

# STATE APPORTIONMENT PAYMENT INFORMATION

## FY 2008–09 Payment Schedule—State Moneys

| <u>Month</u>   | <u>Final Date<br/>of Revisions *<br/>Received at OSPI</u> | <u>Date<br/>Documentation<br/>Transmitted<br/>to ESDs and SDs</u> | <u>Electronic<br/>Moneys<br/>Transfer Date</u> | <u>Apportionment<br/>Payment<br/>Percentage</u> |
|----------------|---|---|--|---|
| September 2008 | 16  | 23  | September 30                                   | 9.0   |
| October        | 17  | 24  | October 31                                     | 9.0   |
| November       | 14  | 19  | November 26                                    | 5.5   |
| December       | 16  | 23  | December 31                                    | 9.0   |
| January 2009   | 16  | 23  | January 30                                     | 9.0   |
| February       | 16  | 20  | February 27                                    | 9.0   |
| March          | 17  | 24  | March 31                                       | 9.0   |
| April          | 16  | 23  | April 30                                       | 9.0   |
| May            | 15  | 22  | May 29   | 5.5   |
| June           | 16  | 23  | June 30  | 6.0   |
| July           | 17  | 24  | July 31  | 10.0  |
| August         | 17  | 24  | August 31                                      | 10.0  |
|                |   |   | TOTAL  | <u>100.0</u>                                    |

\*Child Nutrition and Grants have their own schedule of due dates for claims.

This schedule governs the payment of state moneys for the following revenue accounts:

|                      |  |
|----------------------|--|
| Revenue Account 3100 | Basic Education and Full Day Kindergarten        |
| Revenue Account 3121 | Special Education, General Apportionment         |
| Revenue Account 4121 | Special Education                                |
| Revenue Account 4126 | State Institutions—Special Education             |
| Revenue Account 4134 | Middle School Vocational                         |
| Revenue Account 4155 | Learning Assistance Program                      |
| Revenue Account 4156 | State Institutions, Centers and Homes—Delinquent |
| Revenue Account 4165 | Transitional Bilingual                           |
| Revenue Account 4166 | Student Achievement                              |
| Revenue Account 4174 | Highly Capable                                   |
| Revenue Account 4175 | Prof. Development Funds for Math and Science     |
| Revenue Account 4198 | School Food Services                             |
| Revenue Account 4199 | Transportation Operations                        |

Revenue Account 4499 – Transportation Depreciation: The payment schedule for buses issued an operation permit on or before September 15 of each year is an annual allocation paid in full in September. For buses issued an operation permit after September 15 of the current year, districts are paid a prorated annual allocation for the first year in full in the month the buses are entered into the depreciation payment system.

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## Payment Schedule—Local Effort Assistance—Revenue 3300

| <u>September through<br/>December 2008 Allocation</u> |              | <u>January through<br/>August 2009 Allocation</u> |                |
|---|--------------|---|----------------|
| September   | -0- %        | January   | - 0 - %        |
| October   | 32.14%       | February  | - 0 - %        |
| November  | 60.72%       | March   | - 0 - %        |
| December  | <u>7.14%</u> | April   | 41.67 %        |
|   | 100.00%      | May   | 31.94 %        |
|   |              | June  | 2.78 %         |
|   |              | July  | - 0 - %        |
|   |              | August  | <u>23.61 %</u> |
|   |              |   | 100.00 %       |

The September through December 2008 LEA allocation equals 28 percent of the 2008 calendar year allocation. The January through August 2009 LEA allocation equals 72 percent of the 2009 calendar year allocation.

## Payment Schedule—Federal Moneys

Listed below are revenue accounts that will be paid through the apportionment system:

|                 |      |                                       |
|-----------------|------|---------------------------------------|
| Revenue Account | 6100 | Special Purpose, SPI, Unassigned      |
| Revenue Account | 6124 | Special Education—Supplemental        |
| Revenue Account | 6138 | Secondary Vocational Education        |
| Revenue Account | 6146 | Skills Center                         |
| Revenue Account | 6151 | Disadvantaged                         |
| Revenue Account | 6152 | School Improvement                    |
| Revenue Account | 6153 | Migrant                               |
| Revenue Account | 6154 | Reading First                         |
| Revenue Account | 6157 | Institutions—Neglected and Delinquent |
| Revenue Account | 6164 | Limited English Proficiency           |

A bulletin describing the payment process for these accounts, and due dates for submission of expenditure data, will be issued this summer. Revenue Account 6198 School Food Services (Federal, Special Purpose) will continue to be paid through the apportionment system as claims are approved.

## Planned Adjustments to 2008–09 State Apportionment Payments

Beginning in September 2008, payments will be based on Form F-203C data for most programs. Exceptions to this are Accounts 4126 and 4156 State Institutions and Account 4499 Transportation Depreciation. Payments for Accounts 4126, 4156, 4163, and 4499 will be based on OSPI allocations.

