

21-22 Allocation Model Scenario with SDC Transfer applied by District
This scenario takes the SDC Transfer and applies it by district

| A | B | | C | | D | | E | | F | | G | | H | | I | J | L | M | |
|---------------|--------------|---------------------|-------------|---------------------|--------------|------------------------------|-------------|-------------------|-------------|--------------------|-----------|-----------------------------|--------------|-------------------|---------------------|---------------------|-------------------------------|--------------|---------------------|
| DISTRICT | Count | Direct Service | Count | Extensive Support | Count | Mild Mod *includes m/m Psych | Count | Mild Mod Speech | Count | Infant & Preschool | Count | Speech Infant and Preschool | Count | Transportation | Excess Cost | SDC Transfer | Prior Year Adjustment (19-20) | Billback for | 2021-2022 |
| CAPAY | 16.5 | \$ 39,459 | 0.5 | \$ 7,891 | 13.0 | \$ 78,784 | 3.0 | \$ 9,160 | 0.0 | \$ - | 0.0 | \$ - | 0.5 | \$ 2,928 | \$ 138,222 | (8,652) | \$ - | \$ - | \$ 129,570 |
| HAMILTON | 107.0 | \$ 255,889 | 8.5 | \$ 134,142 | 82.5 | \$ 499,974 | 7.5 | \$ 22,901 | 3.0 | \$ 42,000 | 5.0 | \$ 15,420.64 | 6.5 | \$ 38,063 | \$ 1,008,389 | (53,149) | \$ (167,713) | \$ - | \$ 787,527 |
| LAKE | 20.5 | \$ 49,025 | 0.0 | \$ - | 15.5 | \$ 93,934 | 3.5 | \$ 10,687 | 1.0 | \$ 14,000 | 0.5 | \$ 1,542.06 | 0.5 | \$ 2,928 | \$ 172,117 | (966) | \$ - | \$ - | \$ 171,151 |
| ORLAND | 96.0 | \$ 229,582 | 30.5 | \$ 481,333 | 0.0 | \$ - | 0.0 | \$ - | 18.5 | \$ 259,000 | 16.5 | \$ 50,888.11 | 49.0 | \$ 286,938 | \$ 1,307,741 | (416,229) | \$ - | \$ - | \$ 891,512 |
| PLAZA | 10.5 | \$ 25,111 | 1.0 | \$ 15,781 | 4.0 | \$ 24,241 | 5.5 | \$ 16,794 | 0.0 | \$ - | 0.0 | \$ - | 1.0 | \$ 5,856 | \$ 87,783 | (6,858) | \$ - | \$ - | \$ 80,925 |
| PRINCETON | 17.5 | \$ 41,851 | 1.0 | \$ 15,781 | 15.0 | \$ 90,904 | 0.5 | \$ 1,527 | 0.0 | \$ - | 1.0 | \$ 3,084.13 | 1.0 | \$ 5,856 | \$ 159,003 | (9,214) | \$ 54,825 | \$ - | \$ 204,614 |
| STONY CREEK | 10.5 | \$ 25,111 | 0.5 | \$ 7,891 | 8.5 | \$ 51,512 | 1.0 | \$ 3,053 | 0.5 | \$ 7,000 | 0.0 | \$ - | 0.0 | \$ - | \$ 94,567 | - | \$ - | \$ - | \$ 94,567 |
| WILLOWS | 222.5 | \$ 532,105 | 29.5 | \$ 465,551 | 119.0 | \$ 721,175 | 41.5 | \$ 126,717 | 11.5 | \$ 161,000 | 16.0 | \$ 49,346.04 | 26.0 | \$ 152,253 | \$ 2,208,147 | (301,692) | \$ - | \$ - | \$ 1,906,455 |
| SUCCESS ONE! | 3.5 | \$ 8,370 | 0.0 | \$ - | 3.5 | \$ 21,211 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 29,581 | - | \$ - | \$ - | \$ 29,581 |
| WALDEN ACAD | 24.0 | \$ 57,396 | 0.0 | \$ - | 11.5 | \$ 69,693 | 12.0 | \$ 36,641 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 163,730 | - | \$ - | \$ - | \$ 163,730 |
| Wm FINCH | 34.5 | \$ 82,506 | 0.0 | \$ - | 30.5 | \$ 184,839 | 4.0 | \$ 12,214 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 279,559 | - | \$ - | \$ - | \$ 279,559 |
| TOTALS | 563.0 | \$ 1,346,405 | 71.5 | \$ 1,128,370 | 303.0 | \$ 1,836,268 | 78.5 | \$ 239,694 | 34.5 | \$ 483,001 | 39 | \$ 120,281 | 84.50 | \$ 494,821 | \$ 5,648,841 | \$ (796,760) | \$ (112,888) | \$ - | \$ 4,739,193 |

