

SUPERINTENDENT OF PUBLIC INSTRUCTION

APPORTIONMENT FOR AUG 31 , 2011

***** STATE SUMMARY *****

ACCOUNT 3100 ESTIMATED FUNDING FOR 2010-2011 SCHOOL YEAR

A. GUARANTEED ENTITLEMENT COMPUTATION

1. CERT. INSTR MAINT: FORMULA UNITS	46,513.635 * LEAP 2 CIS		
SAL	\$34,151 10-11 * LEAP 1 CIS AVG MIX FCTR 1.56210	\$	2,481,387,336.16
2. CERT INSTRUCTION INCREASE: FORM UNITS	46,513.635 * LEAP 2 CIS		
\$34,151 * 1.0000 * 10-11 * LEAP 1 CIS AVG MIX 1.56210 - A1 ...		\$	.00
3. CERT. ADMIN ALLOC: FORMULA UNITS	3,953.879 * LEAP 2		
ADMIN SALARY \$59,940.23.....		\$	236,996,411.45
4. CERT. ADMIN INCREASE: FORMULA UNITS	3,953.879 * LEAP 2		
ADMIN SALARY \$59,940.23 * 1.0000 - A3.....		\$	-.15
5. CLASS MAINT: FORMULA UNITS	16,869.026 * LEAP 2 CLASS		
SALARY \$32,297.29.....		\$	544,823,826.89
6. CLASS INCREASE: FORMULA UNITS	16,869.026 * LEAP 2 CLASS		
AVG SALARY \$32,297 * 1.0000 - A5.....		\$	-1.25
7. a. INSURANCE BENEFITS: CERT. FORM UNITS	50,467.514 * 9,216.0	\$	465,108,609.04
b. INSURANCE BENEFITS: CERT. INCR	50,467.514 * .0.....	\$	.00
c. INSUR BEN: CLASS. FORM UNIT	16,869.026 * 9,216.00 * 1.152..	\$	179,095,615.06
d. INSUR BEN: CLASS INCR.	16,869.026 * .00 * 1.152 .....	\$	.00
8. a. MANDATED BENEFITS: CERT MAINT : (A.1 + A.3) * .1443		\$	392,262,774.79
b. MANDATED BENEFITS: CERT INCR: (A.2 + A.4) * .1379 .....		\$	.00
c. MANDATED BENEFITS: CLASS MAINT: (A.5) * .1659		\$	90,386,272.88
d. MANDATED BENEFITS: CLASS INCR: (A.6) * .1309 .....		\$	.00
9. NON-EMPLOYEE-RELATED COST: K-12 UNITS	47,330.381 * 10,424.00 ..	\$	493,371,891.53
10. NON-EMPLOYEE-RELATED COST: VOC UNITS	2,831.224 * 25,399.00 ..	\$	71,910,258.45
11. NON-EMPLOYEE-RELATED COST: SKILL UNIT	307.027 * 19,705.00 .	\$	6,049,967.08
12. SUBS: CERT INSTR FORM UNITS	46,513.635 * .917 * 607.44 .	\$	25,909,140.27
13. RUN START:	11,814.57 * 4,938.00 + 1,009.61 * 5,812.00 .	\$	64,208,199.98
14. TOTAL GUARANTEED ENTITLEMENT: (A.1 THRU A.13) * 100.00% .		\$	5,051,510,302.18

B. BASIC EDUCATION ALLOCATION PER FTE STUDENT RATES: AVERAGE ...		\$	5,094.76
BEA RATE FOR SPECIAL EDUCATION; K-3 AT 49, 4-12 AT 46 .....		\$	.00
VOC ALLOC W P31 MIX .00000 ; VOC MIN EXPND ....		\$	.00
REMINDER: VOCATIONAL PRIOR YEAR CARRY FORWARD		\$	5,828,958.00

C. COMPUTATION OF STATE FUNDED SUPPORT

1. LOCAL DEDUCTIBLE REVENUE SOURCES			
1400 LOCAL IN-LIEU-OF TAXES	\$	587,922.40	
1600 COUNTY ADMINISTERED FORESTS ...	\$	725,772.41	
3600 STATE FORESTS	\$	15,358,139.84	
5400 FEDERAL IN-LIEU-OF TAXES	\$	49,742.91	
TOTAL DEDUCTIBLE REVENUE	\$	16,721,577.56	
2. ADDITIONAL ALLOTMENT .....	\$		.00

