

**STATE OF WASHINGTON**  
**SUPERINTENDENT OF PUBLIC INSTRUCTION**  
 Actual 2025-26 School Year Allocation for Revenue Account: 4126  
 Rainier School served by White River SD (27416)

|                                                                                 |            |
|---------------------------------------------------------------------------------|------------|
| <b>A. STATE INSTITUTION FTE ENROLLMENT AND STAFF</b>                            |            |
| * 1. 2025-26 FTE Enrollment Reported on Form E-672                              | 3.00       |
| 2. Allocated Certificated Instructional Staff Units (CIS)                       | 1.000      |
| 3. Allocated Certificated Administrative Staff Units (CAS)                      | 0.112      |
| 4. Allocated Classified Staff Units (CLS)                                       | 1.000      |
| <b>B. CERTIFICATED INSTRUCTIONAL STAFF (CIS) ALLOCATION</b>                     |            |
| 1. CIS Salary Staff Maintenance Amount - 180 Day Basis                          | 82,901.54  |
| 2. CIS 177 Day Maintenance Salary Allocation [ A.2 * B.1 * 177/180 ]            | 81,519.85  |
| 3. CIS Salary Staff Increase Amount                                             | 84,973.84  |
| 4. CIS 177 Day Increase Salary Allocation [ (A.2 * B.3 * 177/180 ) - B.2 ]      | 2,037.76   |
| 5. Total CIS 177 Day Salary Allocation [ B.2 + B.4 ]                            | 83,557.61  |
| <b>C. CERTIFICATED ADMINISTRATIVE STAFF (CAS) ALLOCATION</b>                    |            |
| 1. CAS Salary Staff Maintenance Amount                                          | 123,057.52 |
| 2. CAS Salary Staff Maintenance Salary Allocation [ A.3 * C.1 ]                 | 13,782.44  |
| 3. CAS Salary Increase Amount [ \$126,133.64 - C.1 ]                            | 3,076.12   |
| 4. CAS Salary Increase Salary Allocation [ A.3 * C.3 ]                          | 344.53     |
| 5. Total CAS Salary Allocation [ C.2 + C.4 ]                                    | 14,126.97  |
| <b>D. CLASSIFIED (CLS) ALLOCATION</b>                                           |            |
| 1. CLS Salary Staff Maintenance Amount                                          | 59,471.30  |
| 2. CLS Salary Maintenance Salary Allocation [ A.4 * D.1 ]                       | 59,471.30  |
| 3. CLS Salary Staff Increase Amount [ \$60,957.42 - D.1 ]                       | 1,486.12   |
| 4. CLS Salary Staff Increase Salary Allocation [ A.4 * D.3 ]                    | 1,486.12   |
| 5. Total CLS Salary Allocation [ D.2 + D.4 ]                                    | 60,957.42  |
| <b>E. STAFF BENEFIT ALLOCATION</b>                                              |            |
| 1. Health Benefits                                                              |            |
| A. CIS and CAS Maintenance Allocation [ (A.2 + A.3) * \$14,418.72 ]             | 16,033.62  |
| B. CLS Maintenance Allocation [ A.4 * \$20,214.48 ]                             | 20,214.48  |
| C. CIS and CAS Increase Allocation [ (A.2 + A.3) * \$15,997.68 - E.1.A ]        | 1,755.80   |
| D. CLS Increase Allocation [ A.4 * \$22,428.12 - E.1.B ]                        | 2,213.64   |
| 2. Statutory Benefits                                                           |            |
| A. CIS and CAS Maintenance Salary Benefits [ (B.2 + C.2) * 16.02% ]             | 15,267.43  |
| B. CLS Maintenance Salary Benefits [ D.2 * 18.07% ]                             | 10,746.46  |
| C. CIS and CAS Increase Salary Benefits [ (B.4 + C.4) * 15.39% ]                | 366.63     |
| D. CLS Increase Salary Benefits [ D.4 * 14.72% ]                                | 218.76     |
| 3. Total Staff Benefits [ E.1 + E.2 ]                                           | 66,816.82  |
| <b>F. PROFESSIONAL LEARNING DAYS (PLD)</b>                                      |            |
| 1. PLD Allocation [ (((A.2 * B.3) + ((A.2 * B.3) * 15.39%)) / 180 ) * 3 Days ]  | 1,634.19   |
| <b>G. MATERIAL, SUPPLIES, AND OPERATING COST (MSOC) ALLOCATION</b>              |            |
| 1. MSOC Maintenance Allocation [ A.1 * \$632.00 ]                               | 1,896.00   |
| 2. MSOC Increase Allocation [ A.1 * \$43.54 ]                                   | 130.62     |
| 3. Total MSOC Allocation [ G.1 + G.2 ]                                          | 2,026.62   |
| <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 ] | 218,931.58 |
| 2. Indirect Cost Allocation [ H.1 * 4.7% ]                                      | 10,289.78  |
| <b>I. FORMULA ALLOCATION [ B.5 + C.5 + D.5 + E.3 + F.1 + G.3 + H2 ]</b>         |            |
|                                                                                 | 239,409.41 |
| <b>J. NON-FORMULA ALLOCATIONS</b>                                               |            |
| 1. Mentally Ill Offender Unit Allocation                                        | 0.00       |
| 2. Differentiated Instruction Allocation [ 45% of 3 FTE * \$10,931.91 ]         | 14,758.08  |
| 3. Academic Records Support                                                     | 0.00       |
| <b>K. TOTAL 2025-26 ALLOCATION</b>                                              |            |
| 1. Account 4126 Total Allocation [ I + J.1 + J.2 + J.3 ]                        | 254,167.49 |
| 2. Average Allocation per FTE Pupil [ K.1 / A.1 ]                               | 84,722.50  |
| 3. Average Allocation per FTE Pupil Excluding Indirects [ (K.1 - H.2) / A.1 ]   | 81,292.57  |
| <b>NOTES * :</b>                                                                |            |
| 1. Line A.1: September through April enrollment used.                           |            |
| 2. The 2024-25 Institutional carryover for the district was \$24,325            |            |