

5-4-2007

**Declaration of Edmund Robb Authenticating State's Cost  
Calculation Discovery Responses [5/4 Calculation Dox. Dec.]  
07-2-02323-2-8**

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KING COUNTY  
SUPERIOR COURT CLERK  
SEATTLE, WA.

SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

MATHEW & STEPHANIE MCCLEARY, on their own behalf and on behalf of KELSEY & CARTER MCCLEARY, their two children in Washington's public schools; ROBERT & PATTY VENEMA, on their own behalf and on behalf of HALIE & ROBBIE VENEMA, their two children in Washington's public schools; and NETWORK FOR EXCELLENCE IN WASHINGTON SCHOOLS ("NEWS"), a state-wide coalition of community groups, public school districts, and education organizations,

Petitioners,

v.

STATE OF WASHINGTON,

Respondent.

*Honorable Paris K. Kallas*

*Hearing Date:*

*9:00 a.m., June 1, 2007*

No. 07-2-02323-2 SEA

DECLARATION OF EDMUND ROBB AUTHENTICATING STATE'S COST CALCULATION DISCOVERY RESPONSES

*[5/4 Calculation Dox. Dec.]*

EDMUND ROBB declares as follows:

1. I am one of the attorneys for the petitioners in this action. As such, I have personal knowledge of the facts stated below and am competent to testify to those facts.

2. Exhibit "a" is a true and correct copy of the Respondent State's *Second Supplemental Answers To Petitioners' February 2007 Interrogatory Numbers 3 & 4 Re: Denial Of Paragraph 104*. Those two interrogatories and the accompanying request for production ask the Respondent State to substantiate its denial of Paragraph 104 in the Petition, which alleged "The State has not determined how much it costs to provide the Constitutionally required basic education to every child in our state."

5/4 CALCULATION DOX. DEC. - 1

FOSTER PEPPER PLLC  
1111 THIRD AVENUE, SUITE 3400  
SEATTLE, WASHINGTON 98101-3299 ♦ 206-447-4400

Original

1           3.       Exhibit "b" is a true and correct copy of the spreadsheet that the Respondent  
2 State produced in answer to the interrogatories in Exhibit "a" asking the Respondent to "state  
3 the dollar amount that the State determined it costs to provide the Constitutionally required  
4 basic education to every child residing in our State" and how the State "determined the dollar  
5 amount set forth." That answer does not show any money for the cost of new construction.

6           4.       Exhibit "c" is a true and correct copy of the documents the State produced for  
7 the 2005/2006 school year in response to the request in Exhibit "b" for "all documents the State  
8 used to determine the dollar amounts given in your answers to the prior two interrogatories."  
9 The State's production does not include any documents that support or establish any actual cost  
10 or educational basis for the dollar amounts that the State determined to be the cost of providing  
11 the Constitutionally required basic education to every child residing in our State that year. The  
12 State's production also categorically excludes the cost of new construction. (The State's  
13 document production for the prior school years similarly does not include any documents that  
14 support or establish any actual cost or educational basis for the dollar amounts that the State  
15 determined to be the cost of providing the Constitutionally required basic education to every  
16 child residing in our State that year, and similarly exclude the cost of new construction.)

17           5.       Exhibit "d" is a true and correct copy of page 2 from the State's *Second*  
18 *Supplemental Answers To Petitioners' February 2007 Interrogatory Numbers 3 & 4 Re: Denial*  
19 *Of Paragraph 104* (stating the State provided \$4,801,205,306 in basic education funding for the  
20 2004/2005 school year) and the corresponding Form 1191 EF produced by the State (stating at  
21 line A9 that the State's K-12 school enrollment that year was 965,464.30 FTE students).

22           6.       I declare under penalty of perjury that the foregoing is true and correct.  
23 Executed this 4<sup>th</sup> day of May, 2007, at Seattle, Washington.

24  
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EDMUND ROBB

## **Exhibit a**

RECEIVED  
APR 18 2007  
FOSTER PEPPER

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8 SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

9 MATHEW & STEPHANIE MCCLEARY, on their own  
10 behalf and on behalf of KELSEY & CARTER  
11 MCCLEARY, their two children in Washington's  
12 public schools; et al.,

Petitioners,

12 v.

13 STATE OF WASHINGTON,

Respondent.

*The Honorable Paris Kallas*

No. 07-2-02323-2 SEA

FEBRUARY 2007  
INTERROGATORY NUMBERS 3 &  
4 RE: DENIAL OF PARAGRAPH  
104 AND RESPONDENT'S  
SECOND SUPPLEMENTAL  
ANSWERS THERETO

15  
16 TO: State of Washington, Respondent

17 AND TO: ATTORNEY GENERAL OF THE STATE OF WASHINGTON and William  
18 Clark, David Stolier, Jon Ferguson, and Dierk Meierbachtol, Sr., Assistant  
19 Attorneys General, Attorneys for Respondent.

20 Pursuant to Civil Rules 26, 33 and 34, please respond to the following discovery  
21 requests to clarify one of the denials in your February 14, 2007 Answer.

22 **INTERROGATORY NO. 3:** Paragraph 104 of the Petition states: "The State has not  
23 determined how much it costs to provide the Constitutionally required basic education to  
24 every child residing in our State." Your Answer denies this statement.

25 (a) Please state the dollar amount that the State determined it costs to provide the  
26 Constitutionally required basic education to every child residing in our State for the  
current school year (2006-2007).

1 (b) Please state the dollar amount that the State determined it cost to provide the  
2 Constitutionally required basic education to every child residing in our State for each  
3 of the preceding five school years (2000-2001, 2001-2002, 2002-2003, 2004-2005,  
and 2005-2006).

4 **ANSWER:** The amounts appropriated by the legislature each year to fund the Office  
5 of the Superintendent of Public Instruction for General Apportionment, Special Education,  
6 Pupil Transportation, the Learning Assistance Program, Institutional Education Programs, and  
7 the Transitional Bilingual Program include the State's preliminary determination of the cost of  
8 basic education for all years requested. To determine the appropriated amounts for basic  
9 education for the 2006-2007 school year and for each of the five preceding school years  
(2001-2002, 2002-2003, 2003-2004, 2004-2005, and 2005-2006), please see the relevant  
portions of the appropriations acts for those years. The extent of the State's constitutional  
obligation can be determined by a review of those portions of Chapter 28A.150 RCW which  
define the extent of basic education as well as relevant decisions by Washington State Courts.

10 After appropriation, the process of allocating funds to the school districts results in the  
11 State's determination, with school district assistance, of the ultimate annual cost of basic  
12 education. State Summary Reports 1191F for each requested school year will assist in  
determining the difference, if any, between the appropriated amounts and those allocated to  
cover the costs of basic education.

13 **SUPPLEMENTAL ANSWER:**

14 (a) To determine the annual cost of basic education for the current school year,  
15 2006-2007; respondent is still analyzing data and we will update the response for that year by  
16 April 18, 2007.

