### 21-22 Allocation Model with APPE

#### Prior Year Adjustment
- All districts aside from Hamilton and Princeton chose to take the adjustment for the 19-20 true up during the 20-21 school year. Princeton and Hamilton chose to have theirs applied to 21-22.

#### Hamilton Total Count
- Includes 1 Durham Student

#### Orland Total Count
- Includes 2 Durham Students, 1 DIS DHH Student, and 30 OUSD students receiving services from GCOE for DIS Services only counted once (64+2+31)

#### Student Count Note:
- Distinct: Infant & Preschool Count
- Speech: Infant and

### Table

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<thead>
<tr>
<th>DISTRICT</th>
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### Excess Cost Rate per Student
- **DIS**
- **M/M Speech**
- **Severe**

### Total Expenditures
- **% of Expenditures**
- **Excess Cost**

### Notes:
- **Revenue**
- **Expenditures**
- **Excess Cost Rate per Student**
- **Savings**
- **Transportation Expenditures**

### Prior Year Adjustment:
- All districts aside from Hamilton and Princeton chose to take the adjustment for the 19-20 true up during the 20-21 school year. Princeton and Hamilton chose to have theirs applied to 21-22.
## Description of DIS Items

- **DIS**
- **Extensive Support Items**
- **Mild/Mod Items**

### Cost

- **Preschool Classroom**
- **Preschool Speech**
- **Transportation**

**NPS (5750 1180)**

- Extensive Support Classes (5750 1110)
  - $1,864,083

- Mild/Mod Classroom (5770 1120)
  - $2,570,745

- Mild Mod Speech (5770 3150)
  - $422,973

- Preschool Separate Classes (5730 1110)
  - $645,511

- Preschool Speech (5730 3150)
  - $212,252

- **728,566**

**Severe Other Instructional ( 5750 1190)**

- Severe PS Sal & Benefits
  - $123,359

- Mild/Mod Translation and Sub Mileage (5770 1191)
  - $17,215

- Infant Other Instructional Services (5710 1190)
  - $117,286

- Non Severe Other Instructional (5770 1190)
  - $44,149

- PS 4xxx & 5xxx
  - $3,720

- PS BYRD .7FTE Sal & Benefits
  - $95,486

- Preschool Translator (5730 1191)
  - $2,000

- Severe Translation(5750 1191)
  - $5,000

- PS Little .5 FTE sal & benefits
  - $65,577

- PS 4xxx & 5xxx
  - $1,653

- PS 4xxx & 5xxx
  - $7,027

- Preschool Psych (5730 3120)
  - $72,754

- SELPA AU (5001 2200)
  - $220,507

- Mild/Moderate Psychologist (5770 3120)
  - $413,396

- Library (5001 2420)
  - $1,500

- Mental Health Psych (5150 3120)
  - $384,419

- Severe Psychologist (5750 3120)
  - $67,661

- Health Services (5001 3140)
  - $211,881

- Severe Speech (5750 3150)
  - $95,908

- Plant Maint & Operations (5001 8100)
  - $160,477

- GE Credit (5770 9200)
  - $141,424

- **2,375,914**

- **1,991,162**

- **3,240,342**

- **422,973**

- **852,320**

- **212,252**

- **728,566**

- **9,823,529**

### % of total expenditures

- Extensive Support: 26%
- Mild/Mod: 36%
- Mild Mod Speech: 5%
- Infant/Preschool: 9%
- Infant/Pre Speech: 2%

### Indirect Costs

- Extensive Support: $180,948
- Mild/Mod: $151,645
- Mild Mod Speech: $246,782
- Infant/Preschool: $32,213
- Infant/Pre Speech: $64,912
- Total Indirect (not transportation): $692,665

### Total Costs

- Transportation Expenditures:
  - $728,566
  - Transportation Indirect: $55,906
  - Total Transportation Expenditures: $784,472

- Total Expenditures:
  - $10,572,100
  - Total Indirect (Not Transportation): $692,665
  - Total Expenditures (not transportation): $9,787,628

