**STATE OF WASHINGTON**
**SUPERINTENDENT OF PUBLIC INSTRUCTION**
Actual 2017-18 School Year Allocation for Revenue Account: 4156
Naselle Youth State Juvenile Institution served by Naselle-Grays River SD (25155)

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|---|---|
| **A. STATE INSTITUTION FTE ENROLLMENT AND STAFF** | |
| * 1. 2017-18 FTE Enrollment Reported on Form E-672 | 81.64 |
| 2. Allocated Certificated Instructional Staff Units (CIS) | 8.778 |
| 3. Allocated Certificated Administrative Staff Units (CAS) | 1.037 |
| 4. Allocated Classified Staff Units (CLS) | 1.266 |
| **B. STATE INSTITUTION CIS ALLOCATION** | |
| 1. CIS Salary Maintenance Amount | 35,700.00 |
| * 2. CIS Staff Mix Factor | 1.58542 |
| * 3. CIS Salary Maintenance Total Amount [B.1 * B.2] (180 Day Basis) | 56,599.49 |
| 4. CIS Salary Increase Amount | 36,521.00 |
| * 5. CIS Staff Mix Factor | 1.58542 |
| * 6. CIS Salary increase Total Amount [B.4 * B.5 - B.3] (180 Day Basis) | 1,301.63 |
| 7. CIS 220 Day Maintenance Salary Allocation [ A.2 * B.3 * 220/180 ] | 607,237.06 |
| 8. CIS 220 Day Increase Salary Allocation [ A.2 * B.6 * 220/180 ] | 13,964.75 |
| 9. Total CIS 220 Day Salary Allocation [ B.7 + B.8 ] | 621,201.82 |
| **C. STATE INSTITUTION CAS ALLOCATION** | |
| 1. CAS Salary Maintenance Amount | 72,588.00 |
| 2. CAS Salary Maintenance Allocation [ A.3 * C.1 ] | 75,273.76 |
| 3. CAS Salary Increase Allocation [ C.2 * 2.30% ] | 1,731.79 |
| 4. Total CAS Salary Allocation [ C.2 + C.3 ] | 77,005.55 |
| **D. STATE INSTITUTION CLS ALLOCATION** | |
| 1. CLS Salary Maintenance Amount | 33,412.00 |
| 2. CLS Salary Maintenance Allocation [ A.4 * D.1 ] | 42,299.59 |
| 3. CLS Salary Increase Allocation [ D.2 * 2.30% ] | 972.29 |
| 4. Total CLS Salary Allocation [ D.2 + D.3 ] | 43,271.88 |
| **E. STATE INSTITUTION STAFF BENEFIT ALLOCATION** | |
| 1. Health Benefits | |
| A. Maintenance Allocation [(A.2 + A.3 + ( A.4 * 1.152))* $9,360.00 ] | 105,519.32 |
| B. Increase Allocation [(A.2 + A.3 + ( A.4 * 1.152))* $480.00 ] | 5,411.25 |
| 2. Statutory Benefits | |
| A. Certificated Maintenance Salary Benefits [(B.7 + C.2) * 23.49% ] | 160,321.79 |
| B. Certificated Increase Salary Benefits [(B.8 + C.3) * 22.85% ] | 3,586.66 |
| C. Classified Maintenance Salary Benefits [ D.2 * 24.60% ] | 10,405.70 |
| D. Classified Increase Salary Benefits [ D.3 * 21.10% ] | 205.15 |
| 3. Total Staff Benefits [ E.1 + E.2 ] | 285,449.87 |
| **F. STATE INSTITUTION DIRECT MATERIAL,SUPPLIES, AND OPERATING COST ALLOCATION (MSOC)** | |
| 1. MSOC Maintenance Allocation (OBJ 5-9) [ A.1 * $434.50 ] | 35,472.58 |
| 2. MSOC Increase Allocation (OBJ 5-9) [ A.1 * $7.39 ] | 603.32 |
| 3. Total MSOC Allocations | 36,075.90 |
| **G. STATE INSTITUTION INDIRECT COST ALLOCATION** | |
| 1. Direct Maintenance [ B.7 + C.2 + D.2 + E.1.A + E.2.A + E.2.C + F.1 ] | 1,036,529.80 |
| 2. Indirect Cost Allocation [ G.1 * 4.7% ] | 48,716.90 |
| **H. STATE INST. FORMULA ALLOC. [ B.9 + C.4 + D.4 + E.3 + F.1 + G.2 ]** | 1,111,721.92 |
| **I. STATE INSTITUTION NON-FORMULA ALLOCATION** | |
| 1. Mentally Ill Offender Unit Allocation 220 Days | 0.00 |
| **J. TOTAL 2017-18 STATE INSTITUTION ALLOCATION** | |
| 1. Account 4156 Total Allocation [ H + I.1 ] | 1,111,721.92 |
| 2. Average Allocation per FTE Pupil [ J.1 / A.1 ] | 13,617.37 |
| 3. Average Allocation per FTE Pupil Excluding Indirects [( J.1-G.2)/A.1 ] | 13,020.64 |

**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 9/15/2018 .
4. LINE B.3,B.6: Assumes 0 additional learning improvements days added to base contracts.
5. THE 2016-17 Institutional carryover for the district was $104,609.

REPORT 1191SI 12/27/18

**STATE OF WASHINGTON**

**SUPERINTENDENT OF PUBLIC INSTRUCTION**

Naselle Youth State Juvenile Institution served by Naselle-Grays River SD (25155)

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|---|---|
| **K. YEAR END ALLOCATION ADJUSTMENT** | |
| 1. Total Allocation at August 31, 2018 | 1,111,721.91 |
| 2. Final Allocaton at December 31, 2018 | 1,111,721.91 |
| 3. Year End Allocation Adjustment [ K.2 - K.1 ] | - |
| **L. CALCULATION OF CARRYOVER AND RECOVERY** | |
| ** 1. Final Indirect Allocation [ Line G.2 ] | 48,716.90 |
| 2. Direct Expenditures per F-196 | 1,120,380.60 |
| 3. Total Program Expenditures including Indirects [ L.1 + L.2 ] | 1,169,097.50 |
| 4. Carryover from 2016-17 | 104,609.00 |
| 5. Funding in Excess of Total Program Expense and CFD [ K.2 - L.3 + L.4] | 47,233.41 |
| 6. Carryover Allowance - Maximum is K.2 * 10% | 47,233.41 |
| 7. Funding Recovery [ L.5 - L.6 ] | - |
| **M. CALCULATION OF FINAL ADJUSTMENT** | |
| 1. Final Year End Apportionment Adjustment [ K.3 - L.7 ] | - |
| **NOTES ** :** | |
| 1. The recovery and carryover calculation is at the revenue account level by school district or ESD. Individual institution reports are not available. | |