

Determination of Excess Cost and Local Support
Adopted Budget - 2020-21

2020-21 Projection

A	B	C	D	E	F	G	H	I	J	K	L
District Name	St. Deviation Adjusted - Average per Pupil Expenditure (APPE)	Expenditure Threshold for Meeting Excess Cost Requirement	LEA Serves its own students with disabilities	Total Full-Time Student Equivalents of Students Served by LEA in LEA's General Education Settings	Total Costs of Providing Educational Services in General Education Based on IEP time in District Gen Ed (Col E times Col B)	Remaining Excess Cost Threshold (Col C minus Col F)	Total Number of Students with Disabilities Primarily Served by Another Agency	Amount of APPE Due Another LEA for the Residents of LEA They Serve	Credit SDC LCFF Revenue Apportionment to be Transferred to Another Agency	Net Threshold Paid to Another LEA (Col I minus Col J)	Remaining Threshold to be Used for Education of Students With Disabilities in LEA (Col G plus Col J minus Col K)
Capay	\$ 8,958	\$ 152,286	N	14.17	\$ 126,935	\$ 25,351	0	\$ 25,351	\$ 8,649	\$ 16,702	\$ -
Hamilton	\$ 10,696	\$ 1,069,600	N	79.52	\$ 850,546	\$ 219,054	9	\$ 219,054	\$ 52,993	\$ 166,061	\$ -
Lake	\$ 8,982	\$ 170,658	N	16.37	\$ 147,035	\$ 23,623	0	\$ 23,623	\$ 963	\$ 22,660	\$ -
Orland	\$ 9,472	\$ 3,258,368	Y	239.86	\$ 2,271,954	\$ 986,414	35	\$ 331,520	\$ 418,516	\$ (86,996)	\$ 654,894
Plaza	\$ 7,635	\$ 83,985	N	9.10	\$ 69,479	\$ 14,506	1	\$ 14,506	\$ 6,870	\$ 7,636	\$ -
Princeton	\$ 13,800	\$ 234,595	N	14.02	\$ 193,472	\$ 41,123	1	\$ 41,123	\$ 9,118	\$ 32,005	\$ -
Stony Creek	\$ 13,800	\$ 137,997	N	9.23	\$ 127,371	\$ 10,626	0	\$ 10,626	\$ -	\$ 10,626	\$ -
Willows	\$ 9,040	\$ 1,744,720	N	139.66	\$ 1,262,526	\$ 482,194	31	\$ 482,194	\$ 307,777	\$ 174,417	\$ -
Success One!	\$ 12,130	\$ 36,390	Y	3.00	\$ 36,390	\$ -	0	\$ -	\$ -	\$ -	\$ -
Walden Acad	\$ 9,185	\$ 211,255	Y	21.60	\$ 198,396	\$ 12,859	0	\$ -	\$ -	\$ -	\$ 12,859
William Finch	\$ 11,505	\$ 391,170	Y	31.67	\$ 364,363	\$ 26,807	0	\$ -	\$ -	\$ -	\$ 26,807
GCOE								\$ (1,147,997)	\$ 804,886	\$ (343,111)	\$ 1,147,997
SELPA Composite	\$ 9,452	\$ 7,551,223		578.20	\$ 5,648,467	\$ 1,842,557	77	\$ -	\$ 1,609,772	\$ -	\$ 1,802,891

Column Legend and Sources for Information to Determine Excess Cost

Column

- B and C** From Cols P and R from the Calculation of Excess Cost Threshold spreadsheet
- D** Applicable to program operators
- E and F** Data obtained from the Information Day CALPADS Report Applied to the Average per Pupil Expenditure (APPE) rate, initially using prior year then updated to current year for Second Interim. Every student's IEP indicates the percentage of time in general education settings. These percentages can be converted into Full Time Student Equivalencies (FTSE) (50% becomes .5 FTSE. These can be totaled to determine the total FTSE in general education settings for a district's students attending district programs.
For example, if District A had 7 students, 2 of which were in gen ed 80% each, that would be .8 x 2 of 1.6 FTSE; and one of which was in gen ed 90% which would be .9 FTSE; and another 2 of which were in gen ed 20% each or .4 FTSE, the district would have 2.9 FTSE from those 5 students. The other two children are in special education settings so they generate no additional FTSE in general education.