- Total Revenue:
  - $380,833.67

### Short Fall / Total Excess Cost

- $4,852,081

### Total FTE

- Severe: 0.9
- Preschool: 0.4
- Mild/Mod: 1.70

### Revenue Calculation

- Total Revenue: $380,833.67

### Indirect Cost Calculation

- Total Indirect: $692,665

### Expenditure Calculation

- Total Expenditures: $10,572,100

### Transportation Expenditures by Goal and Function

<table>
<thead>
<tr>
<th>Transportation Expenditures</th>
<th>Subtotal</th>
<th>Direct</th>
<th>Indirect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Transportation Expenses</td>
<td>$6500</td>
<td>$588394</td>
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</tr>
<tr>
<td>Transportation Expenses</td>
<td>$15,115</td>
<td>$70,897</td>
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<tr>
<td>Transportation Indirect</td>
<td>$3,385</td>
<td>$26,667</td>
<td></td>
</tr>
<tr>
<td>Total Transportation Expenditures</td>
<td>$38,616</td>
<td>$97,462</td>
<td></td>
</tr>
</tbody>
</table>

### Program Operations Costs and Benefits

- Total Transportation Indirect: $55,906
- Transportation Excess Cost: $494,821
- Non Transportation Excess Cost: $3,648,298
- Transportation: $784,472
- Non Transportation: $7,026.67

### Short Fall / Total Excess Cost

- $4,143,119

### % of Total Expenditures

- Mild: 7.02%
- Preschool: 1.65%
- Mild/Mod: 57%
- Severe: 30%
- Preschool: 13%

### % of Total Revenue

- Mild: 3.72%
- Preschool: 1.65%
- Mild/Mod: 57%
- Severe: 30%
- Preschool: 13%

### Total FTE

- Mild: 0.9
- Preschool: 0.4
- Mild/Mod: 1.70

### Transportation Excess Cost

- $494,821

### Non Transportation Excess Cost

- $3,648,298

### Total Cost Including Indirect

- Extensive Support: $2,142,807
- Mild/Mod: $3,487,124
- Mild Mod Speech: $455,186
- Infant/Preschool: $917,232
- Infant/Pre Speech: $228,417

### Total Revenue

- $5,720,019

### Total Expenditures (not transportation)

- $347,346

### Total Expenditures

- $10,572,100

### Total Indirect (Not Transportation)

- $692,665

### Total Expenditures (not transportation)

- $9,787,628

### Total Indirect (not transportation)

- $692,665
Glenn County SELPA Allocation Model Narrative

Narrative: In the 2017-2018 school year, the SELPA Governance Committee created the Fiscal Oversight Committee who worked with an expert consultant in modifying the allocation model to better meet our current needs. Many options were explored reviewing “off the top” models, fee for service models, mild/moderate programs doing a program transfer to LEAs from the COE. This process of designing our allocation plan continued into the 2018-2019 school year. At the SELPA governance committee in April of 2019 the new allocation model was adopted. This allocation model is a hybrid of fee for service and a cost pool. Some services types (Extensive Support, Mild/Moderate, Mild/Mod Speech, Preschool, Preschool Speech, and Transportation) are to be billed in a student fee for service formula. The cost pool is called the Direct Services costs which all districts pay based on their total number of students receiving services provided by the Glenn County Office of Education. This pool includes the costs for the Administrative Unit, Administration, Facilities, Direct Services, NonPublic Schools and Legal fees. The draft Allocation model will be drafted in January and adopted in February of each year for the following fiscal year. Any cost adjustments mid-year would not be applied until the following year so districts can budget for the Special Education costs for each school year.

