

Spokane School District

ESD 101

Spokane County

Estimated Funding Report

CCDDD 32081

Apportionment for September 30, 2011

Account 3100

**I. Computation for Guaranteed School-Generated Entitlement**

Staff Mix included in 1191 Section A Lines 1 and 2.

A. District-Wide Staff Mix	TOTALS
1. District-Wide Staff Mix	1.60728
<b>B. School Generated – Certificated Instructional Staff (CIS)</b>	
1. School CIS Salary Maintenance Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 1,187.830 * 33,401.00 * 1.60728	\$ 63,768,367.62
2. CIS School Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 1,187.830 * 33,401.00 * 1.60728 - 63,768,367.62	\$ 0.00
<b>3. Subtotal School Generated CIS Salary</b> [School CIS Salary Maint Total] + [School CIS Salary Inc Total] <b>63,768,367.62 + 0.00</b>	<b>\$ 63,768,367.62</b>
<b>C. School Generated – Certificated Administrative Staff (CAS)</b>	
1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] 78.456 * 56,246.00	\$ 4,412,836.18
2. CAS Salary Increase [School Generated CAS FTE] * [CAS - Salary Inc] - [School CAS Salary Maint Total] 78.456 * 56,246.00 - 4,412,836.18	\$ 0.00
<b>3. Subtotal School Generated CAS Salary</b> [School CAS Salary Maint Total] + [School CAS Salary Inc Total] <b>4,412,836.18 + 0.00</b>	<b>\$ 4,412,836.18</b>
<b>D. School Generated – Classified Staff (CLS)</b>	
1. CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] 293.292 * 31,260.00	\$ 9,168,307.92
2. CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] - [School CLS Salary Maint Total] 293.292 * 31,260.00 - 9,168,307.92	\$ 0.00
<b>3. Subtotal School Generated CLS Salary</b> [School CLS Salary Maint Total] + [School CLS Salary Inc Total] <b>9,168,307.92 + 0.00</b>	<b>\$ 9,168,307.92</b>
<b>E. Other School Generated Entitlements</b>	
1. Substitutes [TEACHERS FTE] * [Substitutes Days] * [Substitutes Rate] 1,097.741 * 4.000 * 151.86	\$ 666,811.79
2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teacher %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

Staff units (yellow) come from the 1191 ED Report.

1191 Section A Lines 1-6. Note: These allocations do not include staff generated by Vocational or Skills Center enrollment.

Combined on 1191 Section A Line 9.

Funding in this section was previously included in Section A of the 1191.

**II. Computation for Guaranteed District-Generated Entitlement**

**A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)**

1. CLS Salary Maintenance Level [Facilities FTE] * [CLS - Salary Maint] 45.407 * 31,260.00	\$ 1,419,422.82
2. CLS Salary Increase [Facilities FTE] * [CLS - Salary Inc] - [Facilities Salary Maint Total] 45.407 * 31,260.00 - 1,419,422.82	\$ 0.00
<b>3. Subtotal Facilities, Maintenance, Grounds Salary</b> <b>[Facilities Salary Maint Total] + [Facilities Salary Inc Total]</b> <b>1,419,422.82 + 0.00</b>	<b>\$ 1,419,422.82</b>

**B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)**

1. CLS Salary Maintenance Level [Warehouse FTE] * [CLS - Salary Maint] 8.315 * 31,260.00	\$ 259,926.90
2. CLS Salary Increase [Warehouse FTE] * [CLS - Salary Inc] - [Warehouse Salary Maint Total] 8.315 * 31,260.00 - 259,926.90	\$ 0.00
<b>3. Subtotal Warehouse, Laborers, Mechanics Salary</b> <b>[Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]</b> <b>259,926.90 + 0.00</b>	<b>\$ 259,926.90</b>

**C. District Generated - Technology - Classified Staff (CLS)**

1. CLS Salary Maintenance Level [Technology FTE] * [CLS - Salary Maint] 15.728 * 31,260.00	\$ 491,657.28
2. CLS Salary Increase [Technology FTE] * [CLS - Salary Inc] - [Technology Salary Maint Total] 15.728 * 31,260.00 - 491,657.28	\$ 0.00
<b>3. Subtotal Technology Salary</b> <b>[Technology Salary Maint Total] + [Technology Salary Inc Total]</b> <b>491,657.28 + 0.00</b>	<b>\$ 491,657.28</b>

**D. Central Administration – Classified Staff (CLS)**

1. CLS Salary Maintenance Level [Central Admin CLS FTE] * [CLS - Salary Maint] 64.348 * 31,260.00	\$ 2,011,518.48
2. CLS Salary Increase [Central Admin CLS FTE] * [CLS - Salary Inc] - [Central Admin CLS Salary Maint Total] 64.348 * 31,260.00 - 2,011,518.48	\$ 0.00
<b>3. Subtotal Central Admin Classified Salary</b> <b>[Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]</b> <b>2,011,518.48 + 0.00</b>	<b>\$ 2,011,518.48</b>

**E. Central Admin – Certificated Administrative Staff (CAS)**

1. School CAS Salary Maintenance Total [Central Admin CAS FTE] * [CAS - Salary Maint]	\$ 1,236,849.54
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<b>21.990</b> * 56,246.00	
2. CAS Salary Increase [Central Admin CAS FTE] * [CAS - Salary Inc] - [Central Admin CAS Salary Maint Total] 21.990 * 56,246.00 - 1,236,849.54	\$ 0.00
<b>3. Subtotal Certificated Administrators Salary</b> [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] <b>1,236,849.54 + 0.00</b>	\$ <b>1,236,849.54</b>

**III. Summary and Benefits**

This section sums funding allocations from Sections I and II above.

**A. District Staffing Total Salaries**

1. School CIS Salary Maintenance Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 1,187.830 * 33,401.00 * 1.60728	\$ 63,768,367.62
2. CIS School Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [School CIS Salary Maint Total] 1,187.830 * 33,401.00 * 1.60728 - 63,768,367.62	\$ 0.00
3. Total Certificated Administrative Staff Salaries – Maintenance Level [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 1,236,849.54 + 4,412,836.18	\$ 5,649,685.72
4. Total Certificated Administrative Staff Salaries – Increase [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 0.00 + 0.00	\$ 0.00
5. Total Classified Staff Salaries – Maintenance Level [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 9,168,307.92 + 1,419,422.82 + 259,926.90 + 491,657.28 + 2,011,518.48	\$ 13,350,833.40
6. Total Classified Staff Salaries – Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
<b>7. TOTAL Salaries</b>  [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] <b>63,768,367.62 + 0.00 + 5,649,685.72 + 0.00 + 13,350,833.40 + 0.00</b>	\$ <b><u>82,768,886.74</u></b>

1191 Section A Lines 7 and 8 (a, b, c)

**B. Staff Units Insurance, Payroll Taxes, and Benefits**

1. Certificated Insurance Benefits ([School Generated CIS FTE] + [District Total CAS FTE]) * [Health Insurance] (1,187.830 + 100.446) * 9,216.00	\$ 11,872,751.62
2. Certificated Insurance Benefits – Increase ([School Generated CIS FTE] + [District Total CAS FTE]) * [Health Insurance Inc] (1,187.830 + 100.446) * 0.00	\$ 0.00
3. Classified Insurance Benefits [District Total CLS FTE] * [Health Insurance] * [CLS Health Factor] 427.090 * 9,216.00 * 1.152	\$ 4,534,342.78

4. Classified Insurance Benefits — Increase [District Total CLS FTE] * [Health Insurance Inc] * [CLS Health Factor] 427.090 * 0.00 * 1.152	\$	0.00
5. Certificated — Payroll Tax and Benefits ([School CIS Salary Maint] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (63,768,367.62 + 5,649,685.72) * 0.16330	\$	11,335,968.11
6. Certificated — Payroll Tax and Benefits – Increase ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15690	\$	0.00
7. Classified – Payroll Tax and Benefits [Total CLS Salary Maint] * [CLS - Benefits Maint] 13,350,833.40 * 0.18730	\$	2,500,611.10
8. Classified — Payroll Tax and Benefits – Increase [Total CLS Salary Inc] * [CLS - Benefits inc] 0.00 * 0.15230	\$	0.00
<b>9. Total Insurance Payroll Taxes and Benefits</b>  [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total]  <b>11,872,751.62 + 0.00 + 4,534,342.78 + 0.00 + 11,335,968.11 + 0.00 + 2,500,611.10 + 0.00</b>	\$	<b><u>30,243,673.61</u></b>

**C. Running Start (Community and Technical College FTEs)**

1191 Section A Line 13

1. Non CTE [Enroll Run Start] * [Run Start - Reg Rate] 285.00 * 4,936.61	\$	1,406,933.85
2. CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 15.00 * 5,823.00	\$	87,345.00
<b>3. Total Running Start</b>  [Run Start-Reg] + [Run Start-CTE]  <b>1,406,933.85 + 87,345.00</b>	\$	<b><u>1,494,278.85</u></b>

**D. Materials, Supplies, and Operating Costs (MSOC)**

1. Regular Instruction [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 1,428,065.90 + 3,880,221.85 + 1,533,254.90 + 3,255,098.65 + 237,176.15 + 1,922,203.75 + 1,331,642.65	\$	13,587,663.85
2. Lab Science [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 10,663.75	\$	0.00

1191 Section A Line 9

New to SHB 2776.

New to SHB 2776.

<b>4. Total General Education MSOC</b>		\$	<b>13,587,663.85</b>
<b>[Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN]</b>			
<b>13,587,663.85 + 0.00+ 0.00</b>			
<b>E. Career, Technical Education and Skills Centers</b>	This section carries forward the total funding generated in the 1191MSCTE, 1191CTE, and 1191SC Reports.		
1. Grades 7-8 Career & Technical Education – Total		\$	1,758,110.76
[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes]			
759,907.77 + 69,182.58 + 159,394.74 + 361,168.47 + 400,227.00 + 8,230.20			
2. Grades 9 - 12 Career & Technical Education – Total		\$	9,845,840.37
[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes]			
4,255,537.18 + 387,591.19 + 892,691.82 + 2,022,659.47 + 2,241,271.20 + 46,089.51			
3. Skills Center – Total		\$	2,692,775.97
[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes]			
1,256,813.90 + 114,741.84 + 225,822.24 + 577,523.97 + 504,262.50 + 13,611.52			
<b>4. Total Career and Technical Education and Skills Centers</b>		\$	<b>14,296,727.10</b>
<b>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</b>			
<b>1,758,110.76 + 9,845,840.37 + 2,692,775.97</b>			
<b>IV. Guaranteed Entitlement</b>	1191 Section A Line 14.		
<b>1. Total Guaranteed Entitlement</b>		\$	<b>143,058,041.94</b>
<b>[Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total GenEd MSOC]+ [Total CTE/Skills]</b>			
<b>666,811.79 + 0.00 + 82,768,886.74 + 30,243,673.61 + 1,494,278.85 + 13,587,663.85+ 14,296,727.10</b>			
<b>V. Allocation Rates per Student</b>	1191 Section B.		
1. Basic Education Allocation Per FTE Student Rate		\$	5,155.24
[Total Guaranteed Entitlement] / ([Enroll Total] + [Enroll Run Start] + [Enroll Run Start CTE])			
143,058,041.94 / (27,450.00 + 285.00 + 15.00)			
2. BEA Rate for Special Education		\$	5,070.21
[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student]			
3,296.63 + 1,204.70 + 26.35 + 542.53			
<b>VI. Computation of State Funded Support</b>	1191 Section C Lines 1-10.		
1. Local Deductible Revenue Sources			
a. 1400 Local In-Lieu-Of Taxes		\$	0.00
b. 1600 County Administered Forests		\$	0.00
c. 3600 State Forests		\$	0.00
d. 5400 Federal In-Lieu-Of Taxes		\$	0.00
<b>e. Total Deductible Revenue</b>		\$	<b>0.00</b>
<b>[1400 Local In-Lieu-Of Taxes] + [1600 County Administered Forests] + [3600 State Forests] + [5400 Federal In-Lieu-Of Taxes]</b>			
<b>0.00 + 0.00 + 0.00 + 0.00</b>			
2. BEA Reduce/Delay		\$	0.00
3. Skills Center Summer Program		\$	0.00
4. General Apportionment Allocation for Special Ed Account 3121		\$	4,948,226.19