17 (b) The State has determined the annual cost of basic education for each of the five  
18 preceding school years to be as follows:

|    |           |                 |
|----|-----------|-----------------|
| 19 | 2005-2006 | \$5,025,891,419 |
| 20 | 2004-2005 | \$4,801,205,306 |
| 21 | 2003-2004 | \$4,652,647,385 |
| 22 | 2002-2003 | \$4,587,737,543 |
| 23 | 2001-2002 | \$4,487,414,443 |

24 **SECOND SUPPLEMENTAL ANSWER:**

25 (a) The State has determined that the projected annual cost of basic education for  
the current school year, 2006-2007, is as follows:

|    |           |                 |
|----|-----------|-----------------|
| 26 | 2006-2007 | \$5,302,134,083 |
|----|-----------|-----------------|

1 **INTERROGATORY NO. 4:** For each school year, please explain how you determined the  
2 dollar amount set forth in your answer to the prior interrogatory, and identify every person  
3 who assisted in determining that dollar amount.

4 **ANSWER:** The amounts referred to in the prior answer were obtained from the  
5 appropriations acts for basic education programs for all requested years as well as the State  
6 Summary Reports 1191F for each requested school year. The amounts in the appropriations  
7 acts were determined by the combined efforts of legislative staff, Office of Financial  
8 Management (OFM) staff, employees of the Office of the Superintendent of Public Instruction  
9 (OSPI), and employees of the Office of the Attorney General.

10 Principal involvement from OFM staff:

11 Denise Graham  
12 Julie Salvi  
13 Lucy Isaki

14 Principal involvement from legislative staff:

15 Bryon Moore  
16 Ben Rarick

17 Principal involvement from OSPI:

18 Jennifer Priddy  
19 Calvin Brodie

20 Principal involvement from the Office of the Attorney General:

21 Bill Clark

22 The amounts allocated to school districts as shown in the State Summary Reports  
23 1191F were determined by the combined efforts of OFM staff and employees of OSPI.

24 Principal involvement from OFM staff:

25 Denise Graham  
26 Julie Salvi  
Lucy Isaki

Principal involvement from OSPI:

Jennifer Priddy  
Calvin Brodie

1        **SUPPLEMENTAL ANSWER:** By way of supplementation, see **Attachment B**  
2 (Bates Nos. WA00000278 – WA00000279).

3  
4        **SECOND SUPPLEMENTAL ANSWER:**

5 Additional principal involvement from OSPI:

6            Steve Shish  
7  
8

9        **REQUEST FOR PRODUCTION NO. 1:** Please produce all documents that the State used  
10 to determine the dollar amounts given in your answers to the prior two interrogatories. The  
11 term “documents” is defined in CR 26, and it should be understood here to specifically  
12 include electronic documents and electronic messages (which should be produced in their  
13 native, electronic format).

14        **ANSWER:** Respondent objects to the statement that "documents" means that  
15 definition provided in CR 26, as there is no such definition in CR 26. Respondent further  
16 objects to the direction to produce electronically stored information in "native format." There  
17 is no requirement to do so in the Civil Rules. Electronically stored information, if there is any  
18 electronically stored information responsive to this request, will be produced in a cost  
19 effective, legible format, as will hard copy documents. Finally, respondent objects to the  
20 production of materials pending negotiation and entry of an appropriate Protective Order in  
21 this case.

22        Without waiver of the foregoing objection, please see the attached appropriations acts  
23 and State Summary Reports 1191F. See **Attachment A** (Bates Nos. WA00000001-  
24 WA00000277). The Revised Code of Washington and published court decisions in the State  
25 of Washington are readily available at public law libraries located throughout Washington  
26 State.

27        **SUPPLEMENTAL ANSWER:** See **Attachment B**. Backup documents were  
28 provided in State's original response. Further backup documents will be provided on  
29 April 18, 2007.



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**SECOND SUPPLEMENTAL ANSWER:** Without waiver of the foregoing objection, please see the attached Technical College Reports, State Summary report 1191 for SY 2006-2007, State Summary Reports 1191 SI, Reports 1193, Enhanced K-4 Ratio/LID Days spreadsheet, and Basic Education Costs 2006-2007 document. *See Attachment C* (Bates Nos. WA00000280-WA00000461).

VERIFICATION

DENISE GRAHAM hereby declares the following to be true and correct under penalty of perjury pursuant to the laws of Washington.

I am the K-12 Budget Assistant, Office of Financial Management, of the Respondent State of Washington, and am authorized to make this verification on its behalf. I have read the foregoing Responses to FEBRUARY 2007 INTERROGATORY NUMBERS 3 & 4 RE: DENIAL OF PARAGRAPH 104, know the contents thereof, and believe the same to be true.


DATED this 18<sup>th</sup> day of April, 2007, at Olympia, Washington.

  
DENISE GRAHAM

1 CERTIFICATION

2 The undersigned attorney for the State of Washington has read the foregoing  
3 Interrogatories and the answers thereto, and they are in compliance with CR 26(g).

4 DATED this 18<sup>th</sup> day of April, 2007, at Seattle, Washington.

5   
6 WILLIAM G. CLARK, WSBA #9234  
7 Attorney for Respondent

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1 **PROOF OF SERVICE**

2 I certify that I served a copy of this document on all parties or their counsel of record  
3 on the date below as follows:

- 4  US Mail Postage Prepaid via Consolidated Mail Service  
5  ABC/Legal Messenger  
6  State Campus Delivery  
7  Hand delivered by Aaron Williams.

8 I certify under penalty of perjury under the laws of the state of Washington that the  
9 foregoing is true and correct.

10 DATED this 18<sup>th</sup> day of April, 2007, at Seattle, Washington

11   
12 \_\_\_\_\_  
13 AGNES ROCHE  
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## **Exhibit b**