3. SKILLS CENTER SUMMER PROGRAM .....	\$	.00
4. GENERAL APPORT ALLOCATION FOR SPECIAL ED ACCOUNT 3121.....	\$	154,456,158.93
5. TOTAL DUE ON APPORTIONMENT SCHED (A.14-C.1+C.2+C.3-C.4)	\$	4,880,332,565.69
6. FEDERAL FOREST ACCOUNT 5500 DEDUCTION	\$	-12,153,274.78
7. EMERGENCY PAYMENT .....	\$	.00
8. FIRE DISTRICT PAYMENT	\$	547,026.81
9. ADJUSTMENT FOR 2009-2010.....	\$	-209,746,928.70
10. TOTAL AMOUNT TO BE PAID SEPT.10-AUG.11 IN ACCT 3100	\$	4,658,979,389.02
D. ANALYSIS OF LINE C.10		
1. CURRENT MONTH PAYMENT	\$	8,054,759.16
2. TOTAL ALLOTMENT (3100) PAID PREVIOUSLY	\$	4,656,965,699.23
3. REMAINING BALANCE	\$	-6,041,069.37
4. ADVANCE PAYMENT THIS YEAR .....	\$	.00
5. OVER-PAYMENTS	\$	-6,041,069.37

APPORTIONMENT FOR AUG 31 , 2011

***** STATE SUMMARY *****

FULL-TIME ENROLLMENTS

USED TO CALCULATE STAFF UNITS FOR 2010-2011

ACCOUNT NO. 3100

	REMOTE AND NECESSARY	DISTRICT TOTALS
A. FULL-TIME EQUIVALENT ENROLLMENT		
1. KINDERGARTEN	14.420	38,277.10
2. GRADES 1-3	98.560	233,740.18
ADDITIONAL SCHOOL ANNUAL CLASS FTE		143.79
3. GRADE 4	18.880	78,765.85
ADDITIONAL SCHOOL ANNUAL CLASS FTE		40.03
4. GRADES 5-6	37.260	157,940.59
ADDITIONAL SCHOOL ANNUAL CLASS FTE		78.64
5. GRADES 7-8	3.550	156,876.34
ADDITIONAL SCHOOL ANNUAL CLASS FTE		83.13
6. GRADES 9-12 (INCLUDING VOC-SECONDARY)		311,923.30
ADDITIONAL SCHOOL ANNUAL CLASS FTE		818.20
7. TOTAL K-12 LESS RUNNING START		978,687.15
8. RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)		
a. NONVOCATIONAL FTE		11,814.57
b. VOCATIONAL FTE		1,009.61
9. TOTAL K-12 INCLUDING RUNNING START		991,511.33
B. ENROLLMENT INCREASE IN EXCESS OF MONTHLY ENROLLMENT FOR QUALIFIED DISTRICT		
1. GRADES K-3 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....		.00
2. GRADE 4 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....		.00
3. GRADES K-12 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....		.00
C. GRADES 9-12 VOC-SECONDARY		
1. APPROVED ANNUAL PUBLIC SCHOOL		55,209.07
NONSTANDARD (P223S) VOCATIONAL FTE .....		.00
2. APPROVED ANNUAL SKILL CENTER PUBLIC SCHOOL W/O SUMMER		5,118.13
NONSTANDARD (P223S) SKILLS CENTER FTE .....		.00
3. TOTAL VOC-SECONDARY		60,327.20
D. STAFFING DATA FROM REPORT 1159		
1. K-3 ENHANCEMENT RATIO FROM REPORT 1159.....		.00
2. GRADE 4 ENHANCEMENT RATIO FROM REPORT 1159.....		.00