Explanation of Columns on the Allocation Model:

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong></td>
<td>Districts: within the Glenn County SELPA</td>
</tr>
<tr>
<td><strong>B</strong></td>
<td>Direct Services: are services applied to all district such as Adaptive Physical Education Teacher, Behavior Support Services, Severe Psychologist, Clinicians, School Nurse, Health Aides, Severe Speech Pathologist, Transition Services, SELPA AU, Asst Super Student Services, Receptionist, Student Data, Senior Fiscal Spec, Direct Services and Administrative Materials, Supplies, Curriculum, Travel &amp; Conference, Mileage, Plant Maintenance and Operations, Facilities Pools, Copier Pools, Library Services, IT Agreement, Professional Services, Translation Services, Other Operating Expenditures, Indirect Cost, and Contracted Services for: OT, PT, Speech, DHH, Interpreter, NPS, as well as GE Credit, Deferred and Restricted Maintenance</td>
</tr>
<tr>
<td><strong>C</strong></td>
<td>Extensive Support Services: Teachers, Paraprofessionals, Program Specialist, Materials, Curriculum, Travel &amp; Conference, Mileage, and Indirect Cost.</td>
</tr>
<tr>
<td><strong>D</strong></td>
<td>Mild/Moderate: Teachers, Paraprofessionals, Program Specialist, Mild/Mod Psychologist, Materials, Curriculum, Travel &amp; Conference, Mileage, and Indirect Cost</td>
</tr>
<tr>
<td><strong>E</strong></td>
<td>Infant &amp; Preschool Speech Services: Speech Pathologist, Materials, Supplies, Curriculum, Travel &amp; Conference, Mileage, and Indirect Cost</td>
</tr>
<tr>
<td><strong>F</strong></td>
<td>Infant &amp; Preschool: Teachers, Psychologist, Program Specialist, Paraprofessionals, and Materials, Supplies, Curriculum, Travel &amp; Conference, Mileage, and Indirect Cost</td>
</tr>
<tr>
<td><strong>G</strong></td>
<td>Transportation: Transportation Coordinator, Bus Drivers, Vehicle Drivers, Materials, Supplies, Insurance, Rents, Repairs, Telephone, Indirect Cost</td>
</tr>
<tr>
<td><strong>H</strong></td>
<td>Excess Cost: The cost incurred to support the Special Education Programs and Services operated by Glenn County Office of Education that exceed the State, Federal, and Local Revenue that are then distributed to the districts based on usage and expenditure type.</td>
</tr>
<tr>
<td><strong>I</strong></td>
<td>Net Threshold (APPE): A way of looking at this amount is that it is the average amount spent for the education of students, whether the student has a disability or not.</td>
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<tr>
<td><strong>J</strong></td>
<td>Total Shortfall: The amount billed to each district. This is the combination of the excess cost and the APPE calculation.</td>
</tr>
<tr>
<td><strong>K</strong></td>
<td>Prior Year Adjustment: The true up adjustment amount by district after the closing of prior year books. This results in a credit or additional cost due based off closing numbers of final revenues, expenditures, and student counts.</td>
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<tr>
<td><strong>L</strong></td>
<td>Final Total Cost: The final cost budgeted by district for the Excess Cost, APPE, and Prior Year Adjustment/Credit.</td>
</tr>
<tr>
<td><strong>M</strong></td>
<td>Revenue: This column summarizes the total revenue received by local, state and federal funding. It then details the shortfall needed to bill as excess cost to districts.</td>
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<tr>
<td><strong>N</strong></td>
<td>Excess Cost Rate Per Student: Takes the total excess cost for that service type and divides it by the total number of students being served for that service type to get an average excess cost rate per student. Which is then used to calculate the districts portion by district students served by service type.</td>
</tr>
<tr>
<td><strong>O</strong></td>
<td>Total Expenditures: The total cost to operate all programs served by the student services department at Glenn County Office of Education that drive the allocation model.</td>
</tr>
<tr>
<td><strong>P</strong></td>
<td>% of Expenditures: This column gives a % of expenditures by service type for all non transportation based expenditures. It does not include transportation as transportation is independently computed.</td>
</tr>
<tr>
<td><strong>Q</strong></td>
<td>Excess Cost: This column takes the percentage from Column P and multiplies it by the total excess cost to see the portion of excess cost required for that service type.</td>
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