

COLUSA COUNTY OFFICE OF EDUCATION
BUSINESS SERVICES

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SELPA
COMPARISON 2019-20 APRIL REVISION TO 2020-21 BUDGET
ALLOCATION OF THE INSTRUCTIONAL PROGRAM DEFICIT AND EXCESS COSTS
ATP enrolled in CBA and CBA Income/Expense stays in SELPA

Additional Changes applied after May 7, 2020 SELPA Meeting

	2019-20 APRIL REVISION	2020-21 ORIGINAL BUDGET	DIFFERENCE
Revenue (Before Excess Costs)	\$ 4,730,900	\$ 4,652,339	\$ (78,561)
Expenditures	<u>\$ 8,488,228</u>	<u>\$ 8,505,322</u>	<u>\$ 17,094</u>
Deficit and Excess Cost	<u>\$ (3,757,328)</u>	<u>\$ (3,852,983)</u>	<u>\$ (95,655)</u>
Allocation:			
Colusa Unified	\$ (1,295,437)	\$ (1,345,669)	\$ (50,232)
Maxwell Unified	\$ (246,750)	\$ (258,782)	\$ (12,033)
Pierce Jt. Unified	\$ (1,155,238)	\$ (1,201,901)	\$ (46,663)
Williams Unified	\$ (998,215)	\$ (1,023,628)	\$ (25,413)
CCOE Community School	\$ (22,432)	\$ (23,002)	\$ (570)
CCOE Coastal Buttes	<u>\$ (39,255)</u>	<u></u>	<u>\$ 39,255</u>
Total	<u>\$ (3,757,328)</u>	<u>\$ (3,852,983)</u>	<u>\$ (95,655)</u>

Allocation of Adopted 2019/20 Budget Excess Costs

Special Education Pupil Count* as of April 1, 2020 =	670				
Colusa Unified	234	34.9254% x	(\$3,852,983)	=	\$ (1,345,669)
Maxwell Unified	45	6.7164% x	(\$3,852,983)	=	\$ (258,782)
Pierce Joint Unified	209	31.1940% x	(\$3,852,983)	=	\$ (1,201,901)
Williams Unified	178	26.5672% x	(\$3,852,983)	=	\$ (1,023,628)
CCOE Community School	4	0.5970% x	(\$3,852,983)	=	\$ (23,002)
CCOE Coastal Buttes	<u>0</u>	<u>0.0000% x</u>	<u>(\$3,852,983)</u>	<u>=</u>	<u>\$</u>
	670	100.0000%			
Total Allocated Costs					<u>\$ (3,852,983)</u>

*April 1, 2020 count has been used for Allocation of Excess Costs

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**COMPARISON 2019-20 APRIL REVISION TO 2020-21 BUDGET
REVENUE AND EXPENDITURES**

	2019-20 APRIL REVISION	2020-21 ORIGINAL BUDGET	DIFFERENCE
REVENUES			
8010 - 8099 Property Tax Revenue	\$ 396,438	\$ 396,438	\$ -
8100 - 8299 Federal Revenue	\$ 1,055,563	\$ 1,070,029	\$ 14,466
8300 - 8599 Other State Revenue	\$ 3,151,566	\$ 3,024,771	\$ (126,795)
*8709 Direct Transfer of Funds for Special Ed ADA	\$ 127,333	\$ 161,101	\$ 33,768
A. Subtotal Revenue before District Support of Excess Costs	\$ 4,730,900	\$ 4,652,339	\$ (78,561)
8710 C. Local Tuition District Excess Cost Amount	\$ 3,757,328	\$ 3,852,983	\$ 95,655
Total Revenue	\$ 8,488,228	\$ 8,505,322	\$ 17,094
EXPENDITURES			
1000 Certificated Salaries	\$ 3,455,186	\$ 3,701,236	\$ 246,050
2000 Classified Salaries	\$ 1,700,789	\$ 1,679,514	\$ (21,275)
3000 Employee Benefits	\$ 1,766,399	\$ 1,929,188	\$ 162,789
4000 Books and Supplies	\$ 138,368	\$ 125,116	\$ (13,252)
5000 Services and Other Operating Expenses	\$ 879,948	\$ 517,246	\$ (362,702)
6000 Capital Outlay			\$ -
7300 Indirect Costs	\$ 547,538	\$ 553,022	\$ 5,484
B. Total Expenditures	\$ 8,488,228	\$ 8,505,322	\$ 17,094
C. Deficit and Excess Cost (difference A-B = C)	\$ (3,757,328)	\$ (3,852,983)	\$ (95,655)

