

**STATE OF WASHINGTON**  
**SUPERINTENDENT OF PUBLIC INSTRUCTION**  
 REVISED 2013-14 SCHOOL YEAR ALLOCATION FOR REVENUE ACCOUNT: 4156  
 08458 THE COWLITZ DETENTION CENTER AT KELSO S.D.

|                                                                                      |                   |
|--------------------------------------------------------------------------------------|-------------------|
| <b>A. STATE INSTITUTION FTE ENROLLMENT AND STAFF</b>                                 |                   |
| ** 1. 2013-14 FTE ENROLLMENT REPORTED ON FORM E-672                                  | 46.27             |
| 2. ALLOCATED CERTIFICATED INSTRUCTIONAL STAFF UNITS (CIS)                            | 4.627             |
| 3. ALLOCATED CERTIFICATED ADMINISTRATIVE STAFF UNITS (CAS)                           | 0.000             |
| 4. ALLOCATED CLASSIFIED STAFF UNITS (CLS)                                            | 0.000             |
| <b>B. STATE INSTITUTION CIS ALLOCATION</b>                                           |                   |
| 1. 2013-14 CIS TOT DERIVED SALARY FOR APPORTIONMENT PURPOSES                         | 34,048.00         |
| ** 2. 2013-14 CIS LEAP 1SB MIX FACTOR                                                | 1.75564           |
| ** 3. CIS MAINTENANCE AVERAGE SALARY [B.1 * B.2] (180 Day Basis)                     | 59,776.03         |
| 4. 2013-14 CIS TOT DERIVED SALARY FOR APPORTIONMENT PURPOSES                         | 34,048.00         |
| ** 5. 2013-14 CIS LEAP 1SB MIX FACTOR                                                | 1.75564           |
| ** 6. CIS AVERAGE SALARY INCREASE [B.4 * B.5 - B.3] (180 Day Basis)                  | 0.00              |
| 7. CIS 220 DAY MAINTENANCE SALARY ALLOCATION [ A.2 * B.3 * 220/180 ]                 | 338,046.73        |
| 8. CIS 220 DAY INCREASE SALARY ALLOCATION [ A.2 * B.6 * 220/180 ]                    | 0.00              |
| 9. TOTAL CIS 220 DAY SALARY ALLOCATION [ B.7 + B.8 ]                                 | 338,046.73        |
| <b>C. STATE INSTITUTION CAS ALLOCATION</b>                                           |                   |
| 1. 2013-14 CAS AVERAGE SALARY FOR APPORTIONMENT PURPOSES                             | 0.00              |
| 2. CAS MAINTENANCE SALARY ALLOCATION [ A.3 * C.1 ]                                   | 0.00              |
| 3. CAS INCREASE SALARY ALLOCATION [ C.2 * 0.00% ]                                    | 0.00              |
| 4. TOTAL CAS SALARY ALLOCATION [ C.2 + C.3 ]                                         | 0.00              |
| <b>D. STATE INSTITUTION CLS ALLOCATION</b>                                           |                   |
| 1. 2013-14 CLS AVERAGE SALARY FOR APPORTIONMENT PURPOSES                             | 0.00              |
| 2. CLS MAINTENANCE SALARY ALLOCATION [ A.4 * D.1 ]                                   | 0.00              |
| 3. CLS INCREASE SALARY ALLOCATION [ D.2 * 0.00% ]                                    | 0.00              |
| 4. TOTAL CLS SALARY ALLOCATION [ D.2 + D.3 ]                                         | 0.00              |
| <b>E. STATE INSTITUTION STAFF BENEFIT ALLOCATION</b>                                 |                   |
| 1. HEALTH BENEFITS                                                                   |                   |
| A. MAINTENANCE ALLOCATION [(A.2 + A.3 + ( A.4 * 1.152))* \$9,216.00 ]                | 42,642.43         |
| B. INCREASE ALLOCATION [(A.2 + A.3 + ( A.4 * 1.152))* \$0.00 ]                       | 0.00              |
| 2. STATUTORY BENEFITS                                                                |                   |
| A. CERTIFICATED MAINT. SALARY BENEFITS [(B.7 + C.2) * 18.68% ]                       | 63,147.13         |
| B. CERTIFICATED INCREASE SALARY BENEFITS [(B.8 + C.3) * 18.04% ]                     | 0.00              |
| C. CLASSIFIED MAINTENANCE SALARY BENEFITS [ D.2 * 20.95% ]                           | 0.00              |
| D. CLASSIFIED INCREASE SALARY BENEFITS [ D.3 * 17.45% ]                              | 0.00              |
| 3. TOTAL STAFF BENEFITS [ E.1 + E.2 ]                                                | 105,789.56        |
| <b>F. STATE INSTITUTION DIRECT MATERIAL, SUPPLIES, AND OPERATING COST ALLOCATION</b> |                   |
| 1. MATERIAL, SUPPLIES, AND OPERATING COST ALLOCATION (OBJ 5-9) [ A.1 * \$333.30 ]    | 15,421.79         |
| <b>G. STATE INSTITUTION INDIRECT COST ALLOCATION</b>                                 |                   |
| 1. DIRECT MAINT. [ B.7 + C.2 + D.2 + E.1.A + E.2.A + E.2.C + F.1 ]                   | 459,258.08        |
| 2. INDIRECT COST ALLOCATION [ G.1 * 4.7% ]                                           | 21,585.13         |
| <b>H. STATE INST. FORMULA ALLOC. [ B.9 + C.4 + D.4 + E.3 + F.1 + G.2 ]</b>           | <b>480,843.21</b> |
| <b>I. STATE INSTITUTION NON-FORMULA ALLOCATION</b>                                   |                   |
| 1. 2013-14 MENTALLY ILL OFFENDER UNIT ALLOCATION 220 DAYS                            | 0.00              |
| <b>J. TOTAL 2013-14 STATE INSTITUTION 220 DAY ALLOCATION</b>                         |                   |
| 1. ACCOUNT 4156 TOTAL ALLOCATION [ H + I.1 ]                                         | 480,843.21        |
| 2. AVERAGE ALLOCATION PER FTE PUPIL [ J.1 / A.1 ]                                    | 10,392.12         |
| 3. AVE. ALLOC. PER FTE PUPIL EXCLUDING INDIRECTS [( J.1-G.2)/A.1 ]                   | 9,925.61          |