<b>7. Total Due on Apportionment Schedule</b>	<b>\$ 138,109,815.75</b>
<b>[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] + [Skills Center Summer Program] - [ALE Program Revenue Reduction] + [Aggregate Hold Harmless Amount] - [SpEd general apport 3121]</b>	
<b>143,058,041.94 - 0.00 - 0.00 + 0.00 - 0.00 + 0.00 - 4,948,226.19</b>	
6. Federal Forest Account 5500 Deduction	\$ 0.00
7. Emergency Payment	\$ 0.00
8. Fire District Payment	\$ 0.00
9. Adjustment for prior year	\$ 0.00
<b>10. Total Amount to be Paid Sept. 2010 - Aug. 2011 in Account 3100</b>	<b>\$ 138,109,815.75</b>
<b>[Total Due on Apportionment Schedule] - [5500 Federal Forest] + [Emergency]+[Fire Dist Payment]+[3100 Adjustment PY]</b>	
<b>138,109,815.75 - 0.00 + 0.00+0.00+0.00</b>	
<b>VII. Analysis of Total Amount to be Paid</b>	
a. Current Month Payment	\$ 12,429,883.42
b. Total Allotment (3100) Paid Previously	\$ 0.00
c. Remaining Balance	125,679,932.33
[Total Amount to be Paid 3100] - [3100 Total Paid Previously] - [3100 Current Month Payment]	
138,109,815.75 - 0.00 - 12,429,883.42	
d. Advance Payment This Year	\$ 0.00
e. Over-Payments	\$ 0.00
If ([Total Amount to be Paid 3100] - [3100 Total Paid Previously]) < 0 Then ([Total Amount to be Paid 3100] - [3100 Total Paid Previously])	
If (138,109,815.75 - 0.00) < 0 Then (138,109,815.75 - 0.00)	

1191Section D.



Spokane School District

ESD 101

Spokane County

Student Full Time Enrollment and Calculated Staff Unit Report

CCDDD 32081

Apportionment for September 30, 2011

Account 3100

**I. Student Enrollment Details**

**A. Full Time Equivalent (FTE) Enrollment**

**Remote & Necessary**

**TOTALS**

1. Kindergarten	0.00	1,160.00
2. Grades 1-3	0.00	6,860.00
Additional School Annual Class FTE		0.00
3. Grade 4	0.00	2,240.00
Additional School Annual Class FTE		0.00
4. Grades 5-6	0.00	4,530.00
Additional School Annual Class FTE		0.00
5. Grades 7-8	0.00	4,290.00
Additional School Annual Class FTE		0.00
6. Grades 9-12 (includes CTE)		8,370.00
Additional School Annual Class FTE		0.00
<b>7. Total K-12 less Running Start</b>	<b>0.00</b>	<b>27,450.00</b>

8. Running Start (Community and Technical College FTE)		
a. Non CTE		285.00
b. CTE		15.00

<b>9. Total K-12 including Running Start</b>		<b>27,750.00</b>
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**B. Career and Technical Education (CTE)**

1. Grades 7-8 CTE Exploratory		300.00
2. Grades 9-12 CTE Exploratory		1,000.00
3. Grades 9-12 CTE Preparatory		680.00
4. Grades 9-12 Skills Centers		425.00

<b>5. Total CTE</b>		<b>2,405.00</b>
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**C. Enhancements**

1. Grades 7-8 Lab Science		0.00
2. Grades 9-12 Lab Science		0.00
3. Grades 9-12 Advanced Placement		0.00
4. Grades 9-12 International Baccalaureate		0.00
5. Enrollment Grades K-3 High Poverty		5,395.00

K-3 FTE eligible for the funding enhancement. This is new to the 2011-12 school year due to Legislative action in the 2011 session.

**II. District Staffing Data**

A. Funding Reduction Staff Units		0.000
B. Learning Improvement Days (LID) pursuant to WAC 392-140-961		0.00
C. LEAP 2 Base Salary (Previous Year)	\$	33,401.00
D. Allocated CIS Base Salary (Previous Year)	\$	33,401.00
E. LEAP 2 Base Salary (Current Year)	\$	33,401.00

F.	Allocated CIS Base Salary (Current Year)	\$ 33,401.00
G.	Greater of Actual or Minimum Allocated K-3 CIS Ratio	49.000
H.	Greater of Actual or Minimum Allocated 4 CIS Ratio	46.000

**III. Formulated Staffing Units**

This section III.A summarizes the staff units calculated on the 1191 EE, EM, EH reports.

**A. School Generated**

1. Principals [Principal Elem FTE] + [Principal Middle FTE] + [Principal High FTE] 46.330 + 12.496 + 19.630	78.456
2. Classroom Teachers [Teachers Elem FTE] + [Teachers Middle FTE] + [Teachers High FTE] 668.331 + 167.823 + 261.587	1,097.741
3. Teacher Librarians [Librarian Elem FTE] + [Librarian Middle FTE] + [Librarian High FTE] 24.514 + 4.794 + 5.461	34.769
4. Guidance Counselors [Counselor Elem FTE] + [Counselor Middle FTE] + [Counselor High FTE] 18.229 + 10.307 + 19.933	48.469
5. Health And Social Services	
a. School Nurses [Nurses Elem FTE] + [Nurses Middle FTE] + [Nurses High FTE] 2.810 + 0.554 + 1.002	4.366
b. Social Workers [Social Workers Elem FTE] + [Social Workers Middle FTE] + [Social Workers High FTE] 1.553 + 0.055 + 0.157	1.765
c. Psychologists [Psychologists Elem FTE] + [Psychologists Middle FTE] + [Psychologists High FTE] 0.629 + 0.018 + 0.073	0.720
6. Teaching Assistance [Teach Assist Elem FTE] + [Teach Assist Middle FTE] + [Teach Assist High FTE] 34.609 + 6.465 + 6.808	47.882
7. Office Support [School Office Elem FTE] + [School Office Middle FTE] + [School Office High FTE] 74.394 + 21.474 + 34.134	130.002
8. Custodians [Custodians Elem FTE] + [Custodians Middle FTE] + [Custodians High FTE] 61.268 + 17.937 + 30.960	110.165
9. Student & Staff Safety [Security Elem FTE] + [Security Middle FTE] + [Security High FTE] 2.921 + 0.850 + 1.472	5.243
10. Family Involvement Coordinators [Family Involve Elem FTE] + [Family Involve Middle FTE] + [Family Involve High FTE] 0.000 + 0.000 + 0.000	0.000
<b>11. Total School Generated Staffing Units</b>	<b>1,559.578</b>
<b>[Principal FTE] + [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] +</b>	

[Social Workers FTE] + [Psychologist FTE] + [Teaching Assist FTE] + [School Office FTE] + [Custodians FTE] + [Security FTE] + [Family Involve FTE] - [Staff Unit Reduction]

78.456 + 1,097.741 + 34.769 + 48.469 + 4.366 + 1.765 + 0.720 + 47.882 + 130.002 + 110.165 + 5.243 + 0.000 - 0.000

**B. District Wide Support**

This section III.B calculates the district-wide support staff based upon the district's K-12 enrollment.

1. Technology ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Technology] / [Proto Enroll District] (27,450.00 - 300.00 - 2,105.00) * 0.628 / 1,000.00	15.728
2. Facilities, Maintenance, Grounds ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Facilities] / [Proto Enroll District] (27,450.00 - 300.00 - 2,105.00) * 1.813 / 1,000.00	45.407
3. Warehouse, Laborers, Mechanics ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Warehouse] / [Proto Enroll District] (27,450.00 - 300.00 - 2,105.00) * 0.332 / 1,000.00	8.315
4. Central Administration Total ( [School Generated FTE] + [Technology FTE] + [Facilities FTE] + [Warehouse FTE] ) * [Central Admin Percent] ( 1,559.578 + 15.728 + 45.407 + 8.315 ) * 0.05300	86.338
a. Certificated Administrators [Central Admin Total FTE] * [Central Admin CAS%] 86.338 * 0.25470	21.990
b. Classified Staff [Central Admin Total FTE] * [Central Admin CLS%] 86.338 * 0.74530	64.348

**C. Small District Or Remote & Necessary**

1191E Section E Parts 1 and 2. Shows the calculation of bonus units generated by qualifying small district or remote and necessary enrollment.

