

CHAPTER II: BUDGET PREPARATION

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BUDGET PREPARATION—INTRODUCTION

PURPOSE

This chapter provides guidance for school district revenue forecasting and budget preparation. Information about state apportionment procedures and requirements is also provided.

F-203 ESTIMATES FOR STATE REVENUES

Districts must complete Form F-203 Estimates for State Revenues as part of the budget process. OSPI will use F-203 data submitted with the district's final adopted budget to determine 2009-10 state apportionment payments beginning in September 2009. Failure to properly complete Form F-203 may result in delay or miscalculation of apportionment payments to the district.

After budget adoption, a district may request revisions to F-203 estimates used for apportionment. The request should be in the form of a letter addressed to Steve Shish, OSPI, School Apportionment and Financial Services, PO Box 47200, Olympia, WA 98504-7200.

Beginning in January 2010, OSPI apportionment calculations will use actual year-to-date enrollment, staff mix factor, staff ratio, and other funding assumptions in lieu of F-203 estimates.

ADDITIONAL BUDGET INFORMATION AVAILABLE

2009-10 Budget Updates Webpage

School Apportionment and Financial Services (SAFS) is posting useful budget information to our "2009-10 Budget Preparations" webpage. The page contains links to the text of the 2009-10 State Operating Budget for K–12 education, levy authority and local effort assistance estimates, current projections of LAP funding, and various other documents to assist districts preparing 2009-10 budgets. Budget information that becomes available after the publication of this handbook will be posted to this site.

The SAFS website is <http://www.k12.wa.us/safs/>. Select the link titled "2009-10 Budget Preparations." ESDs and school districts are encouraged to check this page periodically for new information. (Refresh your browser links to get the most current postings.)

iGrants Form Packages

iGrants is the OSPI web-based application for School Districts and ESDs to use when applying for grants administered through OSPI. Districts may use iGrants to apply for the grants or program approval for most programs including the following:

Federal Entitlement Programs:

- Title I Part A Improving Basic Programs
- Title I Part B Even Start Family Literacy
- Title I Part C Education for Migrant Children
- Title I Part D Subpart 1 State Agency
- Title I Part D Subpart 2 Local Agency
- Title II Part A Teacher and Principal Quality
- Title II Part D Enhancing Education Through Technology
- Title III Language for Limited English Proficiency
- Title IV Part A Safe and Drug Free
- Title V Innovative Programs

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- Title VI Flexibility and Accountability
- Title X Education for Homeless Children and Youths
- 21st Century Community Learning Centers
- Carl Perkins Vocational and Technical
- Comprehensive School Reform
- District Improvement Assistance
- Emergency Immigrant
- Learn and Serve America
- Reading First
- Rural Low Income Schools
- School Improvement Assistance
- Special Education IDEA B
- Special Education Preschool Sec 619
- American Recovery and Reinvestment Act of 2009 (ARRA)

State Funded Programs:

- Civil Liberties Public Education Program
- Educational Leadership Program
- Highly Capable
- Learning Assistance Program (LAP)
- Promoting Academic Success (PAS)
- Math Helping Corps Cadre
- Natural Science, Wildlife and Environmental Education Grant Program
- Readiness To Learn
- School Improvement Assistance
- Second Grade Oral Reading Assessment
- State Transitional Bilingual
- Teachers Assistance Program (TAP)
- Washington Reading Core
- Full Day Kindergarten
- Middle School Vocational

School Construction Funding Information

Assistance in planning and budgeting for school construction and other capital projects is available through OSPI's School Facilities and Organization section at (360) 725-6265, or PO Box 47200, Olympia, WA 98504-7200. Three regional coordinators are available to help with planning for school construction and remodeling.

Resources People

The directory at the end of this chapter provides names, e-mail addresses, and telephone numbers of OSPI staff who are available to answer school finance questions.

F-203 X OPTION

Beginning in October of each year, OSPI provides the F-203 "X" option to allow districts to estimate the revenue impact of various funding formula assumptions. Districts are given access to change many of the state funding variables.

BUDGET PREPARATION—INTRODUCTION

The F-203 X option will be available in the fall of 2009. In the spring of 2010, OSPI will post preliminary funding formula factors to assist districts in preparing 2010-11 school year revenue estimates using the F-203 X option.

CHANGES FOR 2009–10 BUDGETS

STATE FUNDING FORMULA CHANGES

State Basic Education Allocated Salaries

There is no salary increase. House Bill 2363 temporarily suspends the I-732 COLA.

Learning Improvement Days

The state funded learning improvement days is reduced from two days to one day.

Health Benefit Rate Increase

The health benefit funding rate is increased from \$732.00 per employee per month to \$745.00.

K-4 Certificated Instruction Staff Funding Ratio

The K-4 certificated instructional staff funding ratio is 53.2 regardless of the actual ratio for districts that enroll fewer than 25 percent of grades K-4 enrollment in digital or online learning programs.

I-728 Student Achievement Funds

The rate for student achievement funding is \$131.16 per FTE student. House Bill 2356 moves the rates from RCW to the appropriations act. The September through June payments will be from Federal Stimulus – State Fiscal Stabilization funding in account 6113. The payments in account 6113 will be based on approved claims.

Vocational Equipment Replacement Allocations

The Vocational Equipment Replacement funding is discontinued.

Local Effort Assistance (LEA)

The amount appropriated for the 2010 LEA allocation is based on funding at 84.15%. However RCW 28A.500.030 requiring that LEA be funded at 100 percent was not changed. Therefore unless there is a special session to pass a bill amending the RCW, it is anticipated that LEA will be funded at 100 percent. The Governor has sent a letter to Superintendent Randy Dorn stating that she will not call a special session and that the state will make the full levy equalization payments.

The percent increase in basic education funding per pupil for use in calculating the 2010 levy lid and LEA is decreased to 4 percent. All of the September through December portion and 84.15% of the January through June portion will be funded under account 6113. Payments of the federal portion will be based on approved claims rather than the LEA payment schedule.

Pupil Transportation Assistance

The \$12.5 million for temporary assistance to school districts for pupil transportation programs is discontinued.

National Board Certified Teachers Bonus

The school eligibility for the additional \$5,000 National Board Bonus for teachers in challenging schools is posted on our website at: <http://www.k12.wa.us/SAFS/>

CHANGES FOR 2009–10 BUDGETS

Library Program Funding

The library program funding is discontinued.

Math and Science Professional Development Funding

The math and science professional development funding is discontinued.

Fringe Benefits Percentage

The legislative budget revised the employee fringe benefits and retirement rates.

	2008–09	2009–10
Certificated Maintenance	16.75	14.43
Classified Maintenance	18.72	16.58
Certificated Increase	16.11	13.79
Classified Increase	15.22	13.08
	DRS Rates for 2008–09	DRS Rates for 2009–10 (effective date)
TRS	8.46	6.14 (September 1, 2009)
PERS	8.31	5.29 (July 1, 2009)
SERS	7.54	5.43 (September 1, 2009)

For more information on DRS benefit rates visit their website at:

<http://www.drs.wa.gov/employer/default.htm>

REVENUE ACCOUNT SUMMARY

PURPOSE

This section provides information and advice about budgeting revenues for the 2009–10 school year. Text in ***bold italics*** calls attention to changes this year. The document is in revenue account number order. For revenue account descriptions and definitions, please refer to Chapter 5 of the *Accounting Manual for Public School Districts in the State of Washington*.

REVENUE ACCOUNT INDEX

1000–1999	Local Taxes
2000–2999	Local Non-tax
3000–3999	State–General Purpose
4000–4999	State–Special Purpose
5000–5999	Federal–General Purpose
6000–6999	Federal–Special Purpose
7000–7999	Revenues from Other School Districts
8000–8999	Revenues from Other Agencies and Associations
9000–9999	Other Financing Sources

1100 Local Property Tax

Worksheets for calculating local property tax revenues are provided on pages GF15, TVF3, CP5, and DS4 in Form F-195. School districts having excess levies in 2010 must also complete the F-195 page titled “Certification of Excess Levies for 2010 Collection.”

School district maintenance and operation levies are limited by the levy lid law, RCW 84.52.0531, and Chapter 392-139 WAC.

The F-203 program provides an option for estimating maximum 2010 and 2011 levy authority. F-203 menu option 2, Calc/Edit/Report, sub option 2, 2010 Levy Authority and LEA, produces a report showing details of the 2010 levy authority estimate. Sub option 3 is used for 2011. School districts are advised to review account assumptions in Parts K and L prior to running levy authority estimates.

For purposes of the 2010 levy authority calculation, the percent increase in basic education allocation per pupil is 4.0 percent from 2008–09 to 2009–10.

An estimate of 2010 levy authority is posted to the School Apportionment and Financial Services website under the link titled “2009–10 Budget Preparations.”

Under SHB 2812, Laws of 2006, each district’s levy base is increased by (1) the difference between the amount the district would have received in the current school year under I-728 as originally passed by voters and the amount the district actually receives in the current school year under I-728; and (2) the difference between the amount the district would have received in the prior school year under I-732 as originally passed by the voters and the amount the district actually received in the prior school year under I-732.

The additional levy base per student increase under (1) is calculated as follows:

	<u>2010 Levy</u>
Original I-728 for Current School	\$494.89
Amended I-728	<u>\$131.16</u>
Additional levy base per student	\$363.73

REVENUE ACCOUNT SUMMARY

The additional levy base for the 2010 levy is \$363.73 times the 2008–09 FTE enrollment.

The additional levy base for 2010 levies under (2) is 2 percent plus 1.6 percent less the 1 percent classified salary increase, less the 0.5 percent salary catch up increase, plus mandatory benefits.

The bill expires in 2012. There is no additional levy base beyond the 2011 levy.

3100 Basic Education Allocation Formula

General

Changes to state basic education allocation formula for the 2009–10 school year include the following:

- ***There is no cost-of-living increase (COLA) for school employees. House Bill 2363 temporarily suspends the annual COLA originally required by initiative 732 for the 2009-11 biennium.***
- ***Learning Improvement Days are reduced from two to one.***
- ***Mandated fringe benefits are reduced due to lower pension contribution rates.***
- ***Districts that enroll fewer than 25 percent of grades K-4 enrollment in digital or online learning programs will be funded at a 53.2 K-4 staff ratio regardless of the actual ratio.***
- ***Insurance benefits are increased to \$745.00 beginning September 1, 2009.***
- ***Funding for library programs is discontinued.***
- ***The equipment replacement allocation is discontinued.***

Basic Education Mandate

Pursuant to RCW 28A.150.260, the basic education formula is for state apportionment and equalization purposes only and does not mandate specific operational functions of school districts. However, school districts must comply with program requirements identified in:

- RCW 28A.150.220 Basic Education Act (BEA) of 1977 Definitions—Program Requirements—Program Accessibility—Rules.
 - RCW 28A.150.100 Basic Education Certificated Instructional Staff—Definition—Ratio to Students.
- (a) For the purposes of this section, basic education certificated instructional staff shall mean all full-time equivalent certificated instructional staff (CIS) in the following programs as defined for statewide school district accounting purposes:
- 01 Basic Education
 - 31 Vocational—Basic—State
 - 45 Skills Center Basic—State
 - 97 Districtwide Support
- (b) School districts shall maintain a ratio of at least 46 basic education certificated instructional staff to 1,000 annual average full-time equivalent students.

