Idaho Department of Education Basic Education Data System Salary Based Apportionment and Benefit Apportionment Computation

School Year: 2025-2026

District: 555 COSSA

Statewide Information: Administrative Staff Index Administrative Staff Index Cap PERSI Plus FICA Employer Rate for Certificated Staff and Resource Officers PERSI Plus FICA Employer Rate for All Other Non-Certificated Stafl				0.00000 1.86643 21.13% 19.61%	100.00%	District Information: Administrative Staff Index Administrative Staff Index (adjusted for cap) Administrative Staff Index (adjusted for cap) Mid-Term Support Units: 6.52 Instructional / Pupil Service Staffing Percent 0.0%						
	Staff Allowance Ratio	Staff Allowance FTE	Small District S < 40 units then + 0.5 FTE	Staff Allowance < 20 units then + 0.5 FTE	Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary	Certificated Preliminary Salary Based Apportionment
	а	(Units x a) b	С	d	е	(b + c + d + e) f	g	h	i	i	(i x j) k	(h x k)
Administration	0.0750	0.48900	0.50000			0.98900	0.38000	0.98900 col (f)	2.01261	46,668.00	93,924.25	92,891.08
Instructional	1.0210	6.65692	0.50000	0.50000	0.00000	7.65692	10.57000	7.65692			60,262.42	461,424.50
Pupil Service	0.0790	0.51508				0.51508	1.00000	0.51508			58,914.45	30,345.65
Subtotal Instructional and Pupil Service				8.17200	11.57000 sma	8.17200 aller of (f) or (g)/(1-Staff s	%)					
Non-Certificated	0.3750	2.44500				2.44500	3.93000	2.44500	,	41,964.00		
TOTAL						11.60600	15.88000	col (f) 11.60600				
	Non-Certificated Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment Certificated and Resource Officers	Benefit Apportionment Other Non-Certificated	Total Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	Preliminary	Salary Based		Apportionment Eligible for	Apportionment	Apportionment			Allowance	Apportionment	Salary Apportionment	Apportionment
Administration	Preliminary Salary Based Apportionment (h x j)	Salary Based Apportionment (I + m)	Salary	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance		Apportionment Plus Allowances	Salary	Apportionment Plus Allowances
Administration Instructional	Preliminary Salary Based Apportionment (h x j)	Salary Based Apportionment (I + m) n	Salary o	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance	Allowance	Apportionment Plus Allowances	Salary Apportionment W 461,424.50	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50
	Preliminary Salary Based Apportionment (h x j)	Salary Based Apportionment (I + m) n 92,891.08	o 41,913.00	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	Allowance u	Apportionment Plus Allowances V	Salary Apportionment W 461,424.50 (f x k) 30,345.65	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50 smaller: v or w 30,345.65
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x j)	Salary Based Apportionment (I + m) n 92,891.08 461,424.50	o 41,913.00 986,089.00	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 461,424.50	Salary Apportionment W 461,424.50 (f x k) 30,345.65 (f x k)	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50 smaller: v or w
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x j) m	Salary Based Apportionment (I + m) n 92,891.08 461,424.50 30,345.65 491,770.15	0 41,913.00 986,089.00 53,402.00 1,039,491.00 Resource Officers 0.00	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 461,424.50 30,345.65 491,770.15	Salary Apportionment W 461,424.50 (f x k) 30,345.65 (f x k)	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50 smaller: v or w 30,345.65
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x j) m	Salary Based Apportionment (I + m) n 92,891.08 461,424.50 30,345.65 491,770.15	o 41,913.00 986,089.00 53,402.00 1,039,491.00 Resource Officers	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 461,424.50 30,345.65 491,770.15	Salary Apportionment W 461,424.50 (f x k) 30,345.65 (f x k)	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50 smaller: v or w 30,345.65
Instructional Pupil Service Subtotal Instruct	Preliminary Salary Based Apportionment (h x i) m	Salary Based Apportionment (I + m) n 92,891.08 461,424.50 30,345.65 491,770.15	0 41,913.00 986,089.00 53,402.00 1,039,491.00 Resource Officers 0.00 her Non-Certificated	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 461,424.50 30,345.65 491,770.15	Salary Apportionment W 461,424.50 (f x k) 30,345.65 (f x k)	Apportionment Plus Allowances x 92,891.08 col (n) 461,424.50 smaller: v or w 30,345.65