

**STATE OF WASHINGTON**  
**SUPERINTENDENT OF PUBLIC INSTRUCTION**  
 FINAL 2020-21 School Year Allocation for Revenue Account: 34  
 Martin Hall Detention Center served by ESD 101 (32801)

|                                                                                   |            |
|-----------------------------------------------------------------------------------|------------|
| <b>A. STATE INSTITUTION FTE ENROLLMENT AND STAFF</b>                              |            |
| * 1. 2020-21 FTE Enrollment Reported on Form E-672                                | 16.36      |
| 2. Allocated Certificated Instructional Staff Units (CIS)                         | 1.636      |
| 3. Allocated Certificated Administrative Staff Units (CAS)                        | 0.000      |
| 4. Allocated Classified Staff Units (CLS)                                         | 0.000      |
| <b>B. CERTIFICATED INSTRUCTIONAL STAFF (CIS) ALLOCATION</b>                       |            |
| 1. CIS Salary Staff Maintenance Amount - 180 Day Basis                            | 65,216.00  |
| 2. CIS 220 Day Maintenance Salary Allocation [ A.2 * B.1 * 220/180 ]              | 130,403.02 |
| 3. CIS Salary Staff Increase Amount                                               | 67,585.00  |
| 4. CIS 220 Day Increase Salary Allocation [ (A.2 * B.3 * 220/180 ) - B.2 ]        | 4,736.94   |
| 5. Total CIS 220 Day Salary Allocation [ B.2 + B.4 ]                              | 135,139.96 |
| <b>C. CERTIFICATED ADMINISTRATIVE STAFF (CAS) ALLOCATION</b>                      |            |
| 1. CAS Salary Staff Maintenance Amount                                            | 0.00       |
| 2. CAS Salary Staff Maintenance Salary Allocation [ A.3 * C.1 ]                   | 0.00       |
| 3. CAS Salary Increase Amount [ \$0.00 - C.1 ]                                    | 0.00       |
| 4. CAS Salary Increase Salary Allocation [ A.3 * C.3 ]                            | 0.00       |
| 5. Total CAS Salary Allocation [ C.2 + C.4 ]                                      | 0.00       |
| <b>D. CLASSIFIED (CLS) ALLOCATION</b>                                             |            |
| 1. CLS Salary Staff Maintenance Amount                                            | 0.00       |
| 2. CLS Salary Maintenance Salary Allocation [ A.4 * D.1 ]                         | 0.00       |
| 3. CLS Salary Staff Increase Amount [ \$0.00 - D.1 ]                              | 0.00       |
| 4. CLS Salary Staff Increase Salary Allocation [ A.4 * D.3 ]                      | 0.00       |
| 5. Total CLS Salary Allocation [ D.2 + D.4 ]                                      | 0.00       |
| <b>E. STAFF BENEFIT ALLOCATION</b>                                                |            |
| 1. Health Benefits                                                                |            |
| A. CIS and CAS Maintenance Allocation [ (A.2 + A.3) * \$10,127.64 ]               | 16,568.82  |
| B. CLS Maintenance Allocation [ A.4 * \$10,127.64 ]                               | 0.00       |
| C. CIS and CAS Increase Allocation [ (A.2 + A.3) * \$12,240.00 - E.1.A ]          | 3,455.82   |
| D. CLS Increase Allocation [ A.4 * \$17,160.00 - E.1.B ]                          | 0.00       |
| 2. Statutory Benefits                                                             |            |
| A. CIS and CAS Maintenance Salary Benefits [ (B.2 + C.2) * 24.03% ]               | 31,335.85  |
| B. CLS Maintenance Salary Benefits [ D.2 * 24.44% ]                               | 0.00       |
| C. CIS and CAS Increase Salary Benefits [ (B.4 + C.4) * 23.39% ]                  | 1,107.97   |
| D. CLS Increase Salary Benefits [ D.4 * 20.94% ]                                  | 0.00       |
| 3. Total Staff Benefits [ E.1 + E.2 ]                                             | 52,468.46  |
| <b>F. PROFESSIONAL LEARNING DAYS (PLD)</b>                                        |            |
| 1. PLD Allocation [ (((A.2 * B.3) + ((A.2 * B.3) * 23.39%)) / 180 ) * 3 Days ]    | 2,273.85   |
| <b>G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION</b>                |            |
| 1. MSOC Maintenance Allocation [ A.1 * \$450.29 ]                                 | 7,366.74   |
| 2. MSOC Increase Allocation [ A.1 * \$16.35 ]                                     | 267.49     |
| 3. Total MSOC Allocation [ G.1 + G.2 ]                                            | 7,634.23   |
| <b>H. INDIRECT COST ALLOCATION</b>                                                |            |
| 1. Direct Maintenance [ B.2 + C.2 + D.2 + E.1.A + E.1.B + E.2.A + E.2.B + G.1 ]   | 185,674.43 |
| 2. Indirect Cost Allocation [ H.1 * 4.7% ]                                        | 8,726.70   |
| <b>I. FORMULA ALLOCATION [ B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2 ]</b>           |            |
|                                                                                   | 206,243.20 |
| <b>J. NON-FORMULA ALLOCATIONS</b>                                                 |            |
| 1. Mentally Ill Offender Unit Allocation                                          | 0.00       |
| 2. Differentiated Instruction Allocation [ 24 March 2020 AAFTE * \$2,528.67 ]     | 60,688.15  |
| 3. Academic Records Support                                                       | 0.00       |
| <b>K. TOTAL 2020-21 ALLOCATION</b>                                                |            |
| 1. Account 34 Total Allocation [ I + J.1 + J.2 + J.3 ]                            | 266,931.35 |
| 2. Average Allocation per FTE Pupil [ K.1 / A.1 ]                                 | 16,316.10  |
| 3. Average Allocation per FTE Pupil Excluding Indirects [ (K.1 - H.2) / A.1 ]     | 15,782.68  |
| <b>NOTES * :</b>                                                                  |            |
| 1. These students do not generate other state basic or special education funding. |            |
| 2. Line A.1: September through July enrollment used.                              |            |
| 3. THE 2019-20 Institutional carryover for the district was \$125,926             |            |