1. Small School K-8 <= 5		
<p>a. Certificated Administration</p> <p>If: [Enroll K-6] + [Enroll 7-8] &gt; 0 AND &lt;= 5 Then, If: [Enroll 7-8] = 0 Then: 0.24 - {[Enroll K-3] * [Pupil K-3 CAS]} + {[Enroll 4] * [Pupil 4 CAS]} + {[Enroll 5-6] * [Pupil 5-6 CAS]}} Else: 0.32 - {[Enroll K-3] * [Pupil K-3 CAS]} + {[Enroll 4] * [Pupil 4 CAS]} + {[Enroll 5-6] * [Pupil 5-6 CAS]} + {[Enroll 7-8] * [Pupil 7-8 CAS]}} Else: 0</p> <p>If: 14,790.00 + 4,290.00 &gt; 0 AND &lt;= 5 Then, If: 4,290.00 = 0 Then: 0.24 - {(8,020.00 * 0.004032) + (2,240.00 * 0.003992) + (4,530.00 * 0.003992)} Else: 0.32 - {(8,020.00 * 0.004032) + (2,240.00 * 0.003992) + (4,530.00 * 0.003992) + (4,290.00 * 0.003991)} Else: 0</p>		0.000
<p>b. Certificated Instructional</p> <p>If: [Enroll K-6] + [Enroll 7-8] &gt; 0 AND &lt;= 5 Then, If: [Enroll 7-8] = 0 Then: 1.76 - {[Enroll K-3] * [Pupil K-3 CIS]} + {[Enroll 4] * [Pupil 4 CIS]} + {[Enroll 5-6] * [Pupil 5-6 CIS]}} Else: 1.68 - {[Enroll K-3] * [Pupil K-3 CIS]} + {[Enroll 4] * [Pupil 4 CIS]} + {[Enroll 5-6] * [Pupil 5-6 CIS]} + {[Enroll 7-8] * [Pupil 7-8 CIS]}} Else: 0</p> <p>If: 14,790.00 + 4,290.00 &gt; 0 AND &lt;= 5 Then, If: 4,290.00 = 0 Then: 1.76 - {(8,020.00 * 0.049007) + (2,240.00 * 0.046006) + (4,530.00 * 0.046006)} Else: 1.68 - {(8,020.00 * 0.049007) + (2,240.00 * 0.046006) + (4,530.00 * 0.046006) + (4,290.00 * 0.046003)} Else: 0</p>		0.000
2. Remote & Necessary K-8 <=5		
<p>a. Certificated Administration</p> <p>If: [Enroll R&amp;N K-6] + [Enroll R&amp;N 7-8] &gt; 0 AND &lt;= 5 Then, If: [Enroll R&amp;N 7-8] = 0 Then: 0.24 - {[Enroll R&amp;N K-3] * [Pupil K-3 CAS]} + {[Enroll R&amp;N 4] * [Pupil 4 CAS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CAS]}} Else: 0.32 - {[Enroll R&amp;N K-3] * [Pupil K-3 CAS]} + {[Enroll R&amp;N 4] * [Pupil 4 CAS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CAS]} + {[Enroll R&amp;N 7-8] * [Pupil 7-8 CAS]}} Else: 0</p> <p>If: 0.00 + 0.00 &gt; 0 AND &lt;= 5 Then, If: 0.00 = 0 Then: 0.24 - (0.00 * 0.004032) + (0.00 * 0.003992) + (0.00 * 0.003992) Else: 0.32 - ((0.00 * 0.004032) + (0.00 * 0.003992) + (0.00 * 0.003992) + (0.00 * 0.003991)) Else: 0</p>		0.000
<p>b. Certificated Instructional</p> <p>If: [Enroll R&amp;N K-6] + [Enroll R&amp;N 7-8] &gt; 0 AND &lt;= 5, Then, If: [Enroll R&amp;N 7-8] = 0, Then: 1.76 - {[Enroll R&amp;N K-3] * [Pupil K-3 CIS]} + {[Enroll R&amp;N 4] * [Pupil 4 CIS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CIS]}} Else: 1.68 - {[Enroll R&amp;N K-3] * [Pupil K-3 CIS]} + {[Enroll R&amp;N 4] * [Pupil 4 CIS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CIS]} + {[Enroll R&amp;N 7-8] * [Pupil 7-8 CIS]}} Else: 0</p> <p>If: 0.00 + 0.00 &gt; 0 AND &lt;= 5, Then, If: 0.00 = 0, Then: 1.76 - {(0.00 * 0.049007) + (0.00 * 0.046006) + (0.00 * 0.046006)} Else: 1.68 - {(0.00 * 0.049007) + (0.00 * 0.046006) + (0.00 * 0.046006) + (0.00 * 0.046003)} Else: 0</p>		0.000
3. Small School 5 < K-8 <= 25		
<p>a. Certificated Administration</p> <p>If: [Enroll K-6] + [Enroll 7-8] &gt; 5 AND &lt;= 25 Then, If: [Enroll 7-8] = 0 Then: 0.24 - {[Enroll K-3] * [Pupil K-3 CAS]} + {[Enroll 4] * [Pupil 4 CAS]} + {[Enroll 5-6] * [Pupil 5-6 CAS]}} Else: 0.32 - {[Enroll K-3] * [Pupil K-3 CAS]} + {[Enroll 4] * [Pupil 4 CAS]} + {[Enroll 5-6] * [Pupil 5-6 CAS]} + {[Enroll 7-8] * [Pupil 7-8 CAS]}} Else: 0</p> <p>If: 14,790.00 + 4,290.00 &gt; 5 AND &lt;= 25 Then, If: 4,290.00 = 0 Then: 0.24 - {(8,020.00 * 0.004032) + (2,240.00 * 0.003992) + (4,530.00 * 0.003992)} Else: 0.32 - {(8,020.00 * 0.004032) + (2,240.00 * 0.003992) + (4,530.00 * 0.003992) + (4,290.00 * 0.003991)} Else: 0</p>		0.000
<p>b. Certificated Instructional</p> <p>If: [Enroll K-6] + [Enroll 7-8] &gt; 5 AND &lt;= 25 Then, If: [Enroll 7-8] = 0 Then: {1.76 + (([Enroll K-6] - 5) / 20)} - {[Enroll K-3] * [Pupil K-3 CIS]} + {[Enroll 4] * [Pupil 4 CIS]} + {[Enroll 5-6] * [Pupil 5-6 CIS]}} Else: {1.68 + (([Enroll K-8] - 5) / 10)} - {[Enroll K-3] * [Pupil K-3 CIS]} + {[Enroll 4] * [Pupil 4 CIS]} + {[Enroll 5-6] * [Pupil 5-6 CIS]} + {[Enroll 7-8] * [Pupil 7-8 CIS]}} Else: 0</p> <p>If: 14,790.00 + 4,290.00 &gt; 5 AND &lt;= 25 Then, If: 4,290.00 = 0 Then: {1.76 + ((14,790.00 - 5) / 20)} - {(8,020.00 * 0.049007) + (2,240.00 * 0.046006) + (4,530.00 * 0.046006)} Else: {1.68 + ((19,080.00 - 5) / 10)} - {(8,020.00 * 0.049007) + (2,240.00 * 0.046006) + (4,530.00 * 0.046006) + (4,290.00 * 0.046003)} Else: 0</p>		0.000
4. Remote & Necessary 5 < K-8 <= 25		
<p>a. Certificated Administration</p> <p>If: [Enroll R&amp;N K-6] + [Enroll R&amp;N 7-8] &gt; 5 AND &lt;= 25 Then, If: [Enroll R&amp;N 7-8] = 0 Then: 0.24 - {[Enroll R&amp;N K-3] * [Pupil K-3 CAS]} + {[Enroll R&amp;N 4] * [Pupil 4 CAS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CAS]}} Else: 0.32 - {[Enroll R&amp;N K-3] * [Pupil K-3 CAS]} + {[Enroll R&amp;N 4] * [Pupil 4 CAS]} + {[Enroll R&amp;N 5-6] * [Pupil 5-6 CAS]}} Else: 0</p>		0.000

<p>[Pupil 4 CAS] + ([Enroll R&amp;N 5-6] * [Pupil 5-6 CAS]) + ([Enroll R&amp;N 7-8] * [Pupil 7-8 CAS])}</p> <p>Else: 0</p> <p>If: <math>0.00 + 0.00 &gt; 5</math> AND <math>\leq 25</math> Then, If: <math>0.00 = 0</math> Then: <math>0.24 - \{(0.00 * 0.004032) + (0.00 * 0.003992) + (0.00 * 0.003992)\}</math> Else: <math>0.32 - \{(0.00 * 0.004032) + (0.00 * 0.003992) + (0.00 * 0.003992) + (0.00 * 0.003991)\}</math> Else: 0</p>	
<p>b. Certificated Instructional</p> <p>If: <math>[\text{Enroll R\&amp;N K-6}] + [\text{Enroll R\&amp;N 7-8}] &gt; 5</math> AND <math>\leq 25</math> Then, If: <math>[\text{Enroll R\&amp;N 7-8}] = 0</math> Then: <math>\{1.76 + (([\text{Enroll R\&amp;N K-6}] - 5) / 20)\} - \{([\text{Enroll R\&amp;N K-3}] * [\text{Pupil K-3 CIS}]) + ([\text{Enroll R\&amp;N 4}] * [\text{Pupil 4 CIS}]) + ([\text{Enroll R\&amp;N 5-6}] * [\text{Pupil 5-6 CIS}])\}</math> Else: <math>\{1.68 + (([\text{Enroll R\&amp;N K-8}] - 5) / 10)\} - \{([\text{Enroll R\&amp;N K-3}] * [\text{Pupil K-3 CIS}]) + ([\text{Enroll R\&amp;N 4}] * [\text{Pupil 4 CIS}]) + ([\text{Enroll R\&amp;N 5-6}] * [\text{Pupil 5-6 CIS}]) + ([\text{Enroll R\&amp;N 7-8}] * [\text{Pupil 7-8 CIS}])\}</math> Else: 0</p> <p>If: <math>0.00 + 0.00 &gt; 5</math> AND <math>\leq 25</math> Then, If: <math>0.00 = 0</math> Then: <math>\{1.76 + ((0.00 - 5) / 20)\} - \{(0.00 * 0.049007) + (0.00 * 0.046006) + (0.00 * 0.046006)\}</math> Else: <math>\{1.68 + ((0.00 - 5) / 10)\} - \{(0.00 * 0.049007) + (0.00 * 0.046006) + (0.00 * 0.046006) + (0.00 * 0.046003)\}</math> Else: 0</p>	0.000
5. Small School $25 < \text{K-8} \leq 100$	
<p>a. Certificated Administration</p> <p><math>([\text{SS K-6} &lt; 60 \text{ CAS step 1}] + [\text{SS 7-8} &gt; 20 \text{ CAS step 2}])</math></p> <p><math>(0.000 + 0.000)</math></p>	0.000
<p>b. Certificated Instructional</p> <p><math>([\text{SS K-6} &lt; 60 \text{ CIS step 1}] + [\text{SS 7-8} &gt; 20 \text{ CIS step 2}])</math></p> <p><math>(0.000 + 0.000)</math></p>	0.000
6. Remote & Necessary $25 < \text{K-8} \leq 100$	
<p>a. Certificated Administration</p> <p><math>([\text{RN K-6} &lt; 60 \text{ CAS step 1}] + [\text{RN 7-8} &gt; 20 \text{ CAS step 2}])</math></p> <p><math>(0.000 + 0.000)</math></p>	0.000
<p>b. Certificated Instructional</p> <p><math>([\text{RN K-6} &lt; 60 \text{ CIS step 1}] + [\text{RN 7-8} &gt; 20 \text{ CIS step 2}])</math></p> <p><math>(0.000 + 0.000)</math></p>	0.000
7. Small High School	
<p>a. Certificated Administration</p> <p>If: <math>[\text{Enroll 9-12}] &gt; 0</math> AND <math>\leq 300</math> AND <math>([\text{Enroll 9-12}] - [\text{enroll 9-12 cte exp}] - [\text{Enroll 9-12 CTE Prep}] - [\text{Enroll Skills 9-12}]) &lt;&gt; 0</math> Then, If: <math>[\text{Enroll 9-12}] \leq 60</math> Then: <math>0.5 - ([\text{Enroll 9-12}] * [\text{Pupil 9-12 CAS}])</math> Else: <math>\{0.5 + (([\text{Enroll 9-12}] - 60) / 43.5)\} - ([\text{Enroll 9-12}] * [\text{Pupil 9-12 CAS}])</math> Else: 0</p> <p>If: <math>8,370.00 &gt; 0</math> AND <math>\leq 300</math> AND <math>(8,370.00 - 1,000.00 - 680.00 - 425.00) &lt;&gt; 0</math> Then, If: <math>8,370.00 \leq 60</math> Then: <math>0.5 - (8,370.00 * 0.003992)</math> Else: <math>\{0.5 + ((8,370.00 - 60) / 43.5)\} - (8,370.00 * 0.003992)</math> Else: 0</p>	0.000
<p>b. Certificated Instructional</p> <p>If: <math>[\text{Enroll 9-12}] &gt; 0</math> AND <math>\leq 300</math> AND <math>([\text{Enroll 9-12}] - [\text{Enroll 9-12 CTE exp}] - [\text{Enroll 9-12 CTE Prep}] - [\text{Enroll Skills 9-12}]) &lt;&gt; 0</math> Then, If: <math>[\text{Enroll 9-12}] \leq 60</math> Then: <math>9 - ([\text{Enroll 9-12}] * [\text{Pupil 9-12 CIS}])</math> Else: <math>\{9 + (([\text{Enroll 9-12}] - 60) / 43.5 * 0.8732)\} - ([\text{Enroll 9-12}] * [\text{Pupil 9-12 CIS}])</math> Else: 0</p> <p>If: <math>8,370.00 &gt; 0</math> AND <math>\leq 300</math> AND <math>(8,370.00 - 1,000.00 - 680.00 - 425.00) &lt;&gt; 0</math> Then, If: <math>8,370.00 \leq 60</math> Then: <math>9 - (8,370.00 * 0.046004)</math> Else: <math>\{9 + ((8,370.00 - 60) / 43.5 * 0.8732)\} - (8,370.00 * 0.046004)</math> Else: 0</p>	0.000

