

2010 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

Page 1 of 4

00000

State Total School District

SUMMARY

A.	2010 Levy Base (Sched. I, Line I)	\$8,678,357,553
B.	2010 Levy Authority Percentage [Prior Year %]	25.31%
C.	Levy Authority Before Transfers [A * B]	\$2,196,131,272
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$0
E.	Levy Authority After Transfers [C + D]	\$2,196,131,272
F.	Maximum 2010 Local Effort Assistance [Sch. II, Line G]	\$264,742,903
G.	2010 Levy Authority [E - F]	\$1,931,388,369

=====

SCHEDULE I - 2010 LEVY BASE

A.	State 2008-09 School Year Allocations through OSPI:	
	3100 Basic Education [Rpt. 1191 Lines A14 + C3 + Rpt 1197 310003 A]	\$5,140,901,105
	3100 Basic Education Technical College Direct Pay	\$4,344,834
	310004 Full Day Kindergarten [Rpt. 1197 Column A]	\$41,813,941
	4121 Special Education Program [Rpt. 1197 Column A]	\$629,857,005
	4121 Special Education ESD Cooperative [Rpt. 1220 Line J.]	\$8,855,645
	4134 Middle School Vocational [Rpt. 1197 Column A]	\$969,987
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$123,703,438
	4165 Transitional Bilingual [Report 1197 Column A]	\$74,969,804
	4166 Student Achievement [Report 1197 Column A]	\$446,852,596
	4174 Highly Capable [Rpt. 1197 Column A]	\$8,938,325
	4175 Professional Development [Rpt. 1197 Column A]	\$20,212,946
	4198 School Food Services [Rpt. 1197 Column A]	\$9,510,260
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$269,943,927
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$47,299,541
	SHB2812 2+1.6 Percent Salary Increase plus Benefits for Formula Staff	\$114,857,642
	SHB2812 \$363.73 Increase per Student for Student Achievement (Tech Coll 777.48 + Aug 2009 Rpt 1191E 980,090.81) * \$363.73 =	\$356,771,223
B.	Federal 2008-09 School Year Allocations through OSPI:	
	6121 Special Purpose, Medicaid Reimb. [Rpt. From D.S.H.S.]	\$0
	6124 Special Education Supplemental [Rpt. 1197 Column A]	\$205,304,326
	6124 District Allocation Redirected to ESD	\$4,112,116
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$7,700,160
	6146 Skills Center [Rpt. 1197 Column A]	\$560,473
	6151 Remediation, [Rpt. 1197 Column A]	\$205,364,662
	6152 School Improvement, [Rpt. 1197 Column A]	\$69,043,534
	6152 District Safe and Drug Free Allocation Redirected to ESD	\$1,759,771
	6153 Migrant, [Rpt. 1197 Column A]	\$13,780,919
	6154 Reading First, [Rpt. 1197 Column A]	\$10,621,487
	6164 Limited English, [Rpt. 1197 Column A]	\$17,458,458
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$179,129,204
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C.	2007-08 School Year Revenue from F-196:	
	4321 Special Education [Rpt. F-196]	\$62,766
	4365 Transitional Bilingual [Rpt. F-196]	\$0
	4398 School Food Services [Rpt. F-196]	\$25,863
	4399 Transportation Operations [Rpt. F-196]	\$0
	5200 Gen. Purpose Direct Grants, Unassd [Rpt. F-196]	\$2,630,641
	6100 Special Purpose, SPI, Unassigned [Rpt. F-196]	\$6,560,535
	6200 Direct Special Purpose Grants [Rpt. F-196]	\$13,634,533
	6221 Special Education - Medicaid Reimbursements [Rpt. F-196]	\$169,788
	6224 Special Education - Supplemental [Rpt. F-196]	\$0
	6238 Secondary Vocational Education [Rpt. F-196]	\$0
	6246 Skills Center [Rpt. F-196]	\$0
	6251 Disadvantaged [Rpt. F-196]	\$0
	6252 School Improvement [Rpt. F-196]	\$430,289
	6253 Migrant [Rpt. F-196]	\$0
	6254 Reading First [Rpt. F-196]	\$0
	6262 Math & Science - Professional Development [Rpt. F-196]	\$0
	6264 Bilingual [Rpt. F-196]	\$0

6267	Indian Education - JOM [Rpt. F-196]	\$84,639
6268	Indian Education - ED [Rpt. F-196]	\$4,138,072
6276	Targeted Assistance [Rpt. F-196]	\$0
6298	School Food Service [Rpt. F-196]	\$0
6299	Transportation Operations [Rpt. F-196]	\$0
6300	Federal Grants Through Other Agencies [Rpt. F-196]	\$13,244,101
6310	Medicaid Administrative Match [Rpt. F-196]	\$8,496,361
6321	Special Education - Medicaid Reimbursement [Rpt. F-196]	\$6,641,859
6324	Special Education - Supplemental [Rpt. F-196]	\$1,029,641
6338	Secondary Vocational Education [Rpt. F-196]	\$1,238
6346	Skills Center [Rpt. F-196]	\$0
6351	Disadvantaged [Rpt. F-196]	\$26,015
6352	School Improvement [Rpt. F-196]	\$543,674
6353	Migrant [Rpt. F-196]	\$0
6354	Reading First [Rpt. F-196]	\$25,923
6362	Math & Science - Professional Development [Rpt. F-196]	\$124,842
6364	Limited English Proficiency [Rpt. F-196]	\$26,689
6367	Indian Education - JOM [Rpt. F-196]	\$52,711
6368	Indian Education - ED [Rpt. F-196]	\$70,262
6376	Targeted Assistance [Rpt. F-196]	\$260,689
6398	School Food Service [Rpt. F-196]	\$119,435
6399	Transportation Operations [Rpt. F-196]	\$66,668
6998	USDA Commodities [Rpt. F-196]	\$17,882,365
	Total Federal 2007-08 School Year Revenue:	\$76,349,597
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	0.088%
E.	Total Federal 2007-08 Revenue Adjusted by Price Deflator [C*(1+D)]	\$76,416,785
F.	Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent]	\$1,059,783
G.	Total State and Federal Revenues in Levy Base [A+B+E-F]	\$8,089,994,331
H.	% Incr. in Basic Ed. Funding Per Pupil, 08-09 to 09-10	4.00%
I.	Excess Levy Base [G * (1 + (H / 0.55))]	\$8,678,357,553