3. FUNDING REDUCTION STAFF UNITS FROM REPORT 1159.....	-1.118
E. CALCULATION OF 100% FORMULA BEA STAFF UNITS	
1. CERTIFICATED STAFF UNITS	
A. FORMULA UNITS	
I. INSTRUCTIONAL GRADES K-3 $(A1+A2+(B1*1.1)) * D1/1000$	13,335.898
II. INSTRUCTIONAL GRADE 4 $((A3+(B1*1.1)) * D2/1000)$	3,625.076
III. REDUCTION IN INSTR UNITS PURSUANT TO WAC 392-127-111 D3	-1.118
IV. INSTRUCTIONAL GRADES 5-12 $(A4 + A5 + A6 - C3 + ((B3 - B2) * 1.1) * .046)$	26,100.076
V. ADMINISTRATIVE $(A7 - C3 + (B3 * 1.1)) * .004$	3,673.449
B. BONUS UNITS - R&N PLANT, SMALL DISTRICT, SMALL HIGH & NON-HIGH	
I. GRADES K THROUGH 6 OR 8 -- UNDER 25 FTE	
(A). INSTRUCTIONAL	28.663
(B). ADMINISTRATIVE	3.473
II. GRADES K THROUGH 6 -- 25 FTE TO 60 FTE	
(A).INSTRUCTIONAL $2.76-((A.1+A.2)*D1+(A.3*D2)+(A.4*.046))$..	32.442
(B).ADMINISTRATIVE $.24-((A.1 + A.2 + A.3 + A.4)*.004)$	3.004
III. GRADES 7 AND 8 -- UNDER 20 FTE	
(A). INSTRUCTIONAL $(.92 - (A.5 * .046))$	10.255
(B). ADMINISTRATIVE $(.08 - (A.5 * .004))$.....	.890
IV. SMALL HIGH -- UNDER 300 FTE	
(A). INSTRUCTIONAL $9 + (((A.6 - 60)/43.5) * .8732) - (A.6 * .046)$	476.677
(B). ADMINISTRATIVE $.5 + (((A.6 - 60)/43.5) * .1268) - (A.6 * .004)$	21.397
V. NON-HIGH UNITS -- INSTRUCTIONAL	6.000
C. ADDITIONAL UNITS -- TWO R/N PLANTS OR SMALL HIGHS	
(I). INSTRUCTIONAL	12.472
(II). ADMINISTRATIVE .....	.609
D. K-12 UNITS (EXCLUDES VOC.) $(E.1A - E.1AII + E.1B + E.1C)$	47,330.381
E. VOCATIONAL UNITS	
(I).INSTRUCTIONAL $((C.1 / 19.50) * .92)$	2,604.728
(II).ADMINISTRATIVE $((C.1 / 19.50) * .08)$	226.496
F. SKILL CENTER UNITS	
(I). INSTRUCTIONAL $((C.2 / 16.67) * .92)$	282.466
(II). ADMINISTRATIVE $((C.2 / 16.67) * .08)$	24.561
G. TOTAL CERT INSTRUCTIONAL UNITS	
$(E.1AI + E.1AII + E.1AIII + E1AIV + E.1BI(A) + E.1BII(A) + E.1BIII(A) + E.1BIV(A) + E.1BV + E.1CI + E.1EI + E.1FI)$	46,513.635
H. TOTAL CERT ADMINISTRATIVE UNITS	
$(E.1AV + E.1BI(B) + E.1BII(B) + E.1BIII(B) + E.1BIV(B) + E.1CII + E.1EII + E.1FII)$	3,953.879
2. CLASSIFIED STAFF UNITS	
A. FORMULA UNITS $(A.7 + (B.3 * 1.1))/58.750 + ((E.1B + E.1C (SEE NOTE))/2.940)$	16,862.026
B. NON-HIGH UNITS	7.000
C. TOTAL FORMULA CLASSIFIED UNITS $(E.2A + E.2B)$	16,869.026
NOTE: IF $E.1BI+E.1BII > 0$, ADD $(A.1+A.2)*(B1-.046) + (A.3*(B2-.046))$ TO $(E.1B + E.1C)$	

APPORTIONMENT FOR AUG 31 , 2011

***** STATE SUMMARY *****
SPECIAL EDUCATION
FINAL ALLOTMENT FOR 2010-2011
ACCOUNT NO. 4121

A. SPECIAL EDUCATION ALLOTMENT FOR 2010-2011 (SEE REPORT 1220)		
1. WITHOUT INSURANCE BENEFIT INCREASE	\$	626,479,429.00
2. INSURANCE BENEFIT INCREASE .....	\$	.00
3. TOTAL	\$	626,479,429.00
B. HOME AND HOSPITAL ALLOTMENT	\$	670,979.50
C. FOSTER HOME ALLOTMENT (ROOM & BOARD) .....	\$	.00
D. OTHER .....	\$	.00
E. PROJECTED 2010-2011 ALLOTMENT (A.3 + B + C + D)	\$	626,667,299.56
REMINDER: SPECIAL EDUCATION PRIOR YEAR CARRY FORWARD	\$	1,559,081.61

