translation(5750 1191)	5,000	Extensive Behavior Support Specialist	59,462	PS Little .5 FTE sal & benefits	69,578			PS	13,916				
Supervision & Admin (5001 2100)	413,540			PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653				
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964				
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618				
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462								
Health Services (5001 3140)	195,356			OUSD MILD MOD	2,858,166								
Severe Speech (5750 3150)	100,372												
Plant Maint & Operations (5001 8100)	161,621												
GE Credit (5770 9200)	141,424												
	-												
	-												
	2,120,588		2,314,144		6,226,750		598,148		930,122		238,500	828,437	13,256,688
% of total expenditures	17%		19%		50%		5%		7%		2%		
Indirect	241,976		264,062		710,521		68,253		106,134		27,215	95,305	1,513,466
Total Cost Including Indirect	**$ 2,362,563**	**Extensive Support**	**$ 2,578,206**	**MILD/MOD**	**$ 6,937,271**	**M/M Speech**	**$ 666,401**	**Infant/Preschool**	**$ 1,036,256**	**Infant/Pre Speech**	**$ 265,715**	**$ 923,742**	**$ 14,770,154**

Indirect Cost Calculation

The indirect calculation is completed by taking all indirect cost by resource and applying them to the % of the expenditure cost by service type. This is due to multiple service type expenditures within each resource. Transportation is applied seperatly as it is the only service type within that resource.

	3310	82,452
	3313	9,770
	3315	4,632
	3327	7,230
	3345	115
	3385	3,960
plus 355,625 indirect 6500		1,254,190
	6510	14,234
	6512	41,578
Indirect (Not Transportation)		**$ 1,418,161**
Transportation Indirect (9240) plus ousd		**$ 95,305**

Expenditure Calculation

The expenditure calculation is completed by calculating the cost of all expenditures. It is seperated by non transportation expenditures, and transportation expenditures. This is due to the need to have the cost of expenditures that are non transportation for the indirect cost calculation.

Non Transportation Expenditures	12,428,251
InDirect (not transporation)	$ 1,418,161
Expenditures (not transportation) plus indirect	**13,846,412**
Transporation Expenditures	828,437
Transporation Indirect	95,305
Transporation Expenditures plus Indirect	923,742
All Expenditures	**$ 14,770,154**

Program Specialist Calculation

This calculation is done manually as Program Specialist have a Goal and Function (5060-2100) that is not split by service type within the budget reporting system.

Program Specialist Salary and Benefits	
TC	144,135.91
.5 - 5770	72,067.96
.5 - 5750	72,067.96
LL	139,156.63
.1 - 5730	13,915.66
.4 - 5750	55,662.65
.5 - 5770	69,578.32
MB	138,726.29
.7 m/m	97,108.40
Total FTE MM	1.70
Total FTE Severe	0.9
Total FTE Preschool	0.4
% FTE MM	57%
% FTE Severe	30%
% FTE Preschool	13%

PS 4xxx-5xxx		
Cost	$	**12,400.00**
MM	$	7,026.67
Severe	$	3,720.00
Preschool	$	1,653.33
Total PS Cost	$	392,801

Mild/Mod Take Back Expenditures

9 Mild/Mod Teachers	758,724	
5 Mod/Severe Teachers	421,514	
10 Mild/Mod Aides	431,126	
10 1:1 Aides	431,126	
10 Mod Severe Aides	431,126	
2.0 Psych	243,669	
1.0 Program Specialist	140,881	
	2,858,166	Added to Mild/Mod service type expenditure calculation
2.0 Speech	233,036	Added to Speech Only Service Type expenditure Calculation
indirect (13%)	355,625	Added to 6500 indirect cost
1 bus driver step 9	58,864	Added to Transportation Expenditure Calculation
Transportation Indirect	6,771	Added to Transportation Indirect Calculation

317 Students (50 speech/ 267 mild)
16 Transported

Mild Mod Take Back Revenue

Additional AB602 (6500)	1,107,061
Additional AB602 (3310)	425,717

Assumptions

Teachers on Step 7
Aides on Step 10
Psych Step 6
Speech Step 7
Program Spec step 6
Bus Driver step 9

