

**21-22 Allocation Model Scenario with SDC Applied by District. Revenue follows students. Property Tax applied to DIS, Ext, MM
Variation B - Presented at SELPA Fiscal 9-7-2021**

| A | B | | C | | D | | E | | F | | G | | H | | I | | J | | K | L | |
|---------------|-------|----------------|-------|-------------------|-------|------------------------|-------|-----------------|-------|----------|-------|------------|-------|------------------|-------|----------------|--------------|--------------|-------------------|----------------|-------------|
| District | Count | Direct Service | Count | Extensive Support | Count | Mild Mod *includes m/m | Count | Mild Mod Speech | Count | Infant | Count | Preschool | Count | Preschool Speech | Count | Transportation | Excess Cost | SDC Transfer | Proposed Scenario | 21-22 Approved | Difference |
| CAPAY | 16.5 | \$ 25,764 | 0.5 | \$ 12,038 | 13.0 | \$ 72,712 | 3.0 | \$ 7,452 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.5 | \$ 2,928 | \$ 120,894 | (8,652) | \$ 112,242 | \$ 117,307 | \$ (5,065) |
| HAMILTON | 107.0 | \$ 167,077 | 8.5 | \$ 204,652 | 82.5 | \$ 461,440 | 7.5 | \$ 18,630 | 0.0 | \$ - | 3.0 | \$ 55,374 | 5.0 | \$ 12,712 | 6.5 | \$ 38,063 | \$ 957,947 | (53,149) | \$ 904,798 | \$ 858,387 | \$ 46,411 |
| LAKE | 20.5 | \$ 32,010 | 0.0 | \$ - | 15.5 | \$ 86,695 | 3.5 | \$ 8,694 | 0.0 | \$ - | 1.0 | \$ 18,458 | 0.5 | \$ 1,271 | 0.5 | \$ 2,928 | \$ 150,056 | (966) | \$ 149,090 | \$ 145,962 | \$ 3,128 |
| ORLAND | 96.0 | \$ 149,901 | 30.5 | \$ 734,340 | 0.0 | \$ - | 0.0 | \$ - | 2.0 | \$ 632 | 16.5 | \$ 304,554 | 16.5 | \$ 41,949 | 49.0 | \$ 286,938 | \$ 1,518,313 | (416,229) | \$ 1,102,084 | \$ 1,149,935 | \$ (47,851) |
| PLAZA | 10.5 | \$ 16,395 | 1.0 | \$ 24,077 | 4.0 | \$ 22,373 | 5.5 | \$ 13,662 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 1.0 | \$ 5,856 | \$ 82,363 | (6,858) | \$ 75,505 | \$ 75,118 | \$ 387 |
| PRINCETON | 17.5 | \$ 27,326 | 1.0 | \$ 24,077 | 15.0 | \$ 83,898 | 0.5 | \$ 1,242 | 0.0 | \$ - | 0.0 | \$ - | 1.0 | \$ 2,542 | 1.0 | \$ 5,856 | \$ 144,941 | (9,214) | \$ 135,727 | \$ 135,328 | \$ 399 |
| STONY CREEK | 10.5 | \$ 16,395 | 0.5 | \$ 12,038 | 8.5 | \$ 47,542 | 1.0 | \$ 2,484 | 1.0 | \$ 316 | 0.5 | \$ 9,229 | 0.0 | \$ - | 0.0 | \$ - | \$ 88,005 | | \$ 88,005 | \$ 79,948 | \$ 8,057 |
| WILLOWS | 222.5 | \$ 347,426 | 29.5 | \$ 710,263 | 119.0 | \$ 665,592 | 41.5 | \$ 103,086 | 2.0 | \$ 632 | 9.5 | \$ 175,349 | 16.0 | \$ 40,678 | 26.0 | \$ 152,253 | \$ 2,195,278 | (301,692) | \$ 1,893,586 | \$ 1,890,327 | \$ 3,259 |
| SUCCESS ONE! | 3.5 | \$ 5,465 | 0.0 | \$ - | 3.5 | \$ 19,576 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 25,041 | | \$ 25,041 | \$ 25,008 | \$ 33 |
| WALDEN ACAD | 24.0 | \$ 37,475 | 0.0 | \$ - | 11.5 | \$ 64,322 | 12.0 | \$ 29,808 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 131,605 | | \$ 131,605 | \$ 138,419 | \$ (6,814) |
| Wm FINCH | 34.5 | \$ 53,871 | 0.0 | \$ - | 30.5 | \$ 170,593 | 4.0 | \$ 9,936 | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | 0.0 | \$ - | \$ 234,399 | | \$ 234,399 | \$ 236,342 | \$ (1,943) |
| TOTALS | 563.0 | \$ 879,105 | 71.5 | \$ 1,721,485 | 303.0 | \$ 1,694,743 | 78.5 | \$ 194,993 | 5.0 | \$ 1,579 | 30.5 | \$ 562,964 | 39 | \$ 99,152 | 84.50 | \$ 494,821 | \$ 5,648,841 | \$ (796,760) | \$ 4,852,081 | \$ 4,852,081 | \$ 0 |