Limits on Salary and Fringe Benefits

Districts are reminded of the provisions of RCW 28A.400.200 Salaries and Compensation for Employees—Minimum Amounts—Limitations—Supplemental Contracts (published in this chapter in Section 6). A district's actual average salary for all certificated instructional staff shall not exceed the state allocated salary used for general apportionment.

REVENUE ACCOUNT SUMMARY

Basic Staff Ratios

The basic education allocation formula allocates state moneys and consists of certificated instructional staff (CIS) units, certificated administrative staff (CAS) units, classified staff units, legislatively specified salary and employee benefit levels, and nonemployee-related costs (NERC). Staff units are generated by full-time equivalent (FTE) enrolled pupils, excluding Running Start FTE enrollment, reported to this agency. Running Start FTE enrollment is funded separately as described in the section below titled "Running Start." Ratios used in generating staff units are as follows:

Grades K–3	49.0	Minimum CIS units per 1,000 FTE enrollment
Grade 4	46.0	Minimum CIS units per 1,000 FTE enrollment
Grades K–4	53.2	Maximum CIS units per 1,000 FTE enrollment
Grades 5–12	46.0	CIS units per 1,000 FTE enrollment
Grades K–12	4.0	CAS units per 1,000 FTE enrollment
Grades K–12	17.021	Classified staff units per 1,000 FTE enrollment

Hereafter for purposes of describing the basic education allocation formula, K–4 ratio means the number of kindergarten through fourth grade basic education CIS per 1,000 FTE students in kindergarten through fourth grade.

All districts except those with 25 percent or more of their total full-time equivalent student enrollment in grades K-4 in digital or online learning programs defined in WAC 392-121-182 will receive K-4 ratio funding of 53.2.

Those districts with 25 percent or more will receive the maximum K–4 ratio funding of 53.2 only if the district documents an actual ratio of at least 53.2 full-time basic education certificated instructional staff per 1,000 full-time equivalent (FTE) students at those grade levels. Added to the basic education certificated instructional staff are the special education certificated instructional staff multiplied by the special education students' full-time equivalency (FTE) in the special education program. For any of these school districts documenting a lower ratio, the funding ratio shall be based on the district's actual ratio achieved in 2009–10, or the minimum funding ratio, if greater. The minimum funding ratio used in generating K–4 CIS staff units is calculated as follows:

Minimum Funding 2009–10 K–4 BEA CIS Ratio

$$\begin{aligned} & \text{(Annual Average Grades K–3 FTE times 49} \\ & \quad \text{plus} \\ & \quad \text{Annual Average Grade 4 FTE times 46)} \\ & \quad \text{divided by} \\ & \quad \text{Annual Average Grades K–4 FTE} \end{aligned}$$

K–4 ratio funding during the months of September through December 2009 will be based on Form F-203C. Beginning with the January 2010 apportionment payment, K–4 ratio funding will be 53.2, or, for those districts with 25 percent or more, determined by the district's actual K–4 ratio using a reporting and monitoring process similar to that used for FY 2008–2009. More information about the K–4 ratio is in Section 10 of this chapter.

Certificated Staff Units—General

A district's FTE enrollment generates CIS and CAS units in accordance with the basic staff ratios section above, per 1,000 FTE enrollment. FTE enrollment is determined by calculating total FTE enrollment and subtracting the FTE enrollment of vocational-secondary, skills center programs,

REVENUE ACCOUNT SUMMARY

and FTE enrollments for small school districts, remote and necessary plants, and small high schools. Calculation of certificated units for vocational, skills centers, small school districts, remote and necessary plants, and small high schools are described below.

Certificated Staff Units—Calculations for Small Districts, Remote and Necessary Plants in Districts and Small High Schools

The formula provides certificated staff units for districts which meet enrollment characteristics described below:

- (a) For small districts and remote and necessary plants with fewer than 25 FTE enrollment, the formula provides certificated staff units as follows:

Program <u>Level</u>	FTE Enrollment		Instructional <u>Staff Units</u>	Administrative <u>Staff Units</u>
	>	To		
K-6	0	5	1.76	.24
K-8	0	5	1.68	.32
K-6	5	25	$1.76 + [(FTE - 5)/20]$.24
K-8	5	25	$1.68 + [(FTE - 5)/10]$.32

- (b) For small districts and remote and necessary plants with 25 or more FTE enrollment, but not more than 100 FTE in Grades K-8, the formula provides certificated staff units as follows:

Program <u>Level</u>	FTE Enrollment <u>Up to</u>	Minimum Instructional <u>Staff Units</u>	Minimum Administrative <u>Staff Units</u>
K-6	60.0	2.76	.24
7-8	20.0	0.92	.08

If the units calculated for K-6 are less than the units calculated using the ratios in the basic staff ratios section above, the district's allocation will be based on the ratios in the basic staff ratios section.

For K-6 programs with FTE enrollment of more than 60 and Grades 7-8 programs with FTE enrollment of more than 20, staff units are calculated based on the regular ratio described in the basic staff ratios section above.

- (c) For districts operating not more than two high schools having total Grades 9-12 FTE enrollment of not more than 300 in each high school, the formula ensures a minimum number of certificated staff units. This does not apply to alternative schools. In determining if a high school has less than 300 FTE enrollment, vocational FTE are included. In calculating the basic education allocation, staff units are reduced at the rate of 46 CIS units and 4 CAS units per 1,000 vocational FTE. Funding for vocational students is generated as described in the vocational section below. For districts meeting the above criteria, certificated staff units are provided as follows:

High School <u>Enrollment</u>	Instructional <u>Staff Units</u>	Administrative <u>Staff Units</u>
R & N Plants ①	4.5 - [Voc FTE X .046]	0.25 - [Voc FTE X .004]
60 FTE or less	9.0 - [Voc FTE X .046]	0.5 - [Voc FTE X .004]

REVENUE ACCOUNT SUMMARY

Between 60 and 300 FTE $9.0 + [(FTE - 60)/43.5 \times .8732] - [Voc\ FTE \times .046]$ $0.5 + [(FTE - 60)/43.5 \times .1268] - [Voc\ FTE \times .004]$

① For remote and necessary schools offering Grades 9–12 and with total K–12 FTE enrollment of 25 or less.

Certificated Staff Units—Additional .5 CIS Unit for Certain Nonhigh School Districts

For certain nonhigh districts, those meeting enrollment conditions described below, the formula provides an additional 0.5 CIS unit. The enrollment conditions and additional units are provided as follows:

<u>Program Level</u>	<u>Additional FTE Enrollment Between</u>	<u>Instructional Staff Units</u>
K–8 or 1–8	70 and 180 FTE	0.5
K–6 or 1–6	50 and 180 FTE	0.5

Vocational-Secondary and Skills Center Certificated Staff Unit Calculations

Vocational-secondary and skills center enrollment is reported monthly on Form P-223. Refer to OSPI’s annual enrollment reporting bulletin for detailed instructions.

Vocational-secondary enrollment generates 0.92 of a CIS unit and 0.08 of a CAS unit per 19.5 FTE students in state-approved vocational courses.

Indirect charges to vocational programs are limited to 15 percent of the combined basic educational and vocational enhancement allocations for full-time equivalent vocational students. Please refer to [Section 5 Indirect Cost Limits, Carryover, and Recovery](#) for more information on the vocational indirect limit calculation.

Skills center enrollment generates 0.92 of a CIS unit and .08 of a CAS unit per 16.67 FTE enrollment in approved vocational classes. To qualify, skills centers must meet the standards for skills center funding recommended by OSPI in January 1999, with a waiver allowed for skills centers in current operation that are not meeting this standard until the 2010–11 school year.

Enrollment Increase—Calculation

Districts meeting the following conditions shall receive an additional allocation of 110 percent of the per-pupil allocation multiplied by the increase in FTE:

- (a) Total district FTE enrollment of at least 250.
- (b) An FTE enrollment count for at least one day during any month in the period of September through May that exceeds the first of the month FTE enrollment count by 5 percent or more.

This increase in FTE shall be determined by subtracting the first of the month FTE count from the highest monthly FTE count, then dividing by 9 to obtain an annualized count.

REVENUE ACCOUNT SUMMARY

Classified Staff Units—Calculation

Total classified staff units are the sum of the following:

- (a) One classified staff unit for every 58.75 FTE enrollment, including vocational-secondary and skills center FTE enrollment, but excluding small school enrollment described above.
- (b) One classified staff unit for every 2.94 certificated staff units for small schools provided in the sections on certificated staff units—calculations for small districts, remote and necessary plants in districts, and small high schools and certain nonhigh.
- (c) One-half of a classified staff unit for any nonhigh school district with an FTE enrollment between 50 and 180.

Certificated Instructional Staff Unit Salary Maintenance

The CIS unit salary maintenance is determined by multiplying the district's formula-generated CIS units by the district's certificated instructional derived base salary for 2009–10 shown on LEAP Document 2 (Section 6, pages 5–13), and then multiplying the result by the district's FY 2009–10 CIS mix factor computed using LEAP Document 1.

State funding for learning improvement days has been reduced from two days per year to one day. The 2009-10 LEAP Document 2 salary is the 2008-09 salary times 181/182, to reflect the reduction.

To receive full funding for the one day, districts must have base contracts of at least 181 days including one learning improvement day for all certificated instructional staff in state funded programs. If fewer days are provided, the state salary allocation will be reduced accordingly. Learning improvement days must be for activities related to improving student learning consistent with education reform implementation. Learning improvement day rules are codified in WAC 392-140-950 through 967. From September to December 2009, learning improvement day funding will be based on the number of learning improvement days reported by the district on Report F-203. Monthly, beginning in January of the school year, this will be adjusted based on current S-275 Personnel Reporting data. After the close of the school year, districts will be required to report the number of learning improvement days provided on Report F-196, Annual Financial Statements. Funding will be at the lesser of one day, S-275 calculated days, and the F-196 reported days.