<b>8. Non-High Districts</b>	
a. K-6 Certificated Instructional If: [Enroll K-6] > 50 AND < 180 AND [Enroll 7-8] + [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 14,790.00 > 50 AND < 180 AND 4,290.00 + 8,370.00 = 0 Then: 0.50 Else: 0	0.000
b. K-8 Certificated Instructional If: [Enroll K-6] + [Enroll 7-8] > 70 AND < 180 AND [Enroll 7-8] > 0 AND [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 14,790.00 + 4,290.00 > 70 AND < 180 AND 4,290.00 > 0 AND 8,370.00 = 0 Then: 0.50 Else: 0	0.000
<b>9. Two Small Schools Or Remote &amp; Necessary</b>	
a. Certificated Instructional	0.000
b. Certificated Administrative	0.000
<b>10. Classified Bonus Units</b>	
a. Small Districts $\frac{([SS\ K-8 < 5\ CAS] + [SS\ K-8 < 5\ CIS] + [RN\ K-8 < 5\ CAS] + [RN\ K-8 < 5\ CIS] + [SS\ 5 < K-8 < 25\ CAS] + [SS\ 5 < K-8 < 25\ CIS] + [RN\ 5 < K-8 < 25\ CAS] + [RN\ 5 < K-8 < 25\ CIS] + [SS\ 25 < K-8 < 100\ CAS] + [SS\ 25 < K-8 < 100\ CIS] + [RN\ 25 < K-8 < 100\ CAS] + [RN\ 25 < K-8 < 100\ CIS] + [SS\ Small\ High\ CAS] + [SS\ Small\ High\ CIS] + [SS\ Non-High\ K-6] + [SS\ Non-High\ K-8] + [Add\ BEA\ CIS] + [Add\ BEA\ CAS])}{2.94}$ $\frac{(0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000)}{2.94}$	0.000
b. Non-High Districts If: [Enroll K-6] + [Enroll 7-8] > 50 AND < 180 AND [Enroll 9-12] = 0 Then: 0.50 Else: 0 If: 14,790.00 + 4,290.00 > 50 AND < 180 AND 8,370.00 = 0 Then: 0.50 Else: 0	0.000
<b>11. Small School and Remote and Necessary Subtotal</b>	
a. <b>Certificated Instructional Staff (CIS)</b> [SS K-8 <5 CIS] + [RN K-8 <5 CIS] + [SS 5 < K-8 <25 CIS]+ [RN 5 < K-8 <25 CIS] + [SS 25 < K-8 <100 CIS] + [RN 25 < K-8 <100 CIS] + [SS Small High CIS] + [SS Non-High K-6] + [SS Non-High K-8] + [Add BEA CIS] <b>0.000 + 0.000 + 0.000+ 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000</b>	<b>0.000</b>
b. <b>Certificated Administrative Staff (CAS)</b> [SS K-8 <5 CAS] + [RN K-8 <5 CAS] + [SS 5 < K-8 <25 CAS] + [RN 5 < K-8 <25 CAS] + [SS 25 < K-8 <100 CAS] + [RN 25 < K-8 <100 CAS] + [SS Small High CAS] + [Add BEA CAS] <b>0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000 + 0.000</b>	<b>0.000</b>
c. <b>Classified (CLS)</b> [SS CLS Small Districts] + [SS CLS Non-High] <b>0.000 + 0.000</b>	<b>0.000</b>
<b>D. District Summary</b>	
1. School Generated – General Education (Includes Small School District and Remote and Necessary Bonus Units)	
a. Certificated Instructional Staff (CIS) [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] + [Social Workers FTE] + [Psychologist FTE] + [SS RN CIS FTE] - [Staff Unit Reduction] 1,097.741 + 34.769 + 48.469 + 4.366 + 1.765 + 0.720 + 0.000 - 0.000	1,187.830
b. Certificated Administrative Staff (CAS) [Principal FTE] + [SS RN CAS FTE] 78.456 + 0.000	78.456
c. Classified (CLS) [Teaching Assist FTE] + [School Office FTE] + [Custodians FTE] + [Security FTE] + [Family	293.292

Involve FTE] + [SS RN CLS FTE]

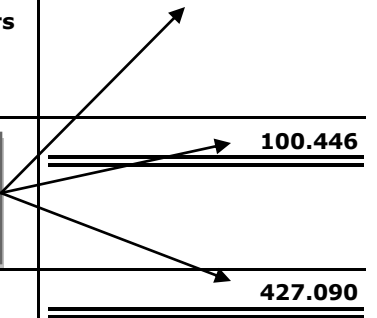
47.882 + 130.002 + 110.165 + 5.243 + 0.000 + 0.000

2. District Level	
a. Technology (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Technology] / [Proto Enroll District]  (27,450.00 - 300.00 - 2,105.00) * 0.628 / 1,000.00	15.728
b. Facilities, Maintenance, Grounds (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Facilities] / [Proto Enroll District]  (27,450.00 - 300.00 - 2,105.00) * 1.813 / 1,000.00	45.407
c. Warehouse, Laborers, Mechanics (CLS) ([Enroll Total] - [Enroll 7-8 CTE] - [Enroll CTE/Skills 9-12]) * [Warehouse] / [Proto Enroll District]  (27,450.00 - 300.00 - 2,105.00) * 0.332 / 1,000.00	8.315
d. Classified – Central Administration (CLS) [Central Admin Total FTE] * [Central Admin CAS%]  86.338 * 0.25470	21.990
e. Administrators – Central Administration (CAS) [Central Admin Total FTE] * [Central Admin CLS%]  86.338 * 0.74530	64.348

**3. Total (School Generated and District Level)**

<b>a. Certificated Instructional Staff (CIS)</b>  [Teachers FTE] + [Librarian FTE] + [Counselor FTE] + [Nurses FTE] + [Social Workers FTE] + [Psychologist FTE] + [SS RN CIS FTE] - [Staff Unit Reduction]  <b>1,097.741 + 34.769 + 48.469 + 4.366 + 1.765 + 0.720 + 0.000 - 0.000</b>	<b>1,187.830</b>
<b>b. Certificated Administrative Staff (CAS)</b>  [School Generated CAS FTE] + [Central Admin CAS FTE]  <b>78.456 + 21.990</b>	<b>100.446</b>
<b>c. Classified (CLS)</b>  [School Generated CLS FTE] + [Technology FTE] + [Facilities FTE] + [Warehouse FTE] + [Central Admin CLS FTE]  <b>293.292 + 15.728 + 45.407 + 8.315 + 64.348</b>	<b>427.090</b>

Total Staff units from here go to the 1191 Report.



The units above on lines 3a, b, & c, do not represent the grand total of CIS, CAS, and CLS units allocated to this district. In order to come up with the grand total you must take the staffing units shown above, and add to them the CIS, CAS, and CLS units that are generated on the 1191MSCTE, 1191CTE, and the 1191SC. While total guaranteed entitlement includes the total allocations from the vocational and skills center reports, there is nowhere to find total units or salary and benefits allocated to the district. In the case of this district, your total units and salary allocations would be as follows (benefits have been omitted due to space restrictions):

Staffing Units	1191	1191MSCTE	1191CTE	1191SC	Total
CIS	1,187.830	14.155	79.269	23.411	1,304.665
CAS	100.446	1.230	6.891	2.040	110.607
CLS	427.090	5.099	28.557	7.224	467.97
<b>Salary Allocations</b>					
CIS	\$63,768,368	\$759,908	\$4,255,537	\$1,256,814	\$70,040,627
CAS	\$5,649,686	\$69,183	\$387,591	\$114,742	\$6,221,202
CLS	\$13,350,833	\$159,395	\$892,692	\$225,822	\$14,628,742

Spokane School District

ESD 101

Spokane County

Calculated Staff Units - Elementary School Report

CCDDD 32081

Apportionment for September 30, 2011

Account 3100

**I. Formulated Staffing Units**

This report calculates staffing units allocated based upon the reported enrollment in grades K-6.

A. School Generated	TOTALS
1. Principals [Enroll K-6] * [Principal Elem] / [Proto Enroll Elem] 14,790.00 * 1.253 / 400.00	46.330
2. Classroom Teachers [Teachers K-3] + [Teachers K-3 HighPov] + [Teachers 4] + [Teachers 5-6] 367.146 + 11.580 + 95.822 + 193.783	668.331
a. Grades K-3 ([Enroll K-3] / [Class Size K-3]) * (1 + [Planning K-3]) (8,020.00 / 25.23) * (1 + 0.155)	367.146
b. Grades K-3 High Poverty ([Enroll K-3 HighPov] * (1/[Poverty Class Size K-3] - 1/[Class Size K-3])) * (1 + [Planning K-3]) (5,395.00 * (1/24.10 - 1/25.23)) * (1 + 0.155)	11.580
c. Grade 4 ([Enroll 4] / [Class Size 4]) * (1 + [Planning 4]) (2,240.00 / 27.00) * (1 + 0.155)	95.822
d. Grades 5-6 ([Enroll 5-6] / [Class Size 5-6]) * (1 + [Planning 5-6]) (4,530.00 / 27.00) * (1 + 0.155)	193.783
3. Teacher Librarians [Enroll K-6] * [Librarian Elem] / [Proto Enroll Elem] 14,790.00 * 0.663 / 400.00	24.514
4. Guidance Counselors [Enroll K-6] * [Counselor Elem] / [Proto Enroll Elem] 14,790.00 * 0.493 / 400.00	18.229
5. Health And Social Services	
a. School Nurses [Enroll K-6] * [Nurse Elem] / [Proto Enroll Elem] 14,790.00 * 0.076 / 400.00	2.810
b. Social Workers [Enroll K-6] * [Social Worker Elem] / [Proto Enroll Elem] 14,790.00 * 0.042 / 400.00	1.553
c. Psychologists [Enroll K-6] * [Psychologists Elem] / [Proto Enroll Elem] 14,790.00 * 0.017 / 400.00	0.629

Total K-3 enrollment is used in this calculation.

