

39202 Toppenish School District

Account 4121 Special Education Excess Cost Allocation

A.	Age 0-PreK Resident Special Education Enrollment .....	50.00
B.	Age K-21 Resident Special Education Enrollment .....	370.00
C.	BEA Resident FTE Enrollment .....	3,607.00
D.	Age K-21 Special Ed Enrollment Percent (B/C) .....	10.26%
E.	Funded Age K-21 Special Ed Enrollment Percent If D is less than or equal to 12.7%, D, else 12.7% . . . . .	10.26%
F.	Funded Age K-21 Resident Special Education enrollment (C * E) .....	370.00
G.	BEA Rate (Report 1191 Section B).....	4,889.93
H.	Age 0-PreK Allocation (A * G * 1.15) .....	281,170.98
I.	Age K-21 Allocation	
1.	2004-05 Fed Funds Integration Rate Per Student .....	137.56
2.	Fed Funds Int Rate Per Student (I.1. * 24/145).....	22.77
3.	Age K-21 Allocation (F * ((G * .9309) - I.2)) .....	1,675,828.36
J.	State Safety Net .....	0.00
K.	Transfer of Special Education Allocation .....	0.00
L.	Total Spec Ed Excess Cost Acct 4121 Alloc. (H + I.3 + J + K) .....	1,956,999.34

Account 3121 Special Education, General Apportionment

M.	Age K-21 Serving District Special Education Enrollment .....	370.00
N.	General Apport Generated by Special Ed Enrollment (M. * G) .....	1,809,274.10
O.	Allowance for Districtwide Expenditures - State Recovery Rate .....	19.70%
P.	General Apport Available for Instructional Programs (N./(1 + O.) .....	1,511,507.18
Q.	Student Average FTE in Special Education Instruction.....	33.26%
R.	General Apport Allocated for Spec Ed Prog Acct 3121 (P * Q) .....	502,727.29
S.	Transfer of General Apport for Special Education Allocation .....	0.00
T.	Total General Apport for Special Ed Allocation (R + S) .....	502,727.29

Total Allocation for Special Education Program 21 (L + T) . . . . . 2,459,726.63