State-funded certificated instructional staff (CIS) salaries are based on the average CIS staff mix factors in all programs (excluding institutional education). The CIS mix factor will be calculated using full-time equivalent CIS in the 300 and 400 series duty codes ending in 0 and 630 and 640 duty codes in all programs except Programs 26 and 56. These data will be reported by school districts as part of the FY 2009–10 S-275 Personnel Reporting system. Program codes are described in the *Accounting Manual for Public School Districts in the State of Washington* and duty codes will be described in the S-275 Instructions for FY 2009–10.

Certificated Instructional Staff Unit Salary Increase

There is no certificated instructional staff salary unit increase allocation.

Certificated Administrative Staff Unit Salary Maintenance

The certificated administrative staff unit salary maintenance is determined by multiplying the formula-generated CAS units by the district's certificated administrative average salary for 2008–09 as shown on LEAP Document 2.

REVENUE ACCOUNT SUMMARY

Certificated Administrative Staff Unit Salary Increase

There is no certificated administrative staff unit salary increase allocation.

Classified Staff Unit Salary Maintenance

The classified staff unit salary maintenance is determined by multiplying the formula-generated classified staff units by the district's classified average salary for 2008–09 as shown on LEAP Document 2.

Classified Staff Unit Salary Increase

There is no classified staff unit salary increase allocation.

Mandated Fringe Benefits

The basic education allocation includes funding for the following fringe benefits required by law:

- (a) Employer contributions to OASI (social security).
- (b) Industrial insurance, medical aid, and the supplemental pension contribution.
- (c) Unemployment compensation.
- (d) Public Employees' Retirement System (PERS) contribution.
- (e) Teachers' Retirement System (TRS) contribution.

The mandated benefit portion of the basic education allocation formula is determined by applying the factors below to formula-generated certificated and classified staff unit salary allocations as follows:

<u>Description</u>	<u>Percentage</u>
Certificated salary maintenance benefit percent	14.43
Certificated salary increase benefit percent	13.79
Classified salary maintenance benefit percent	16.58
Classified salary increase benefit percent	13.08

These rates are lower than last year due to lower retirement rates. Retirement rates are lower due to changes in actuarial assumptions.

For information on retirement rates see Section 7.

Insurance Benefit

The insurance benefit portion of the basic education allocation formula is calculated per formula-generated certificated and classified staff units at the **monthly rate of \$745.00** for September 2009 through August 2010.

To calculate the insurance benefit portion of the allocation for classified staff units, the classified formula staff units are multiplied by 1.152. This factor is intended to adjust allocations so that, for the purposes of distributing insurance benefits, full-time equivalent classified employees may be calculated on the basis of 1,440 hours of work per year, with no individual employee counted as more than one FTE.

Allocations for Nonemployee-Related Costs (NERC)

The allocation for NERC is increased for inflation plus an additional increase as follows:

- (a) **\$10,179** per formula-generated certificated staff unit except vocational-secondary and skills center units.
- (b) **\$24,999** per formula-generated vocational-secondary staff unit.
- (c) **\$19,395** per skills center certificated staff unit.

REVENUE ACCOUNT SUMMARY

Substitute Teacher Pay

The substitute teacher portion of the basic education allocation is **\$607.44** per year multiplied by **91.7** percent of the basic education formula-generated CIS units.

Running Start

The Running Start program allows eleventh and twelfth grade students to enroll in certain universities and community or technical colleges and earn both college and high school credit. Running Start enrollment is funded at a uniform statewide rate estimated at **\$4,851** per annual average full-time equivalent (AAFTE) nonvocational student and **\$5,714** per AAFTE vocational student. Moneys generated by Running Start students are collected by the school district and paid to the university and community or technical college. School districts may retain up to 7 percent of moneys generated by Running Start enrollment.

Deductible Revenues

The basic education total guaranteed entitlement is the total of the calculations described in this section. The state payment to the district in Revenue 3100 is reduced by the following general fund revenues of the school district:

1400 Local in Lieu of Taxes
1600 County-Administered Forests
3600 State Forests
5400 Federal in Lieu of Taxes
5500 Federal Forests

Notes: Except for 5500 Federal Forests, debt service and capital project fund revenues in these accounts are not deductible. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or federal forests revenue will be deducted.

The time lag between receipt of deductible revenues and the reduction of apportionment can significantly distort a school district's financial condition. For this reason, school districts that receive significant deductible revenues are encouraged to record a liability upon receipt of the deductible revenue and liquidate the liability when apportionment is reduced. Other precautions include:

- Budgeting adequate deductible revenues.
- Periodically comparing actual deductible revenues to deductible revenues shown on Line C.1 of monthly apportionment Report 1191.

Fire District Reimbursement

Payment will be made in July 2010 and is estimated to be **\$1.10 per headcount pupil** reported on the October 2009 School Enrollment Report, Form P-105, in school buildings within fire protection districts. School buildings within a fire protection district must have a fire status code of U or A on the P-105 report.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5.

REVENUE ACCOUNT SUMMARY

School Consolidation

If two or more school districts consolidate and each district was receiving additional basic education formula staff units for small schools, the following shall apply:

- (a) For three school years following the consolidation, the number of basic education formula staff units shall not be less than the number of basic education formula staff units received by the districts in the school year prior to consolidation.
- (b) For the fourth through eighth school years following consolidation, the difference between the basic education formula staff units after consolidation shall be reduced in increments of 20 percent per year.

District Petition for Delay or Reduction of Apportionment

Any school district board of directors may petition OSPI by submission of a resolution adopted in a public meeting to reduce or delay any portion of its basic education allocation. Any delay shall not be for more than two years. Any reduction or delay shall have no impact on levy authority and local effort assistance.

Transfer of Apportionment

A resident school district may request part of the district basic education allocation payment to go to another school district or ESD. In most cases this is not necessary because the serving school district reports basic education allocation enrollment and receives the basic education allocation. However, in the case of cooperatives with ESDs, the school district and not the ESD receive the basic education allocation. A school district may desire that a portion of the basic education allocation be transferred to the ESD. To do so, the resident school district must send Form SPI 1295 to OSPI, School Apportionment and Financial Services. (See Section 4, page 5.)

A district that transfers its allocation should record that allocation as revenue and as a payment to another district. The school district or ESD receiving the transferred allocation should record it as revenue from school districts.

All requests for transfer must specify the total annual dollar amount to be transferred to the other school district or ESD and must be authorized by the school district board of directors on a resolution or interdistrict cooperative agreement. The authorizing document must be kept on file and available for audit at the school district office.

Transfers from the basic education allocation appear on Report 1191.

Redirection of Apportionment

A district may direct a portion of the basic education allocation to the capital projects fund or debt service fund. Please refer to the APPORT chapter of this handbook for more information.

Emergency Advance Payments

Districts experiencing cash flow problems may apply for an emergency advance. Please refer to the APPORT chapter of this handbook for more information.

Full Day Kindergarten

REVENUE ACCOUNT SUMMARY

Full Day Kindergarten (FDK) will be funded for an estimated 20 percent of the state enrollment based on poverty and approved applications. The legislative budget did not provide any expansion of the FDK program; accordingly, no additional schools will be added for 2009-10. Schools operating an approved FDK program in 2008-09 will continue to be eligible for the FDK funding. Funding will be calculated using the general apportionment formula including the 2009-10 annual average FDK FTE enrollment, district staff mix, and the K-4 CIS funding ratio. Districts should record expenditures under program 01.

Pursuant to legislative budget language, the FDK FTE enrollment is not included in the determination of a school district's overall K-12 FTE for the allocation of student achievement and other funding formula calculations. The FDK enrollment is included in the K-4 and K-12 staff ratio calculations.

Special Education Transfer of Apportionment to Account 3121

A portion of the account 3100 allocation will be transferred to account 3121 as described below.

3121 Special Education, General Apportionment

A portion of the account 3100 allocation will be transferred to account 3121 based on students' full-time equivalency (FTE) in the special education program. For further information see Section 9 of this chapter.

3300 Local Effort Assistance

Local effort assistance (LEA) is state matching money for maintenance and operation (M&O) levies in eligible school districts. School districts with above-average tax rates due to low property valuations are eligible. ***The amount appropriated for the 2010 LEA allocation is based on funding at 84.15%. However RCW 28A.500.030 requiring that LEA be funded at 100 percent was not changed. Therefore, it is anticipated that LEA will be funded at 100 percent. The Governor has sent a letter to Superintendent Randy Dorn saying that she will not call a special session and that the state will make the full levy equalization payments.***

The 2009-10 school district LEA payments will be provided as follows:

- SFSF – Federal Dollars will be provided for:
 - 1) District LEA 2009 payments remaining to be paid through December 31st.
 - 2) 85.14% of the district 2010 LEA payments through June 30th.
(85.14 * 2010 LEA * 55%)
- State Dollars will be provided for:
 - 1) All payments made after June 30th. (17% of total 2010 LEA)
 - 2) The assumed additional funds to be made by the legislature in supplemental session.
(14.86% * 2010 LEA * 55%)

The federal funds payments will be based on approved claims rather than the LEA payment schedule. SFSF Funding – is subject to the federal rules around the use of this money. See revenue 6113 for more information.

An estimate of 2010 local effort assistance is posted to the School Apportionment and Financial Services website under 2009-10 Budget Preparations. Districts are cautioned to check this estimate carefully before using it for budgeting purposes. In particular, review the revenues in the levy base and the transfer estimates.

For the 2009-10 school year, districts will receive 28 percent of the 2009 calendar year LEA allocation. This may be calculated by taking the 2009 January through August LEA amount,

REVENUE ACCOUNT SUMMARY

dividing by 0.72 to arrive at the 100 percent 2009 LEA, and multiplying the result by 0.28. Districts will also receive 72 percent of the 2010 calendar year LEA allocation.

The F-203 program option 2, Calc/Edit/Report, sub option 2, 2010 Levy Authority and LEA, produces a report showing an estimate of 2010 LEA. School districts are advised to review account assumptions in Part K prior to running this report. Also there is an estimate of 2010 levy authority posted to the School Apportionment and Financial Services website under the link titled "2009–10 Budget Preparations."

4121 Special Education

The state special education formula is an allocation for the excess costs of providing services to special education students age K–21 plus an allocation for special education students age 0–preK. The allocation for special education students age K–21 is based on a maximum of 12.7 percent of the district's total K–12 resident FTE enrollment for 2009–10.