SUPERINTENDENT OF PUBLIC INSTRUCTION

APPORTIONMENT FOR AUG 31 , 2011

***** STATE SUMMARY *****

SPECIAL NEEDS PROGRAMS
 PROJECTED ALLOTMENT FOR 2010-2011
 ACCOUNT NOS. 4155 & 4165 & 4174

	4155	4165	4174
	LEARNING	TRANSITIONAL	HIGHLY
	ASSISTANCE	BILINGUAL	CAPABLE
A. TOTAL ALLOTMENT FOR 2010-2011			
1. LEARNING ASSISTANCE			
a. 2009-2010 TOTAL FTE STUDENTS 987,378.17 * DISTRICT POVERTY .4172			
* 282.13	116,215,312.47		
b. IF DISTRICT POVERTY .4777 IS GREATER THAN .4000:			
2009-2010 TOTAL FTE STUDENTS 987,378.17 * (DISTRICT POVERTY .4777 -			
.4000) * 282.13.....	21,656,379.24		
c. TOTAL ALLOCATION (a. + b.)			
.....	137,871,691.71		
d. IF DISTRICT BILINGUAL 18.5331 IS GREATER THAN .2000,			
AND IF DISTRICT POVERTY .4777 IS GREATER THAN .4000:			
2009-2010 TOTAL FTE STUDENTS 987,378.17 * (DISTRICT BILINGUAL 18.5331 -			
.2000) * 282.13.....	2,231,036.36		
e. TOTAL LEARNING ASSISTANCE			
(A.1.c + A.1.d).....	140,102,728.07		
2. TRANSITIONAL BILINGUAL (ELIG STUDENTS) 89,920.07			
* 885.91.....		79,647,251.47	
3. HIGHLY CAPABLE (TOTAL FTE 991,511.33 * .023			
* 400.32000.....			8,819,320.56
B. CURRENT YEAR ADJUSTMENT ....	.00	.00	.00
C. TOTAL ALLOTMENT FOR			
2010-2011 (A+B).....	138,243,096.57	78,713,319.04	8,692,807.49
D. ADJUSTMENT FOR 2009-2010 ...	-926,415.91	-721,455.95	-159,739.24
E. TOTAL AMOUNT DUE FOR			
2010-2011 (C + D).....	137,316,680.66	77,991,863.09	8,533,068.25
REMINDER: LEARNING ASSISTANCE			
PRIOR YEAR CARRYFORWARD \$	9,023,460.06		

APPORTIONMENT FOR AUG 31 , 2011

***** STATE SUMMARY *****

TRANSPORTATION

PROJECTED ALLOTMENT FOR 2010-2011

ACCOUNT NOS. 4199 & 4499

A. ACCOUNT 4199 - OPERATIONS

1. TRANSPORTATION ALLOT FROM 1026-A

A. WITHOUT INSURANCE BENEFIT INCREASE	\$	254,030,536.85
B. INSUR BEN INCREASE (WTD UNITS .00 * RATE .00 .....	\$	.00
C. TOTAL	\$	254,030,536.85
2. IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS	\$	6,788,389.26
3. CURRENT YEAR ADJUSTMENT .....	\$	.00
4. TOTAL ALLOTMENT FOR 2010-2011 (A.1C+A.2+A.3).....	\$	260,818,926.11
5. ADJUSTMENT FOR 2009-2010	\$	-261,558.78
6. TOTAL AMOUNT DUE FOR 2010-2011 (A.4 + A.5)	\$	260,557,367.33

B. ACCOUNT 4499 - DEPRECIATION

1. SCHOOL BUS DEPRECIATION ALLOWANCE

a. BUSES ON AFTER AUG 1982	\$	35,499,585.12
b. BUSES ON BEFORE SEPT 1982 AT 100.00% ..	\$	.00
c. TOTAL DEPRECIATION ALLOWANCE (B.1a + B.1b)	\$	35,499,585.12

2. AMOUNT FOR BUSES SOLD

a. Report 1020 FOR 2010-2011 100.00% .....	\$	.00
b. Report 1020 FOR 2010-2011		
TOTAL .00 * 90.00% = .....	\$	.00
c. TOTAL DEPRECIATION ALLOWANCE (B.2a + B.2b) .....	\$	.00