**NOTES \*\* :**

1. THESE STUDENTS DO NOT GENERATE OTHER STATE BASIC OR SPECIAL EDUCATION FUNDING
2. LINE A.1; SEPTEMBER THROUGH JULY ENROLLMENT USED.
3. LINE B.2,B.5; STAFF MIX FACTOR LAST UPDATED BY THE DISTRICT ON 9/29/2014
4. LINE B.3,B.6; ASSUMES 0 ADDITIONAL LEARNING IMPROVEMENT DAYS ADDED TO BASE CONTRACTS
5. THE 2012-13 INSTITUTIONAL CARRYOVER FOR THE DISTRICT WAS \$22,339

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| <b>K. YEAR END ALLOCATION ADJUSTMENT</b>                                                                                                               |            |
| 1. TOTAL ALLOCATION AT AUGUST 31, 2014                                                                                                                 | 480,843.21 |
| 2. FINAL ALLOCATION AT DECEMBER 31, 2014                                                                                                               | 0.00       |
| 3. YEAR END ALLOCATION ADJUSTMENT [ K.2 - K.1 ]                                                                                                        | 480,843.21 |
| <b>L. CALCULATION OF CARRYOVER AND RECOVERY</b>                                                                                                        |            |
| ** 1. FINAL INDIRECT ALLOCATION [ LINE G.2 ]                                                                                                           | 21,585.13  |
| 2. DIRECT EXPENDITURES PER F-196                                                                                                                       | 484,454.28 |
| 3. TOTAL PROGRAM EXPENDITURES INCLUDING INDIRECTS [ L.1 + L.2 ]                                                                                        | 506,039.41 |
| 4. CARRYOVER FROM 2012-13                                                                                                                              | 22,339.48  |
| 5. FUNDING IN EXCESS OF TOTAL PROG EXPENSE AND CFD [ K.2 - L.3 + L.4 ]                                                                                 | 0.00       |
| 6. CARRYOVER ALLOWANCE - MAXIMUM IS K.2 * 10%                                                                                                          | 0.00       |
| 7. FUNDING RECOVERY [ L.5 - L.6 ]                                                                                                                      | 0.00       |
| <b>M. CALCULATION OF FINAL ADJUSTMENT</b>                                                                                                              |            |
| 1. FINAL YEAR END APPORTIONMENT ADJUSTMENT [ K.3 - L.7 ]                                                                                               | 0.00       |
| <b>NOTES ** :</b>                                                                                                                                      |            |
| 1. THE RECOVERY AND CARRYOVER CALCULATION IS AT THE REVENUE ACCOUNT LEVEL BY SCHOOL DISTRICT OR ESD. INDIVIDUAL INSTITUTION REPORTS ARE NOT AVAILABLE. |            |