2 x 80% of time	=	1.6
1 x 90% of time	=	0.9
2 x 20% of time	=	0.4
2 x 0% of time	=	0
		2.9
- G, K-L** Calculation completed as per listed in column heading.
- H** Data is obtained from the current Student Report based on current LEA reported CALPADS, excluding preschool and students receiving primary services from their own LEA and using the proration factor. Amount for Orland includes 69 students fully served less 31 preschool by GCOE and 25 students receiving regionalized services from GCOE at 25%.
- I** Either the remaining threshold sent to another agency, Col H, if Col D is "N" or Col B times Col G if Col D is "Y"
- J** Calculation of LCFF revenue generated for district students attending Glenn County regional classes using P-2 ADA.

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A	L	M	N	O	P	Q	R	S	T	U	V	W
District Name	Remaining Threshold to be Used for Education of Students With Disabilities in LEA (Col G plus Col J minus Col K)	Total Number of Students with Disabilities Served for Another Agency	APPE to be Received From Another LEA for Students with Disabilities Served	Paid To Another Agency For Time in General Education	Net Remaining Excess Cost Threshold for Providing Special Education Services	Projected Total Direct Cost and Direct Support Cost Expenditures	Total Indirect Support Allocation Expenditures	Total Excess Cost of Special Education (Col Q plus Col R minus Col P)	Projected Federal Assistance Expended	Projected State Aid Expended	Other Local Sources for Excess Cost	Net Excess Cost of Special Education Provided by Local Funds
Capay	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Hamilton	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Lake	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Orland	\$ 654,894			\$ -	\$ 654,894	\$ 2,418,884	\$ 44,986	\$ 1,808,976	\$ 317,230	\$ 600,916		\$ 890,830
Plaza	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Princeton	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Stony Creek	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Willows	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Success One!	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Walden Acad	\$ 12,859			\$ -	\$ 12,859	\$ -	\$ -	\$ (12,859)	\$ -	\$ -		\$ (12,859)
William Finch	\$ 26,807			\$ -	\$ 26,807	\$ -	\$ -	\$ (26,807)	\$ -	\$ -		\$ (26,807)
GCOE	\$ 1,147,997			\$ -	\$ 1,147,997	\$ 9,862,481	\$ 779,154	\$ 9,493,638	\$ 921,272	\$ 4,233,963	\$ 747,892	\$ 3,590,511
SELPA Composite	\$ -			\$ -	\$ 1,842,557	\$ 12,281,365	\$ 824,140	\$ 11,262,948	\$ 1,238,502	\$ 4,834,880	\$ 747,892	\$ 5,189,566

Column Legend and Sources for Information to Determine Excess Cost

Column

- L Calculation completed as per listed in column heading.
- M - O Not applicable for Glenn County at this time. Could change if delivery model changed.
- P Calculation completed as per listed in column heading.
- Q and R Can be obtained from the MOE information for the prior year. On the pages where the expenditures are shown by Object code and Goal code, there are four groupings of expenditures Total Expenditures, Federal Expenditures are on one page and Combined State and Local expenditures and "Local Only" expenditures are shown on another page.
For the information in Column Q the Total Direct Costs can be found in the Total Expenditures Section at the far right and is the last of the first grouping of expenditures by Object Code
The Direct Support Costs and Direct Support Interfund Expenditures can be found at the far right in the grouping of expenditures below the Object Code grouping. These three amounts are totaled for Column Q
The information for Col R can also be obtained from the MOE information for the prior year. It can be found in the same grouping as the "Support " expenditures in Col P.
The indirect is the top line and the PCRA is the line just before the sub-total of that grouping of expenditures.
- S Calculation completed as per listed in column heading.
- T Can also be found in the MOE information in the Federal Expenditures section. The amount to be inserted in this column can be found at the far right of the bottom line.
- U Requires a calculation, using MOE information from the prior year. On the second page of the expenditures by Goal Code and Object Code, the top section is the Combined State and Local expenditures and the bottom section is the "Local Only" section. Subtract the bottom line from the "Local Only" section from the bottom line of the Combined State and Local Section. This will provide the "State Only" expenditures
- V These are other local sources of revenue such as payments from Mental Health, Dept. of Health, Regional Center, other SELPA's and expenditures from other resources charged to a 5000 Goal.
- W Shows what portion of the excess cost is being borne by the District's unrestricted funds. From Col S, the total Excess Cost, subtract Col T, the Federal Assistance, Col U, Net State Aid, and Col V, the payments received from other agencies (all three columns are intended to assist paying the excess costs). If the number is positive, the district has met the excess cost requirement. If it is negative, that shows the amount by which they failed to meet their excess cost threshold.

