

**22-23 ALLOCATION MODEL
CLOSING December 2023**

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	19.5	\$ 32,554	1.0	\$ 11,522	14.0	\$ 59,343	3.0	\$ 5,072	1.0	\$ 15,222	0.5	\$ 969.13	1.0	\$ 10,932	\$ 135,614	\$ -	\$ 135,614
HAMILTON	118.0	\$ 196,996	11.0	\$ 126,745	90.0	\$ 381,492	9.0	\$ 15,215	3.0	\$ 45,665	5.0	\$ 9,691.31	10.0	\$ 109,318	\$ 885,123	\$ (13,520)	\$ 871,603
LAKE	22.0	\$ 36,728	0.5	\$ 5,761	14.5	\$ 61,463	7.0	\$ 11,834	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 115,786	\$ -	\$ 115,786
ORLAND	123.5	\$ 206,178	32.5	\$ 374,474	0.0	\$ -	0.0	\$ -	16.5	\$ 251,159	32.0	\$ 62,024.35	24.0	\$ 262,364	\$ 1,156,199	\$ -	\$ 1,156,199
PLAZA	17.5	\$ 29,215	1.0	\$ 11,522	12.5	\$ 52,985	4.0	\$ 6,762	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 100,485	\$ -	\$ 100,485
PRINCETON	18.5	\$ 30,885	1.0	\$ 11,522	9.5	\$ 40,269	5.5	\$ 9,298	0.5	\$ 7,611	2.0	\$ 3,876.52	1.0	\$ 10,932	\$ 114,393	\$ -	\$ 114,393
STONY CREEK	8.5	\$ 14,190	0.0	\$ -	8.0	\$ 33,910	0.5	\$ 845	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 48,946	\$ -	\$ 48,946
WILLOWS	211.5	\$ 353,089	26.5	\$ 305,341	127.5	\$ 540,447	41.0	\$ 69,314	5.5	\$ 83,720	9.0	\$ 17,444.35	14.0	\$ 153,046	\$ 1,522,401	\$ -	\$ 1,522,401
SUCCESS ONE!	8.5	\$ 14,190	3.0	\$ 34,567	5.5	\$ 23,313	0.0	\$ -	0.0	\$ -	0.0	\$ -	2.0	\$ 21,864	\$ 93,934	\$ -	\$ 93,934
WALDEN ACAD	32.0	\$ 53,423	0.0	\$ -	18.5	\$ 78,418	13.5	\$ 22,823	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 154,663	\$ -	\$ 154,663
Wm FINCH	31.5	\$ 52,588	0.0	\$ -	30.5	\$ 129,283	1.0	\$ 1,691	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 183,562	\$ -	\$ 183,562
TOTALS	611.0	\$ 1,020,036	76.5	\$ 881,455	330.5	\$ 1,400,923	84.5	\$ 142,855	26.5	\$ 403,376	48.5	\$ 94,006	52.0	\$ 568,456	\$ 4,511,107	\$ (13,520)	\$ 4,497,587

K.1	K.2
Approved/Billed 2022-2023	Difference
\$ 127,591	\$ 8,024
\$ 937,837	\$ (66,234)
\$ 141,359	\$ (25,574)
\$ 1,346,122	\$ (189,923)
\$ 99,831	\$ 654
\$ 147,956	\$ (33,563)
\$ 78,918	\$ (29,972)
\$ 1,858,643	\$ (336,242)
\$ 13,985	\$ 79,949
\$ 137,415	\$ 17,248
\$ 199,910	\$ (16,348)
\$ 5,089,567	\$ (591,980)

CAPAY
HAMILTON
LAKE
ORLAND
PLAZA
PRINCETON
STONY
WILLOWS
SUCCESS
WALDEN
Wm FINCH

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	\$ 2,406,560	SELPA Director .5 FTE \$ 118,703	Revenue \$ 7,235,459	DIS \$ 2,750,969	26%	\$ 1,020,036
6500 - Property Tax	\$ 1,767,437	Student Data Coordinator .45 FTE \$ 72,878	Expenditures \$ 11,491,171	Extensive Support \$ 2,377,225	22%	\$ 881,455
6500 - SDC Transfer	\$ 910,662	Senior Fiscal Specialist .40 FTE \$ 53,002	M/M \$ 4,239	Mild Moderate \$ 3,778,194	36%	\$ 1,400,923
6500 - Contribution from Unrestricted	\$ 129,000	Materials, Travel, Mileage, Dues \$ 10,813	AU Cost \$ 255,396	M/M Speech \$ 1,691	4%	\$ 142,855
3327 - IDEA Mental Health	\$ 62,920	AU Cost \$ 255,396	Infant & Preschool \$ 15,222	Infant & Preschool \$ 1,087,877	10%	\$ 403,376
6546 - Special Ed Mental Health	\$ 385,122	** The AU Cost is taken off the top before the revenue is applied to expenditures	Shortfall/ Excess Cost \$ 4,511,107	Infant & Preschool Speech \$ 253,527	2%	\$ 94,006
3385 - IDEA Early Intervention	\$ 34,422		Transportation Excess Cost \$ 568,456	Non Transportation Expenditures \$ 10,633,064	Non Transportation Excess Cost	\$ 3,942,651
6510 - Infant Program	\$ 130,924		Non Transportation Excess Cost \$ 3,942,651	Transportation Expenditures \$ 858,107	Transportation Excess Cost	\$ 568,456
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932			All Expenditures \$ 11,491,171	Short Fall/ Excess Cost	\$ 4,511,107
3315 - IDEA Preschool Grant	\$ 40,001					
3345 - IDEA Preschool SD	\$ 1,000					
3310 - IDEA Basic Local Assistance	\$ 772,512					
9240 - Transportation	\$ 289,651					
Clinician Billing / Osprey bill-back (CCOE)	\$ 149,249					
State Adjustment PY	\$ 71,067					
Revenue	\$ 7,235,459					