The funding formula is as follows:

- Annual average headcount of age 0–4 and age 5 if not enrolled in kindergarten special education enrollment times the district's 2009–10 basic education allocation rate per student times 1.15.
- Plus the annual average headcount of age 5 if enrolled in kindergarten and age 6–21 special education enrollment, limited to a maximum of 12.7 percent of annual average K–12 resident FTE basic education enrollment, times the district's 2009–10 basic education allocation rate per student times 0.9309.
- A portion of district federal IDEA award is to be used to pay for some of the increased costs of the special education program, otherwise referred to as integrating federal funds. This amount is estimated to be the same as the 2008–9 rate. This integration will not change the amount of federal IDEA funds awarded to the district.

The terms used above in the special education formula are defined as follows:

- "BEA allocation rate" is based on staff ratios of 49 per 1,000 for Grades K–3 and 46 per 1,000 for Grades 4–12. K–3, vocational, and small school enhancements are not included.
- "Annual average FTE basic education enrollment" means the resident enrollment, including students enrolled through choice and students from nonhigh districts, and excluding students residing in another district enrolled through interdistrict cooperatives.
- "Integrating federal funds" means incorporating a portion of the IDEA federal awards to districts to fund some of the increased costs of the special education program. To implement this, the BEA allocation rate will be multiplied by .9309, and then reduced by the district's final 2004–05 integration amount times 24 divided by 145. The result will be multiplied by the funded age K–21 special education enrollment. This integration will not affect the amount of the district's IDEA award.

REVENUE ACCOUNT SUMMARY

State and Federal funding will be provided for all safety net awards.

Please refer to Revenue Account 6124 for more information.

Cooperatives of at Least 15 Districts

Cooperatives of at least 15 districts in which all excess cost services are provided by the cooperative may request an aggregate calculation of the maximum enrollment percent and basic education allocation rates.

For such districts, the maximum enrollment percent will be calculated on the aggregate of all districts in the cooperative covered by the request, to a maximum of 12.7. Also, the basic education allocation rates will be based on the aggregate basic education allocation rates for the districts covered by the request. The allocation to each of these districts will then be based on the aggregate maximum enrollment percent and the aggregate basic education allocation rates.

Cooperatives—Reporting of Enrollment

A school district that serves students in a cooperative reports the enrollment of the students for basic education and for special education by resident district. The serving district is the district that provides the instructional staff. If more than one school district serves the students, both districts are to claim the student for basic education funding with each district reporting a portion of the student's enrollment FTE. That portion is the average hours of enrollment in the district per week to the student's total enrollment hours per week multiplied by the student's total enrollment FTE in both districts. For reporting purposes, the school district providing the major portion of special education services will report the student on the special education enrollment report indicating the resident district. The special education enrollment report will display the number of students by resident district. Only one district may report a student for special education.

The district that serves the student will receive the basic education allocation generated by the student's enrollment. The resident district will receive the special education allocation unless a transfer of allocation is completed.

Transfer of Special Education Allocations

Special education allocations are based on resident special education enrollment and paid to the resident school district. If the resident school district wants part or all of the payment to go to another school district or ESD, the resident district must send Form SPI 1295 to OSPI, School Apportionment and Financial Services. (See Section 4, page 5.)

A district that transfers its allocation should record that allocation as revenue and as a payment to another district. The school district or ESD receiving the transferred allocation should record it as revenue from school districts. For school districts this would be Revenue Account 7121 and for ESDs it would be Revenue Account 71.

All requests for transfer must specify the total annual dollar amount to be transferred to the other school district or ESD and must be authorized by the school district board of directors on a resolution or interdistrict cooperative agreement. The authorizing document must be kept on file and available for audit at the school district office. Transfers of special education allocations will utilize the lesser of the total requested transfer amount or the actual special education allocation.

Transfers from the special education allocation appear on Report 1220.

REVENUE ACCOUNT SUMMARY

Special Education Funding Methodology

A portion of the revenue 3100 is moved to Revenue Account 3121 as described above. The excess cost portion of the funding is provided in Revenue Account 4121. Districts charge the full cost of special education teachers and program to program 21.

Home and Hospital Education Programs

The FY 2009–10 home and hospital (HH) allocation is based on weeks of enrollment in homes and in hospitals. The allocation formula provides funding to districts as follows:

1. Weeks of enrollment are determined through the following process:
 - a. Determine the first school day on which the student was both eligible for HH service and began to receive HH services.
 - b. Determine the last school day on which the student was both eligible for HH service and received HH services.
 - c. Count the number of school days, as defined in WAC 392-121-033, between the dates determined in (a.) and (b.) above.
 - d. Divide the number of days in (c.) above by five to determine weeks of enrollment.
 - e. Use the lesser of weeks in (d.) above or 18. Total weeks of service for any individual may not exceed 18.
 - f. Accumulate the results of (e.) above for all students receiving HH services through the school district. Also accumulate weeks of enrollment for all students receiving HH services through hospitals. This agency does not calculate separate allocations for any hospital education programs except for the Children’s Hospital and Medical Center in Seattle.
2. Full weeks of HH enrollment are allocated at **\$60**, including salary, benefits, and mileage. Full weeks of enrollment in hospital education programs are allocated at **\$55**, including salary and benefits.

Recoveries

State allocations for this program are subject to recovery. School districts may carry over up to 10 percent of Revenue Account 4121 allocation to the next school year. The Revenue Account 3121 allocation will be deducted first from program 21 direct expenditures before evaluation of the 4121 recovery calculation. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4126 State Institutions, Special Education

Refer to Revenue Account 4156.

4134 Middle School Vocational

Funding is provided using a formula similar to the current secondary vocational formulas. Districts must apply and receive approval for their middle school CTE program to receive funding. **SSSB 5676 removes the limitation that funding is limited to the amount appropriated, and requires that the program be in science, technology, engineering or mathematics.**

4155 Learning Assistance Program

The LAP allocation is calculated using a formula based fully on poverty and using prior year enrollment. The poverty factor is the October 2008 percent of students eligible for free and reduced price lunch (FRPL). **Districts are no longer held harmless from a reduction in funding from the 2004–05 school year allocation.** The allocation is calculated as follows:

REVENUE ACCOUNT SUMMARY

(a) First Component—All Districts

The prior school year FRPL percentage
times
district's total average FTE enrollment for Grades K–12 for the 2008–09 year
times
the estimated rate of **\$281.07**

(b) Second Component—Districts with FRPL Percentage Above 40 Percent

The prior school year FRPL percentage minus 40
times
district's total average FTE enrollment for Grades K–12 for the 2008–09 year
times
the estimated rate of **\$281.07**

(c) Third Component—Only for Districts with Bilingual Percentage Greater than 20 and FRPL Percentage Greater than 40

The prior school year bilingual percentage minus 20
times
district's total average FTE enrollment for Grades K–12 for the 2008–09 year
times
the estimated rate of **\$281.07**

The bilingual percentage is the average of the bilingual headcount for October and May, divided by the kindergarten through Grade twelve October headcount enrollment.

The Grades K–12 enrollment for 2008–09 includes running start FTE enrollment.

State allocations for this program are subject to recovery. However, school districts may carry over up to 10 percent of the allocation to the next school year. For more information on recoveries, refer to Section 5, page 3 of this chapter.

4156 State Institutions, Centers and Homes—Delinquent

This funding is available solely to programs meeting the requirements of chapter 28A.190 RCW Residential Education Programs and chapter 29A.193 RCW Education Programs for Juvenile Inmates. These programs are supported by state Revenue Accounts 4126 and 4156. The initial budgeted allocations will be included with the July 2009 apportionment payment documentation sent to districts administering institution educational programs and will be adjusted in January 2010 based upon actual 2009–10 enrollments and staff mix as reported to this agency for the institution programs.

Allocation reports are posted to the Internet under “District Reports” at <http://www.k12.wa.us/safs/>.

The 2009–11 biennial budget requires this agency to monitor school district expenditure plans for these programs to ensure that districts provide a full 220-day program.

Recoveries

REVENUE ACCOUNT SUMMARY

State allocations for this program are subject to recovery. School districts may carry over up to 10 percent of the state allocation from one year to the next. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4158 Special and Pilot Programs

This includes state revenue for special and pilot programs such as reading corps grants, mentor teachers and other programs. ***Some of the programs displayed below may end up being funded under a different account code.*** The following table compares the 2008–09 funding for these programs with the 2009–10 funding:

	<u>2008–09</u>	<u>2009–10</u>
Mentor Teacher Assistance Program	2,348,000	2,348,000
Leadership Internship Program	705,000	503,000
Training of Paraprofessional Classroom Assts.	548,000	0
Principal Support Program	488,000	0
Washington Reading Corps Grants	1,056,000	1,056,000
Nurse Corps at ESDs	2,541,000	2,541,000
K–20 Telecom. Network Technical Support	1,939,000	1,939,000
Mathematics Helping Corp	1,764,000	1,764,000
Washington State Achievers Scholarship Program	1,000,000	750,000
Vocational Student Leadership Orgs.	97,000	97,000
Readiness to Learn Grants	3,594,000	3,594,000
National Teacher Certificate Salary Increase	13,991,000	28,270,000
Focused Assistance	4,046,000	3,046,000
LASER / Pacific Science Center Program	5,303,000	1,579,000
Navigation 101	3,220,000	3,220,000
School Safety Plans	800,000	0
Building Bridges Grants	2,500,000	675,000
K–3 Demonstration Projects	1,719,000	0
Middle School Career and Technical Education	1,133,000	1,781,000
After School Grants	1,500,000	0
Truancy Petition Funding	1,800,000	1,800,000

4165 Transitional Bilingual

Allocations for the transitional bilingual program are estimated at a rate of **\$886.11** per eligible student. This rate assumes withholding of \$13.52 per student for bilingual assessment costs by OSPI.

Funding has been provided for eligible students in Grades K–12. No funding has been provided for preschool bilingual students.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4166 Student Achievement

Student Achievement funding was created by the passage of Initiative 728 in the November 2000 general election.

REVENUE ACCOUNT SUMMARY

The allocation for the 2009–10 school year is at a rate of **\$131.16 per FTE student in the prior (2008–09) school year. HB 2356 moves the rates from RCW to the omnibus appropriations act.** The enrollment used to calculate Student Achievement allocations will be the annual average FTE students shown on Report 1191E for the 2008–09 school year as of August 2009 apportionment plus resident district direct funded technical college enrollment.

The September through June payment amount (80% of the total) will be funded using federal funds in account 6113 Federal Stimulus – State Fiscal Stabilization.