Just K-3 high poverty eligible enrollment, as reported on the P223, is used in this calculation of staffing enhancement.

6. Teaching Assistance	34.609
[Enroll K-6] * [Teaching Assist Elem] / [Proto Enroll Elem]	
14,790.00 * 0.936 / 400.00	
7. Office Support	74.394
[Enroll K-6] * [School Office Elem] / [Proto Enroll Elem]	
14,790.00 * 2.012 / 400.00	
8. Custodians	61.268
[Enroll K-6] * [Custodians Elem] / [Proto Enroll Elem]	
14,790.00 * 1.657 / 400.00	
9. Student & Staff Safety	2.921
[Enroll K-6] * [Security Elem] / [Proto Enroll Elem]	
14,790.00 * 0.079 / 400.00	
10. Family Involvement Coordinators	0.000
[Enroll K-6] * [Family Involve Elem] / [Proto Enroll Elem]	
14,790.00 * 0.000 / 400.00	

Spokane School District

ESD 101

Spokane County

Calculated Staff Units - Middle School Report

CCDDD 32081

Apportionment for September 30, 2011

Account 3100

**I. Formulated Staffing Units**

**A. School Generated**

This report calculates staffing units allocated based upon the reported enrollment in grades 7-8.

**TOTALS**

1. Principals		12.496
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Principal\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 1.353 / 432.00$		
2. Classroom Teachers		167.823
$(([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) / [Class\ Size\ 7-8]) * (1 + [Planning\ 7-8])$		
$((4,290.00 - 300.00) / 28.53) * (1 + 0.200)$		
3. Teacher Librarians		4.794
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Librarian\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.519 / 432.00$		
4. Guidance Counselors		10.307
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Counselor\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 1.116 / 432.00$		
5. Health And Social Services		
a. School Nurses		0.554
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Nurse\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.060 / 432.00$		
b. Social Workers		0.055
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Social\ Worker\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.006 / 432.00$		
c. Psychologists		0.018
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Psychologists\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.002 / 432.00$		
6. Teaching Assistance		6.465
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Teaching\ Assist\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.700 / 432.00$		
7. Office Support		21.474
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [School\ Office\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 2.325 / 432.00$		
8. Custodians		17.937
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Custodians\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 1.942 / 432.00$		
9. Student & Staff Safety		0.850
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Security\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.092 / 432.00$		
10. Family Involvement Coordinators		0.000
$([Enroll\ 7-8] - [Enroll\ 7-8\ CTE]) * [Family\ Involve\ Middle] / [Proto\ Enroll\ Middle]$		
$(4,290.00 - 300.00) * 0.000 / 432.00$		

Middle school CTE enrollment is not included on this report. It is included on the 1191MSCTE.

Spokane School District

ESD 101

Spokane County

Calculated Staff Units - High School Report

CCDDD 32081

Apportionment for September 30, 2011

Account 3100

**I. Formulated Staffing Units**

This report calculates staffing units allocated based upon the reported enrollment in grades 9-12.

**TOTALS**

1. Principals		19.630
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Principal High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 1.880 / 600.00$		
2. Classroom Teachers		261.587
$(([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) / [\text{Class Size } 9-12]) * (1 + [\text{Planning } 9-12])$		
$((8,370.00 - 2,105.00) / 28.74) * (1 + 0.200)$		
3. Teacher Librarians		5.461
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Librarian High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.523 / 600.00$		
4. Guidance Counselors		19.933
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Counselor High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 1.909 / 600.00$		
5. Health And Social Services		
a. School Nurses		1.002
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Nurse High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.096 / 600.00$		
b. Social Workers		0.157
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Social Worker High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.015 / 600.00$		
c. Psychologists		0.073
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Psychologists High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.007 / 600.00$		
6. Teaching Assistance		6.808
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Teaching Assist High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.652 / 600.00$		
7. Office Support		34.134
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{School Office High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 3.269 / 600.00$		
8. Custodians		30.960
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Custodians High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 2.965 / 600.00$		
9. Student & Staff Safety		1.472
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Security High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.141 / 600.00$		
10. Family Involvement Coordinators		0.000
$([\text{Enroll } 9-12] - [\text{Enroll CTE/Skills } 9-12]) * [\text{Family Involve High}] / [\text{Proto Enroll High}]$		
$(8,370.00 - 2,105.00) * 0.000 / 600.00$		

CTE/Skills Center enrollment is not included on this report. Look on the 1191SC and CTE for staff generated by these enrollment groups.

**I. Formulated Staffing units for CTE 9-12**

**TOTALS**

**1. Certificated Instructional Staff (CIS)**

This report shows the staff units, associated benefits and payroll taxes, and substitute allocations that contribute to the 9-12 CTE allocation.

		<b>TOTALS</b>
<b>a. Classroom Teachers</b>		
CTE 9-12 Exploratory ([enroll 9-12 cte exp] / [CTE 9-12 expl Class Size]) * (1 + [Planning 9-12]) (1,000.00 / 26.57) * (1 + 0.200)		45.164
CTE 9-12 Preparatory ([Enroll 9-12 CTE Prep] / [CTE 9-12 prep Class Size]) * (1 + [Planning 9-12]) (680.00 / 26.57) * (1 + 0.200)		30.711
<b>b. Librarian, Nurse, Social Worker, Psychologist, Guidance Counselor</b>		
CTE 9-12 Exploratory [Enroll 9-12 CTE Exp] * [CTE 9-12 expl Other Cert] / [Proto Enroll CTE 9-12 Exp] 1,000.00 * 2.020 / 1,000.00	ESA Staffing Ratio (set in budget)	2.020
CTE 9-12 Preparatory [Enroll 9-12 CTE Prep] * [CTE 9-12 prep Other Cert] / [Proto Enroll 9-12 CTE Prep] 680.00 * 2.020 / 1,000.00		1.374
<b>c. Subtotal CIS</b>		<b>79.269</b>
<b>[CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE] + [CTE 9-12 expl Other Cert FTE] + [CTE 9-12 prep Other Cert FTE]</b> <b>45.164 + 30.711 + 2.020 + 1.374</b>		
<b>2. Certificated Administrative Staff (CAS)</b>		
<b>a. School Level Administration</b>		<b>5.395</b>
([Enroll 9-12 CTE Exp] + [Enroll 9-12 CTE Prep]) * [Pupil High Principal] * (1 + [CTE 9-12 Schl Admin FTE Enh Factor]) (1,000.00 + 680.00) * 0.003133 * (1 + 0.02500)	Administrative staffing enhancement factors for CTE only. (Set in budget.)	
<b>b. Central Office Administration</b>		<b>1.496</b>
([Enroll 9-12 CTE Exp] + [Enroll 9-12 CTE Prep]) * [Pupil High Central Admin] * (1 + [CTE 9-12 Central Admin FTE Enh Factor]) (1,000.00 + 680.00) * 0.000859 * (1 + 0.03690)		
<b>c. Subtotal CAS</b>		<b>6.891</b>
<b>[CTE 9-12 Schl Admin FTE] + [CTE 9-12 Central Admin FTE]</b> <b>5.395 + 1.496</b>		
<b>3. Classified Staff (CLS)</b>		
<b>a. School Level Classified</b>		<b>24.335</b>
([Enroll 9-12 CTE Exp] + [Enroll 9-12 CTE Prep]) * [Pupil High School CLS] (1,000.00 + 680.00) * 0.014485		
<b>b. Central Office Classified</b>		<b>4.222</b>
([Enroll 9-12 CTE Exp] + [Enroll 9-12 CTE Prep]) * [Pupil High Central CLS] (1,000.00 + 680.00) * 0.002513		

<b>c. Subtotal CLS</b> [CTE 9-12 SchI CLS FTE] + [CTE 9-12 Central CLS FTE]  24.335 + 4.222	<b>28.557</b>
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**II. Computation for CTE 9-12 Entitlement**

**A. CTE 9-12 - Certificated Instructional Staff (CIS)**

1. CIS Salary Maintenance Total [CTE 9-12 CIS FTE] * [CIS - Salary Maint] * [CIS Mix CTE 9-12]  79.269 * 33,401.00 * 1.60728	\$ 4,255,537.18
2. CIS Salary Increase [CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [CIS Mix CTE 9-12] - [CTE 9-12 CIS Salary Maint]  79.269 * 33,401.00 * 1.60728 - 4,255,537.18	\$ 0.00
<b>3. Subtotal CTE CIS Salary</b> [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]  <b>4,255,537.18 + 0.00</b>	<b>\$ 4,255,537.18</b>

**B. CTE 9-12 - Certificated Administrative Staff (CAS)**

1. CAS Salary Maintenance Total [CTE 9-12 CAS FTE] * [CAS - Salary Maint]  6.891 * 56,246.00	\$ 387,591.19
2. CAS Salary Increase [CTE 9-12 CAS FTE] * [CAS - Salary Inc] - [CTE 9-12 CAS Salary Maint]  6.891 * 56,246.00 - 387,591.19	\$ 0.00
<b>3. Subtotal CTE CAS Salary</b> [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]  <b>387,591.19 + 0.00</b>	<b>\$ 387,591.19</b>

**C. CTE 9-12 - Classified Staff (CLS)**

1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint]  28.557 * 31,260.00	\$ 892,691.82
2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] - [CTE 9-12 CLS Salary Maint]  28.557 * 31,260.00 - 892,691.82	\$ 0.00
<b>3. Subtotal CTE CLS Salary</b> [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  <b>892,691.82 + 0.00</b>	<b>\$ 892,691.82</b>

**D. Staff Units Insurance, Payroll Taxes, and Benefits**

1.	Certificated Insurance Benefits [CTE 9-12 CIS CAS FTE] * [Health Insurance] 86.160 * 9,216.00	\$ 794,050.56
2.	Certificated Insurance Benefits — Increase [CTE 9-12 CIS CAS FTE] * [Health Insurance Inc] 86.160 * 0.00	\$ 0.00
3.	Certificated — Payroll Tax and Benefits ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,255,537.18 + 387,591.19) * 0.16330	\$ 758,222.86
4.	Certificated — Payroll Tax and Benefits – Increase ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15690	\$ 0.00
5.	Classified Insurance Benefits [CTE 9-12 CLS FTE] * [Health Insurance] * [CLS Health Factor] 28.557 * 9,216.00 * 1.152	\$ 303,184.87
6.	Classified Insurance Benefits — Increase [CTE 9-12 CLS FTE] * [Health Insurance Inc] * [CLS Health Factor] 28.557 * 0.00 * 1.152	\$ 0.00
7.	Classified — Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 892,691.82 * 0.18730	\$ 167,201.18
8.	Classified — Payroll Tax and Benefits – Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.15230	\$ 0.00
9.	<b>Total Insurance Payroll Taxes and Benefits</b> [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] <b>794,050.56 + 0.00 + 758,222.86 + 0.00 + 303,184.87 + 0.00 + 167,201.18 + 0.00</b>	<b>\$ 2,022,659.47</b>

**E. Other Generated Entitlements**

1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 1,334,090.00 + 907,181.20	\$ 2,241,271.20
2. Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate] (45.164 + 30.711) * 4.000 * 151.86	\$ 46,089.51

<b>2. Grades 9-12 CTE Total</b>  [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes]  4,255,537.18 + 387,591.19 + 892,691.82 + 2,022,659.47 + 2,241,271.20 + 46,089.51	\$ <u><u>9,845,840.37</u></u>
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Grade 9-12 CTE Total allocation appears on the 1191 report, but minimum expenditures do not.