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Summary of Tuition Cost

A	2020/21 Actuals			Second Interim Budget Estimate 2020/21			Change		
	X	Y	Z	X	Y	Z			
District Name	Total Excess Cost Paid Another Agency for Special Education	Net Threshold Paid to Another LEA	Combined Expenditures to another Agency for the Education of Students with Disabilities (Col X plus Col Y)	Total Excess Cost Paid Another Agency for Special Education	Net Threshold Paid to Another LEA	Combined Expenditures to another Agency for the Education of Students with Disabilities (Col X plus Col Y)	Total Excess Cost Paid Another Agency for Special Education	Net Threshold Paid to Another LEA	Combined Expenditures to another Agency for the Education of Students with Disabilities (Col X plus Col Y)
Capay	\$ 132,570	\$ 16,702	\$ 149,272	\$ 85,159	\$ 16,694	\$ 155,704	\$ 47,411	\$ 8	\$ (6,432)
Hamilton	\$ 594,673	\$ 166,061	\$ 760,734	\$ 386,276	\$ 166,168	\$ 641,543	\$ 208,397	\$ (107)	\$ 119,191
Lake	\$ 126,253	\$ 22,660	\$ 148,913	\$ 80,617	\$ 22,658	\$ 133,306	\$ 45,636	\$ 2	\$ 15,607
Orland	\$ 957,211	\$ (86,996)	\$ 870,215	\$ 653,328	\$ (86,702)	\$ 938,096	\$ 303,883	\$ (294)	\$ (67,881)
Plaza	\$ 123,001	\$ 7,636	\$ 130,637	\$ 77,789	\$ 7,643	\$ 138,317	\$ 45,212	\$ (7)	\$ (7,680)
Princeton	\$ 141,265	\$ 32,005	\$ 173,270	\$ 91,614	\$ 31,968	\$ 151,488	\$ 49,651	\$ 37	\$ 21,782
Stony Creek	\$ 87,678	\$ 10,626	\$ 98,304	\$ 57,544	\$ 10,626	\$ 103,861	\$ 30,134	\$ -	\$ (5,557)
Willows	\$ 1,145,455	\$ 174,417	\$ 1,319,872	\$ 746,822	\$ 174,138	\$ 1,249,327	\$ 398,633	\$ 279	\$ 70,545
Success One!	\$ 42,696	\$ -	\$ 42,696	\$ 27,070	\$ -	\$ 31,239	\$ 15,626	\$ -	\$ 11,457
Walden Acad	\$ 121,350	\$ -	\$ 121,350	\$ 77,356	\$ -	\$ 102,586	\$ 43,994	\$ -	\$ 18,764
William Finch	\$ 118,359	\$ -	\$ 118,359	\$ 76,633	\$ -	\$ 53,435	\$ 41,726	\$ -	\$ 64,924
SELPA Composite	\$ 3,590,511	\$ 343,111	\$ 3,933,622	\$ 2,360,208	\$ 343,193	\$ 3,698,902	\$ 1,230,303	\$ (82)	\$ 234,720

(a) (b)

Districts should utilize the appropriate codes to account for the two Tuition payments listed above, which may be as follows:

- (a) Orland - 01-6500-0-5750-9200-7142-000-000-00000
- (a) William Finch - 09-0000-0-3300-1000-5750-000-165-00000
- (a) Willowglen - 01-2410-0-3600-1000-5710-000-360-00000
- (a) All Others - 01-0000-0-5750-9200-7142-000-000-00000 or as appropriate
- (b) 01-0000-0-5750-9200-7142-000-000-00000 or as appropriate

Column Legend and Sources for Information to Determine Excess Cost

Column	
X	From the Excess Cost Distribution worksheet
Y	From Col K on page 2 of the Determination of Excess Cost worksheet
Z	Calculation completed as per listed in column heading