

## **GCED funds its programs in various ways depending on the program:**

Special Education Programs - This includes our Setting IV program, Transition Program, as well as special education services provided at Pathways, Tower View and 5RO.

- GCED reports expenditure and MARSS data to MDE. MDE tuition bills each resident district. Disability disbursement of staff is completed each October to create rates for the billing.

Alternative Education Programs - This includes Targeted Services, Credit Recovery, Pathways, and Tower View.

- Expenditures for each program are divided by the number of students served. GCED paper bills the resident district at the end of year following MDE's provided spreadsheet and method.

5RiversOnline - General education services.

- Non member residents are billed the general education formula aid + referendum allowance per pupil unit. GCED paper bills each non member resident district.
- Member residents are billed program costs less non member revenue collected divided by member students served. GCED sends paper bills to the student's resident district.

Staff provided to Member Districts

- Each year the Executive Director and Superintendents review and recommend the staffing plan.
- The GCED board approves this staffing plan (For 22-23 this was done at the Feb-Mar 2022 meetings).
- Monthly bills are reviewed with the presentation of the Adopted and Revised budget by the GCED board and with the Superintendent's Council. Monthly bills are also shared at any all-county board meeting.
- Each year these bills adjust during the year to account for disability disbursement, changing needs of the districts and board amendments to the budget.

Audiology

- GCED employs a 1.0 Audiologist who provides services to 10 districts. Her services are billed out at year end by ADM served in these 10 districts.

Third Party Billing

- GCED provides all third party billing administration for its members. The cost is split between members based on hours billed to DHS and other insurance.

Federal Grant Fiscal Host

- GCED is the fiscal host to a number of grants
  - Federal Special Education
  - Mandatory CEIS
  - Perkins Consortium

- Title III Consortium
- A majority of the Executive Director's salary and benefits are paid from Federal Special Education grant dollars
- Itinerant Staff such as the DHOH teachers, Vision Teacher, B-3 SLP, and Autism consultant are paid with Federal Special Education dollars
- Perkins Consortium covers a portion of the salary and benefits for the Coordinator of Alternative Programs
- Instructional Coaches are covered with Mandatory CEIS funds.

#### River Bluff Facility

- Member districts lease levy the annual cost of the debt service on River Bluff. Costs are divided by a formula set forth in the Joint Powers Agreement. This amount is collected from the member district taxpayers through the levy process.
- GCED bills the members to collect these dollars to pay the lease payment. This is equal to what the member collects in levy revenue. It is a pass through.
- Member districts approve an LTFM plan and collect LTFM levy on behalf of GCED.
- GCED bills the members to collect the LTFM revenue. This amount is equal to what the member collects in levy revenue. It is a pass through.
- GCED "charges" a \$30 per ADM operating fee to members to pay for facility and overhead costs that cannot be included in lease levy and LTFM. Costs include items such as custodial salary and benefits, utilities, custodial supplies. Member districts are then provided a federal subgrant from the GCED in the exact same amount (\$30 per ADM) for special education benefits resulting in a zero cost to member districts.

#### Overhead - technology, business office, general administration

- This is \$121,000 per year split across districts by December 1 Child Count. GCED provides a federal subgrant back to the districts in the exact same amount for special education benefits resulting in a zero cost to member districts.