<b>G. Minimum Expenditures</b>	
1. CTE Total Less Indirects [CTE 9-12 Total] * 0.85 9,845,840.37 * 0.85	\$ 8,368,964.31
2. Add Running Start less indirects [Run Start-CTE] * 0.93 87,345.00 * 0.93	\$ 81,230.85
<b>3. CTE Minimum Expend</b> [CTE Min Less Indirects] + [CTE Min Running Start less indirects]  8,368,964.31 + 81,230.85	\$ <b>8,450,195.16</b>

1191 Section B Line 2 – this shows the detail behind the grades 9-12 vocational minimum expenditures.

**I. Formulated Staffing Units for CTE 7-8**

**A. CTE 7-8 Staffing**

This report shows the staff units, associated benefits and payroll taxes, MSOC, and substitute allocations that contribute to the grades 7-8 CTE allocation.

**TOTALS**

<b>1. Certificated Instructional Staff (CIS)</b>		
a. Classroom Teachers		13.549
	$[\text{Enroll 7-8 CTE}] / [\text{CTE 7-8 Class Size}] * (1 + [\text{Planning 7-8}])$	
	$(300.00 / 26.57) * (1 + 0.200)$	
b. Librarian, Nurse, Social Worker, Psychologist, Guidance Counselor		0.606
	$[\text{Enroll 7-8 CTE}] * [\text{CTE 7-8 Other Cert}] / [\text{Proto Enroll CTE 7-8}]$	
	$300.00 * 2.020 / 1,000.00$	
<b>c. Subtotal CIS</b>		<b>14.155</b>
	<b><math>[\text{CTE 7-8 Teacher FTE}] + [\text{CTE 7-8 Other Cert FTE}]</math></b>	
	<b><math>13.549 + 0.606</math></b>	
<b>2. Certificated Administrative Staff (CAS)</b>		
a. School Level Administration		0.963
	$[\text{Enroll 7-8 CTE}] * [\text{Pupil Middle Principal}] * (1 + [\text{CTE 7-8 Schl Admin FTE Enh Factor}])$	
	$300.00 * 0.003132 * (1 + 0.02500)$	
b. Central Office Administration		0.267
	$[\text{Enroll 7-8 CTE}] * [\text{Pupil Middle Central Admin}] * (1 + [\text{CTE 7-8 Central Admin FTE Enh Factor}])$	
	$300.00 * 0.000859 * (1 + 0.03690)$	
<b>c. Subtotal CAS</b>		<b>1.230</b>
	<b><math>[\text{CTE 7-8 Schl Admin FTE}] + [\text{CTE 7-8 Central Admin FTE}]</math></b>	
	<b><math>0.963 + 0.267</math></b>	
<b>3. Classified Staff (CLS)</b>		
a. School Level Classified		4.345
	$[\text{Enroll 7-8 CTE}] * [\text{Pupil Middle School CLS}]$	
	$300.00 * 0.014484$	
b. Central Office Classified		0.754
	$[\text{Enroll 7-8 CTE}] * [\text{Pupil Middle Central CLS}]$	
	$300.00 * 0.002513$	
<b>c. Subtotal CLS</b>		<b>5.099</b>
	<b><math>[\text{CTE 7-8 Schl CLS FTE}] + [\text{CTE 7-8 Central CLS FTE}]</math></b>	
	<b><math>4.345 + 0.754</math></b>	

Factors used to generate funding including administrative staffing enhancement factors, class size, planning time, and other staffing factors are the same for MSCTE as they are for CTE. (See the 1191CT for more detail.)

**II. Computation for CTE 7-8 Entitlement**

**A. CTE 7-8 – Certificated Instructional Staff (CIS)**

1. CIS Salary Maintenance Total		\$ 759,907.77
	$[\text{CTE 7-8 CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix CTE 7-8}]$	
	$14.155 * 33,401.00 * 1.60728$	

2. CIS Salary Increase [CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [CIS Mix CTE 7-8] - [CTE 7-8 CIS Salary Maint] 14.155 * 33,401.00 * 1.60728 - 759,907.77	\$ 0.00
<b>3. Subtotal CTE CIS Salary</b> [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] <b>759,907.77 + 0.00</b>	<b>\$ 759,907.77</b>
<b>B. CTE 7-8 – Certificated Administrative Staff (CAS)</b>	
1. CAS Salary Maintenance Total [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 1.230 * 56,246.00	\$ 69,182.58
2. CAS Salary Increase [CTE 7-8 CAS FTE] * [CAS - Salary Inc] - [CTE 7-8 CAS Salary Maint] 1.230 * 56,246.00 - 69,182.58	\$ 0.00
<b>3. Subtotal CTE CAS Salary</b> [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] <b>69,182.58 + 0.00</b>	<b>\$ 69,182.58</b>
<b>C. CTE 7-8 – Classified Staff (CLS)</b>	
1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] 5.099 * 31,260.00	\$ 159,394.74
2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] - [CTE 7-8 CLS Salary Maint] 5.099 * 31,260.00 - 159,394.74	\$ 0.00
<b>3. Subtotal CTE CLS Salary</b> [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] <b>159,394.74 + 0.00</b>	<b>\$ 159,394.74</b>
<b>D. Staff Units Insurance, Payroll Taxes, and Benefits</b>	
1. Certificated Insurance Benefits [CTE 7-8 CIS CAS FTE] * [Health Insurance] 15.385 * 9,216.00	\$ 141,788.16
2. Certificated Insurance Benefits – Increase [CTE 7-8 CIS CAS FTE] * [Health Insurance Inc] 15.385 * 0.00	\$ 0.00
3. Certificated – Payroll Tax and Benefits ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (759,907.77 + 69,182.58) * 0.16330	\$ 135,390.45
4. Certificated – Payroll Tax and Benefits – Increase ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15690	\$ 0.00
5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [Health Insurance] * [CLS Health Factor] 5.099 * 9,216.00 * 1.152	\$ 54,135.23
6. Classified Insurance Benefits – Increase	\$ 0.00

$[CTE\ 7-8\ CLS\ FTE] * [Health\ Insurance\ Inc] * [CLS\ Health\ Factor]$ $5.099 * 0.00 * 1.152$	
7. Classified — Payroll Tax and Benefits $[CTE\ 7-8\ CLS\ Salary\ Maint] * [CLS - Benefits\ Maint]$ $159,394.74 * 0.18730$	\$ 29,854.63
8. Classified — Payroll Tax and Benefits – Increase $[CTE\ 7-8\ CLS\ Salary\ Inc] * [CLS - Benefits\ Inc]$ $0.00 * 0.15230$	\$ 0.00
<b>9. Total Insurance Payroll Taxes and Benefits</b> <b><math>[CTE\ 7-8\ Cert\ Insurance] + [CTE\ 7-8\ Cert\ Insurance\ Inc] + [CTE\ 7-8\ Cert\ Benefits\ Maint] + [CTE\ 7-8\ Cert\ Benefits\ Inc] + [CTE\ 7-8\ CLS\ Insurance] + [CTE\ 7-8\ CLS\ Insurance\ Inc] + [CTE\ 7-8\ CLS\ Benefits\ Maint] + [CTE\ 7-8\ CLS\ Benefits\ Inc]</math></b> <b><math>141,788.16 + 0.00 + 135,390.45 + 0.00 + 54,135.23 + 0.00 + 29,854.63 + 0.00</math></b>	<b>\$ 361,168.47</b>
<b>E. Other Generated Entitlements</b>	
1. Materials, Supplies, and Operating Costs (MSOC) $[Total\ MSOC\ Technology-CTE\ 7-8] + [Total\ MSOC\ Utilities-CTE\ 7-8] + [Total\ MSOC\ Curriculum-CTE\ 7-8] + [Total\ MSOC\ Library/Supplies-CTE\ 7-8] + [Total\ MSOC\ Prof\ Dvlp-CTE\ 7-8] + [Total\ MSOC\ Facilities-CTE\ 7-8] + [Total\ MSOC\ Districtwide-CTE\ 7-8]$ $42,063.00 + 114,291.00 + 45,162.00 + 95,880.00 + 6,987.00 + 56,619.00 + 39,225.00$	\$ 400,227.00
2. Substitutes $[CTE\ 7-8\ Teacher\ FTE] * [Substitutes\ Days] * [Substitutes\ Rate]$ $13.549 * 4.000 * 151.86$	\$ 8,230.20
<b>1. Grades 7-8 CTE Total</b> <b><math>[CTE\ 7-8\ CIS\ Salary\ Total] + [CTE\ 7-8\ CAS\ Salary\ Total] + [CTE\ 7-8\ CLS\ Salary\ Total] + [CTE\ 7-8\ insurance/Benefits\ Total] + [Total\ MSOC\ CTE\ 7-8] + [CTE\ 7-8\ Substitutes]</math></b> <b><math>759,907.77 + 69,182.58 + 159,394.74 + 361,168.47 + 400,227.00 + 8,230.20</math></b>	<b>\$ <u><u>1,758,110.76</u></u></b>
Grades 7-8 CTE Total appears on the 1191, but minimum expenditures do not.	
<b>G. Minimum Expenditures</b> $[CTE\ 7-8\ Total] * 0.85$ $1,758,110.76 * 0.85$	<b>\$ 1,494,394.15</b>

**I. Formulated Staffing Units**

**TOTALS**

**A. Skills Center Staffing**

This report shows the staff units, associated benefits and payroll taxes, MSOC, and substitute allocations that contribute to the skills center allocation.