| M | N | | O | | P | | Q | | R | | (Reduction) |
|--|---------------------|--|--|---|--------------|------------------------|------------------|------------------------------------|-----------------------------|---------------------|--------------|
| REVENUE CALCULATION | AU COST | | AB602, PROPERTY TAX, & IDEA REVENUE BY | | EXCESS COST | | EXCESS COST RATE | | EXCESS COST BY SERVICE TYPE | | |
| 6500 - AB602 (all) | \$ 1,783,484 | SELPA Director .5 FTE | \$ 96,256 | 6500 - AB602 | \$ 1,783,484 | Revenue | \$ 4,923,259 | DIS | \$ 1,561 | DIS | \$ 879,105 |
| 6500 - Property Tax (DIS, Extensive, And M/M) | \$ 1,468,281 | Student Data Coordinator .45 FTE | \$ 54,847 | 6500 - Low Incidence Applied to DIS | \$ (137,269) | SDC Revenue | \$ 796,760 | Extensive Support | \$ 24,077 | Severe | \$ 1,721,485 |
| 6500 - SDC Transfer (Extensive Support) | \$ 796,760 | Senior Fiscal Specialist .45 FTE | \$ 59,603 | 6500 - Program Specialist Applied to DIS | \$ (247,404) | Expenditures | \$ 10,351,594 | M/M | \$ 5,593 | M/M | \$ 1,694,743 |
| 3327 - IDEA Mental Health (DIS) | \$ 62,853 | Materials, Travel, Mileage, Dues | \$ 9,800 | 6500 AB602 less DIS & PS | \$ 1,398,811 | | | M/M Speech | \$ 2,484 | M/M Speech | \$ 194,993 |
| 6512 - Special Ed Mental Health (DIS) | \$ 347,346 | Total AU Cost | \$ 220,507 | 6500 Property Tax | | AU Cost | \$ 220,507 | Infant | \$ 316 | Infant | \$ 1,579 |
| 3385 - IDEA Early Intervention (Infant) | \$ 34,422 | ** The AU Cost is taken off the top before the revenue is applied to expenditures | | 3310 IDEA | \$ 691,829 | | | Preschool | \$ 18,458 | Preschool | \$ 562,964 |
| 6510 - Infant Program (Infant) | \$ 119,194 | | | 6500 AB602 & 3310 IDEA | \$ 2,090,640 | Shortfall/ Excess Cost | \$ 4,852,082 | Preschool Speech | \$ 2,542 | Preschool Speech | \$ 99,152 |
| 3313 - IDEA Basic Local Assistance Preschool (Preschool) | \$ 84,932 | | | Less AU Cost | \$ (220,507) | | | Transportation | \$ 5,856 | Transportation | \$ 494,821 |
| 3315 - IDEA Preschool Grant (Preschool) | \$ 40,267 | | | Total AB602, 3310 IDEA Less AU Cost | \$ 1,870,133 | | | Total Shortfall/Excess Cost | | \$ 5,648,841 | |
| 3345 - IDEA Preschool SD (Preschool) | \$ 1,000 | | | Total Students | 563 | | | | | | |
| 3310 - IDEA Basic Local Assistance (all) | \$ 691,829 | | | AB602 & 3310 Revenue Per Student | \$ 3,322 | | | | | | |
| 9240 - Transportation (transportation) | \$ 289,651 | | | ** This Revenue is applied to each service type = (Revenue Per Student x total students receiving service) | | | | | | | |
| Revenue | \$ 5,720,019 | | | | | | | | | | |