AB602 Income is based on 2019-20 District P2 ADA with zero COLA for 2020-21

Special Education-Instruction

ALLOCATION OF THE INSTRUCTIONAL PROGRAM DEFICIT AND EXCESS COSTS

Changes after May 7 Meeting are noted in Purple Italics

Revenue	Difference	Reasons for Change
8000's		
	\$ 14,466	Increase to Grant Resource 3310
	\$ (126,795)	19-20 Amount includes 18-19 Corrections
	\$ 33,768	Add Back CBA income
	\$ (78,561)	
Expenditures	Difference	Reasons for Change
1000's		
	\$ 87,810	Position 315 New Program Specialist
	\$ 75,759	Position 316 New Speech/Language Specialist
	\$ 81,718	Position 320 New Coastal Buttes Teacher
	\$ 32,629	Position 293 from Intern in 19-20 to Experienced Teacher in 20-21
	\$ 8,134	Step Increases
	\$ (40,000)	<i>Position 198 Experienced Teacher to be replaced by teacher at lower end of schedule</i>
	\$ 246,050	
2000's		
	\$ 4,725	Step Increases
	\$ (26,000)	<i>Position 35 Paraeducator open at present due to retirement will not be replaced yet. Position will be re-evaluated during 20-21 school year</i>
	\$ (21,275)	
3000's		
	\$ 170,789	Benefits for Changes to 1000/2000 Changes
	\$ (8,000)	<i>Savings on reduction of staff costs noted above</i>
	\$ 162,789	
4000's		
	\$ (13,252)	Low Incidence supplies/equipment will be carryover
	\$ (13,252)	
5000's		
	\$ (39,904)	Consulting fees less/Staff salary/benefits more
	\$ (285,000)	<i>Utilize RS6512 Mental Health Funds (One time savings see note below)</i>
	\$ 42,865	<i>RS3310 Colusa USD is in Significant Disproportionality - consultants/training must occur</i>
	\$ 4,388	<i>RS3315 Colusa USD is in Significant Disproportionality - consultants/training must occur</i>
	\$ (39,051)	<i>RS6500 Colusa USD student will now longer be attending Sutter County Program.</i>
	\$ (46,000)	<i>RS3310 Two students transitioning from CCHAT</i>
	\$ (362,702)	
6000's		
	\$ -	
7000's		
	\$ 13,309	7% Indirect on object 1xxx-5xxxx
	\$ (7,825)	<i>Savings on reductions listed since May 7 meeting</i>
	\$ 5,484	

Total Expenditure Change **\$ 17,094**

Income less Expenses **\$ (95,655) Change Difference from April Revision to 2020-21 Budget**

\$570,000 is budgeted for RS6512 State Mental Health Grant. \$285,000 can be spent from 7/1/2019 to 6/30/21 and \$285,000 can be spent from 7/1/2020 to 6/30/2022. When the grant was new many years ago the SELPA Board agreed to spend these funds in arrears. At the time, the year to year amount varied greatly so by spending the funding in arrears, the SELPA could budget accurately. The \$285,000 for 2020-22 is included in the Revenue and Expense projection but the net effect on Excess Costs is 0. The \$285,000 was budgeted as a 5800 expense with no indirect applied. The 2020-21 budget utilizes these funds which will bring a one time savings to the Districts, lowering Excess Costs by \$285,000.

Federal Mental Health Grant, RS3327 has been treated similarly to the State Mental Health Grant RS6512. \$103,000 is budgeted in Revenue and Expense for 2020-21 fiscal year. \$51,500 can be spent 7/1/2019 to 6/30/2021 and \$51,500 can be spent from 7/1/20 to 6/30/22. The SELPA does not have enough qualifying expenses to utilize both the RS6512 and RS3327 grants for 2020-21 budget year but the \$51,500 in RS3327 will bring one time relief to the 2021-22 budgeted Excess Costs.

Beginning with the 2021-22 fiscal year, RS6512 will be budgeted for 2021-22 year expenditures only. Beginning with 2022-23 fiscal year, RS3327 will be budgeted for 2022-23 expenditures only. The arrears practice will end.