**1. Certificated Instructional Staff (CIS)**

a. Classroom Teachers ([Enroll Skills 9-12] / [Skills Center Class Size]) * (1 + [Planning 9-12]) (425.00 / 22.76) * (1 + 0.200)	22.408
b. Librarian, Nurse, Social Worker, Psychologist, Guidance Counselor [Enroll Skills 9-12] * [Skills Center Other Cert] / [Proto Enroll Skills 9-12] 425.00 * 2.360 / 1,000.00	1.003
<b>c. Subtotal CIS</b> [Skills Center Teacher FTE] + [Skills Center Other Cert FTE] 22.408 + 1.003	<b>23.411</b>

**2. Certificated Administrative Staff (CAS)**

a. School Level Administration [Enroll Skills 9-12] * [Pupil High Principal] * (1 + [Skills Schl Admin Enh Factor]) 425.00 * 0.003133 * (1 + 0.19750)	1.595
b. Central Office Administration [Enroll Skills 9-12] * [Pupil High Central Admin] * (1 + [Skills Central Admin Enh Factor]) 425.00 * 0.000859 * (1 + 0.21920)	0.445
<b>c. Subtotal CAS</b> [Skills Center Schl Admin FTE] + [Skills Center Central Admin FTE] 1.595 + 0.445	<b>2.040</b>

Administrative staffing enhancement factors for Skills Centers only. (Set in budget.)

**3. Classified Staff (CLS)**

a. School Level Classified [Enroll Skills 9-12] * [Pupil High School CLS] 425.00 * 0.014485	6.156
b. Central Office Classified [Enroll Skills 9-12] * [Pupil High Central CLS] 425.00 * 0.002513	1.068
<b>c. Subtotal CLS</b> [Skills Center Schl CLS FTE] + [Skills Center Central CLS FTE] 6.156 + 1.068	<b>7.224</b>

**II. Computation for Skills Center Entitlement**

<b>A. Skills Center – Certificated Instructional Staff (CIS)</b>	
1. CIS Salary Maintenance Total [Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix Skills] 23.411 * 33,401.00 * 1.60728	\$ 1,256,813.90
2. CIS Salary Increase [Skills Center CIS FTE] * [CIS - Salary Inc] * [CIS Mix Skills] - [Skills CIS Salary Maint] 23.411 * 33,401.00 * 1.60728 - 1,256,813.90	\$ 0.00
<b>3. Subtotal CTE CIS Salary</b> <b>[Skills CIS Salary Maint] + [Skills CIS Salary Inc]</b> <b>1,256,813.90 + 0.00</b>	<b>\$ 1,256,813.90</b>
<b>B. Skills Center – Certificated Administrative Staff (CAS)</b>	
1. CAS Salary Maintenance Total [Skills Center CAS FTE] * [CAS - Salary Maint] 2.040 * 56,246.00	\$ 114,741.84
2. CAS Salary Increase [Skills Center CAS FTE] * [CAS - Salary Inc] - [Skills CAS Salary Maint] 2.040 * 56,246.00 - 114,741.84	\$ 0.00
<b>3. Subtotal CTE CAS Salary</b> <b>[Skills CAS Salary Maint] + [Skills CAS Salary Inc]</b> <b>114,741.84 + 0.00</b>	<b>\$ 114,741.84</b>
<b>C. Skills Center - Classified Staff (CLS)</b>	
1. CLS Salary Maintenance Total [Skills Center CLS FTE] * [CLS - Salary Maint] 7.224 * 31,260.00	\$ 225,822.24
2. CLS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] - [Skills CLS Salary Maint] 7.224 * 31,260.00 - 225,822.24	\$ 0.00
<b>3. Subtotal CTE CLS Salary</b> <b>[Skills CLS Salary Maint] + [Skills CLS Salary Inc]</b> <b>225,822.24 + 0.00</b>	<b>\$ 225,822.24</b>
<b>D. Staff Units Insurance, Payroll Taxes, and Benefits</b>	
1. Certificated Insurance Benefits [Skills Center CIS CAS FTE] * [Health Insurance] 25.451 * 9,216.00	\$ 234,556.42
2. Certificated Insurance Benefits — Increase [Skills Center CIS CAS FTE] * [Health Insurance Inc] 25.451 * 0.00	\$ 0.00

3. Certificated — Payroll Tax and Benefits ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,256,813.90 + 114,741.84) * 0.16330	\$ 223,975.05
4. Certificated — Payroll Tax and Benefits – Increase ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15690	\$ 0.00
5. Classified Insurance Benefits [Skills Center CLS FTE] * [Health Insurance] * [CLS Health Factor] 7.224 * 9,216.00 * 1.152	\$ 76,695.99
6. Classified Insurance Benefits — Increase [Skills Center CLS FTE] * [Health Insurance Inc] * [CLS Health Factor] 7.224 * 0.00 * 1.152	\$ 0.00
7. Classified — Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 225,822.24 * 0.18730	\$ 42,296.51
8. Classified — Payroll Tax and Benefits – Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.15230	\$ 0.00
<b>9. Total Insurance Payroll Taxes and Benefits</b> <b>[Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]</b> <b>234,556.42 + 0.00 + 223,975.05 + 0.00 + 76,695.99 + 0.00 + 42,296.51 + 0.00</b>	<b>\$ 577,523.97</b>

**E. Other Generated Entitlements**

1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Library/Supplies-Skills] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 52,997.50 + 144,002.75 + 56,903.25 + 120,802.00 + 8,801.75 + 71,336.25 + 49,419.00	\$ 504,262.50
2. Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 22.408 * 4.000 * 151.86	\$ 13,611.52
<b>3. Skills Center Total</b> <b>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes]</b> <b>1,256,813.90 + 114,741.84 + 225,822.24 + 577,523.97 + 504,262.50 + 13,611.52</b>	<b>\$ <u><u>2,692,775.97</u></u></b>

Skills Center total allocation appears on the 1191 in the CTE/Skills Center section.

Spokane School District

ESD 101

Spokane County

Special Need Programs Report

CCDDD 32081

Apportionment for September 30, 2011

**I. Learning Assistance Program (LAP) – Acct 4155**

The funding formula for LAP, TBIP, and HiCap is now based on providing a specific number of additional hours per week for a class size of 15 students. The resulting hours per week are then converted to additional CIS staff allocation (teachers).

**TOTALS**

A. Eligible Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (27,949.77 * 0.5371)		15,011.82
<b>B. Formulated Staffing Units</b> <b>(( [LAP Students] * [LAP Hr/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]</b> <b>(( 15,011.82 * 1.51560 * 36.00) / 15.00) / 900.00</b>		<b>60.672</b>
C. CIS Salary Maintenance [LAP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 60.672 * 33,401.00 * 1.60728	Additional hours per week for LAP students are 1.5156. (Set in budget.)	\$ 3,257,161.72
D. CIS Salary Increase [LAP CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [LAP CIS Salary Maint] 60.672 * 33,401.00 * 1.60728 - 3,257,161.72		\$ 0.00
E. CIS Insurance Benefits ([LAP CIS FTE] * [Health Insurance]) (60.672 * 9,216.00)		\$ 559,153.15
F. CIS Insurance Benefits Increase ([LAP CIS FTE] * [Health Insurance Inc]) (60.672 * 0.00)		\$ 0.00
G. CIS Payroll Tax and Benefits ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (3,257,161.72 * 0.16330)		\$ 531,894.51
H. CIS Payroll Tax and Benefits – Increase ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.15690)		\$ 0.00
I. LAP MSOC ([Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	Currently there is no MSOC enhancement for LAP students. LAP students generate MSOC as part of the basic education allocation.	\$ 0.00
<b>J. Total Learning Assistance Program</b> <b>([LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC - LAP])</b> <b>(3,257,161.72 + 0.00 + 559,153.15 + 0.00 + 531,894.51 + 0.00 + 0.00)</b>		<b>\$ 4,348,209.38</b>
K. Current Year Adjustment		\$ 0.00
L. Calculated Allotment [LAP TOTAL] + [LAP Current Adjust] 4,348,209.38 + 0.00		\$ 4,348,209.38
M. Adjustment for Prior Year		\$ 0.00
<b>N. Total Amount Due</b> <b>([LAP Calc] + [LAP Adjust PY])</b>	1191SN Section A Line E (Column 1, Acct 4155)	<b>\$ 4,348,209.38</b>

<b>(4,348,209.38 + 0.00)</b>	
Prior Year Carry Forward	\$ 0.00

**II. Transitional Bilingual Program (TBIP) - Acct 4165**

A. Eligible Students	0.00
<b>B. Formulated Staffing Units</b>	<b>0.000</b>
$\left( \left( [\text{Enroll TBIP K-12}] * [\text{TBIP Hr/Stdnt}] * [\text{Instruct Wks/Year}] \right) / [\text{TBIP Class Size}] \right) / [\text{Instruct Hr/Year}]$ $\left( \left( 0.00 * 4.7780 * 36.00 \right) / 15.00 \right) / 900.00$	
C. CIS Salary Maintenance [ <b>TBIP CIS FTE</b> ] * [ <b>CIS - Salary Maint</b> ] * [ <b>CIS Mix</b> ] 0.000 * 33,401.00 * 1.60728	\$ 0.00
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin-left: 200px;"> Additional hours per week for TBIP students are 4.7780. (Set in budget.) </div>	
D. CIS Salary Increase [ <b>TBIP CIS FTE</b> ] * [ <b>CIS - Salary Inc</b> ] * [ <b>CIS Mix</b> ] - [ <b>TBIP CIS Salary Maint</b> ] 0.000 * 33,401.00 * 1.60728 - 0.00	\$ 0.00
E. CIS Insurance Benefits ([ <b>TBIP CIS FTE</b> ] * [ <b>Health Insurance</b> ]) (0.000 * 9,216.00)	\$ 0.00
F. CIS Insurance Benefits Increase ([ <b>TBIP CIS FTE</b> ] * [ <b>Health Insurance Inc</b> ]) (0.000 * 0.00)	\$ 0.00
G. CIS Payroll Tax and Benefits ([ <b>TBIP CIS Salary Maint</b> ] * [ <b>CIS/CAS - Benefits Maint</b> ]) (0.00 * 0.16330)	\$ 0.00
H. CIS Payroll Tax and Benefits - Increase ([ <b>TBIP CIS Salary Inc</b> ] * [ <b>CIS/CAS - Benefits Inc</b> ]) (0.00 * 0.15690)	\$ 0.00
I. TBIP MSOC ([ <b>Total MSOC Technology-TBIP</b> ] + [ <b>Total MSOC Utilities-TBIP</b> ] + [ <b>Total MSOC Curriculum-TBIP</b> ] + [ <b>Total MSOC Library/Supplies-TBIP</b> ] + [ <b>Total MSOC Prof Dvlp-TBIP</b> ] + [ <b>Total MSOC Facilities-TBIP</b> ] + [ <b>Total MSOC Districtwide-TBIP</b> ]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$ 0.00
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin-left: 200px;"> Currently there is no MSOC enhancement for TBIP students. TBIP students generate MSOC as part of the basic education allocation. </div>	
<b>J. Total Transitional Bilingual Program</b> ([ <b>TBIP CIS Salary Maint</b> ] + [ <b>TBIP CIS Salary Inc</b> ] + [ <b>TBIP CIS Insurance</b> ] + [ <b>TBIP CIS Insurance Inc</b> ] + [ <b>TBIP CIS Benefits Maint</b> ] + [ <b>TBIP CIS Benefits Inc</b> ] + [ <b>Total MSOC - TBIP</b> ]) <b>(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)</b>	<b>\$ 0.00</b>
K. TBIP Withhold Amount [ <b>TBIP Total</b> ] * [ <b>TBIP Withhold Factor</b> ] 0.00 * 0.02645	\$ 0.00
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin-left: 200px;"> 2.645% withholding of total TBIP allocation to cover assessment costs as authorized in the 2011-13 biennial budget bill. </div>	
<b>L. Total TBIP Allocation</b> [ <b>TBIP TOTAL</b> ] - [ <b>TBIP Withhold Amount</b> ] <b>0.00 - 0.00</b>	<b>\$ 0.00</b>
M. Current Year Adjustment	\$ 0.00
N. Calculated Allotment	\$ 0.00