| Basic Education Costs             |                           | 2005-06 SY           | 2004-05 SY           | 2003-04 SY           | 2002-03 SY           | 2001-02 SY           |
|-----------------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| By School Year                    | Source                    |                      |                      |                      |                      |                      |
| Total 3100                        | 1191F, Line C9            | 4,277,029,315        | 4,110,768,152        | 4,007,729,648        | 3,946,988,093        | 3,907,564,596        |
| Direct Funded Technical Colleges  | Technical College Reports |                      |                      |                      |                      |                      |
| Less summer skills center         | 1191F, line C3            | 5,235,797            | 3,680,797            | 3,224,193            | 2,664,618            | 2,630,560            |
| Less Emergency Payments           | 1191F, line C6            | (2,385,000)          | (2,035,000)          | (2,035,000)          | (2,035,000)          | (2,035,000)          |
| Less Fire District Payment        | 1191F, line C7            | (494,799)            | (478,096)            | (467,812)            | (467,223)            | (115,000)            |
| Less LID Days                     | Calculated (see notes)    | (25,986,168)         | (25,161,295)         | (24,266,250)         | (24,667,112)         | (36,277,815)         |
| Less enhanced K-4 staffing ratio  | Calculated (see notes)    | (111,720,862)        | (108,081,963)        | (121,806,367)        | (120,910,107)        | (147,176,899)        |
| <b>Basic Ed portion of 3100</b>   |                           | <b>4,141,678,283</b> | <b>3,978,692,595</b> | <b>3,862,378,412</b> | <b>3,801,573,269</b> | <b>3,724,132,796</b> |
| Special Education                 | 1191SEF, line H           | 481,129,544          | 446,915,420          | 443,208,171          | 438,201,804          | 436,767,719          |
| Less LID Days                     | Calculated (see notes)    | (2,984,788)          | (2,825,631)          | (2,802,002)          | (2,774,517)          | (4,069,691)          |
| <b>Subtotal Special Education</b> |                           | <b>478,144,757</b>   | <b>444,089,789</b>   | <b>440,406,169</b>   | <b>435,427,287</b>   | <b>432,698,028</b>   |
| Learning Assistance Program       | 1191 SNF, Line E          | 77,987,261           | 64,853,636           | 63,927,479           | 65,222,481           | 72,671,734           |
| Less LID Days                     | Calculated (see notes)    | (638,056)            | (265,786)            | (267,812)            | (278,764)            | (447,645)            |
| <b>Subtotal LAP</b>               |                           | <b>77,349,204</b>    | <b>64,587,851</b>    | <b>63,659,667</b>    | <b>64,943,717</b>    | <b>72,224,089</b>    |
| Bilingual Program                 | 1191 SNF, Line E          | 58,451,365           | 55,991,789           | 51,014,494           | 47,060,132           | 43,951,556           |
| Less LID Days                     | Calculated (see notes)    | (518,942)            | (500,244)            | (463,922)            | (431,890)            | (574,611)            |
| <b>Subtotal Bilingual</b>         |                           | <b>57,932,423</b>    | <b>55,491,545</b>    | <b>50,550,572</b>    | <b>46,628,242</b>    | <b>43,376,945</b>    |
| Transportation Operations         | 1191 TRNF, Line A6        | 223,398,647          | 206,140,557          | 197,560,126          | 190,608,968          | 182,056,087          |
| ESD Transportation Depreciation   | Report 1193 account 42    | 280,674              | 369,632              | 393,033              | 319,160              | 224,137              |
| Bus Depreciation Allocations      | 1191 TRNF, line B5        | 29,291,009           | 33,598,729           | 19,407,155           | 29,889,668           | 13,165,376           |
| <b>Subtotal Transportation</b>    |                           | <b>252,970,329</b>   | <b>240,103,918</b>   | <b>217,360,313</b>   | <b>220,817,796</b>   | <b>195,445,600</b>   |
| Institutions                      | 1191SI, Line J1.          | 17,816,422           | 18,239,608           | 18,292,252           | 18,347,232           | 19,536,985           |
| <b>Total Basic Ed Allocations</b> |                           | <b>5,025,891,419</b> | <b>4,801,205,306</b> | <b>4,652,647,385</b> | <b>4,587,737,543</b> | <b>4,487,414,443</b> |

Notes

**1. LID Days**

The LID days allocation for 3100 was calculated based on the actual funded LID days for each district. The LID days allocation for special education was calculated based on a factor times the state total report 1220 allocation less safety net. The factor was calculated by removing the funded LID days allocation from the 2005-06 allocation. The LID days allocations for LAP and Bilingual were calculated by multiplying the state total allocation by the apportionment LID rate reduction amount divided by the total rate.

**2. Enhanced K-4 Staffing Ratio**

The enhanced K-4 staffing ratio was calculated on the difference between the actual K-4 funding ratio and the minimum funding ratio for each district.

**3. Direct Funded Technical Colleges**

The direct funded technical college allocations are basic education allocations paid directly to the technical colleges. These allocations are not included on report 1191F.

## **Exhibit c**



APPORTIONMENT FINAL 2005-2006

REPORT 1191F

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

ACCOUNT 3100 FUNDING FOR 2005-2006 SCHOOL YEAR

A. GUARANTEED ENTITLEMENT COMPUTATION

|  |                  |
|--|------------------|
| 1. CERT. INSTR MAINT: FORMULA UNITS 47,210.185 * 1191E LINE E3<br>SAL \$30,188 * 05-06 LEAP 1sb CIS AVG MIX FCTR 1.52999.....\$  | 2,180,559,773.43 |
| 2. CERT. INSTR INCREASE: FORM UNITS 47,210.185 * 1191E LINE E5<br>\$30,550 * 1.0000 * 05-06 LEAP 1sb CIS AVG MIX 1.52999 - A1.\$ | 26,148,347.27    |
| 3. CERT. ADMIN ALLOC: FORMULA UNITS 3,878.397 * LEAP 12E<br>ADMIN AVG SALARY \$52,385.53.....\$                                  | 203,171,888.70   |
| 4. CERT. ADMIN INCREASE: FORMULA UNITS 3,878.397 * LEAP 12E<br>ADMIN AVG SALARY \$52,385.53 * .0120.....\$                       | 2,438,062.66     |
| 5. CLASS MAINT: FORMULA UNITS 16,203.088 * LEAP 12E CLASS AVG<br>SALARY \$28,119.69.....\$                                       | 455,625,755.55   |
| 6. CLASS INCREASE: FORMULA UNITS 16,203.088 * LEAP 12E CLASS<br>AVG SALARY \$28,119.69 * .0120.....\$                            | 5,467,509.74     |
| 7. a. INSURANCE BENEFITS: CERT. FORM UNIT51,088.582 * 7548.84 \$   | 385,659,531.39   |
| b. INSURANCE BENEFITS: CERT. INCR. 51,088.582 * .00 ...  |                  |
| c. INSUR BEN: CLASS. FORM UNIT16,203.088 * 7548.84 * 1.152.\$  | 140,906,325.78   |
| d. INSUR BEN: CLASS. INCR. 16,203.088 * .00 * 1.152....  |                  |
| 8. a. MANDATED BENEFITS: CERT MAINT: (A.1 + A.3) * .1121 ....\$  | 267,216,319.33   |
| b. MANDATED BENEFITS: CERT INCR: (A.2 + A.4) * .1057 ....\$  | 3,021,583.52     |
| c. MANDATED BENEFITS: CLASS MAINT: (A.5) * .1407 .....\$   | 64,106,543.91    |
| d. MANDATED BENEFITS: CLASS INCR: (A.6) * .1057 .....\$  | 577,915.67       |
| 9. NON-EMPLOYEE-RELATED COST: K-12 UNITS48,046.896 * 9,112.00\$  | 437,803,316.31   |
| 10. NON-EMPLOYEE-RELATED COST: VOC UNITS 2,813.374 * 22,377.00\$   | 62,954,870.18    |
| 11. NON-EMPLOYEE-RELATED COST: SKILL UNIT 229.215 * 17,362.00\$  | 3,979,630.84     |
| 12. SUBS: CERT INSTR FORM UNITS 47,210.185 * .918 * 537.46\$   | 23,292,952.06    |
| 13. RUN START: 9,253.49 * 4,166.00 + 1,005.60 * 4,935.00 \$  | 43,512,675.34    |
| 14. TOTAL GUARANTEED ENTITLEMENT: (A.1 THRU A.13) * 100.00% ...\$  | 4,306,443,001.01 |
| B. BASIC EDUCATION ALLOCATION PER FTE STUDENT RATES: AVERAGE \$  | 4,435.53         |
| BEA RATE FOR SPECIAL EDUCATION; K-3 AT 49, 4-12 AT 46  |                  |
| VOC ALLOC W P31 MIX .00000 ; VOC MIN EXPND.  |                  |
| REMINDER: VOCATIONAL PRIOR YEAR CARRY FORWARD.....   |                  |