The July and August payment amount (20% of the total) will be paid using state funds and will be paid in two equal payments in July and August.

State Funded Program

The following paragraphs apply to the use of state funded Student Achievement dollars including any carryover from the 2008-09 school year.

Districts are advised to maintain accounting records identifying the amount expended on each of the six activities funded by the initiative [subsections 3(1) (a) through 3(1) (f)]. This information will be needed for the end-of-year report. OSPI will provide a standard report form to ensure that certain basic data elements are reported by all districts.

Districts wishing to use Student Achievement funding for school facilities (Section 3(1) (f) of the initiative) are to budget 4166 revenue in the Capital Projects Fund. OSPI will pay this amount directly into the district's Capital Projects Fund through the monthly apportionment process. After the budget has been adopted, a district may request payment of Student Achievement revenue into the Capital Projects Fund by sending OSPI, School Apportionment and Financial Services, a signed board resolution identifying the amount to be paid. Payment will be made in subsequent apportionment payments.

Indirect cost charges and carryover are permitted. However, significant indirect charges and carryover amounts should be identified in the school district plan and year-end report required by Initiative 728. The initiative and additional guidance on I-728 Student Achievement funding is provided on OSPI's website at: <http://www.k12.wa.us/I728>.

SFSF Funding – is subject to the federal rules around the use of this money. See revenue 6113 for more information.

4174 Highly Capable

Allocations for the highly capable program are calculated by multiplying the estimated rate of **\$400.41** by **2.314** percent of the district's total basic education FTE enrollment.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4175 Professional Development Funds for Math and Science

Funding for professional development for math and science has been discontinued.

4198 School Food Services

REVENUE ACCOUNT SUMMARY

Reimbursement is estimated to be **\$0.0346 per lunch** for all lunches served to students participating in the National School Lunch Program. Reimbursement is estimated to be **\$0.15 per breakfast** served to students eligible to receive free and reduced price breakfasts and who participate in the School Breakfast Program. Also provided is \$0.30 per reduced price breakfast to eliminate the breakfast co-pay for students eligible for reduced price breakfast.

Also provided is \$1,667,000 to eliminate the \$0.40 lunch co-pay for students in Grades kindergarten through Grade three eligible for reduced price lunch.

4199 Transportation Operations

The transportation operations allocation rate is **\$48.27 per weighted student unit**. For transportation services for students living one radius mile or less from school, the allocation will be calculated by using the number of K–5 students enrolled and living one radius mile or less from their school multiplied by a specific factor of 1.29, then by the allocation rate of \$48.27. Enrollment is from a count taken during the same week that the ridership count is taken. K–5 enrollment funds may be used for transporting students, funding crossing guards, and matching funds for capital projects. Projects managed by the federal government are ineligible.

The temporary assistance allocation has been discontinued.

State allocations for this program are subject to recovery. For more information on recoveries, refer to Section 5, page 2 of this chapter.

4499 Transportation Depreciation

Funding is determined by totaling the replacement and/or depreciation payments from individual depreciation schedules for each bus. The formula for calculating depreciation payments for each bus will continue to be derived from the lowest quotes received by OSPI from school bus vendors in each category.

5000–5099 Federal General Purpose

5300 Impact Aid

Impact aid is provided directly to school districts by the U.S. Department of Education under Title VIII, Impact Aid (formerly Public Law 81-874) based upon district application.

5329 Section 8003(d) of Impact Aid

Section 8003(d) is provided directly to school districts by the U.S. Department of Education and reported on the Voucher for Impact Aid Section 8003 Payments. Section 8003(d) is an additional payment for children with disabilities for federally connected children who are eligible under the Individuals with Disabilities Education Act (IDEA). For guidance on recording expenditures, refer to Chapter 6 of the *Accounting Manual for Public School Districts in the State of Washington*.

5500 Federal Forests

Federal forests revenue is distributed by the State Treasurer to the counties. The distribution of federal forests revenue is expected to occur in December. When counties receive this revenue, OSPI will advise the various county treasurers regarding distribution to individual school districts. A district can divert part or all of its federal forests revenue to either or both the Capital Projects Fund or the Debt Service Fund. To do this, a resolution by the school district board of directors should be adopted and delivered to the appropriate county treasurer. Regardless of which fund(s) receive this revenue, federal forests revenue is a deductible revenue for basic education apportionment purposes. For those school districts in Skamania County only, the deduction is 30 percent of the lesser of the basic education allocation or the federal forests revenue.

REVENUE ACCOUNT SUMMARY

6100–6199 Federal Grants Received Through OSPI

For current information about the Elementary and Secondary Education Act (ESEA) as amended by the No Child Left Behind Act of 2001 (NCLB), go to: <http://www.k12.wa.us/ESEA/>.

Questions about NCLB: ESEA@ospi.wednet.edu

6100 Special Purpose, OSPI Unassigned

HIV/AIDS Education (CFDA #93.938)

Drug and Alcohol Substance Abuse-Prevention and Intervention (CFDA #93.959)

Learn and Serve (CFDA #94.004)

Fund for the Improvement of Education (CFDA #84.215)

Rural Low Income Schools (CFDA #84.358)

6111 Federal Stimulus—Title I Part A (CFDA #84.389)

Purpose:

Program funds are targeted to high-poverty school districts and used to provide supplementary educational services, usually in reading and math, to students who are educationally disadvantaged or at risk of failing to meet the state standards.

Allocation/Award basis: Formula

District allocations are primarily based upon the number of low-income students according to U.S. Census data. Funds are allocated under two of the regular Title I Part A formulae: Targeted Grants and Education Finance Incentive Grants, but awarded under a single allocation. These are one-time funds awarded under the auspices of the American Recovery and Reinvestment Act of 2009 (ARRA). These awards are made using the guidance given in the Elementary and Secondary Education Act, but are considered separate awards and must be tracked separately.

Limitations:

- No cap on administration, a necessary and reasonable portion of the allocation may be used for program administration.
- Must set-aside:
 - Amount necessary to serve homeless students not attending Title I schools.
 - At least 5% of district allocation for professional development to ensure teachers and paraprofessionals in Title I, Part A schools meet federal highly qualified staff requirements (unless a lesser amount is needed).
 - Amount necessary to provide equitable services to private school children.
 - If district allocation exceeds \$500,000, at least 1% of district allocation for parental involvement (95% must be allocated to school buildings).
- If identified for **district improvement**, must set-aside:
 - 10% of **district** allocation for professional development to improve instruction.
- If buildings are identified for **school improvement**:
 - An amount equal to up to 20% of **district** allocation for transportation for public school choice and supplemental education services.
 - At least 10% of allocation to identified **school(s)** for professional development to address the issue(s) that resulted in identification.
- Carryover allowed up to 15%.

Preliminary and Final Allocations: Posted on iGrants, when available.

REVENUE ACCOUNT SUMMARY

For more information:

- Contact OSPI Title I Office:
 - Webpage: <http://www.k12.wa.us/Title/default.aspx>
 - Phone: (360) 725-6100
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents Webpage: <http://www.ed.gov/programs/titleiparta/legislation.html?exp=0>
- OSPI Bulletins: <http://www.k12.wa.us/BulletinsMemos/bulletins2009.aspx>

6112 Federal Stimulus—School Improvement (CFDA #84.388)

Purpose:

The purpose of this revenue is to provide assistance to districts and schools identified for improvement, corrective action, or restructuring to help them develop and implement a plan of strengthening the educational program.

Allocation/Award basis: Competitive

Awards are made to schools and districts in improvement status with priority going to the lowest achieving schools and districts that demonstrate the greatest need for the funds and the strongest commitment to ensuring that the funds are used to improve student achievement. These funds are one-time awards given under the auspices of the American Recovery and Reinvestment Act of 2009 (ARRA), and are similar to the Section 1003(g) grants under the Elementary and Secondary Education Act, but are considered separate awards and must be tracked separately.

Limitations: Per OSPI iGrants application and other program guidance.

For more information:

- Contact OSPI School Improvement Office:
 - Webpage: <http://www.k12.wa.us/SchoolImprovement/default.aspx>
 - Phone: (360) 725-6108

6113 Federal Stimulus—State Fiscal Stabilization Fund (CFDA #84.394)

Purpose:

The purpose of the State Fiscal Stabilization Fund (SFSF) is for states to restore lost funding to school districts due to an economic downturn.

Allocation/Award basis: Formula

Awards are made to school districts for the 2009–10 school year are in place of the state-funded Student Achievement funding, the fall 2009 LEA payments, and 85.14% of the 2010 LEA funds to be paid through June 30.

These funds are one-time awards given under the auspices of the American Recovery and Reinvestment Act of 2009 (ARRA).

REVENUE ACCOUNT SUMMARY

2009-10 FSF – Federal Dollars for Student Achievement and LEA

The total amounts to be paid under SFSF via the grant process:

- 1) District Student Achievement amounts to be paid through June 30 IE 80% of the Total Student Achievement for 2009-10 school year
- 2) District LEA 2009 payments remaining to be paid through December 31st.
- 3) 85.14% of the district 2010 LEA payments through June 30th. I.E (85.14 * 2010 LEA * 55%)

Limitations:

- Funds are restricted to purposes allowed under Student Achievement (see information under Revenue 4166 for more information).
- In addition, the following restrictions are placed on State Fiscal Stabilization Funds in the ARRA:
 - Cannot be used for maintenance costs.
 - Cannot be spent on stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public.
 - Purchase or upgrade of vehicles.
 - Improvement of stand-alone facilities whose purpose is not the education of children including central office administration or operations or logistical support facilities.

For more information:

- Webpage: <http://www.k12.wa.us/l728/default.aspx>

6114 Federal Stimulus—IDEA (CFDA #84.391)

Purpose:

This revenue provides financial assistance to school districts for students in need of specially designed instruction.

Allocation/Award basis: Formula

OSPI Special Education sends out applications and information regarding FY 2009–10 allocations when available from the Office of Special Education Programs, U.S. Department of Education. For planning purposes, use the allocations from the iGrants Grant Profile.

Information on applying for safety net funding for 2009–10 is provided by OSPI Bulletin issued in the fall (2009). Information on applying for 2009–10, when available, will be posted to the Special Education website at: <http://www.k12.wa.us/SpecialEd/default.aspx>

These funds are one-time awards given under the auspices of the American Reinvestment and Recovery Act of 2009 (ARRA). These awards are similar to those provided under the Individuals with Disabilities Education Act, but are considered separate awards and must be tracked separately.

