Report 1191SI 01/09/24

STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION
Revised 2022-23 School Year Allocation for Revenue Account: State Summary
99tsi)

A. STATE INSTITUTION FTE ENROLLMENT AND STAFF	
* 1. 2022-23 FTE Enrollment Reported on Form E-672	540.88
2. Allocated Certificated Instructional Staff Units (CIS)	72.231
3. Allocated Certificated Administrative Staff Units (CAS)	3.773
4. Allocated Classified Staff Units (CLS)	16.167
B. CERTIFICATED INSTRUCTIONAL STAFF (CIS) ALLOCATION	
1. CIS Salary Staff Maintenance Amount - 180 Day Basis	72,905.55
2. CIS 220 Day Maintenance Salary Allocation [A.2 * B.1 * 220/180]	6,410,336.85
3. CIS Salary Staff Increase Amount	76,694.16
4. CIS 220 Day Increase Salary Allocation [(A.2 * B.3 * 220/180] - B.2	332,934.63
5. Total CIS 220 Day Salary Allocation [B.2 + B.4]	6,743,271.48
C. CERTIFICATED ADMINISTRATIVE STAFF (CAS) ALLOCATION	
1. CAS Salary Staff Maintenance Amount	106,994.69
2. CAS Salary Staff Maintenance Salary Allocation [A.3 * C.1]	412,506.75
3. CAS Salary Increase Amount [$112,688.41 - C.1]	5,693.73
4. CAS Salary Increase Salary Allocation [A.3 * C.3]	22,446.10
5. Total CAS Salary Allocation [C.2 + C.4]	434,952.85
D. CLASSIFIED (CLS) ALLOCATION	
1. CLS Salary Staff Maintenance Amount	51,708.82
2. CLS Salary Maintenance Salary Allocation [A.4 * D.1]	850,249.39
3. CLS Salary Staff Increase Amount [$54,460.59 - D.1]	2,751.77
4. CLS Salary Staff Increase Salary Allocation [A.4 * D.3]	45,721.71
5. Total CLS Salary Allocation [D.2 + D.4]	895,971.10
E. STAFF BENEFIT ALLOCATION	
1. Health Benefits	
A. CIS and CAS Maintenance Allocation [(A.2 + A.3) * $11,616.00]	882,862.47
B. CLS Maintenance Allocation [A.4 * $11,616.00]	187,795.86
C. CIS and CAS Increase Allocation [(A.2 + A.3) * $12,558.24 - E.1.A]	71,613.99
D. CLS Increase Allocation [A.4 * $17,606.16 - E.1.B]	96,842.94
2. Statutory Benefits	
A. CIS and CAS Maintenance Salary Benefits [(B.2 + C.2) * 22.98%]	1,567,889.46
B. CLS Maintenance Salary Benefits [D.2 * 22.80%]	193,856.86
C. CIS and CAS Increase Salary Benefits [(B.4 + C.4) * 22.34%]	79,392.06
D. CLS Increase Salary Benefits [D.4 * 19.30%]	8,824.29
3. Total Staff Benefits [E.1 + E.2]	3,089,077.93
F. PROFESSIONAL LEARNING DAYS (PLD)	
1. PLD Allocation [(((A.2 * B.3) + ((A.2 * B.3) * 22.34%)) / 180) * 3 Days]	113,660.74
G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION	
1. MSOC Maintenance Allocation [A.1 * $560.97]	303,417.43
2. MSOC Increase Allocation [A.1 * $51.19]	27,687.62
3. Total MSOC Allocation [G.1 + G.2]	331,105.05
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]	10,808,915.07
2. Indirect Cost Allocation [H.1 * 4.7%]	508,019.02
I. FORMULA ALLOCATION [B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2]	12,116,058.17
J. NON-FORMULA ALLOCATIONS	
1. Mentally Ill Offender Unit Allocation	125,160.00
2. Differentiated Instruction Allocation [45% of 540.88 FTE * $9,928.00]	2,416,435.52
3. Academic Records Support	300,000.00
K. TOTAL 2022-23 ALLOCATION	
1. Account State Summary Total Allocation [I + J.1 + J.2 + J.3]	14,957,653.69
2. Average Allocation per FTE Pupil [K.1 / A.1]	27,654.29
3. Average Allocation per FTE Pupil Excluding Indirects [(K.1 - H.2) / A.1]	26,715.05

NOTES * :

1. These students do not generate other state basic or special education funding.
2. Line A.1:
3. Summary level report - Not Applicable.

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K. YEAR END ALLOCATION ADJUSTMENT	
1. Total Allocation at August 31, 2023	14,957,653.67
2. Final Allocaton at December 31, 2023	14,957,653.67
3. Year End Allocation Adjustment [K.2 - K.1]	-
L. CALCULATION OF CARRYOVER AND RECOVERY	
** 1. Final Indirect Allocation [Line H.2]	508,019.02
2. Direct Expenditures per F-196	14,299,884.50
3. Total Program Expenditures including Indirects [L.1 + L.2]	14,807,903.52
4. Carryover from 2021-22	848,889.06
5. Funding in Excess of Total Program Expense and CFD [K.2 - L.3 + L.4]	1,951,439.40
6. Carryover Allowance - Maximum is K.2 * 10%	910,038.18
7. Funding Recovery [L.5 - L.6]	787,787.67
M. CALCULATION OF FINAL ADJUSTMENT	
1. Final Year End Apportionment Adjustment [K.3 - L.7]	(787,787.67)
NOTES ** :	
1. The recovery and carryover calculation is at the revenue account level by school district or ESD. Individual institution reports	