C. COMPUTATION OF STATE FUNDED SUPPORT

|  |                  |
|--|------------------|
| 1. LOCAL DEDUCTIBLE REVENUE SOURCES                            |                  |
| 1400 LOCAL IN-LIEU-OF TAXES .....\$                            | 94,372.36        |
| 1600 COUNTY ADMINISTERED FORESTS .....\$                       | 737,707.29       |
| 3600 STATE FORESTS .....\$                                     | 13,635,126.16    |
| 5400 FEDERAL IN-LIEU-OF TAXES .....\$                          | 805,169.22       |
| TOTAL DEDUCTIBLE REVENUE .....\$                               | 15,272,375.03    |
| 2. ADDITIONAL ALLOTMENT .....\$                                | 218,616.36-      |
| 3. SKILLS CENTER SUMMER PROGRAM.....\$                         | 2,385,000.00     |
| 4. TOTAL DUE ON APPORTIONMENT SCHED (A.14-C.1+C.2+C.3) .....\$ | 4,293,337,009.62 |
| 5. FEDERAL FOREST ACCOUNT 5500 DEDUCTION.....\$                | 15,860,984.56    |
| 6. EMERGENCY PAYMENT .....                                     |                  |
| 7. FIRE DISTRICT PAYMENT .....\$                               | 494,798.69       |
| 8. ADJUSTMENT FOR 2004-2005 .....\$                            | 941,508.61-      |
| 9. TOTAL AMOUNT TO BE PAID SEPT.05-AUG.06 IN ACCT 3100 .....\$ | 4,277,029,315.14 |

D. ANALYSIS OF LINE C.9

|  |                  |
|--|------------------|
| 1. ADVANCE PAYMENT THIS YEAR .....\$                       | 3,538,110.95     |
| 2. TOTAL ALLOTMENT (3100) PAID PREVIOUSLY .....\$          | 4,276,181,423.25 |
| 3. RECOVERY .....\$  | 36,561.76        |
| 4. OTHER DEDUCTIONS AND/OR RECOVERIES .....\$              | 684,009.96       |
| 5. ADJUSTMENT FOR 2005-2006 (C.9 - D.2 - D.3 - D.4).....\$ | 127,320.17       |

APPORTIONMENT FINAL 2005-2006

REPORT 1191EF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

FULL-TIME ENROLLMENTS  
USED TO CALCULATE STAFF UNITS FOR 2005-2006  
ACCOUNT NO. 3100

| A. FULL-TIME EQUIVALENT ENROLLMENT  | REMOTE & NECESSARY PLANTS | DISTRICT TOTALS |
|---|---------------------------|-----------------|
| 1. KINDERGARTEN .....   | 16.340 .                  | 36,335.15       |
| 2. GRADES 1-3 .....   | 98.440 .                  | 225,969.01      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 79.51           |
| 3. GRADE 4 .....  | 32.290 .                  | 74,336.12       |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 24.10           |
| 4. GRADES 5-6 .....   | 25.530 .                  | 152,730.18      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 46.80           |
| 5. GRADES 7-8 .....   | 15.600 .                  | 160,290.45      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 41.64           |
| 6. GRADES 9-12 (INCLUDING VOC-SECONDARY) .....                                |                           | 310,595.40      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 190.39          |
| 7. TOTAL K-12 LESS RUNNING START .....  |                           | 960,638.75      |
| 8. RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)                        |                           |                 |
| a. NONVOCATIONAL FTE .....  |                           | 9,253.49        |
| b. VOCATIONAL FTE .....   |                           | 1,005.60        |
| 9. TOTAL K-12 INCLUDING RUNNING START .....                                   |                           | 970,897.84      |
| B. ENROLLMENT INCREASE IN EXCESS OF MONTHLY ENROLLMENT FOR QUALIFIED DISTRICT |                           |                 |
| 1. GRADES K-4 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....                 |                           | .00             |
| 2. GRADES K-12 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....                |                           | .00             |
| C. GRADES 9-12 VOC-SECONDARY  |                           |                 |
| 1. APPROVED ANNUAL PUBLIC SCHOOL .....  |                           | 54,860.81       |
| NONSTANDARD (P223S) VOCATIONAL FTE .....                                      |                           | .00             |
| 2. APPROVED ANNUAL SKILL CENTER PUBLIC SCHOOL W/O SUMMER .....                |                           | 3,821.00        |
| NONSTANDARD (P223S) SKILLS CENTER FTE .....                                   |                           | .00             |
| 3. TOTAL VOC-SECONDARY .....  |                           | 58,681.81       |
| D. STAFFING DATA FROM REPORT 1159   |                           |                 |
| 1. K-4 ENHANCEMENT RATIO FROM REPORT 1159.....                                |                           | .00             |
| 2. FUNDING REDUCTION STAFF UNITS FROM REPORT 1159.....                        |                           | .903-           |
| E. ALLOCATED CERTIFIED INSTRUCTION STAFF (CIS) BASE SALARY CALCULATION        |                           |                 |
| 1. LEARNING IMPROVEMENT DAYS (LID) PURSUANT TO WAC 392-140-961.               |                           | .00             |
| 2. LEAP 12E CIS BASE SALARY FOR 2004-2005 INCLUDING 2 LID.....                |                           | .00             |
| 3. ALLOCATED CIS BASE SALARY (1 - ((2 - E.1) * .00549)) * E.2                 |                           | .00             |
| 4. LEAP 12E CIS BASE SALARY FOR 2005-2006 INCLUDING 2 LID.....                |                           | .00             |
| 5. ALLOCATED CIS BASE SALARY (1 - ((2 - E.1) * .00549)) * E.4                 |                           | .00             |
| F. FUNDED K-4 CIS RATIO CALCULATION   |                           |                 |
| 1. MINIMUM ALLOCATED K-4 CIS RATIO  |                           |                 |
| (((A.1 + A.2) * 49) + (A.3 * 46)) / (A.1 + A.2 + A.3).....                    |                           | .00             |
| 2. GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO                       |                           |                 |
| (IF D.1 IS GREATER THAN F.1 THEN D.1, ELSE F.1).....                          |                           | 53.15           |