Limitations:

- School districts are allowed to carryover up to five percent of their federal allocation.

For more information:

- Contact OSPI Special Education Office:
 - Webpage: <http://www.k12.wa.us/SpecialEd/default.aspx>

REVENUE ACCOUNT SUMMARY

- Phone: (360) 725-6075

6118 Federal Stimulus—Competitive Grants

Specific programs include:

- School Improvement Programs—McKinney-Vento Homeless Assistance Act Title VII Subtitle B (CFDA #84.387)
- State Fiscal Stabilization Fund—State Incentive Grants (CFDA #84.395)

McKinney-Vento Homeless Assistance Act

Purpose:

This program provides funds to states to ensure that homeless children have equal access to public education, including access to services that enable them to meet the same state student academic and achievement standards that all students are expected to meet.

Allocations/Award basis: Competitive/Formula

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-4968
- OSPI Bulletins/Memorandums:
 - Federal McKinney-Vento Data Collection Forms – Bulletin 024-09.

State Incentive Grants

Purpose:

The Race-to-the-Top Incentive grants will reward states that have made significant progress in improving the equitable distribution of qualified teachers; establishing longitudinal data systems; enhancing the quality of assessments, including English language learners and students with disabilities in state assessments; improving the academic content and achievement standards; and providing effective support to schools identified for corrective action and restructuring.

Allocations/Award basis: Formula

States receiving incentive grants shall subgrant at least 50% of its grant to school districts based on their relative shares of funding under Title I for the most recent year.

6119 Federal Stimulus—Other Grants

Specific programs include:

- Title II Part D of the Elementary and Secondary Education Act (“Enhancing Education Through Technology”) (CFDA #84.386)

Title II Part D

Purpose:

The purpose of this program is to increase access to technology, particularly in schools served by high-need local education agencies; improve student academic achievement; provide school teachers, principals, and administrators with the capacity to integrate technology effectively into curricula and instruction that are aligned with challenging state academic content and student

REVENUE ACCOUNT SUMMARY

academic achievement standards; use technology to promote parent and family involvement education; and support the rigorous evaluation of programs.

Allocation/Award basis: Formula

OSPI awards subgrants based on districts' proportionate share of current year Title I, Part A funding. These are one-time awards given under the auspices of the American Recovery and Reinvestment Act of 2009 (ARRA). They are similar to those awards given under Title II, Part D of the Elementary and Secondary Education Act, but are considered separate awards and must be tracked separately.

Limitations:

- A reasonable and necessary amount of funds may be used for administrative expenditures.
- No less than 25% of the district allocation must be used for high-quality professional development activities to prepare teachers to integrate technology into instruction.
- An equitable share of these funds must be used for services in support of students attending private schools.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/EdTech/eett.aspx>
 - Phone: (360) 725-6384
- U.S. Department of Education Guidance:
 - Webpage: <http://www.ed.gov/programs/edtech/guidance.doc>

6121 Special Education—Medicaid Reimbursements

Beginning in 2007–08, Medicaid reimbursements will be received through DSHS. Therefore, Revenue Account 6321 should be used, instead of Revenue Account 6121. In addition, school districts may retain 100% of the revenue, up from 50% in prior years. These are reimbursements for medical services for special education students that are eligible for Medicaid. Revenues should not be confused with Medicaid administrative match revenues which are recorded in Revenue Account 6310.

6124 Special Education, Supplemental

Federal funding coded to this account includes the following:

- Title VI, Part B, Section 611 "Grants to States" (CFDA #84.027) and Section 619 "Preschool" (CFDA #84.173) flow-through funds.
- **A portion of special education safety net awards. The award letter will give the amount of the award that is from state and federal sources.**

Purpose:

This revenue provides financial assistance to school districts for students in need of specially designed instruction.

Allocation/Award basis: Formula

OSPI Special Education sends out applications and information regarding FY 2009–10 allocations when available from the Office of Special Education Programs, U.S. Department of Education (preliminary allocations in approximately May). For planning purposes, use the allocations from the iGrants Grant Profile.

REVENUE ACCOUNT SUMMARY

Information on applying for safety net funding for 2009–10 is provided by OSPI Bulletin issued in the fall (2009). Information on applying for 2009–10, when available, will be posted to the Special Education website at: <http://www.k12.wa.us/SpecialEd/default.aspx>.

Limitations:

- School districts are allowed to carry over up to five percent of their federal allocation.

For more information:

- Contact OSPI Special Education Office:
 - Webpage: <http://www.k12.wa.us/SpecialEd/default.aspx>
 - Phone: (360) 725-6075

6138 Secondary Vocational Education (CFDA #84.048)

Purpose:

The purpose of this program is to develop the academic, vocational, and technical skills of vocational and technical education students.

Allocation/Award basis: Formula

Allocated by OSPI to districts based 70% on number of students age 7–15 in poverty and 30% total age 7–15 in district.

Preliminary and Final Allocations: Posted on iGrants, when available.

Limitations:

- 5% cap on administrative costs.
- No carryover allowed.

For more information:

- Contact OSPI Career and Technical Education Office:
 - Webpage: <http://www.k12.wa.us/CareerTechEd/default.aspx>
 - Phone: (360) 725-6245

6146 Skills Center

Revenue funding levels will be provided by OSPI program staff when information is available.

6151 Disadvantaged Title I

Specific programs include:

- Title I, Part A—Basic (CFDA #84.010).
- Title I, Part A—Basic, School Improvement (CFDA #84.010).
- Title I, Part A, Section 1003 (g)—School Improvement Funds (CFDA #84.377A)
- Title I, Part B (3)—Even Start (CFDA #84.213).
- Title I, Part D, Subpart 2—Local Agency (CFDA #84.010).
- Title I, Part F—Comprehensive School Reform (CFDA #84.332).
- Title I, Part G—Advanced Placement (CFDA #84.330).
- Title X, Part C—McKinney-Vento Homeless Assistance Act (CFDA #84.196).

REVENUE ACCOUNT SUMMARY

Title I, Part A—Basic

Purpose:

Program funds are targeted to high-poverty school districts and used to provide supplementary educational services, usually in reading and math, to students who are educationally disadvantaged or at risk of failing to meet the state standards.

Allocation/Award basis: Formula

District allocations are primarily based upon the number of low-income students according to U.S. census data. Funds are allocated under four separate funding formulas: Basic Grants, Concentration Grants, Targeted Grants, and Education Finance Incentive Grants, but distributed in a single allocation.

Limitations:

- No cap on administration. A necessary and reasonable portion of the allocation may be used for program administration.
- Must set-aside:
 - Amount necessary to serve homeless students not attending Title I schools.
 - At least 5% of district allocation for professional development to ensure teachers and paraprofessionals in Title I, Part A schools meet federal highly qualified staff requirements (unless a lesser amount is needed).
 - Amount necessary to provide equitable services to private school children.
 - If district allocation exceeds \$500,000, at least 1% of district allocation for parental involvement (95% must be allocated to school buildings).
- If identified for **district improvement**, must set-aside:
 - 10% of **district** allocation for professional development to improve instruction.
- If buildings are identified for **school improvement**:
 - An amount equal to up to 20% of **district** allocation for transportation for public school choice and supplemental education services.
 - At least 10% of allocation to identified **school(s)** for professional development to address the issue(s) that resulted in identification.
- Carryover allowed up to 15%.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Title I Office:
 - Webpage: <http://www.k12.wa.us/TitleI/default.aspx>
 - Phone: (360) 725-6100
- U.S. Department of Education Guidance
 - Federal Law, Regulations, and Guidance Documents Webpage: <http://www.ed.gov/programs/titleiparta/legislation.html?exp=0>
- OSPI Bulletins: <http://www.k12.wa.us/BulletinsMemos/bulletins2008.aspx>

Title I, Part A—Basic, School Improvement Assistance

Purpose:

The purpose of this revenue is to provide assistance to districts and schools identified for improvement, corrective action, or restructuring to help them develop and implement a plan for strengthening the educational program.

REVENUE ACCOUNT SUMMARY

Allocation/Award basis: Competitive

These funds are coordinated with state focused assistance and private partnership funds into a voluntary and single competitively-awarded program. Awards are made to schools and districts in improvement status with priority going to the lowest achieving schools and districts that demonstrate the greatest need for the funds and the strongest commitment to ensuring that the funds are used to improve student achievement. Awards are made annually with continuation of school based awards available for two additional years.

Limitations: Per OSPI iGrants application and other program guidance.

For more information:

- Contact OSPI School Improvement Office:
 - Webpage: <http://www.k12.wa.us/SchoolImprovement/default.aspx>
 - Phone: (360) 725-6108

Title I, Part A, Section 1003(g)—School Improvement Funds

Purpose:

The purpose of this revenue is to provide assistance to districts and schools identified for improvement, corrective action, or restructuring to help them develop and implement a plan for strengthening the educational program.

Allocation/Award basis: Competitive

Awards are made to schools and districts in improvement status with priority going to the lowest achieving schools and districts that demonstrate the greatest need for the funds and the strongest commitment to ensuring that the funds are used to improve student achievement. Awards are made annually.

Limitations: Per OSPI iGrants application and other program guidance.

For more information:

- Contact OSPI School Improvement Office:
 - Webpage: <http://www.k12.wa.us/SchoolImprovement/default.aspx>
 - Phone: (360) 725-6108

Title I, Part B (2)—Early Reading First

Purpose:

This program supports local efforts to enhance the early language, literacy, and pre-reading development of preschool-age children, particularly those from low-income families, through strategies and professional development that are based on scientifically-based research.

Allocation/Award basis: Competitive

Awarded by United States Department of Education directly to one or more LEAs eligible to receive a subgrant under the Reading First State Grants program and/or one or more public or private organizations located in a community served by an LEA eligible to receive a Reading First State Grants subgrant. The United States Department of Education makes competitive 6-year awards directly to LEAs.

Limitations: Per grant agreement.

REVENUE ACCOUNT SUMMARY

For more information:

- U.S. Department of Education webpage: <http://www.ed.gov>

Title I, Part B (3)—Even Start

Purpose:

This program supports family literacy programs that integrate early childhood education, adult education, and literacy activities for low-income families, including parents eligible for services under the Adult Education and Family Literacy Act and their children from birth through age seven.

Allocation/Award basis: Competitive

OSPI awards subgrants to partnerships of school districts and other organizations, giving priority to proposals that target areas designated as empowerment zones or enterprise communities or that propose to serve families in other high-poverty areas.