| Property Tax Revenue Per Student Applied to DIS, | |
|---|--------------|
| Property Tax Revenue | \$ 1,468,281 |
| Students Count for DIS (188.5), Extensive (71.5), | 563 |
| Property Tax Revenue per student | \$ 2,608 |

With this variation of the model, the Revenue and Expenditures are the same as the Adopted Model for 21-22 approved at the February SELPA meeting. However, it takes the SDC Transfer Revenue and instead of putting it in an overall pot of revenue to off set expenditures, it separates it out and applies it to the district whose students bring in that revenue. In addition, the AB602 Revenue is distributed to all service types (excluding transportation) and applied on a per student revenue basis to offset the overall cost of expenditures within each of the service type columns. The Property Tax Revenue, is broken up into a per student basis as well, however, it is only applied to the DIS, Extensive Support, and Mild/Moderate columns as they are the high cost service types and this provides a cushion of support to a bulk of the districts. Preschool Revenue and Infant Revenues also follows the students in this variation of the model.

| Expenditures by Service Type | | | | | | | | | | | | | | | |
|--|---------------------|--|---------------------|--|---------------------|-----------------------------|-------------------|--|-------------------|--|-------------------|------------------------------|-------------------|---------------------|-------------------|
| Description of DIS Items | Cost | Description of Extensive Support Items | Cost | Description of Mild/Mod Items | Cost | Mild Mod Speech | Cost | Infant | Cost | Preschool Classroom | Cost | Preschool Speech | Cost | Transporation | Cost |
| 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 | Infant Other Instuctional Services (5710 1190) | 117,286 | Preschool Separate Classes (5730 1110) | 645,511 | Preschool Speech (5730 3150) | 212,252 | | 728,566 |
| Severe Other Instructional (5750 1190) | 600,580 | Severe PS Sal & Benefits | 123,359 | Mild/Mod Translation and Sub Mileage (5770 1191) | 17,215 | | | PS | 40,923 | Preschool Translator (5730 1191) | 2,000 | | | | |
| Non Severe Other Instructional (5770 1190) | 44,149 | PS 4xxx & 5xxx | 3,720 | PS BYRD .7FTE Sal & Benefits | 95,486 | | | PS 4xxx & 5xxx | 1,240 | PS | 13,115 | | | | |
| Severe Translation(5750 1191) | 5,000 | | | PS Little .5 FTE sal & benefits | 65,577 | | | | | PS 4xxx & 5xxx | 413 | | | | |
| Supervision & Admin (5001 2100) | 398,390 | | | PS Cox .5 FTE Sal & benefits | 70,897 | | | | | Preschool Psych (5730 3120) | 72,754 | | | | |
| ESY | 3,097 | | | PS 4xxx & 5xxx | 7,027 | | | | | | | | | | |
| Library (5001 2420) | 1,500 | | | Mild/Moderate Psychologist (5770 3120) | 413,396 | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | |
| Mental Health (5150 3120) | 384,419 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Expenditures | \$ 2,114,486 | Expenditures | \$ 1,991,162 | Expenditures | \$ 3,240,342 | Expenditures | \$ 422,973 | Expenditures | \$ 159,449 | Expenditures | \$ 733,794 | Expenditures | \$ 212,252 | Expenditures | \$ 728,566 |
| Indirect | \$ 169,013 | Indirect | \$ 154,296 | Indirect | \$ 251,096 | Indirect | \$ 32,776 | Indirect | \$ 12,355 | Indirect | \$ 56,682 | Indirect | \$ 16,447 | Indirect | \$ 55,906 |
| total Cost Including Indirect | \$ 2,283,499 | | \$ 2,145,458 | | \$ 3,491,438 | | \$ 455,749 | | \$ 171,804 | | \$ 790,476 | | \$ 228,699 | | \$ 784,472 |