APPORTIONMENT FINAL 2005-2006

REPORT 1191EF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

FULL-TIME ENROLLMENTS

USED TO CALCULATE STAFF UNITS FOR 2005-2006

ACCOUNT NO. 3100

G. CALCULATION OF 100% FORMULA BEA STAFF UNITS

1. CERTIFICATED STAFF UNITS

A. FORMULA UNITS

|  |            |
|--|------------|
| I. INSTRUCTIONAL GRADES K-4 $(A1+A2+A3+(B1*1.1)) * F2/1000$  | 17,894.525 |
| II. REDUCTION IN INSTR UNITS PURSUANT TO WAC 392-127-111 D2  | .903-      |
| III. INSTRUCTIONAL GRADES 5-12 $(A4 + A5 + A6 - C3 + ((B2 - B1) * 1.1) * .046)$                              | 25,999.807 |
| IV. ADMINISTRATIVE $(A7 - C3 + (B2 * 1.1)) * .004$   | 3,607.818  |
| B. BONUS UNITS - R&N PLANT, SMALL DISTRICT, SMALL HIGH & NON-HIGH  |            |
| I. GRADES K THROUGH 6 OR 8 -- UNDER 25 FTE   |            |
| (A). INSTRUCTIONAL   | 24.745     |
| (B). ADMINISTRATIVE  | 3.591      |
| II. GRADES K THROUGH 6 -- 25 FTE TO 60 FTE   |            |
| (A). INSTRUCTIONAL $2.76 - ((A.1+A.2+A.3)*F2+(A.4*.046))$  | 28.783     |
| (B). ADMINISTRATIVE $.24 - ((A.1 + A.2 + A.3 + A.4)*.004)$   | 2.920      |
| III. GRADES 7 AND 8 -- UNDER 20 FTE  |            |
| (A). INSTRUCTIONAL $(.92 - (A.5 * .046))$  | 7.264      |
| (B). ADMINISTRATIVE $(.08 - (A.5 * .004))$   | .630       |
| IV. SMALL HIGH -- UNDER 300 FTE  |            |
| (A). INSTRUCTIONAL $9 + ((A.6 - 60)/43.5) * .8732 - (A.6 * .046)$  | 431.771    |
| (B). ADMINISTRATIVE $.5 + ((A.6 - 60)/43.5) * .1268 - (A.6 * .004)$  | 19.004     |
| V. NON-HIGH UNITS -- INSTRUCTIONAL   |            |
|  | 7.000      |
| C. ADDITIONAL UNITS -- TWO R/N PLANTS OR SMALL HIGHS   |            |
| (I). INSTRUCTIONAL   | 18.014     |
| (II). ADMINISTRATIVE   | 1.024      |
| D. K-12 UNITS (EXCLUDES VOC.) $(G.1A - G.1AII + G.1B + G.1C)$  | 48,046.896 |
| E. VOCATIONAL UNITS  |            |
| (I). INSTRUCTIONAL $((C.1 / 19.50) * .92)$   | 2,588.302  |
| (II). ADMINISTRATIVE $((C.1 / 19.50) * .08)$   | 225.072    |
| F. SKILL CENTER UNITS  |            |
| (I). INSTRUCTIONAL $((C.2 / 16.67) * .92)$   | 210.877    |
| (II). ADMINISTRATIVE $((C.2 / 16.67) * .08)$   | 18.338     |
| G. TOTAL CERT INSTRUCTIONAL UNITS  |            |
| $(G.1AI + G.1AII + G.1AIII + G.1BI(A) + G.1BII(A) + G.1BIII(A) + G.1BIV(A) + G.1BV + G.1CI + G.1EI + G.1FI)$ | 47,210.185 |
| H. TOTAL CERT ADMINISTRATIVE UNITS   |            |
| $(G.1AIV + G.1BI(B) + G.1BII(B) + G.1BIII(B) + G.1BIV(B) + G.1CII + G.1EII + G.1FII)$                        | 3,878.397  |

2. CLASSIFIED STAFF UNITS

|  |            |
|--|------------|
| A. FORMULA UNITS $(A.7 + (B.2 * 1.1))/60 + ((G.1B + G.1C (SEE NOTE))/3)$ | 16,194.088 |
| B. NON-HIGH UNITS  | 9.000      |
| C. TOTAL FORMULA CLASSIFIED UNITS $(G.2A + G.2B)$                        | 16,203.088 |

NOTE: IF  $G.1BI+G.1BII > 0$ , ADD  $(A.1+A.2+A.3)*(F2-.046)$  TO  $(G.1B + G.1C)$

APPORTIONMENT FINAL 2005-2006

REPORT 1191FSF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

FOOD SERVICES  
FINAL ALLOTMENT FOR 2005-2006  
ACCOUNT NOS. 4198 & 419801

|   | 4198         | 419801       |
|---|--------------|--------------|
|   | SCHOOL       | FREE AND     |
|   | LUNCH        | REDUCED      |
|   |              | BREAKFASTS   |
| A. ACTUAL NUMBER OF MEALS SERVED IN 2005-2006           |              |              |
| 1. TYPE A LUNCH .....                                   | 84,115,037   |              |
| 2. FREE AND REDUCED BREAKFASTS .....                    |              | 19,260,594   |
| B. ALLOTMENT FOR 2005-2006                              |              |              |
| 1. (A.1 * 0.0365 PER LUNCH).....\$                      | 3,074,319.04 |              |
| 2. (A.2 * 0.1140 PER FREE AND REDUCED BREAKFAST).....\$ |              | 2,197,593.91 |
| C. CURRENT YEAR ADJUSTMENT .....                        | .00          | .00          |
| D. FINAL 2005-2006 ALLOTMENT                            |              |              |
| 1. B.1 + C .....  | 3,074,319.04 |              |
| 2. B.2 + C .....  |              | 2,197,593.91 |
| E. ADJUSTMENT FOR 2004-2005 .....                       | 12,738.68    | 4,216.77     |
| F. TOTAL AMOUNT DUE 2005-2006 (D + E) .....             | 3,087,057.72 | 2,201,810.68 |
| G. TOTAL AMOUNT PAID IN 2005-2006 .....                 | 3,065,453.23 | 2,302,423.12 |
| H. ADJUSTMENT FOR 2005-2006 (F - G) .....               | 21,604.49    | 100,612.44-  |

APPORTIONMENT FINAL 2005-2006

REPORT 1191SAF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

STUDENT ACHIEVEMENT ALLOCATION  
FINAL ALLOTMENT FOR 2005-2006  
ACCOUNT NO. 4166

4166  
STUDENT  
ACHIEVEMENT

|  |                   |
|--|-------------------|
| A. TOTAL FTE FOR 2004-2005 (PRIOR YEAR REPORT<br>1191E LINE A.9, PLUS DIRECT FUNDED TECH<br>COLLEGE RESIDENT FTE)..... | 966,172.65        |
| B. ALLOTMENT FOR 2005-2006<br>STUDENT ACHIEVEMENT (A * \$300.00 PER FTE).....  | \$ 289,851,795.00 |
| C. ADJUSTMENT FOR 2004-2005.....   | \$ .00            |
| D. TOTAL AMOUNT DUE 2005-2006 (B + C) .....  | \$ 289,851,795.00 |
| E. TOTAL AMOUNT PAID IN 2005-2006 .....  | \$ 289,851,795.00 |
| F. ADJUSTMENT FOR 2005-2006 (D - E) .....  | \$ .00            |