22-23 DRAFT ALLOCATION MODEL
OUSD Take Back Extensive Support Services

A	B		C		D		E		F		G		H		I	J	K
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant &Preschool	Count	Infant &Preschool Speech	Count	Transportation	Excess Cost 22-23	Prior Year Adjustment (20-21)	Billback for 2022-2023
CAPAY	18.0	$ 32,598	1.0	$ 19,905	12.5	$ 63,233	3.0	$ 6,507	0.0	$ -	0.5	$ 1,416.76	1.0	$ 12,225	$ 135,885	$ -	$ 135,885
HAMILTON	108.0	$ 195,590	12.5	$ 248,816	83.5	$ 422,395	7.0	$ 15,182	2.0	$ 29,593	3.5	$ 9,917.32	11.0	$ 134,473	$ 1,055,967	$ (13,520)	$ 1,042,447
LAKE	23.0	$ 41,653	0.0	$ -	17.5	$ 88,526	3.5	$ 7,591	0.0	$ -	0.5	$ 1,416.76	0.0	$ -	$ 139,187	$ -	$ 139,187
ORLAND	88.5	$ 160,275	0.0	$ -	0.0	$ -	0.0	$ -	19.5	$ 288,528	21.0	$ 59,503.94	0.0	$ -	$ 508,307	$ -	$ 508,307
PLAZA	14.5	$ 26,260	1.0	$ 19,905	9.0	$ 45,528	5.5	$ 11,929	0.0	$ -	0.0	$ -	0.0	$ -	$ 103,621	$ -	$ 103,621
PRINCETON	20.5	$ 37,126	1.0	$ 19,905	14.0	$ 70,821	2.0	$ 4,338	0.0	$ -	1.5	$ 4,250.28	2.0	$ 24,450	$ 160,890	$ -	$ 160,890
STONY CREEK	9.0	$ 16,299	0.0	$ -	7.0	$ 35,410	1.0	$ 2,169	1.0	$ 14,796	0.5	$ 1,416.76	1.0	$ 12,225	$ 82,316	$ -	$ 82,316
WILLOWS	214.5	$ 388,464	23.5	$ 467,773	126.5	$ 639,916	41.5	$ 90,008	7.0	$ 103,574	12.0	$ 34,002.25	31.5	$ 385,083	$ 2,108,821	$ -	$ 2,108,821
SUCCESS ONE!	2.0	$ 3,622	0.0	$ -	2.0	$ 10,117	0.0	$ -	0.0	$ -	0.0	$ -	0.0	$ -	$ 13,739	$ -	$ 13,739
WALDEN ACAD	23.5	$ 42,559	0.0	$ -	13.0	$ 65,762	12.5	$ 27,111	0.0	$ -	0.0	$ -	0.0	$ -	$ 135,432	$ -	$ 135,432
Wm FINCH	28.0	$ 50,709	0.0	$ -	27.5	$ 139,112	3.0	$ 6,507	0.0	$ -	0.0	$ -	0.0	$ -	$ 196,327	$ -	$ 196,327
TOTALS	549.5	$ 995,156	39.0	$ 776,304	312.5	$ 1,580,820	79.0	$ 171,341	29.5	$ 436,491	39.5	$ 111,924	46.5	$ 568,456	$ 4,640,493	$ (13,520)	$ 4,626,973

L		M		N		O		P		Q	R
REVENUE CALCULATION		AU COST		EXCESS COST		EXCESS COST RATE PER STUDENT		EXPENDITURES		% of EXPENDITURES	EXCESS COST BY SERVICE
6500 - AB602	$ 2,105,406	SELPA Director .5 FTE	$ 102,867	Revenue	$ 5,975,706	DIS	$ 1,811	DIS	$ 2,361,705	24%	$ 995,156
6500 - Property Tax	$ 1,638,117	Student Data Coordinator .45 FTE	$ 63,599	Expenditures	$ 10,392,051	Extensive Support	$ 19,905	Extensive Support	$ 1,842,326	19%	$ 776,304
6500 - SDC Transfer	$ 468,743	Senior Fiscal Specialist .40 FTE	$ 47,883			M/M	$ 5,059	Mild Moderate	$ 3,751,602	39%	$ 1,580,820
6500 - Contribution from Unrestricted	$ 129,000	Materials, Travel, Mileage, Dues	$ 9,800	AU Cost	$ 224,148	M/M Speech	$ 2,169	Mild Moderate Speech	$ 406,626	4%	$ 171,341
3327 - IDEA Mental Health	$ 62,853	AU Cost	$ 224,148			Infant &Preschool	$ 14,796	Infant & Preschool	$ 1,035,880	11%	$ 436,491
6512 - Special Ed Mental Health	$ 361,413	** *The AU Cost is taken off the top before the revenue is applied to expenditures*		Shortfall/ Excess Cost	$ 4,640,493	Infant &Preschool Speech	$ 2,834	Infant & Preschool Speech	$ 265,618	3%	$ 111,924
3385 - IDEA Early Intervention	$ 34,422			Transportation Excess Cost	$ 568,456	Transporation	$ 12,225	Non Transportation Expenditures	$ 9,663,757	Non Transporation Excess Cost	$ 4,072,037
6510 - Infant Program	$ 123,732			Non Transportation Excess Cost	$ 4,072,037						
3313 - IDEA Basic Local Assistance Preschool	$ 84,932							Transportation Expenditures	$ 728,294	Transporation Excess Cost	$ 568,456
3315 - IDEA Preschool Grant	$ 40,267										
3345 - IDEA Preschool SD	$ 1,000							All Expenditures	$ 10,392,051	Short Fall/ Excess Cost	$ 4,640,493
3310 - IDEA Basic Local Assistance	$ 636,170										
9240 - Transportation	$ 289,651										
Revenue	$ 5,975,706										