| N | |
|--------------|---------------|
| Revenue | |
| Revenue | \$ 4,923,259 |
| Expenditures | \$ 10,572,100 |
| Excess Cost | \$ 5,648,841 |

| O | |
|------------------------------|-----------|
| EXCESS COST RATE PER STUDENT | |
| DIS | \$ 2,391 |
| Severe | \$ 15,781 |
| M/M | \$ 6,060 |
| M/M Speech | \$ 3,053 |
| Preschool | \$ 14,000 |
| Preschool Speech | \$ 3,084 |
| Transportation | \$ 5,856 |

| P | | Q | R |
|-----------------------------------|---------------------|----------------------------|---------------------|
| Total Expenditures | | % of Expenditure | Excess Cost |
| DIS | \$2,556,862 | 26% | \$ 1,346,405 |
| Severe | \$2,142,807 | 22% | \$ 1,128,370 |
| M/M | \$3,487,124 | 36% | \$ 1,836,268 |
| M/M Speech | \$455,186 | 5% | \$ 239,694 |
| Preschool | \$917,232 | 9% | \$ 483,001 |
| Preschool Speech | \$228,417 | 2% | \$ 120,281 |
| Non Transportation Expenditures | \$9,787,628 | | \$ 5,154,020 |
| Total Transportation Expenditures | \$784,472 | Transportation Excess Cost | \$ 494,821 |
| Total Expenditures | \$10,572,100 | Total Excess Cost | \$ 5,648,841 |

Student Count Note:

Willows Total Count includes 4 private school students, 1 DIS DHH, and 1 NPS
 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)
 Hamilton Total Count includes 1 Durham Student
 Walden Total Count includes 1 DHH student

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

*CSEA Negotiations still pending for 20/21 & 21/22. Parity not computed for 21/22 until April. Not reflective in this model.

**Allocation of Revenue between Program Operators will stay the same with this model proposal

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) | 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) | 600,579 | 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 | 13,115 | | | | |
| Supervision & Admin (5001 2100) | 439,312 | | | PS Cox .5 FTE Sal & benefits | 70,897 | | | PS 4xxx & 5xxx | 1,653 | | | | |
| ESY | 3,097 | | | 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 | |
| % of total expenditures | 26% | | 22% | | 36% | | 5% | | 9% | | 2% | | |
| Indirect | 180,948 | | 151,645 | | 246,782 | | 32,213 | | 64,912 | | 16,165 | 55,906 | |
| Total Cost Including Indirect | \$ 2,556,862 | Extensive Support | \$ 2,142,807 | MILD/MOD | \$ 3,487,124 | M/M Speech | \$ 455,186 | Infant/Preschool | \$ 917,232 | Infant/Pre Speech | \$ 228,417 | \$ 784,472 | \$ 10,572,100 |