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-6049

Title I, Part D, Subpart 2—Local Agency (CFDA #84.010)

Purpose:

This program supports local school districts and locally operated correctional facilities in order to carry out high quality educational programs to prepare youth for secondary school completion, training, employment, transition activities, and further education. The program is also designed to prevent youth from dropping out and to provide a support system to ensure their continued education.

Allocation/Award basis: Formula

The formula uses October case count of children residing for 30 consecutive days, 1 day of which must be in the month of October.

Title I, Part G—Advanced Placement

Purpose:

The purpose of this program is to increase the number of low-income students participating in Advanced Placement classes and taking Advanced Placement tests. Under NCLB, the former program has been replaced with two separate programs—one for test fees, the other for activities designed to increase access to Advanced Placement classes for low-income students.

Allocation/Award basis: Competitive

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-6097

REVENUE ACCOUNT SUMMARY

Title X, Part C—McKinney-Vento Homeless Assistance Act

Purpose:

This program provides funds to states to ensure that homeless children have equal access to public education, including access to services that enable them to meet the same state student academic and achievement standards that all students are expected to meet.

Allocation/Award basis: Competitive

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-4968
- OSPI Bulletins/Memorandums:
 - McKinney-Vento Homeless Education Liaison 2004–05 Form IP 129 – Bulletin 013-04.

6152 School Improvement

This revenue code encompasses various titles of the Elementary and Secondary Education Act designed to improve the quality of education. Specific programs include:

- Title II, Part A—Improving Teacher Quality (CFDA #84.367).
- Title II, Part B—Mathematics and Science Partnerships.
- Title II, Part D—Educational Technology (CFDA #84.318).
- Title IV, Part A—Safe and Drug Free Schools (CFDA #84.186).
- Title IV, Part B—21st Century Learning Centers (CFDA #84.287).
- Title V, Part A—Innovative Programs (CFDA # 84.298).
- Title VI, Part B (1) and (2)—Rural and Low Income Schools (CFDA #84.358).

Title II, Part A—Improving Teacher Quality

Purpose:

The purpose of this program is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools.

Allocation/Award basis: Formula

Funds are allocated to districts by OSPI. Districts first receive the amount they received in FY 2001 for the Eisenhower Professional Development State Grants and Class-Size Reduction programs. Remaining funds are allocated based 20% on child population (age 5–17) and 80% on child poverty.

Limitations:

- No cap on administration. A necessary and reasonable portion of the allocation may be used for program administration.
- School districts are required to conduct a comprehensive assessment of their professional development and staffing needs for improving student academic achievement. This needs assessment must be used to establish priorities for the use of funds.
- Private schools are entitled to participate on an equitable basis in this program. The federal statute specifies the activities in which private schools can participate. The statute

REVENUE ACCOUNT SUMMARY

also requires that for purposes of determining the amount of Title II, Part A funds that a district must make available for equitable services to private school teachers, the LEA must assume that it is spending at least as much on professional development under Title II, Part A as it did in FY 2001 under the Eisenhower and Class-size Reduction programs.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Title II Office:
 - Webpage: <http://www.k12.wa.us/ProfDev/TitleIIA/default.aspx>
 - Phone: (360) 725-6340
- U.S. Department of Education Guidance:
 - Federal Law, Regulations, and Guidance Documents
 - Webpage: <http://www.ed.gov/programs/teacherqual/legislation.html?exp=0>

Title II, Part D—Educational Technology

Purpose:

The purpose of this program is to increase access to technology, particularly in schools served by high-need local educational agencies; improve student academic achievement; provide school teachers, principals, and administrators with the capacity to integrate technology effectively into curricula and instruction that are aligned with challenging state academic content and student academic achievement standards; use technology to promote parent and family involvement in education; and support the rigorous evaluation of programs.

Allocation/Award basis: Formula

OSPI awards subgrants based on districts' proportionate share of current year Title I, Part A funding.

Limitations:

- A reasonable and necessary amount of funds may be used for administrative expenditures.
- No less than 25% of the district allocation must be used for high-quality professional development activities to prepare teachers to integrate technology into instruction.
- An equitable share of these funds must be used for services in support of students attending private schools.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/EdTech/eett.aspx>
 - Phone: (360) 725-6384
- U.S. Department of Education Guidance:
 - Webpage: <http://www.ed.gov/programs/edtech/guidance.doc>

Title IV, Part A—Safe and Drug Free Schools

Purpose:

The purpose of this revenue is to support programs that prevent violence in and around schools; prevent the illegal use of alcohol, tobacco, and drugs; involve parents and communities; and are

REVENUE ACCOUNT SUMMARY

coordinated with related Federal, State, school, and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement.

Allocation/Award basis: Formula

OSPI allocates funds to districts. 60% of the allocation is based on districts' relative Title I, Part A allocation for the preceding year. The remaining 40% is based on relative enrollment within district boundaries.

Limitations:

- Administration is capped at 2%.
- Up to 25% of allocation may be carried forward.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/SafeDrugFree/default.aspx>
 - Phone: (360) 725-6044
- U.S. Department of Education Guidance:
 - Federal Guidance Document
 - Webpage: <http://www.ed.gov/programs/dvpformula/guidance.doc>

Title IV, Part B—21st Century Learning Centers

Purpose:

This program provides opportunities for communities to establish or expand activities in community learning centers during non-school hours or when school is not in session. Activities include tutorial services and other academic enrichment opportunities designed to reinforce the regular academic program for students in low performing schools.

Allocation/Award basis: Competitive

Priority is given to applicants that propose to serve students who attend schools identified for improvement and who submit applications jointly by at least one LEA receiving funds under Title I, Part A and at least one public or private community-based organization.

Limitations: Per OSPI RFP and other program guidance.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-6052
- U.S. Department of Education Guidance:
 - Federal Law, Regulations, and Guidance Documents
 - Webpage: <http://www.ed.gov/programs/21stccl/legislation.html>

Title V, Part A—Innovative Programs

Purpose:

This program supports local education reform efforts that are consistent with and support statewide education reform efforts; implement promising educational reform programs and school improvement programs based on scientifically-based research; provide a continuing source of innovative and educational improvement, including support programs to provide library services, instructional and media materials; meet the educational needs of all students, including at-risk

REVENUE ACCOUNT SUMMARY

youth; and develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class-size reduction programs.

Allocation/Award basis: Formula

OSPI allocates funds to districts based on: 1) the relative enrollments in public and private schools, 2) children from low-income families based upon approved free and reduced price lunch applications, and 3) children living in sparsely populated areas.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Program Office:
 - Webpage: <http://www.k12.wa.us/TitleVpartA/default.aspx>
 - Phone: (360) 725-6100
- U.S. Department of Education Guidance:
 - Federal Guidance Document Webpage: <http://www.ed.gov/programs/innovative/legislation.html?exp=0>

Title VI, Part B—Rural and Low Income Schools

Purpose:

This program targets funds to rural school districts that serve high numbers of poor students to help them in meeting ESEA performance goals.

Allocation/Award basis: Formula

Funds are allocated by OSPI based on district FTE.

Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Federal Program Office:
 - Webpage: <http://www.k12.wa.us/RuralEducationAchievement/default.aspx>
 - Phone: (360) 725-6225
- U.S. Department of Education Guidance:
 - Federal Law, Regulations, and Guidance Documents
 - Webpage: <http://www.ed.gov/programs/reaprlisp/legislation.html>

6153 Title I, Part C—Migrant (CFDA #84.011)

Purpose:

This program provides financial assistance for supplementary educational and support services for eligible migrant children aged 3 through 21.

Allocation/Award basis: Subgrant based on need

OSPI allocates funds to districts based on weighted factors of student demographics. Districts must have 10 migrant students in need beyond other resources.

Preliminary and Final Allocations: Posted on iGrants, when available.

For more information:

- Contact OSPI Migrant Office:
 - Webpage: <http://www.k12.wa.us/MigrantBilingual/default.aspx>

REVENUE ACCOUNT SUMMARY

- Phone: (360) 725-6148
- U.S. Department of Education Guidance:
 - Federal Law, Regulations, and Guidance Documents
 - Webpage: <http://www.ed.gov/programs/mep/legislation.html?exp=0>

6154 Reading First (CFDA #84.357)

Purpose:

The purpose of this program is to provide assistance to establish research-based, comprehensive reading programs for students in kindergarten through third grade; increase professional development to ensure all teachers, including special education teachers, have the skills they need to teach these programs effectively; and prepare classroom teachers to effectively screen, identify and overcome reading barriers facing students.

Allocation/Award basis: Competitive

OSPI competitively awards grants to eligible LEAs. Priority is given to eligible LEAs that have at least 15% of students from families with incomes below the census poverty line or at least 6,500 children from families with incomes below the poverty line.

OSPI program staff will provide revenue funding levels when information is available.

Limitations:

- Planning and administration is capped at 3.5%.

For more information:

- Contact OSPI Reading First Office:
 - Webpage: <http://www.k12.wa.us/curriculum/instruct/reading/readingfirst/default.aspx>
 - Phone: (360) 725-6070
- U.S. Department of Education Guidance:
 - Federal Law, Regulations, and Guidance Documents
 - Webpage: <http://www.ed.gov/programs/readingfirst/legislation.html?exp=0>

6157 Institutions, Neglected and Delinquent

Title I, Part D, Subpart 1—State Agency (CFDA #84.013)

Purpose: Supports children and youth in state facilities with the supplemental services needed to meet the state's challenging content standards and performance standards and to make a successful transition from institutionalization to further schooling and employment.

Allocation/Award Basis: Formula - February 10th case count of children residing in the state institution for 30 consecutive days.

OSPI Education Support will facilitate application information for FY 2007–08 via the iGrants system when available.

For more information:

- Contact OSPI Program Office:
 - Phone: (360) 725-6046

REVENUE ACCOUNT SUMMARY

6164 Title III, Part A—Limited English Proficiency (CFDA #84.365)

This account is used for both Bilingual and Immigrant subgrant funds.

Purpose:

The purpose of this program is to assist children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and achievement standards as all children are expected to meet.

Allocation/Award basis: Formula

OSPI allocates eighty-five percent of the funds to districts based on their relative share of the limited English proficient student population. Up to fifteen percent of the award to the state may be awarded to districts that have experienced significant increases in the percentage or number of immigrant students or that have limited or no experience in serving immigrant students.

Preliminary and Final Allocations: Posted on iGrants, when available.

Limitations:

- Administration is capped at 2%.

