STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION
REVISED 2014-15 SCHOOL YEAR ALLOCATION FOR REVENUE ACCOUNT: 34
11801 THE WALLA WALLA DETENTION CENTER AT ESD 123

A. STATE INSTITUTION FTE ENROLLMENT AND STAFF	
** 1. 2014-15 FTE ENROLLMENT REPORTED ON FORM E-672	18.18
2. ALLOCATED CERTIFICATED INSTRUCTIONAL STAFF UNITS (CIS)	1.818
3. ALLOCATED CERTIFICATED ADMINISTRATIVE STAFF UNITS (CAS)	0.000
4. ALLOCATED CLASSIFIED STAFF UNITS (CLS)	0.000
B. STATE INSTITUTION CIS ALLOCATION	
1. 2014-15 CIS TOT DERIVED SALARY FOR APPORTIONMENT PURPOSES	34,048.00
** 2. 2014-15 CIS LEAP 1SB MIX FACTOR	1.53531
** 3. CIS MAINTENANCE AVERAGE SALARY [B.1 * B.2] (180 Day Basis)	52,274.23
4. 2014-15 CIS TOT DERIVED SALARY FOR APPORTIONMENT PURPOSES	34,048.00
** 5. 2014-15 CIS LEAP 1SB MIX FACTOR	1.53531
** 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]	116,153.34
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]	116,153.34
C. STATE INSTITUTION CAS ALLOCATION	
1. 2014-15 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
D. STATE INSTITUTION CLS ALLOCATION	
1. 2014-15 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
E. STATE INSTITUTION STAFF BENEFIT ALLOCATION	
1. HEALTH BENEFITS	
A. MAINTENANCE ALLOCATION [(A.2 + A.3 + (A.4 * 1.152))* $9,216.00]	16,754.69
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%]	21,697.44
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]	38,452.13
F. STATE INSTITUTION DIRECT MATERIAL,SUPPLIES, AND OPERATING COST ALLOCATION	
1. MATERIAL, SUPPLIES, AND OPERATING COST ALLOCATION (OBJ 5-9) [A.1 * $337.64]	6,138.30
G. STATE INSTITUTION INDIRECT COST ALLOCATION	
1. DIRECT MAINT. [B.7 + C.2 + D.2 + E.1.A + E.2.A + E.2.C + F.1]	160,743.77
2. INDIRECT COST ALLOCATION [G.1 * 4.7%]	7,554.96
H. STATE INST. FORMULA ALLOC. [B.9 + C.4 + D.4 + E.3 + F.1 + G.2]	168,298.73
I. STATE INSTITUTION NON-FORMULA ALLOCATION	
1. 2014-15 MENTALLY ILL OFFENDER UNIT ALLOCATION 220 DAYS	0.00
J. TOTAL 2014-15 STATE INSTITUTION 220 DAY ALLOCATION	
1. ACCOUNT 34 TOTAL ALLOCATION [H + I.1]	168,298.73
2. AVERAGE ALLOCATION PER FTE PUPIL [J.1 / A.1]	9,257.36
3. AVE. ALLOC. PER FTE PUPIL EXCLUDING INDIRECTS [(J.1-G.2)/A.1]	8,841.79

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 9/30/2015
4. LINE B.3,B.6; ASSUMES 0 ADDITIONAL LEARNING IMPROVEMENT DAYS ADDED TO BASE CONTRACTS
5. THE 2013-14 INSTITUTIONAL CARRYOVER FOR THE DISTRICT WAS $23,278

STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION
11801 THE WALLA WALLA DETENTION CENTER AT ESD 123

K. YEAR END ALLOCATION ADJUSTMENT	
1. TOTAL ALLOCATION AT AUGUST 31, 2015	167,053.15
2. FINAL ALLOCATION AT DECEMBER 31, 2015	168,298.73
3. YEAR END ALLOCATION ADJUSTMENT [K.2 - K.1]	1,245.58
L. CALCULATION OF CARRYOVER AND RECOVERY	
** 1. FINAL INDIRECT ALLOCATION [LINE G.2]	7,554.96
2. DIRECT EXPENDITURES PER F-196	185,623.19
3. TOTAL PROGRAM EXPENDITURES INCLUDING INDIRECTS [L.1 + L.2]	193,178.15
4. CARRYOVER FROM 2013-14	23,278.19
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
M. CALCULATION OF FINAL ADJUSTMENT	
1. FINAL YEAR END APPORTIONMENT ADJUSTMENT [K.3 - L.7]	1,245.58
NOTES ** :	
1. THE RECOVERY AND CARRYOVER CALCULATION IS AT THE REVENUE ACCOUNT LEVEL BY SCHOOL DISTRICT OR ESD. INDIVIDUAL INSTITUTION REPORTS ARE NOT AVAILABLE.	