APPORTIONMENT FINAL 2005-2006

REPORT 1191SEF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

SPECIAL EDUCATION  
FINAL ALLOTMENT FOR 2005-2006  
ACCOUNT NO. 4121

|    |   |         |                |
|----|---|---------|----------------|
| A. | SPECIAL EDUCATION ALLOTMENT FOR 2005-2006 (SEE REPORT 1220) | ....\$  | 480,411,755.19 |
| B. | HOME AND HOSPITAL ALLOTMENT                                 | .....\$ | 764,712.00     |
| C. | FOSTER HOME ALLOTMENT (ROOM & BOARD)                        | .....\$ | .00            |
| D. | OTHER   | .....\$ | .00            |
| E. | 1. CALCULATED ALLOTMENT (A + B + C + D)                     | .....\$ | 481,176,467.19 |
|    | 2. PRIOR YEAR CARRY FORWARD                                 | .....\$ | 47,200.86      |
|    | 3. a. F-196, PROG 21 DIRECT EXPENDITURES                    | .....\$ | 643,817,673.60 |
|    | b. STATE RECOVERY RATE                                      | .....%  | .0000          |
|    | c. E.3a * (1 + E.3b)  | .....\$ | 749,783,520.51 |
|    | d. PAYMENTS FROM OTHER DISTRICTS                            | .....\$ | 9,756,403.15   |
|    | e. TOTAL (E.3c - E.3d)                                      | .....\$ | 740,027,117.36 |
|    | 4. LESSER OF E.1 OR (E.3e - E.2)                            | .....\$ | 481,071,443.81 |
|    | 5. CARRY FORWARD(E.1 - E.4 TO MAX. OF E.1 *.1)              | .....\$ | 99,821.02      |
|    | 6. E.4 + E.5  | .....\$ | 481,171,264.83 |
| F. | RECOVERY OF STATE SHARE OF MEDICAID PAYMENTS                | .....\$ | .00            |
| G. | ADJUSTMENT FOR 2004-2005                                    | .....\$ | 41,720.35-     |
| H. | TOTAL AMOUNT DUE 2005-2006 (E6 + F + G)                     | .....\$ | 481,129,544.48 |
| I. | TOTAL AMOUNT PAID IN 2005-2006                              | .....\$ | 481,010,706.10 |
| J. | ADJUSTMENT FOR 2005-2006 (H - I)                            | .....\$ | 118,838.38     |

APPORTIONMENT FINAL 2005-2006

REPORT 1191SNF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

SPECIAL NEEDS PROGRAMS  
FINAL ALLOTMENT FOR 2005-2006  
ACCOUNT NOS. 4155, 4165 & 4174

|            |              |         |
|------------|--------------|---------|
| 4155       | 4165         | 4174    |
| LEARNING   | TRANSITIONAL | HIGHLY  |
| ASSISTANCE | BILINGUAL    | CAPABLE |

A. TOTAL ALLOTMENT FOR 2005-2006

1. LEARNING ASSISTANCE

a. 2004-05 TOTAL FTE STUDENTS 965,231.90 \* DISTRICT POVERTY .3714  
 \* 187.87.....\$ 67,355,445.05  
 b. IF DISTRICT POVERTY .4518 IS GREATER THAN .4000:  
 2004-05 TOTAL FTE STUDENTS 965,231.90 \* (DISTRICT POVERTY .4518 -  
 .4000) \* 187.87..\$ 9,385,102.38  
 c. TOTAL ALLOCATION (a. + b.)  
 .....\$ 76,740,547.43  
 d. 2004-05 LEARNING ASSISTANCE PROGRAM ALLOCATION  
 .....\$ 65,170,309.43  
 e. ADDITIONAL HOLD HARMLESS ALLOCATION AMOUNT (d. - c., IF > 0)  
 .....\$ 1,635,883.86  
 f. GRADES 9-12 PROVISION ((c./ 187.87) \* 184.69) - d., IF > 0)  
 .....\$ 12,113,888.32  
 g. TOTAL LEARNING ASSISTANCE  
 (A.1.c + A.1.e).....\$ 78,376,431.29

2. TRANSITIONAL BILINGUAL (ELIG STUDENTS) 76,654.70

\* 763.67.....\$ 58,538,894.76

3. HIGHLY CAPABLE (TOTAL FTE 951,298.73 \* .020)

\* 353.77.....\$ 6,730,819.00

B. CURRENT YEAR ADJUSTMENT ....\$ .00 \$ .00 \$ .00

C. 1. CALCULATED ALLOTMENT (A+B) \$ .00 \$ 58,538,894.76 \$ 6,730,819.00

2. PRIOR YEAR CARRY FORWARD \$ .00

3. F-196 DIRECT EXPENDITURES \$ .00 \$ 72,456,356.67 \$ 10,965,020.33

4. RECOVERY RATE .....% .0000 .0000 .0000

5. C.3 \* (1 + C.4) .....\$ .00 \$ 286,155,911.48 \$ 214,785,163.35

6. LESSER OF C.1 OR (C.5-C.2) \$ 73,934,006.74 \$ 58,470,741.20 \$ 6,707,380.12

7. CARRY FORWARD (C.1\*.1 MAX) \$ .00

8. C.6 + C.7.....\$ .00

D. ADJUSTMENT FOR 2004-2005 ...\$ 187,301.67- \$ 19,376.19- \$ 9,573.05-

E. TOTAL AMOUNT DUE FOR

2005-2006 ((C.6 OR C.8) + D) \$ 77,987,260.90 \$ 58,451,365.01 \$ 6,697,807.07

F. TOTAL AMOUNT PAID IN 2005-06 \$ 78,189,359.90 \$ 58,516,534.89 \$ 6,720,896.13

G. ADJUSTMENT 2005-2006 (E - F) \$ 202,099.00- \$ 65,169.88- \$ 23,089.06-

APPORTIONMENT FINAL 2005-2006

REPORT 1191TRNF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

TRANSPORTATION  
FINAL ALLOTMENT FOR 2005-2006  
ACCOUNT NO. 4199 & 4499

A. ACCOUNT 4199 - OPERATIONS

|    |   |    |                |
|----|---|----|----------------|
| 1. | TRANSPORTATION ALLOT FROM 1026-A                        |    |                |
|    | A. WITHOUT INSURANCE BENEFIT INCREASE .....             | \$ | 217,177,119.64 |
|    | B. INSUR BEN INCREASE (WTD UNITS .00 * RATE 0.00) ..    | \$ | .00            |
|    | C. TOTAL .....  | \$ | 217,177,119.64 |
| 2. | IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS ..... | \$ | 6,415,174.19   |
| 3. | CURRENT YEAR ADJUSTMENT .....                           | \$ | .00            |
| 4. | A. CALCULATED ALLOTMENT (A.1+A.2+A.3) ...               | \$ | 223,592,293.83 |
|    | B. i. F-196, PROG 99 DIRECT EXPENDITURES                | \$ | 340,300,380.56 |
|    | ii. STATE RECOVERY RATE .....                           | %  | .0000          |
|    | iii. A.4Bi * (1 + A.4Bii) .....                         | \$ | 397,708,176.97 |
|    | iv. TRANSFERS TO TVF .....                              | \$ | 3,362,188.02   |
|    | v. PAYMENTS FROM OTHER DISTRICTS.....                   | \$ | 4,026,703.67   |
|    | vi. TOTAL (iii. + iv. - v.) .....                       | \$ | 397,043,661.32 |
|    | C. LESSER OF A.4A, A.4Bvi .....                         | \$ | 223,579,603.87 |
| 5. | ADJUSTMENT FOR 2004-2005 .....                          | \$ | 180,957.28-    |
| 6. | TOTAL AMOUNT DUE FOR 2005-2006 (A.4C + A.5) .....       | \$ | 223,398,646.59 |
| 7. | TOTAL AMOUNT PAID IN 2005-2006 .....                    | \$ | 223,499,528.36 |
| 8. | ADJUSTMENT FOR 2005-2006 (A.6 - A.7) .....              | \$ | 100,881.77-    |

