**STATE OF WASHINGTON**

**SUPERINTENDENT OF PUBLIC INSTRUCTION**

Revised 2021-22 School Year Allocation for Revenue Account: 4156

Pierce County Detention Center served by Tacoma SD (27010)

| | |
|---|---|
| **A. STATE INSTITUTION FTE ENROLLMENT AND STAFF** | |
| * 1. 2021-22 FTE Enrollment Reported on Form E-672 | 10.64 |
| 2. Allocated Certificated Instructional Staff Units (CIS) | 1.064 |
| 3. Allocated Certificated Administrative Staff Units (CAS) | 0.000 |
| 4. Allocated Classified Staff Units (CLS) | 0.000 |
| **B. CERTIFICATED INSTRUCTIONAL STAFF (CIS) ALLOCATION** | |
| 1. CIS Salary Staff Maintenance Amount - 180 Day Basis | 75,695.20 |
| 2. CIS 220 Day Maintenance Salary Allocation [ A.2 * B.1 * 220/180 ] | 98,437.40 |
| 3. CIS Salary Staff Increase Amount | 77,209.44 |
| 4. CIS 220 Day Increase Salary Allocation [ (A.2 * B.3 * 220/180 ] - B.2 | 1,969.19 |
| 5. Total CIS 220 Day Salary Allocation [ B.2 + B.4 ] | 100,406.59 |
| **C. CERTIFICATED ADMINISTRATIVE STAFF (CAS) ALLOCATION** | |
| 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 |
| **D. CLASSIFIED (CLS) ALLOCATION** | |
| 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 |
| **E. STAFF BENEFIT ALLOCATION** | |
| 1. Health Benefits | |
| A. CIS and CAS Maintenance Allocation [ (A.2 + A.3) * $12,000.00 ] | 12,768.00 |
| B. CLS Maintenance Allocation [ A.4 * $12,000.00 ] | 0.00 |
| C. CIS and CAS Increase Allocation [ (A.2 + A.3) * $11,848.32 - E.1.A ] | (161.39) |
| D. CLS Increase Allocation [ A.4 * $16,610.88 - E.1.B ] | 0.00 |
| 2. Statutory Benefits | |
| A. CIS and CAS Maintenance Salary Benefits [ (B.2 + C.2) * 22.71% ] | 22,355.13 |
| B. CLS Maintenance Salary Benefits [ D.2 * 22.75% ] | 0.00 |
| C. CIS and CAS Increase Salary Benefits [ (B.4 + C.4) * 22.07% ] | 434.60 |
| D. CLS Increase Salary Benefits [ D.4 * 19.25% ] | 0.00 |
| 3. Total Staff Benefits [ E.1 + E.2 ] | 35,396.34 |
| **F. PROFESSIONAL LEARNING DAYS (PLD)** | |
| 1. PLD Allocation [ (((A.2 * B.3) + ((A.2 * B.3) * 22.07%)) / 180 ) * 3 Days ] | 1,671.36 |
| **G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION** | |
| 1. MSOC Maintenance Allocation [ A.1 * $466.64 ] | 4,965.05 |
| 2. MSOC Increase Allocation [ A.1 * $94.33 ] | 1,003.67 |
| 3. Total MSOC Allocation [ G.1 + G.2 ] | 5,968.72 |
| **H. INDIRECT COST ALLOCATION** | |
| 1. Direct Maintenance [ B.2 + C.2 + D.2 + E.1.A + E.1.B + E.2.A + E.2.B + G.1 ] | 138,525.58 |
| 2. Indirect Cost Allocation [ H.1 * 4.7% ] | 6,510.70 |
| **I. FORMULA ALLOCATION [ B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2 ]** | 149,953.71 |
| **J. NON-FORMULA ALLOCATIONS** | |
| 1. Mentally Ill Offender Unit Allocation | 0.00 |
| 2. Differentiated Instruction Allocation [ 45% of 10.64 FTE * $9,260.00 ] | 44,336.88 |
| 3. Academic Records Support | 0.00 |
| **K. TOTAL 2021-22 ALLOCATION** | |
| 1. Account 4156 Total Allocation [ I + J.1 + J.2 + J.3 ] | 194,290.59 |
| 2. Average Allocation per FTE Pupil [ K.1 / A.1 ] | 18,260.39 |
| 3. Average Allocation per FTE Pupil Excluding Indirects [( K.1 - H.2) / A.1 ] | 17,648.49 |

**NOTES * :**

1. These students do not generate other state basic or special education funding.
2. Line A.1: September through July enrollment used.
3. THE 2020-21 Institutional carryover for the district was $0

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| **K. YEAR END ALLOCATION ADJUSTMENT** | |
| 1. Total Allocation at August 31, 2022 | 194,290.59 |
| 2. Final Allocaton at December 31, 2022 | 194,290.59 |
| 3. Year End Allocation Adjustment [ K.2 - K.1 ] | - |
| **L. CALCULATION OF CARRYOVER AND RECOVERY** | |
| ** 1. Final Indirect Allocation [ Line H.2 ] | 6,510.70 |
| 2. Direct Expenditures per F-196 | 320,184.30 |
| 3. Total Program Expenditures including Indirects [ L.1 + L.2 ] | 326,695.00 |
| 4. Carryover from 2020-21 | - |
| 5. Funding in Excess of Total Program Expense and CFD [ K.2 - L.3 + L.4] | - |
| 6. Carryover Allowance - Maximum is K.2 * 10% | - |
| 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. | |