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)	1,795,902	Mild/Mod Classroom (5770 1120)	2,568,770	Mild Mod Speech (5770 3150)	342,191	Preschool Separate Classes (5730 1110)	724,917	Preschool Speech (5730 3150)	225,178	778,309
Severe Other Instructional (5750 1190)	394,791	Severe PS Sal & Benefits	136,901	Mild/Mod Translation and Sub Mileage (5770 1191)	4,833			Infant Other Instructional Services (5710 1190)	90,363			(21,383)
Non Severe Other Instructional (5770 1190)	27,742	PS 4xxx & 5xxx	4,065	PS BYRD .7FTE Sal & Benefits	104,360			Preschool Translator (5730 1191)	206			
Severe Translation(5750 1191)	6,117	Extensive Behavior Support Specialist	174,540	PS Little .5 FTE sal & benefits	74,582			PS	14,916			
Supervision & Admin (5001 2100)	626,105			PS Cox .5 FTE Sal & benefits	77,235			PS 4xxx & 5xxx	1,807			
Library (5001 2420)	1,800			PS 4xxx & 5xxx	7,678			Preschool Psych (5730 3120)	89,298			
Mental Health Psych (5150 3120)	601,339			Mild/Moderate Psychologist (5770 3120)	494,114			Preschool Coordinator	44,726			
Severe Psychologist (5750 3120)	154,440			Mild Moderate Behavior Support Specialist	24,152							
Health Services (5750 3140)	194,130											
Severe Speech (5750 3150)	94,266											
Plant Maint & Operations (5001 8100)	155,907											
GE Credit (5770 9200)	178,668											
State School (Fremont) 21/22	8,055											
	-											
	-											
	2,443,361		2,111,408		3,355,724		342,191		966,233		225,178	756,927
% of total expenditures	26%		22%		36%		4%		10%		2%	
Indirect	307,608		265,817		422,471		43,080		121,644		28,349	101,180
Total Cost Including Indirect	\$ 2,750,969	Extensive Support	\$ 2,377,225	MILD/MOD	\$ 3,778,194	M/M Speech	\$ 385,271	Infant/Preschool	\$ 1,087,877	Infant/Pre Speech	\$ 253,527	\$ 858,107

Indirect Cost Calculation		Expenditure Calculation		Program Specialist Calculation	
<i>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 separately as it is the only service type within that resource.</i>		<i>The expenditure calculation is completed by calculating the cost of all expenditures. It is separated 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.</i>		<i>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.</i>	
3310	88,873	Non Transportation Expenditures	9,444,095	Program Specialist Salary and Benefits	
3313	9,771	Indirect (not Transportation)	\$ 1,188,969	TC	154,470.20
3315	4,602	Expenditures (not transportation) plus indirect	10,633,064	5 - 5770	77,235.10
3327	7,239			5 - 5750	77,235.10
3345	115				
3385	3,960	Transportation Expenditures	756,927	LL	149,164.25
6500	1,015,041	Transportation indirect	101,180	1 - 5730	14,916.43
6510	15,062	Transportation Expenditures plus Indirect	858,107	4 - 5750	59,665.70
6546	44,306			5 - 5770	74,582.13
Indirect (Not Transportation)	\$ 1,188,969	All Expenditures	\$ 11,491,171	MB	149,085.00
Transportation Indirect (9240)	\$ 101,180			7 m/m	104,359.50
				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	
				MM Cost	\$ 13,549.00
				Severe	\$ 7,677.77
				Preschool	\$ 4,064.70
				Total PS Cost	\$ 1,806.53
					\$ 421,543

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 a expert consultant in modifying the allocation model to better meet our current needs. Many options were explored

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, Behavior Support Services, Program Specialist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost.
D	Mild/Moderate: Teachers, Paraprofessionals, Behavior Support Services, 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.

J	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.
K	Billback: The final cost by district for the Excess Cost and Prior Year Adjustment/Credit. In closing books, K.1 and K.2 reflect the approved amount billed during the prior year and the difference in actual expenses respectively - resulting in a carry-over credit to the districts for the next year or a supplemental billing.
L	Revenue Calculation: Recap of all revenue received from federal and state grants and apportionments.
M	AU Cost: SELPA Director, Student Data Coordinator, Senior Fiscal Specialist/Secretary, Materials, Travel, Mileage, and Dues to operate the Administrative Unit of the SELPA. The AU Cost is taken off the top before the revenue is applied to expenditures
N	Excess Cost: 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	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 by Service: This column takes the percentage from column P and multiplies it by the overall 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	February	April	June
Annual Budget Plan/ Annual Service Plan	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 coming year.	Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE 	Projected Budget will be presented at February Fiscal Meeting for first look, then taken to the SELPA Governance Meeting for final approval. Projected Budget will be used for Billing in the next 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	Billing	Budget Development	Budget Development	Allocation Budget Adoption	Billing	Adopted Budget for the GCOE Board