B. ACCOUNT 4499 - DEPRECIATION

|    |   |    |               |
|----|---|----|---------------|
| 1. | SCHOOL BUS DEPRECIATION ALLOWANCE                   |    |               |
|    | a. BUSES ON AFTER AUG 1982 .....                    | \$ | 29,391,163.50 |
|    | b. BUSES ON BEFORE SEPT 1982 AT 100.00% ..          | \$ | .00           |
|    | c. TOTAL DEPRECIATION ALLOWANCE (B.1a + B.1b) ..... | \$ | 29,391,163.50 |
| 2. | AMOUNT FOR BUSES SOLD                               |    |               |
|    | a. Report 1020 FOR 2005-2006 100.00% .....          | \$ | 21,688.05     |
|    | b. Report 1020 FOR 2005-2006                        |    |               |
|    | TOTAL 21,055.84 * 90.00% = .....                    | \$ | 18,950.26     |
|    | c. TOTAL DEPRECIATION ALLOWANCE (B.2a + B.2b) ..... | \$ | 40,638.31     |
| 3. | TOTAL ALLOTMENT 2005-2006 (B.1c - B.2c) .....       | \$ | 29,350,525.19 |
| 4. | ADJUSTMENT FOR 2004-2005 .....                      | \$ | 59,516.25-    |
| 5. | TOTAL AMOUNT DUE 2005-2006 (B.3 + B.4) .....        | \$ | 29,291,008.94 |
| 6. | TOTAL AMOUNT PAID IN 2005-2006 .....                | \$ | 29,333,756.34 |
| 7. | ADJUSTMENT FOR 2005-2006 (B.5 - B.6) .....          | \$ | 42,747.40-    |



State of Washington  
Superintendent of Public Instruction

CALCULATION OF 2005-06 CERTIFICATED INSTRUCTIONAL STAFF RATIOS  
00000 STATE SUMMARY SCHOOL DISTRICT

>>>> BASE DATA AS REPORTED BY THE DISTRICT <<<<

|  | Grades K-12     | Grades K-4 |
|--|-----------------|------------|
| A. Full-Time Equivalent (FTE) Student Enrollment for Selected Month: |                 |            |
| 1. October 2005 or month selected on Form SPI 1160                   | Varies by S. D. |            |
| 2. FTE students (excluding Running Start)                            | 962,209.78      | 334,519.94 |
| B. FTE Basic Education Certificated Instructional Staff (BEACIS):    |                 |            |
| 1. BEACIS from Report S-275  | 47,538.644      | 18,164.454 |
| 2. BEACIS from Form SPI 1158   | 10.960          | 12.836     |
| 3. Total BEACIS [B.1 + B.2]  | 47,549.604      | 18,177.290 |
| C. Calculated BEACIS Ratio [B.3 / A.2 * 1000]                        | 49.42           | 54.34      |

>>>> CALCULATION OF K-4 ENHANCEMENT RATIO <<<<

|   |          |         |
|---|----------|---------|
| D. Calculated K-4 Enhancement Ratio Based on C: [lesser of C or 53.20]  |          | 53.02   |
| E. FTE Basic Education Classified Instructional Assistants (BEACIA):  |          |         |
| 1. BEACIA from Report S-275   |          | 937.938 |
| 2. BEACIA from Form SPI 1158  |          | 1.160   |
| 3. Total BEACIA [E.1 + E.2]   |          | 939.098 |
| F. Average Salaries Used in the 1.3 Enhancement:  |          |         |
| 1. District BEACIA avg. actual salary from Report S-275   | \$27,199 |         |
| 2. District BEACIS avg. alloc. salary from Report S-275   | \$46,735 |         |
| G. Form 1230, 1989-90 BEACIA FTE, Received 1/15/2004  |          | 678.315 |
| H. Calculation of Credit for Increases in BEACIA  |          |         |
| 1. Increase in BEACIA [Greater of (E.3 - G) or 0]   |          | 448.877 |
| 2. Certificated staff ratio equivalent [H.1 * (F.1 / F.2) * 1000 / A.2]   |          | 0.79    |
| 3. BEACIS ratio credit for BEACIA staff if C > 51.00 [Lesser of H.2 or 1.3]   |          | 0.56    |
| I. State-Funded K-4 Enhancement Ratio [lesser of (D + H.3) or 53.20] (If < 49, refer to Report 1191E, line F.2 for the district's state-funded K-4 ratio) |          | 53.14   |

>>>> CALCULATION OF K-12 RATIO COMPLIANCE <<<<

|   | Grades K-12 | ===== |
|---|-------------|-------|
| J. 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 [J.1 * K-12 A.2 / 1000]   | 0.903       |       |
|   | =====       |       |

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

Oct. - May Average P223H Enrollment

|      |  |                |
|------|--|----------------|
| A.   | Age 0-2 Resident Special Education Enrollment .....  | 3,382.21       |
| B.   | Age 3-21 Resident Special Education Enrollment .....   | 123,432.44     |
| C.   | BEA Resident FTE Enrollment .....  | 971,997.93     |
| D.   | Age 3-21 Special Ed Enrollment Percent (B/C) .....   | 12.70%         |
| E.   | Funded Age 3-21 Special Ed Enrollment Percent<br>If D is less than or equal to 12.7%, D,<br>else 12.7% ..... | 12.17%         |
| F.   | Funded Age 3-21 Resident Special Education<br>enrollment (C * E) .....                                       | 118,295.30     |
| F.2. | SSHB 2012 Addtl 3-21 enr funded in May ((12.7% - E) * C)   | 107.98         |
| G.   | BEA Rate (Report 1191 Section B).....  | 4,228.90       |
| H.   | Age 0-2 Allocation (A * G * 1.15) .....  | 16,448,478.86  |
| I.   | Age 3-21 Allocation  |                |
| 1.   | 2004-05 Fed Funds Int Rate Per Student (Prior Yr 1220)   | 135.94         |
| 2.   | Fed Funds Int Rate Per Student (I.1. * 97/145).....  | 90.94          |
| 3.   | Age 3-21 Allocation (F * ((G * .9309) - I.2)) .....  | 454,933,038.33 |
| J.   | State Safety Net .....   | 9,030,238.00   |
| K.   | Transfer of Special Education Allocation .....   | 0.00           |
| L.   | Total Special Education Allocation (H + I.3 + J + K) .....   | 480,411,755.19 |
| M.   | SSHB 2012 Account 4158 Alloc (F.2 * ((G * .9309) - I.2)) .   | 412,465.81     |

|                                |          |           |          |
|--------------------------------|----------|-----------|----------|
| ENROLLMENT BY SERVING DISTRICT | A. (0-2) | B. (3-21) | C. (BEA) |
| 00000 STATE TOTAL              | #N/A     | #N/A      | #N/A     |

|       |      |      |      |
|-------|------|------|------|
| TOTAL | #N/A | #N/A | #N/A |
|-------|------|------|------|

## **Exhibit d**

1 (b) Please state the dollar amount that the State determined it cost to provide the  
2 Constitutionally required basic education to every child residing in our State for each  
3 of the preceding five school years (2000-2001, 2001-2002, 2002-2003, 2004-2005,  
and 2005-2006).