3. TOTAL ALLOTMENT 2010-2011 (B.1c - B.2c)	\$	35,499,585.12
4. ADJUSTMENT FOR 2009-2010	\$	-2,491.74
5. TOTAL AMOUNT DUE 2010-2011 (B.3 + B.4)	\$	35,497,093.38

State of Washington
Superintendent of Public Instruction

**Calculation of 2010-11 Certificated Instructional Staff Ratios
00000 State Summary School District**

>>>> Base Data as Reported by the District <<<<		Grades K-12	Grades K-3	Grade 4
A. Full-Time Equivalent (FTE) Student Enrollment for Selected Month:				
1. Oct 2010 or month selected on Form SPI 1160		Varies by SD		
2. FTE students (excluding Running Start)		987,550.05	279,025.96	78,504.52
B. FTE Basic Education Certificated Instructional Staff (BEACIS):				
1. BEACIS from Report S-275		48,066.620	15,617.531	3,360.244
2. BEACIS from Form SPI 1158		2.540	1.800	0.420
3. Special Education CIS from Report S-275		6,779.037	2,523.582	353.619
4. Special Education CIS from Form SPI 1158		0.728		
5. Special Education CIS FTE % to Basic Education		30.40%	30.40%	30.40%
6. Total CIS FTE [B.1 + B.2 + ((B.3 + B.4) * B.5)]		50,180.542	16,394.443	3,469.914
C. Calculated BEACIS Ratio [B.6 / A.2 * 1000]		50.81	58.76	44.20

>>>> Calculation of K-4 Enhancement Ratios <<<<				
D. K-3 and Grade 4 Enhancement Ratios				
1. Lesser of C or 50.75 for K-3 and 46.27 for Grade 4			50.65	41.88
2. Did the district have > 25% of the K-3 or Grade 4 enrollment in digital/online programs?			No	No
3. State-Funded K-4 Enhancement Ratios (If D.2 is "No," 50.75 for K-3 and 46.27 for Grade 4, or else the greater of D.1 or 49.00 for K-3 and the greater of D.1 or 46.00 for Grade 4)			50.75	46.27

>>>> Calculation of K-12 Ratio Compliance <<<<		Grades K-12	=====	=====
E. Did the district maintain the statutory ratio of 46 BEACIS per 1000 K-12 Students?				
			Yes	
1. If "No," K-12 ratio shortfall [46.00 - C]				
2. Penalty BEACIS FTE [E.1 * K-12 A.2 / 1000]			1.118	
			=====	

Rules governing K-12 ratio compliance are codified in Chapter 392-127 WAC. Rules governing the K-4 staff ratio enhancement are codified in WAC 392-140-900 through 913.

00000 State Total School District

Account 4121 Special Education Excess Cost Allocation

A.	Age 0-PreK Resident Special Education Enrollment	16,409.17
B.	Age K-21 Resident Special Education Enrollment	118,264.94
C.	BEA Resident FTE Enrollment	992,278.85
D.	Age K-21 Special Ed Enrollment Percent (B/C)	11.92%
E.	Funded Age K-21 Special Ed Enrollment Percent If D is less than or equal to 12.7%, D, else 12.7%	11.66%
F.	Funded Age K-21 Resident Special Education enrollment (C * E)	115,686.29
F.2.	RCW 28A.630 Pilot Program	315.88
G.	BEA Rate (Report 1191 Section B).....	4,980.61
H.	Age 0-PreK Allocation (A * G * 1.15)	93,986,830.26
I.	Age K-21 Allocation	
1.	2004-05 Fed Funds Integration Rate Per Student	103.68
2.	Fed Funds Int Rate Per Student (I.1. * 24/145).....	17.16
3.	Age K-21 Allocation (F * ((G * .9309) - I.2))	534,388,632.79
J.	State Safety Net	8,914,228.21
K.	Transfer of Special Education Allocation	0.00
L.	Total Spec Ed Excess Cost Acct 4121 Alloc. (H + I.3 + J + K)	637,289,691.26
L.2.	RCW 28A.630 Pilot Program funded at 27 percent.....	392,057.80