Expenditures by Goal and Function

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech $$	Transportation	
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	769,573	
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851			Infant Other Instuctional Services (5710 1190)	129,143			(116,420)	
Non Severe Other Instructional (5770 1190)	48,254	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	97,108			Preschool Translator (5730 1191)	2,000				
Severe Translation(5750 1191)	5,000	Extensive Behavior Support Specialist	59,462	PS Little .5 FTE sal & benefits	69,578			PS	13,916				
Supervision & Admin (5001 2100)	413,540	Less Reduction	(659,910)	PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653				
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964				
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618				
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462								
Health Services (5001 3140)	195,356												
Severe Speech (5750 3150)	100,372												
Plant Maint & Operations (5001 8100)	161,621												
GE Credit (5770 9200)	141,424												
	-												
	-												
	2,120,588		1,654,234		3,368,584		365,112		930,122		238,500	653,153	9,330,292
% of total expenditures	24%		19%		39%		4%		11%		3%		
Indirect	241,117		188,092		383,019		41,514		105,758		27,118	75,141	1,061,759
Total Cost Including Indirect	$ 2,361,705	**Extensive Support**	$ 1,842,326	**MILD/MOD**	$ 3,751,602	**M/M Speech**	$ 406,626	**Infant/Preschool**	$ 1,035,880	**Infant/Pre Speech**	$ 265,618	$ 728,294	$ 10,392,051

Indirect Cost Calculation

The indirect calculation is completed by taking all indirect cost by resource and applying them to the % of the expenditure cost by service type. This is due to multiple service type expenditures within each resource. Transportation is applied seperatly as it is the only service type within that resource.

3310	82,452
3313	9,770
3315	4,632
3327	7,230
3345	115
3385	3,960
6500	822,647
6510	14,234
6512	41,578
Indirect (Not Transportation)	$ 986,618
Transportation Indirect (9240)	$ 75,141

Expenditure Calculation

The expenditure calculation is completed by calculating the cost of all expenditures. It is seperated by non transportation expenditures, and transportation expenditures. This is due to the need to have the cost of expenditures that are non transportation for the indirect cost calculation.

Non Transportation Expenditures	8,677,139
InDirect (not transporation)	$ 986,618
Expenditures (not transportation) plus indirect	**9,663,757**
Transporation Expenditures	653,153
Transporation Indirect	75,141
Transporation Expenditures plus Indirect	728,294
All Expenditures	$ 10,392,051

Program Specialist Calculation

This calculation is done manually as Program Specialist have a Goal and Function (5060-2100) that is not split by service type within the budget reporting system.

Program Specialist Salary and Benefits

TC	144,135.91
.5 - 5770	72,067.96
.5 - 5750	72,067.96
LL	139,156.63
.1 - 5730	13,915.66
.4 - 5750	55,662.65
.5 - 5770	69,578.32
MB	138,726.29
.7 m/m	97,108.40
Total FTE MM	1.70
Total FTE Severe	0.9
Total FTE Preschool	0.4
% FTE MM	57%
% FTE Severe	30%
% FTE Preschool	13%

PS 4xxx-5xxx

Cost	$	12,400.00
MM	$	7,026.67
Severe	$	3,720.00
Preschool	$	1,653.33
Total PS Cost	$	392,801

OUSD Take Back Extensive Support

Reduction in Staffing		
Mill Street Teacher	$	73,896
3 aides	$	41,558
	$	48,334
	$	48,073
Capay 1 aide	$	45,363
Adult Transition	$	111,340
2 aides	$	43,850
	$	43,168
Osprey Aide	$	39,437
Eagle 2 Aides	$	31,266
	$	46,413
.2 FTE Psych	$	25,157
.2FTE PS	$	28,827
.3FTE Speech	$	33,229
Total	**$**	**659,910**
Reduce ICR	**$**	**75,918**
(3) - hour drivers	$	45,283
	$	32,803
	$	38,334
Total	**$**	**116,420**
Reduce ICR	**$**	**13,393**
Reduction in Expenditure	**$**	**865,641**

Reduction to Revenue	
AB602 (6500)	18833
AB602 (3310)	7242.3
SDC Transfer	376,972
Reduction to Revenue	403,047

Overall Impact $ 462,594