| Revenues by Service Type | | | | | | | | | | | | | | | |
|--|---------------------------------|--|------------------------------------|--|-------------------------|---|-------------------|---|-------------------|--|-------------------|---|-------------------|---|-------------------|
| DIS Revenue Recap | Extensive Support Revenue Recap | Mild Moderate Revenue Recap | Mild Moderate Speech Revenue Recap | Infant Revenue Recap | Preschool Revenue Recap | | | | | | | | | 9240 Transporation Revenue | |
| 3327 - Mental Health | 62,853 | SDC Transfer | | AB602 | 1,006,484 | AB602 | 260,756 | 3385 | 34,422 | 3313 | 84,932 | AB602 | 129,547 | | 289,651 |
| 6512 - Mental Health | 347,346 | | | Property Tax | 790,212 | | | 6510 | 119,194 | 3315 | 40,267 | | | | |
| 6500 - Low Incidence | 137,269 | | | | | | | AB602 | 16,609 | 3345 | 1,000 | | | | |
| 6500 - Program Specialist | 247,404 | | | | | | | | | AB602 | 101,313 | | | | |
| AB 602 OUSD Students served by GCOE DIS | 117,921 | AB602 | 237,504 | | | | | | | | | | | | |
| Property Tax | 491,600 | Property Tax | 186,469 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| DIS Revenue | \$ 1,404,394 | Extensive Support Revenue | \$ 423,973 | Mild/Moderate Revenue | \$ 1,796,695 | Mild/Moderate Speech Revenue | \$ 260,756 | Infant Revenue | \$ 170,225 | Preschool Revenue | \$ 227,512 | Preschool Speech Revenue Recap | \$ 129,547 | Transportation Revenue Recap | \$ 289,651 |
| | | | | | | | | | | | | | | | |
| Total DIS Shortfall/Excess Cost | \$ 879,105 | Total Extensive Support Shortfall/Excess Cost | \$ 1,721,485 | Total Mild/Moderate Shortfall/Excess Cost | \$ 1,694,743 | Total Mild/Mode Speech Shortfall/Excess Cost | \$ 194,993 | Total Infant Shortfall/Excess Cost | \$ 1,579 | Total Preschool Shortfall/Excess Cost | \$ 562,964 | Total Preschool Speech Shortfall/Excess Cost | \$ 99,152 | Total Transportation Shortfall/Excess Cost | \$ 494,821 |

| Program Specialist Calculation | | | |
|---|--------------|----------------------|----------------------|
| Program Specialist Salary and Benefits | Total FTE MM | | 1.70 |
| TC | 141,793.76 | Total FTE Severe | 0.9 |
| .5 - 5770 | 70,896.88 | Total FTE Preschool | 0.1 |
| .5 - 5750 | 70,896.88 | Total FTE Infant | 0.3 |
| LL | 131,154.06 | % FTE MM | 57% |
| .1 - 5730 | 13,115.41 | % FTE Severe | 30% |
| .4 - 5750 | 52,461.62 | % FTE Preschool | 3% |
| .5 - 5770 | 65,577.03 | % FTE Infant | 10% |
| MB | 136,408.36 | PS 4xxx-5xxx | |
| | | Cost | \$ 12,400.00 |
| .7 m/m | 95,485.85 | MM | \$ 7,026.67 |
| .3 Infant | 40,922.51 | Severe | \$ 3,720.00 |
| | | Preschool | \$ 413.33 |
| | | Infant | \$ 1,240.00 |
| | | Total PS Cost | \$ 380,833.67 |