4 **ANSWER:** The amounts appropriated by the legislature each year to fund the Office  
5 of the Superintendent of Public Instruction for General Apportionment, Special Education,  
6 Pupil Transportation, the Learning Assistance Program, Institutional Education Programs, and  
7 the Transitional Bilingual Program include the State's preliminary determination of the cost of  
8 basic education for all years requested. To determine the appropriated amounts for basic  
9 education for the 2006-2007 school year and for each of the five preceding school years  
(2001-2002, 2002-2003, 2003-2004, 2004-2005, and 2005-2006), please see the relevant  
portions of the appropriations acts for those years. The extent of the State's constitutional  
obligation can be determined by a review of those portions of Chapter 28A.150 RCW which  
define the extent of basic education as well as relevant decisions by Washington State Courts.

10 After appropriation, the process of allocating funds to the school districts results in the  
11 State's determination, with school district assistance, of the ultimate annual cost of basic  
12 education. State Summary Reports 1191F for each requested school year will assist in  
determining the difference, if any, between the appropriated amounts and those allocated to  
cover the costs of basic education.

13 **SUPPLEMENTAL ANSWER:**

14 (a) To determine the annual cost of basic education for the current school year,  
15 2006-2007, respondent is still analyzing data and we will update the response for that year by  
16 April 18, 2007.

17 (b) The State has determined the annual cost of basic education for each of the five  
18 preceding school years to be as follows:

|   |           |                 |   |
|---|-----------|-----------------|---|
|   | 2005-2006 | \$5,025,891,419 |   |
| * | 2004-2005 | \$4,801,205,306 | * |
|   | 2003-2004 | \$4,652,647,385 |   |
|   | 2002-2003 | \$4,587,737,543 |   |
|   | 2001-2002 | \$4,487,414,443 |   |

22  
23 **SECOND SUPPLEMENTAL ANSWER:**

24 (a) The State has determined that the projected annual cost of basic education for  
25 the current school year, 2006-2007, is as follows:

26 2006-2007 \$5,302,134,083

APPORTIONMENT FINAL 2004-2005

REPORT 1191EF

\*\*\*\*\* STATE SUMMARY \*\*\*\*\*

FULL-TIME ENROLLMENTS  
USED TO CALCULATE STAFF UNITS FOR 2004-2005  
ACCOUNT NO. 3100

| A. FULL-TIME EQUIVALENT ENROLLMENT  | REMOTE & NECESSARY PLANTS | DISTRICT TOTALS |
|---|---------------------------|-----------------|
| 1. KINDERGARTEN .....   | 23.480 .                  | 35,795.83       |
| 2. GRADES 1-3 .....   | 119.210 .                 | 222,195.55      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 111.00          |
| 3. GRADE 4 .....  | 25.910 .                  | 75,232.20       |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 29.94           |
| 4. GRADES 5-6 .....   | 34.340 .                  | 154,037.06      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 56.94           |
| 5. GRADES 7-8 .....   | 12.950 .                  | 161,265.44      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 49.10           |
| 6. GRADES 9-12 (INCLUDING VOC-SECONDARY) .....                                |                           | 306,652.37      |
| ADDITIONAL SCHOOL ANNUAL CLASS FTE .....                                      |                           | 278.04          |
| 7. TOTAL K-12 LESS RUNNING START .....  |                           | 955,703.47      |
| 8. RUNNING START (COMMUNITY AND TECHNICAL COLLEGE FTE)                        |                           |                 |
| a. NONVOCATIONAL FTE .....  |                           | 8,847.08        |
| b. VOCATIONAL FTE .....   |                           | 913.75          |
| 9. TOTAL K-12 INCLUDING RUNNING START .....                                   |                           | * 965,464.30 *  |
| B. ENROLLMENT INCREASE IN EXCESS OF MONTHLY ENROLLMENT FOR QUALIFIED DISTRICT |                           |                 |
| 1. GRADES K-4 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....                 |                           | .00             |
| 2. GRADES K-12 FTES IN EXCESS OF MONTHLY ENROLLMENT COUNT.....                |                           | .00             |
| C. GRADES 9-12 VOC-SECONDARY  |                           |                 |
| 1. APPROVED ANNUAL PUBLIC SCHOOL .....  |                           | 55,486.73       |
| NONSTANDARD (P223S) VOCATIONAL FTE .....                                      |                           | 9.33            |
| 2. APPROVED ANNUAL SKILL CENTER PUBLIC SCHOOL W/O SUMMER .....                |                           | 3,926.72        |
| NONSTANDARD (P223S) SKILLS CENTER FTE .....                                   |                           | .00             |
| 3. TOTAL VOC-SECONDARY .....  |                           | 59,422.78       |
| D. STAFFING DATA FROM REPORT 1159   |                           |                 |
| 1. K-4 ENHANCEMENT RATIO FROM REPORT 1159.....                                |                           | .00             |
| 2. FUNDING REDUCTION STAFF UNITS FROM REPORT 1159.....                        |                           | .000            |
| E. ALLOCATED CERTIFIED INSTRUCTION STAFF (CIS) BASE SALARY CALCULATION        |                           |                 |
| 1. LEARNING IMPROVEMENT DAYS (LID) PURSUANT TO WAC 392-140-961.....           |                           | .00             |
| 2. LEAP 12E CIS BASE SALARY FOR 2002-2003 INCLUDING 2 LID.....                |                           | .00             |
| 3. ALLOCATED CIS BASE SALARY (1 - ((2 - E.1) * .00549)) * E.2 .....           |                           | .00             |
| 4. LEAP 12E CIS BASE SALARY FOR 2004-2005 INCLUDING 2 LID.....                |                           | .00             |
| 5. ALLOCATED CIS BASE SALARY (1 - ((2 - E.1) * .00549)) * E.4 .....           |                           | .00             |
| F. FUNDED K-4 CIS RATIO CALCULATION   |                           |                 |
| 1. MINIMUM ALLOCATED K-4 CIS RATIO  |                           |                 |
| (((A.1 + A.2) * 49) + (A.3 * 46))/(A.1 + A.2 + A.3).....                      |                           | .00             |
| 2. GREATER OF ACTUAL OR MINIMUM ALLOCATED K-4 CIS RATIO                       |                           |                 |
| (IF D.1 IS GREATER THAN F.1 THEN D.1, ELSE F.1).....                          |                           | 53.19           |