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|                                                                                                                                     |            |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>K. YEAR END ALLOCATION ADJUSTMENT</b>                                                                                            |            |
| 1. Total Allocation at August 31, 2021                                                                                              | 862,893.94 |
| 2. Final Allocaton at December 31, 2021                                                                                             | 862,893.94 |
| 3. Year End Allocation Adjustment [ K.2 - K.1 ]                                                                                     | -          |
| <b>L. CALCULATION OF CARRYOVER AND RECOVERY</b>                                                                                     |            |
| ** 1. Final Indirect Allocation [ Line H.2 ]                                                                                        | 28,073.73  |
| 2. Direct Expenditures per F-196                                                                                                    | 876,873.10 |
| 3. Total Program Expenditures including Indirects [ L.1 + L.2 ]                                                                     | 904,946.83 |
| 4. Carryover from Prior year for carryover:                                                                                         | 125,926.26 |
| 5. Funding in Excess of Total Program Expense and CFD [ K.2 - L.3 + L.4]                                                            | 83,873.37  |
| 6. Carryover Allowance - Maximum is K.2 * 10%                                                                                       | 83,873.37  |
| 7. Funding Recovery [ L.5 - L.6 ]                                                                                                   | -          |
| <b>M. CALCULATION OF FINAL ADJUSTMENT</b>                                                                                           |            |
| 1. Final Year End Apportionment Adjustment [ K.3 - L.7 ]                                                                            | -          |
| <b>NOTES ** :</b>                                                                                                                   |            |
| 1. The recovery and carryover calculation is at the revenue account level by school district or ESD. Individual institution reports |            |