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A.	Levy Authority after Transfers [Summary, Line E]	\$2,196,131,272
B.	2010 Levy Authority Percentage [Prior Year %]	25.31%
C.	District 12% Levy Amount [(A / B) * .12]	\$1,041,011,040
D.	2008 Adj. Assessed Valuation, 2009 Levies [Sched. V]	\$1,033,050,589,149
E.	District 12% levy Rate [(C * 1000) / D]	1.008
F.	Statewide Average 12% Levy Rate [OSPI Calc.]	1.008
G.	Maximum 2010 LEA [(E - F) / E] * C	\$264,742,903

SCHEDULE III - 2010 LEA PAYABLE

A.	Certified Levy Needed to Qualify for Maximum LEA [II.C - II.G]	\$500,540,978
B.	Matching Ratio [(II.E - II.F) / II.F]	0.000
C.	2010 Certified M&O Levy Amount	\$1,737,022,326
D.	2010 LEA Payable [If C > A, then II.G, else C * B]	\$261,845,979
E.	January-August 2010 LEA [D * .72]	\$188,529,105
F.	September-December 2010 LEA [D * .28]	\$73,316,874

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS

A.	Nonhigh Sending District Transfer In - FTE From P-213					
	a.	b.	c.	d.	e.	((a * d) +
				2010	2009	((b - c) * e))
Serving	2009-10	2008-09	2008-09	Levy Auth.	Cert. Levy	Transfer In
District	Est FTE	Act FTE	Est FTE	Per Pupil	Per Pupil	

B. Nonhigh Serving District Transfer Out - FTE From P-213

	a.	b.	c.	d.	e.	
	2009-10	2008-09	2008-09	2010	2009	((a * d) +
Resident	Est FTE	Act FTE	Est FTE	Levy Auth.	Cert. Levy	((b - c) * e))
District				Per Pupil	Per Pupil	Transfer Out

B. Total Nonhigh Serving District Transfer Out 0

C. Interdistrict Program Sending District Transfer In - FTE From P-223

	a.	b.	
	2008-09	2010	(a * b)
Serving	Nonres FTE	Levy Auth.	Transfer In
District		Per Pupil	

C. Total Interdistrict Program Sending Transfer In 0

D. Interdistrict Program Serving District Transfer Out - FTE From P-223

	a.	b.	
	2008-09	2010	(a * b)
Resident	Nonres FTE	Levy Auth.	Transfer Out
District		Per Pupil	

D. Total Interdistrict Program Serving Transfer Out 0

E. Total Nonhigh and Interdist. Transfers (A - B + C - D) \$0

SCHEDULE V - ADJUSTED ASSESSED VALUATION

COUNTY	a. 2008 PROPERTY VALUE	b. INDICATED RATIO	c. 1/2 TAV ,80% GREATER OF TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
STATEWIDE	914,346,530,643	88.7	2,220,227,657	1,033,050,589,149
TOTAL ADJUSTED ASSESSED VALUATION				1,033,050,589,149

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2010 local effort assistance (LEA) under chapter 28A.500 RCW. The calculation and amount of final 2010 levy authority is also shown.

LEVY AUTHORITY -----

Line G of the SUMMARY on page 1 shows the school district's general fund (M&O) levy authority for the 2010 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2010. For school districts located in more than one county, the amount shown is the maximum combined levy amount for all counties. Calculations are made pursuant to Chapter 392-139 WAC.

CERTIFIED LEVY -----

Line C of Schedule III on page 2 shows the school district's general fund (M&O) certified levy amount for the 2010 calendar year. This is the amount reported to OSPI as certified to the county board of commissioners for collection in 2010.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show the 2010 LEA calculation and allocation.

LEA allocations for 2010 span two school district fiscal years. The portion of 2010 LEA allocation payable during the 2009-10 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2009-10 allocation payable each month is published in the Administrative Budgeting and Financial Reporting Policies and Procedures Handbook for School Districts Chapter BUD PREP section 4 page 2. LEA allocations appear on Report 1197, Statement of Apportionment, in Revenue Account 3300 and partially Account 6113.

QUESTIONS -----

Further information and levy data summaries are posted to the Internet at <http://www.k12.wa.us/safs/>.

Questions regarding levy authority or LEA can be directed to Steve Shish, School Apportionment and Financial Services, 360/725-6307, FAX 360/664-3683, or e-mail steve.shish@k12.wa.us.