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COMPARISON 2019-20 APRIL REVISION TO 20-21 BUDGET
ALLOCATION OF THE TRANSPORTATION PROGRAM DEFICIT AND EXCESS COSTS
ATP enrolled in CBA and CBA Income/Expense stays in SELPA

	<u>2019-20 APRIL REVISION</u>	<u>2020-21 ORIGINAL BUDGET</u>	<u>DIFFERENCE</u>
Revenue	\$ 92,975	\$ 92,975	\$ -
Expenditures	<u>\$ 118,887</u>	<u>\$ 103,342</u>	<u>\$ (15,545)</u>
 Deficit and Excess Cost	 <u>\$ (25,912)</u>	 <u>\$ (10,367)</u>	 <u>\$ 15,545</u>
 Allocation:			
Colusa Unified	\$ (8,933)	\$ (3,620)	\$ (5,313)
Maxwell Unified	\$ (1,702)	\$ (696)	\$ (1,005)
Pierce Jt. Unified	\$ (7,967)	\$ (3,234)	\$ (4,733)
Williams Unified	\$ (6,884)	\$ (2,754)	\$ (4,130)
CCOE Community School	\$ (155)	\$ (62)	\$ (93)
CCOE Coastal Buttes	<u>\$ (271)</u>	<u>\$ -</u>	<u>\$ (271)</u>
 Total	 <u>\$ (25,912)</u>	 <u>\$ (10,367)</u>	 <u>\$ (15,545)</u>

Inter District Allocation of Adopted 2019-20 Budget Excess Costs

Special Education Pupil Count as of April 1, 2020 = 670

Colusa Unified	234	34.9254%	x	\$ (10,367)	=	\$ (3,620)
Maxwell Unified	45	6.7164%	x	\$ (10,367)	=	\$ (696)
Pierce Joint Unified	209	31.1940%	x	\$ (10,367)	=	\$ (3,234)
Williams Unified	178	26.5672%	x	\$ (10,367)	=	\$ (2,754)
CCOE Community School	4	0.5970%	x	\$ (10,367)	=	\$ (62)
CCOE Coastal Buttes	<u>0</u>	<u>0.0000%</u>	x	<u>\$ (10,367)</u>	=	<u>\$ -</u>
	670	100.0000%				
 Total Allocated Costs						 <u>\$ (10,367)</u>

COLUSA COUNTY OFFICE OF EDUCATION
BUSINESS SERVICES

**COMPARISON 2019-20 APRIL REVISION TO 2020-21 BUDGET
REVENUE AND EXPENDITURES - TRANSPORTATION (0240)**

		2019-20 APRIL REVISION	2020-21 ORIGINAL BUDGET	DIFFERENCE
REVENUES				
8100 - 8299	Federal Revenue	\$ -	\$ -	\$ -
8300 - 8599	Other State Revenue	\$ 92,975	\$ 92,975	\$ -
8600 - 8799	Other Local Revenue	\$ -	\$ -	\$ -
	A. Subtotal Revenue before District Excess Costs	\$ 92,975	\$ 92,975	\$ -
8710	C. Local Tuition District Excess Cost Amount	\$ 25,912	\$ 10,367	\$ (15,545)
	Total Revenue	\$ 118,887	\$ 103,342	\$ (15,545)
EXPENDITURES				
2000	Classified Salaries	\$ 30,078	\$ 30,078	\$ -
3000	Employee Benefits	\$ 9,314	\$ 9,314	\$ -
4000	Books and Supplies	\$ 10,158	\$ 10,158	\$ -
5000	Services and Other Operating Expense	\$ 33,358	\$ 33,358	\$ -
6000	Capital Outlay	\$ 15,002	\$ 15,002	\$ -
7300	Indirect Costs	\$ 5,432	\$ 5,432	\$ -
7400	Debt Services	\$ 15,545	\$ -	\$ (15,545)
	B. Total Expenditures	\$ 118,887	\$ 103,342	\$ (15,545)
	Deficit and Excess Cost (difference A-B = C)	\$ (25,912)	\$ (10,367)	\$ 15,545

Special Education-Transportation (0240)

ALLOCATION OF THE INSTRUCTIONAL PROGRAM DEFICIT AND EXCESS COSTS

Revenue	Difference	Reasons for Change
8000's		
Total Revenue		

Expenditures	Difference	Reasons for Change
1000's		
2000's		
3000's		
4000's		
5000's		
6000's		
7000's	\$ (15,545)	Last payment on Van made 19-20
Total Expenses	\$ (15,545)	

Total Expenditures	
less Total Revenue	\$ 15,545