| Expenditure Calculation | Indirect Cost Calculation | Revenue Calculation |
|--|---------------------------|--|
| Non Transportation Expenditures | 6500 588394 | 6500 - Special Education \$ 3,251,765 |
| Total Indirect (not transportation) | 3327 4870 | 3327 - IDEA Mental Health \$ 62,853 |
| Total Expenditures (not transportation) | 6512 24110 | 6512 - Special Ed Mental Health \$ 347,346 |
| | 3385 2667 | 3385 - IDEA Early Intervention (Infant) \$ 34,422 |
| | 6510 9236 | 6510 - Infant Program \$ 119,194 |
| Transportation Expenditures | 3313 6581 | 3313 - IDEA Basic Local Assistance Preschool \$ 84,932 |
| Transportation Indirect | 3315 3120 | 3315 - IDEA Preschool Grant \$ 40,267 |
| Total Transportation Expenditures | 3345 77 | 3345 - IDEA Preschool SD \$ 1,000 |
| | 3310 53610 | 3310 - IDEA Basic Local Assistance \$ 691,829 |
| Total Expenditures | \$ 692,665 | 9240 - Transportation \$ 289,651 |
| | | Total Revenue \$ 4,923,259 |
| | | Total Expenditures \$ 10,572,100 |
| | | Short Fall / Total Excess Cost \$ 5,648,841 |
| | | Transportation Excess Cost \$ 494,821 |
| | | Non Transportation Excess Cost \$ 5,154,020 |

| Program Specialist Calculation | |
|---|------------|
| Program Specialist Salary and Benefits | |
| TC | 141,793.76 |
| 5 - 5770 | 70,896.88 |
| 5 - 5750 | 70,896.88 |
| LL | 131,154.06 |
| 1 - 5730 | 13,115.41 |
| 4 - 5750 | 52,461.62 |
| 5 - 5770 | 65,577.03 |
| MB | 136,408.36 |
| 7 m/m | 95,485.85 |
| 3 preschool (6510 areas) | 40,922.54 |
| 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 | 380,833.67 |

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:

| Column: | |
|---------|--|
| A | Districts: within the Glenn County SELPA |
| B | 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 & 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 |
| C | Extensive Support Services: Teachers, Paraprofessionals, Program Specialist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost. |
| D | Mild/Moderate: Teachers, Paraprofessionals, Program Specialist, Mild/Mod Psycholoist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost |
| E | Mild/Moderate Speech: Speech Pathologist, Materials, Supplies, Curriculum, Travel & Conference, Mileage, and Indirect Cost |
| F | Infant & Preschool: Teachers, Psychologist, Program Specialist, Paraprofessionals, and Materials, Supplies, Curriculum, Travel & Conference, Feeding Specialist, Mileage, and Indirect Cost |
| G | Infant & Preschool Speech Services: Speech Pathologist, Speech Aide, Materials, Supplies, Curriculum, Travel & Conference, Mileage, and Indirect Cost |
| H | Transportation: Transportation Coordinator, Bus Drivers, Vehicle Drivers, Materials, Supplies, Insurance, Rents, Repairs, Telephone, Indirect Cost |
| I | 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. |
| L | 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. |
| M | Final Total Cost: The final cost budgeted by district for the Excess Cost, APPE, and Prior Year Adjustment/Credit. |
| N | 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. |
| O | 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. |
| P | 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. |
| Q | % of Expenditures: This column gives a % percentage of expenditures by service type for all non transportation based expenditures. It does not include transportation as transportation is independently computed. |
| R | 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. |

Glenn County SELPA Budget and Billing Cycle

| June | October | December | January 1 | January 15 | January | April | June |
|---|---|---|--|---|---|---|---|
| Annual Budget Plan/ Annual Service Plan | CALPADs data collection Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE | 1 st Billing Sent to Districts Based on Projected Budget | Districts notify GCOE of renewal of MOUs and any changes, deductions or increase in services for 2020-2021 | Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE | Projected Budget presented at SELPA Governance Meeting. Projected Budget will be used for Billing in the 2020-2021 School Year. | 2 nd Billing Sent to Districts Based on Projected Budget | Annual Budget Plan/ Annual Service Plan |
| Adopted Budget for the GCOE Board | Closing of Prior Fiscal Year Books | Budget Development | Budget Development | Budget Development | | | Adopted Budget for the GCOE Board |