([TBIP TOTAL Allocation] + [TBIP Current Adjust])	
(0.00 + 0.00)	
O. Adjustment for Prior Year	\$ 0.00
<b>P. Total Amount Due</b>	<b>\$ 0.00</b>
([TBIP Calc] + [TBIP Adjust PY])	
(0.00 + 0.00)	

**III. Highly Capable (HiCap) - Acct 4174**

A. Eligible Students ([Enroll Total w/ Run Start] * [HiCap % Enroll]) (27,750.00 * 0.02314)	0.00
<b>B. Formulated Staffing Units</b> <b>(( [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year]</b> <b>(( 0.00 * 2.1590 * 36.00) / 15.00) / 900.00</b>	<b>0.000</b>
C. CIS Salary Maintenance [HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 0.000 * 33,401.00 * 1.60728	\$ 0.00
Additional hours per week for HiCap students are 2.159. (Set in budget.)	
D. CIS Salary Increase [HiCap CIS FTE] * [CIS - Salary Inc] * [CIS Mix] - [HiCap CIS Salary Maint] 0.000 * 33,401.00 * 1.60728 - 0.00	\$ 0.00
E. CIS Insurance Benefits ([HiCap CIS FTE] * [Health Insurance]) (0.000 * 9,216.00)	\$ 0.00
F. CIS Insurance Benefits: Increase ([HiCap CIS FTE] * [Health Insurance Inc]) (0.000 * 0.00)	\$ 0.00
G. CIS Payroll Tax and Benefits ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (0.00 * 0.16330)	\$ 0.00
H. CIS Payroll Tax and Benefits - Increase ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (0.00 * 0.15690)	\$ 0.00
Currently there is no MSOC enhancement for TBIP students. TBIP students generate MSOC as part of the basic education allocation.	
I. HiCap MSOC ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$ 0.00
<b>J. Total Highly Capable Program</b> <b>([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap])</b> <b>(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)</b>	<b>\$ 0.00</b>
K. Current Year Adjustment	\$ 0.00
L. Calculated Allotment ([HiCap TOTAL] + [HiCap Current Adjust])	\$ 0.00

(0.00 + 0.00)	
M. Adjustment for Prior Year	\$ 0.00
<b>N. Total Amount Due</b>	<b>\$ <u>0.00</u></b>
<b>([HiCap Calc] + [HiCap Adjust PY])</b>	
<b>(0.00 + 0.00)</b>	

Apportionment for September 30, 2011

**Basic Education Entitlement**

	A.	B.	C.	D.	E.	F.
	Regular Instruction	Lab Sciences	Grades 7-8 CTE - Exploratory	Grades 9-12 CTE - Exploratory	Grades 9-12 CTE - Preparatory	Skills Center
1. Student Units	25,045.00	0.00	300.00	1,000.00	680.00	425.00
2. Technology	\$ 1,428,065.90	0.00	42,063.00	140,210.00	95,342.80	52,997.50
3. Utilities/Insurance	\$ 3,880,221.85	0.00	114,291.00	380,970.00	259,059.60	144,002.75
4. Curriculum	\$ 1,533,254.90	0.00	45,162.00	150,540.00	102,367.20	56,903.25
5. Library/Other Supplies	\$ 3,255,098.65	0.00	95,880.00	319,600.00	217,328.00	120,802.00
6. Professional Dvlpmt	\$ 237,176.15	0.00	6,987.00	23,290.00	15,837.20	8,801.75
7. Facilities Maintenance	\$ 1,922,203.75	0.00	56,619.00	188,730.00	128,336.40	71,336.25
8. District Wide Support	\$ 1,331,642.65	0.00	39,225.00	130,750.00	88,910.00	49,419.00

<b>9. Total Allocated MSOC</b>	\$ 13,587,663.85	0.00	400,227.00	1,334,090.00	907,181.20	504,262.50
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MSOC for regular instruction is stated in the budget as a rate per student. That rate is broken down into the seven categories you see above. MSOC for CTE and Skills Centers are set in the budget by stating a regular instruction MSOC multiplier. The total allocations are shown in the table above, the rates are below.

**Basic Education Entitlement Rate Table**

	A.	B.	C.	D.	E.	F.
	Regular Instruction	Lab Sciences	Grades 7-8 CTE - Exploratory	Grades 9-12 CTE - Exploratory	Grades 9-12 CTE - Preparatory	Skills Center
2. Technology	\$ 57.02	0.00	140.21	140.21	140.21	124.70
3. Utilities/Insurance	\$ 154.93	0.00	380.97	380.97	380.97	338.83
4. Curriculum	\$ 61.22	0.00	150.54	150.54	150.54	133.89
5. Library/Other Supplies	\$ 129.97	0.00	319.60	319.60	319.60	284.24
6. Professional Dvlpmt	\$ 9.47	0.00	23.29	23.29	23.29	20.71
7. Facilities Maintenance	\$ 76.75	0.00	188.73	188.73	188.73	167.85
8. District Wide Support	\$ 53.17	0.00	130.75	130.75	130.75	116.28

<b>9. Total Allocated MSOC</b>	\$ 542.53	0.00	1,334.09	1,334.09	1,334.09	1,186.50
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Spokane School District

ESD 101

Spokane County

Special Education Report

CCDDD 32081

Apportionment for September 30, 2011

Account 4121

**TOTALS**

A. Special Education Allotment Without Insurance Benefit Increase (See Report 1220)	\$	19,413,315.74
B. Home and Hospital Allotment	\$	130,000.00
C. Foster Home Allotment	\$	0.00
D. Calculated Allotment [Total 4121] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]  19,413,315.74 + 130,000.00 + 0.00	\$	19,543,315.74
E. Adjustment for Prior Year	\$	0.00
<b>F. Total Amount Due</b>  [Prog 21 Calc] + [SpEd Adjust PY]  <b>19,543,315.74 + 0.00</b>	\$	<b><u>19,543,315.74</u></b>
Prior Year Carry Forward	\$	0.00

Spokane School District

ESD 101

Spokane County

Transportation Report

CCDDD 32081

Apportionment for September 30, 2011

Account 4199 &amp; 4499

**A. Account 4199 – Operations****TOTALS**

1. Transportation Allot From 1026-A Total	\$	4,883,705.65
2. In-Lieu-Of Depreciation For Contracting Districts	\$	1,200,354.81
<b>3. Total Allotment Due</b> <b>[TRN 1026A] + [In-Lieu-Of Deprec for Contracting Dists]</b> <b>4,883,705.65 + 1,200,354.81</b>	<b>\$</b>	<b>6,084,060.46</b>
4. Adjustment For 2009-2010	\$	0.00
<b>5. Total Amount Due For 2010-2011</b> <b>[TRN 4199 Total bfr Adjust] + [TRN 4199 PY Adjust]</b> <b>6,084,060.46 + 0.00</b>	<b>\$</b>	<b><u>6,084,060.46</u></b>
<b>B. Account 4499 – Depreciation</b>		
1. School Bus Depreciation Allowance	\$	0.00
2. Adjustment For 2009-2010	\$	0.00
<b>3. Total Amount Due 2010-2011</b> <b>[Prgm 4499 Alloc Trans Deprec] + [TRN 4499 PY Adjust]</b> <b>0.00 + 0.00</b>	<b>\$</b>	<b><u>0.00</u></b>

Spokane School District

ESD 101

Spokane County

Food Service Report

CCDDD 32081

Apportionment for September 30, 2011

Account 4198 & 419801

**I. 4198 School Lunch**

**TOTALS**

A. Projected number of meals served in 2011-12	3,634,200.00
B. Allotment for 2011-12	\$ 0.00
[Est Reimbursable Stdnt Lunches Srvd] * [Reimbursement Rate per Lunch]	
3,634,200.00 * 0.000000	
C. Adjustment for 2010-11	\$ 0.00
<b>D. Total Amount Due 2011-12</b>	<b>\$ 0.00</b>
<b>[Lunch Allotment] + [Lunch Adjustment PY]</b>	
<b>0.00 + 0.00</b>	

**II. 419801 Free and Reduced Breakfasts**

A. Projected number of meals served in 2011-12	630,000.00
B. Allotment for 2011-12	\$ 0.00
[Est FRPB] * [Reimbursement Rate per Breakfast]	
630,000.00 * 0.000000	
C. Adjustment for 2010-11	\$ 0.00
<b>D. Total Amount Due 2011-12</b>	<b>\$ 0.00</b>
<b>[Breakfast Allotment] + [Breakfast Adjustment PY]</b>	
<b>0.00 + 0.00</b>	

Spokane County

Apportionment for September, 30 2011

Statement of Apportionment

ESD 101  
CCDDD 32081

To:Spokane School District

From: State Treasurer, Credit Receipts Accounts as Follows For the Month of September

Revenue Account	Description	Annual Allotment (A)	Adjustment in Allotment due Previous/Current Year (B)	Percent Due % (%)	Allot Due [C={%XA}+B] (C)	Allotment Paid Previously (D)	Allotment for September (E)
3100	REGULAR APPORTIONMENT	138,109,815.75	0.00	0.0900	12,429,883.42	0.00	12,429,883.42
3121	APPOR SP ED	4,948,226.19	0.00	0.0900	445,340.36	0.00	445,340.36
3300	LOCAL EF 10	3,989,291.32	0.00	0.0000	0.00	0.00	0.00
4121	SPECIAL ED	19,543,315.74	0.00	0.0900	1,758,898.42	0.00	1,758,898.42
4155	LEARNING ASSISTANCE PROG	4,348,209.38	0.00	0.0900	391,338.84	0.00	391,338.84
4199	TRANSP OPERATIONS	6,084,060.46	0.00	0.0900	547,565.44	0.00	547,565.44
6189	O COMM SERV	90,202.72	0.00	1.0000	90,202.72	0.00	90,202.72
<b>Totals</b>		<b>177,113,121.56</b>	<b>0.00</b>		<b>15,663,229.20</b>	<b>0.00</b>	<b>15,663,229.20</b>

**NOTE:** At the time these reports were generated, the grants file had not been uploaded into the apportionment system. The reports showing grant allocations and claims are largely unchanged from the old report style. Due to the absence of the grants file, the 1197 shows a lot less detail than it normally would. The structure of this report will not change by adding the grant information.