The F-203C data will be adjusted during the year as the actual data become available. The schedule on the next page displays the planned dates of these adjustments. In addition to the

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planned adjustments, districts may request an adjustment by writing to School Apportionment and Financial Services, stating the revised allocation factors and the reason for the revision.

### Planned Adjustments to 2008–09 State Apportionment Payments

| Revenue Account                      | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug |
|--------------------------------------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 3100 Regular Apportionment           |      |     |     |     |     |     |     |     |     |     |     |     |
| 2008–09 Mix Factor                   |      |     |     |     | 3,2 | 2   | 2   | 2   | 2   | 2   | 2   | 2   |
| K–4 Staff Ratio                      |      |     |     |     | 3,2 | 2   | 2   | 2   | 2   | 2   | 2   | 2   |
| P-223 Enrollments including Voc      |      |     |     |     | 3,1 | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| Local Deductibles:                   |      |     |     |     |     |     |     |     |     |     |     |     |
| Local in Lieu of Account 1400        |      |     |     |     | 3   |     |     |     |     | 2   |     | 2   |
| Co.-Admin. Forest Account 1600       |      |     |     |     | 3   |     |     |     |     | 2   |     | 2   |
| State Forest Account 3600            |      |     |     |     | 3   |     | 2   | 2   |     | 2   |     | 2   |
| Federal in Lieu of Acct. 5400        |      |     |     |     | 3   |     |     |     |     | 2   |     | 2   |
| Federal Forest Acct. 5500            |      |     |     | 2   |     |     |     |     |     |     |     |     |
| Investment Earning Recapture         |      |     |     |     | 3   |     |     |     |     |     |     |     |
| Recovery of Advances                 |      |     |     |     |     |     |     |     | 6   | 6   |     |     |
| Fire Payments                        |      |     |     |     | 4   |     |     |     |     | 2   |     |     |
| 4121 Special Education               |      |     |     |     | 4   |     |     |     |     |     |     |     |
| P-223H Enrollments                   |      |     |     |     | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| Home and Hospital Enrollment         |      |     |     |     |     |     |     |     |     |     |     | 1   |
| 4126 Institutions—Special Education  |      |     |     |     | 4,2 | 2   | 2   | 2   | 2   | 2   | 2,5 | 5   |
| 4155 Learning Assistance             |      |     |     |     | 1,4 | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| 4156 Institutions—N&D                |      |     |     |     | 4,2 | 2   | 2   | 2   | 2   | 2   | 2,5 | 5   |
| 4165 Transitional Bilingual          |      |     |     |     | 1,4 | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| 4166 Student Achievement             |      |     |     |     |     |     |     |     |     |     |     |     |
| 4174 Highly Capable                  |      |     |     |     | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| 4175 Prof. Devel. For Math & Science |      |     |     |     | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   |
| 4198 School Lunch                    |      |     |     |     | 3   |     |     |     |     |     |     |     |
| 4199 Transportation Operations       |      |     |     |     | 4   | 2   |     |     |     |     |     |     |
| 4499 Transportation Depreciation     | 2    | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   |

- 1 - Enrollment Update.
- 2 - Other Update (local deductible Revenue Accounts 1400, 1600, 3600, and 5400 are only adjusted upwards).
- 3 - Prior Year Final Adjustment.
- 4 - Prior Year Recovery of Unexpended Moneys.
- 5 - Summer Program Payment, 50 percent July and 50 percent August.
- 6 - No more than 80 percent of the BEA allocation, including advances, will be paid through June. Therefore, if the advance is larger than the 6 percent June payment, the recovery will consist of the amount of the June payment plus a portion of the May payment.

**REQUEST FOR TRANSFER OF ALLOCATIONS**

**District Name:** \_\_\_\_\_ **District Number:** \_\_\_\_\_  
(District transferring allocations out.)

**Contact Person:** \_\_\_\_\_ **Telephone Number:** \_\_\_\_\_

**For School Year:** \_\_\_\_\_

The school district hereby requests that the Office of Superintendent of Public Instruction transfer the total annual dollar allocations indicated in the table below to the indicated school district(s). Special education allocation transfers will appear on Report 1220. Basic education allocation transfers will appear on Report 1191. The district is aware that the amount transferred is to be recorded as a revenue and as a payment to another district

| REQUEST  |                        |  |  |
|--|------------------------|--|--|
| Name of District To Receive the Requested Transfer | County District Number | Special Education Allocation Transfer Amount Requested | Basic Education Allocation Transfer Amount Requested |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |
|  |                        |  |  |

(Express transfer amounts as whole dollars.)

| CERTIFICATION  |                |                                     |  |
|--|----------------|-------------------------------------|--|
| I hereby certify that transfer of these amounts was authorized by the school district board of directors on a document indicated to the right. This document is on file and available for audit at the school district office. | Check One<br>✓ | Type of Authorization               | Date Document Signed by Board of Directors |
|  |                | Resolution                          | / /20__                                    |
|  |                | Interdistrict Cooperative Agreement | / /20__                                    |
| _____<br><small>Signature of School District Superintendent (Transferring District)</small>  |                |                                     |  |