

2010 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

SUMMARY

|    |  |              |
|----|--|--------------|
| A. | 2010 Levy Base (Sched. I, Line I)                      | \$33,852,953 |
| B. | 2010 Levy Authority Percentage [Prior Year %]          | 24.00%       |
| C. | Levy Authority Before Transfers [A * B]                | \$8,124,709  |
| D. | Nonhigh and Interdistrict Transfers [Sch. IV, Line E]  | \$22,021     |
| E. | Levy Authority After Transfers [C + D]                 | \$8,146,730  |
| F. | Maximum 2010 Local Effort Assistance [Sch. II, Line G] | \$3,483,684  |
| G. | 2010 Levy Authority [E - F]                            | \$4,663,046  |

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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]   | \$16,068,856 |
|    | 3100 Basic Education Technical College Direct Pay   | \$0          |
|    | 310004 Full Day Kindergarten [Rpt. 1197 Column A]   | \$869,613    |
|    | 4121 Special Education Program [Rpt. 1197 Column A]   | \$1,919,175  |
|    | 4121 Special Education ESD Cooperative [Rpt. 1220 Line J.]  | \$0          |
|    | 4134 Middle School Vocational [Rpt. 1197 Column A]  | \$0          |
|    | 4155 Learning Assistance Program [Rpt. 1197 Column A]   | \$1,326,484  |
|    | 4165 Transitional Bilingual [Report 1197 Column A]  | \$1,036,634  |
|    | 4166 Student Achievement [Report 1197 Column A]   | \$1,388,781  |
|    | 4174 Highly Capable [Rpt. 1197 Column A]  | \$30,351     |
|    | 4175 Professional Development [Rpt. 1197 Column A]  | \$58,592     |
|    | 4198 School Food Services [Rpt. 1197 Column A]  | \$70,531     |
|    | 4199 Transportation - Operations [Rpt. 1197 Column A]   | \$503,712    |
|    | 4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]  | \$90,443     |
|    | SHB2812 2+1.6 Percent Salary Increase plus Benefits for Formula Staff   | \$391,002    |
|    | SHB2812 \$363.73 Increase per Student for Student Achievement<br>(Tech Coll 0.00 + Aug 2009 Rpt 1191E 3,223.59 ) * \$363.73 = | \$1,172,516  |
| 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]  | \$660,970    |
|    | 6124 District Allocation Redirected to ESD  | \$0          |
|    | 6138 Secondary Vocational Ed., [Rpt. 1197 Column A]   | \$42,927     |
|    | 6146 Skills Center [Rpt. 1197 Column A]   | \$0          |
|    | 6151 Remediation, [Rpt. 1197 Column A]  | \$1,852,755  |
|    | 6152 School Improvement, [Rpt. 1197 Column A]   | \$422,415    |
|    | 6152 District Safe and Drug Free Allocation Redirected to ESD   | \$29,538     |
|    | 6153 Migrant, [Rpt. 1197 Column A]  | \$285,336    |
|    | 6154 Reading First, [Rpt. 1197 Column A]  | \$504,000    |
|    | 6164 Limited English, [Rpt. 1197 Column A]  | \$273,449    |
|    | 6176 Targeted Assistance [Rpt. 1197 Column A]   | \$0          |
|    | 6198 School Food Services [Rpt. 1197 Column A]  | \$1,626,247  |
|    | 6199 Transportation Operations [Rpt. 1197 Column A]   | \$0          |
| C. | 2007-08 School Year Revenue from F-196:   |              |
|    | 4321 Special Education [Rpt. F-196]   | \$0          |
|    | 4365 Transitional Bilingual [Rpt. F-196]  | \$0          |
|    | 4398 School Food Services [Rpt. F-196]  | \$0          |
|    | 4399 Transportation Operations [Rpt. F-196]   | \$0          |
|    | 5200 Gen. Purpose Direct Grants, Unassd [Rpt. F-196]  | \$109        |
|    | 6100 Special Purpose, SPI, Unassigned [Rpt. F-196]  | \$0          |
|    | 6200 Direct Special Purpose Grants [Rpt. F-196]   | \$0          |
|    | 6221 Special Education - Medicaid Reimbursements [Rpt. F-196]   | \$0          |
|    | 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]  | \$0          |
|    | 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]   | \$0          |
| 6268 | Indian Education - ED [Rpt. F-196]  | \$171,952    |
| 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]                          | \$311,010    |
| 6310 | Medicaid Administrative Match [Rpt. F-196]                                  | \$266,186    |
| 6321 | Special Education - Medicaid Reimbursement [Rpt. F-196]                     | \$6,624      |
| 6324 | Special Education - Supplemental [Rpt. F-196]                               | \$0          |
| 6338 | Secondary Vocational Education [Rpt. F-196]                                 | \$0          |
| 6346 | Skills Center [Rpt. F-196]  | \$0          |
| 6351 | Disadvantaged [Rpt. F-196]  | \$0          |
| 6352 | School Improvement [Rpt. F-196]   | \$12,019     |
| 6353 | Migrant [Rpt. F-196]  | \$0          |
| 6354 | Reading First [Rpt. F-196]  | \$12,965     |
| 6362 | Math & Science - Professional Development [Rpt. F-196]                      | \$0          |
| 6364 | Limited English Proficiency [Rpt. F-196]                                    | \$0          |
| 6367 | Indian Education - JOM [Rpt. F-196]   | \$30,738     |
| 6368 | Indian Education - ED [Rpt. F-196]  | \$0          |
| 6376 | Targeted Assistance [Rpt. F-196]  | \$0          |
| 6398 | School Food Service [Rpt. F-196]  | \$0          |
| 6399 | Transportation Operations [Rpt. F-196]                                      | \$0          |
| 6998 | USDA Commodities [Rpt. F-196]   | \$121,087    |
|      | Total Federal 2007-08 School Year Revenue:                                  | \$932,690    |
| 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)] . . .    | \$933,511    |
| F.   | Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent] . . . . .       | \$0          |
| G.   | Total State and Federal Revenues in Levy Base [A+B+E-F] . . . . .           | \$31,557,838 |
| H.   | % Incr. in Basic Ed. Funding Per Pupil, 08-09 to 09-10 . . . . .            | 4.00%        |
| I.   | Excess Levy Base [G * (1 + (H / 0.55))] . . . . .                           | \$33,852,953 |

**SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)**

|    |  |               |
|----|--|---------------|
| A. | Levy Authority after Transfers [Summary, Line E]     | \$8,146,730   |
| B. | 2010 Levy Authority Percentage [Prior Year %]        | 24.00%        |
| C. | District 12% Levy Amount [(A / B) * .12]             | \$4,073,365   |
| D. | 2008 Adj. Assessed Valuation, 2009 Levies [Sched. V] | \$584,983,919 |
| E. | District 12% levy Rate [(C * 1000) / D]              | 6.963         |
| F. | Statewide Average 12% Levy Rate [OSPI Calc.]         | 1.008         |
| G. | Maximum 2010 LEA [(E - F) / E] * C                   | \$3,483,684   |

**SCHEDULE III - 2010 LEA PAYABLE**

|    |  |             |
|----|--|-------------|
| A. | Certified Levy Needed to Qualify for Maximum LEA [II.C - II.G] | \$589,681   |
| B. | Matching Ratio [(II.E - II.F) / II.F]                          | 5.908       |
| C. | 2010 Certified M&O Levy Amount                                 | \$1,070,000 |
| D. | 2010 LEA Payable [If C > A, then II.G, else C * B]             | \$3,483,684 |
| E. | January-August 2010 LEA [D * .72]                              | \$2,508,252 |
| F. | September-December 2010 LEA [D * .28]                          | \$975,432   |

**SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS**

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

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  |             |
| YAKIMA   | 16.17      | 1,361.84   | 22,021      |

**C. Total Interdistrict Program Sending Transfer In** 22,021

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)** \$22,021

**SCHEDULE V - ADJUSTED ASSESSED VALUATION**

| COUNTY                                   | a.<br>2008 PROPERTY<br>VALUE | b.<br>INDICATED<br>RATIO | c.<br>GREATER OF<br>1/2 TAV ,80%<br>TIMBER | ADJUSTED ASSESSED<br>VALUATION<br>((a/(b/100)) + c) |
|--|------------------------------|--------------------------|--|---|
| YAKIMA                                   | 529,995,431                  | 90.6                     | 0  | 584,983,919   |
| <b>TOTAL ADJUSTED ASSESSED VALUATION</b> |                              |                          |  | <b>584,983,919</b>                                  |

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](mailto:steve.shish@k12.wa.us).