ENROLLMENT BY SERVING DISTRICT	A. (0-PreK)	B. (K-21)	C. (BEA)
00000 STATE TOTAL	#N/A	#N/A	#N/A

TOTAL #N/A #N/A #N/A

Account 3121 Special Education, General Apportionment

M.	Age K-21 Serving District Special Education Enrollment	118,264.94
N.	General Apport Generated by Special Ed Enrollment (M. * G)	589,187,621.18
O.	Allowance for Districtwide Expenditures - State Recovery Rate	16.00%
P.	General Apport Available for Instructional Programs (N./(1 + O.)	507,843,433.63
Q.	Student Average FTE in Special Education Instruction.....	30.41%
R.	General Apport Allocated for Spec Ed Prog Acct 3121 (P * Q)	154,456,158.93
S.	Transfer of General Apport for Special Education Allocation	0.00
T.	Total General Apport for Special Ed Allocation (R + S)	154,456,158.93
U.	2009-10 Adjustment Account 3121	40,126.99
V.	Amount Paid in 2009-10 Acct 3121	154,436,358.92
W.	2010-11 Adjustment Account 3121 (T. + U. - V.).....	59,927.00

Total Allocation for Special Education Program 21 (L + T) 791,745,850.19

2010-11 VOCATIONAL INDIRECT COST LIMIT - RECOVERY OF STATE ALLOCATIONS
00000 State Total School District

A.	Vocational Minimum Expenditures [Report 1191 Section B.]	\$277,065,416.87
B.	Carryover of Unspent Allocation from 2009-10	\$5,828,958.00
C.	F-196 Program 31 Direct Expenditures	\$291,936,216.98
D.	Allowed Carryover of Unspent Allocation [A. + B. - C., Maximum of A. * 10%]	\$4,563,831.59
E.	Unspent Allocation after Carryover [C. + D. - A. - B., if less than zero]	(\$194,359.23)
F.	Voc. Allocation per student with Prog. 31 mix	\$0.00
G.	Reg. Allocation per student with Prog. 31 mix	\$0.00
H.	Voc. Enhancement per student (F. - G.)	\$0.00
I.	Vocational FTE [Report 1191E Line C.1]	0.00
J.	Vocational Enhancement Allocation (H. * I.)	\$0.00
K.	Recovery (Greater of E. or -J.)	(\$185,844.66)
L.	Carryover to 2011-12 (Lesser of D, or J + K)	\$4,555,114.32

Notes:

Carryover (line L.) must be spent in 2011-12. This will be displayed as the vocational prior year carryforward in section III. C. of the 2011-12 report 1191CTE beginning in January.

Recovery (line K.) will be included on the 2010-11 Report 1191F issued in January 2012 on line D.4.

Districts may request a review of the calculations prior to January 15, 2012 based on errors in the calculation or inaccurate school district data.

Vocational indirect cost limit rules are in WAC 392-121-570 through WAC 392-121-578.

Vocational minimum expenditures (line A.) are calculated as follows:

Vocational allocation per student using program 31 mix factor displayed on Report 1191 section B times the vocational FTE displayed on Report 1191E line C.1 times 85%, plus running start vocational FTE displayed on Report 1191 line A.13 times \$5,812 times 93%.

2010-11 MIDDLE SCHOOL VOCATIONAL INDIRECT COST LIMIT - RECOVERY OF STATE ALLOCATI
00000 State Total School District

A.	Vocational Minimum Expenditures [Report 1191MV Summary]	\$15,111,266.00
B.	Carryover of Unspent Allocation from 2009-10	\$0.00
C.	F-196 Program 34 Direct Expenditures	\$0.00
D.	Allowed Carryover of Unspent Allocation [A. + B. - C., Maximum of A. * 10%]	\$541,025.99
E.	Unspent Allocation after Carryover [C. + D. - A. - B., if less than zero]	(\$1,147,492.84)
F.	Voc. Allocation per student	\$0.00
G.	Reg. Allocation per student	\$0.00
H.	Voc. Enhancement per student (F. - G.)	\$0.00
I.	Vocational FTE [Report 1191MV Line A]	0.00
J.	Vocational Enhancement Allocation (H. * I.)	\$0.00
K.	Recovery (Greater of E. or -J.)	(\$347,878.25)
L.	Carryover to 2011-12 (Lesser of D, or J + K)	\$361,993.02

Notes:

Carryover (line D.) must be spent in 2011-12. This will be displayed as the vocational prior year carryforward in section III.C. of the 2011-12 report 1191MSCTE beginning in January.

Recovery (line K.) will be included on the 2010-11 Report 1191F issued in January 2012 on line D.4.

Districts may request a review of the calculations prior to January 15, 2012 based on errors in the calculation or inaccurate school district data.

Vocational indirect cost limit rules are in WAC 392-121-570 through WAC 392-121-578.