For more information:

- Contact OSPI Bilingual Office:
 - Webpage: <http://www.k12.wa.us/MigrantBilingual/default.aspx>
 - Phone: (360) 725-6151

6198 School Food Services

NSLP Rate Information

Rate Period		
Program Year:	Begin Date:	End Date:
2010	07/01/2009	06/30/2010

Federal Reimbursement Rates							
Description	High Lunch	Low Lunch	Severe Need Breakfast	Regular Breakfast	Special Milk	Area Eligible Snack	Regular Snack
Paid	0.2700	0.2500	0.2600	0.2600	0.1600		0.0600
Free	2.7000	2.6800	1.7400	1.4600		0.7400	0.7400
Reduced	2.3000	2.2800	1.4400	1.1600			0.3700

Snacks served in after-school enrichment or educational programs are reimbursed at the free rate in schools where 50 percent or more of the enrolled students are eligible for free and reduced-price meals. Snacks served in sites having less than 50 percent enrollment are reimbursed according to the eligibility of the child in attendance.

The maximum price that can be charged to a student eligible for a reduced-price lunch is **\$0.40 (40¢)**; school districts may not charge reduced price eligible students for breakfast; the maximum

REVENUE ACCOUNT SUMMARY

charge for a reduced-price snack is **\$0.15 (15¢)**. For FY 2009–10, the state is reimbursing the \$.30 copay for reduced-price breakfast and the \$.40 copay for K–3 reduced-price lunches.

Economically Needy Lunch

School districts that served 60 percent or more of their lunches free or at a reduced price in the second prior school year (FY 2007–08) may be eligible for an extra **\$0.02 (2¢)** reimbursement for all reimbursable lunches served in FY 2009–10. These school districts will be notified of their eligibility in July or August of each year.

Severe Need Breakfast

To qualify for Severe Need Breakfast during the 2009–10 school year, a school/site must have served 40 percent or more of its lunches free or at a reduced price during SY 2007–08 (the second preceding year). LEAs that apply for the severe need reimbursement must identify eligible schools on each school's Site Information form that is part of the agreement application. This online form must be completed by all LEAs that have schools and/or sites eligible for the severe need breakfast reimbursement and choose to apply for the reimbursement. The optional severe need breakfast reimbursement is \$0.28 (28¢) for each free and reduced-price breakfast served in eligible schools and/or sites during FY 2009–10. School districts eligible for severe need breakfast are paid monthly at the maximum reimbursement rate of \$1.74 for each free and \$1.44 for each reduced-price breakfast claimed as a severe need breakfast during SY 2009–10. School districts are also paid state reimbursement of \$.30 monthly for each reduced price breakfast and \$.40 for each reduced price lunch served to students in grades K through three as reported on each monthly reimbursement claim.

6218 Federal Stimulus – Competitive Grants

Specific programs include:

- Innovation and Improvement awards under the American Recovery and Reinvestment Act of 2009 (CFDA #84.385) (Also known as Teacher Incentive Fund.)

Teacher Incentive Fund

Purpose:

The purpose of the teacher incentive fund is to support projects that develop and implement performance-based teacher and principal compensation programs in high-need schools that must include gains in student academic achievement as well as classroom evaluations conducted multiple times during each school year. These systems may also provide educators with incentives to take on additional responsibilities and leadership roles.

Application/Award basis: Competitive

Limitations: Based on grant award.

6219 Federal Stimulus—Other Grants

Specific programs include:

- State Fiscal Stabilization Fund—Innovation and Improvement Grants (CFDA #84.396)

Innovation and Improvement Grants

Purpose:

These grants are used to recognize individual districts or those in a partnership or consortium agreement that have made significant gains in closing achievement gaps and enable them to expand their work in partnership with private organizations and the philanthropic community to

REVENUE ACCOUNT SUMMARY

identify and document best practices that can be shared and taken to scale and to serve as models for best practices.

Allocation/Award basis: Competitive

Limitations: Per grant award.

6998 USDA Commodities

The commodity rate is updated in July of each year. The commodity rate for FY 2009–10 is **\$0.195**.

REVENUE ACCOUNT SUMMARY

7000–7999 Revenues from Other School Districts

7103 Nonhigh Participation

Under this revenue account, high school districts record revenue for serving students residing in nonhigh districts. Nonhigh school districts budget payments to high school districts in Program 01, Activity 29, Object 7. Nonhigh school districts make payments for 2008–09 enrollments in May and November of 2009. OSPI's estimate of May 2009 nonhigh payments is sent to school districts with the March 2009 apportionment reports. The May 2009 payment equals half the estimated annual 2009 payment. For the actual November 2009 payment, OSPI will recalculate the annual 2008–09 payment based on actual 2008–09 enrollments reported on Form P-213 and subtract the May 2009 payment. The high school district may elect to bill the nonhigh district less than the amount calculated by OSPI. The high district may not bill a greater amount without the consent of the school board of the nonhigh district.

Payments for 2009–10 enrollments are made in May and November of 2010.

Nonhigh payments receivable in the 2009–10 school year are calculated as follows:

November 2009 payment equals the
High school district 2009 certified M&O levy
– divided by –
High school district 2008–09 total resident FTE enrollment
– times –
Actual 2008–09 nonhigh enrollment
– minus –
Amount paid in May 2009 for 2008–09 nonhigh enrollment

May 2010 payment equals the
High school district 2010 certified M&O levy
– divided by –
Estimated high school district 2009–10 total resident FTE enrollment
– times –
Estimated 2009–10 nonhigh enrollment
– times 50 percent –

The high school district's M&O levy authority is reduced and the nonhigh school district's levy authority is increased as a result of nonhigh enrollments.

RANs, BANs, and TANs

Proceeds from the sale or issuance of revenue anticipation notes (RANs) are not considered revenues or other financing sources for budgeting or financial reporting. RANs include tax anticipation notes (TANs), bond anticipation notes (BANs), or similar types of short-term obligations issued that will be repaid from anticipated revenues.

School districts must balance their budgets on a fund balance basis without the use of RANs. Proceeds from BANs issued with the intent of refinancing through the sale of bonds also are not considered revenues. Refer to the *Accounting Manual for Public School Districts in the State of Washington* for additional information on RANs.

F-203C
2009–10 ESTIMATE FOR STATE REVENUES—DATA INPUT SHEETS

Item Number	Item Name	Item Code	Precision
150	K ENROLLMENT - HALF YEAR R&N	A1	2
151	K ENROLLMENT - FULL YEAR R&N	A3	2
152	GRADES 1-3 ENROLL - R&N PLANT	A5a	2
335	GRADE 4 ENROLL - R&N PLANT	A5b	2
340	GRADES 5-6 ENROLL - R&N PLANT	A5c	2
153	GRADES 7-8 ENROLL - R&N PLANT	A10	2
154	KINDERGARTEN-HALF YEAR TOTAL	A2	2
155	KINDERGARTEN-FULL YEAR TOTAL	A4	2
80	GRADE 1 PUBLIC FTE	A6a1	2
81	GRADE 2 PUBLIC FTE	A6a2	2
82	GRADE 3 PUBLIC FTE	A6a3	2
157	GRADES 1-3 PVT/HOME FTE	A6b	2
336	GRADE 4 PUBLIC FTE TOT	A7a	2
337	GRADE 4 PVT/HOME FTE	A7b	2
83	GRADE 5 PUBLIC FTE	A8a5	2
84	GRADE 6 PUBLIC FTE	A8a6	2
159	GRADES 5-6 PVT/HOME FTE	A9	2
85	GRADE 7 PUBLIC FTE	A11a7	2
86	GRADE 8 PUBLIC FTE	A11a8	2
161	GRADES 7-8 PVT/HOME FTE	A12	2
87	GRADE 9 INCL VOC FTE	A13a9	2
88	GRADE 10 INCL VOC FTE	A13a10	2
89	GRADE 11 INCL VOC FTE	A13a11	2
90	GRADE 12 INCL VOC FTE	A13a12	2
163	GRDS 9-12 PVT/HOME FTE	A14	2
182	RUNNING START NONVOC FTE	A15	2
183	RUNNING START VOC FTE	A16	2
167	TOTAL BASE ENROLLMENT (A2 THROUGH A16)	A17	2
164	GRADES 9-12 REG VOC-SEC	A18	2
165	GRADES 9-12 SKILLS CENTER	A19	2
168	K-4 FTE IN EXCSS OF MNTHLY CT	A21	2
169	K-12 FTE IN EXCESS OF MNTHLY	A22	2
170	OCT. 1 2009 BUILDING HEADCOUNT FOR FIRE PROTECTION DISTRICT PAYMENT	A23	2
171	1400 LOCAL IN-LIEU-OF TAXES	A24	2
172	1600 COUNTY ADMINISTERED FORESTS	A25	2
173	3600 STATE FORESTS	A26	2
174	5400 FEDERAL IN-LIEU-OF TAXES	A27	2
175	5500 FEDERAL FORESTS	A28	2
178	ADD. BEA CERT. INSTR. UNITS	A30	3
179	ADD. BEA CERT. ADMIN. UNITS	A31	3
180	RATIO BEA CIS K-4	A32	4
181	AVERAGE CIS LEAP1	A33	5
341	MINUS BEA ALLOCATION REDUCED OR DELAYED	A34	2
176	SKILLS CENTER SUMMER PROGRAM DOLLAR ALLOCATIONS (JULY & AUGUST 2010)	A35	2
187	LEARNING IMPROVEMENT, 1 DAY MAX	A36	2

F-203C
2009-10 ESTIMATE FOR STATE REVENUES—DATA INPUT SHEETS

Item Number	Item Name	Item Code	Precision
185	PROGRAM 31 CIS LEAP1	A37	5
188	FULL DAY KINDERGARTEN ALLOCATION	A38	2
201	2009-10 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES 0 - PRE K	B1	2
202	2009-10 RESIDENT SPECIAL EDUCATION ENROLLMENT AGES K - 21	B2	2
203	ADJUST TO RESIDENT BEA	B3	2
204	STATE SAFETY NET AWARD	B4	2
205	HOME AND HOSPITAL, AND HOSPITAL CARE	B5	2
206	FOSTER CARE	B6	2
207	2009-10 AGGREGATE COOPERATIVE SPECIAL EDUCATION ALLOCATION RATE	B7	2
208	PERCENT STUDENT AVERAGE FULL TIME EQUIVALENCY IN SPECIAL EDUCATION INSTRUCTION	B8	2 %
209	2008-9 ESTIMATED GRADES K THROUGH 12 FTE ENROLLMENT	C1	2
210	2008-2009 Estimated Bilingual Percent	C2	2 %
213	4165 EST TRANSITIONL BILINGUAL PUPIL	D1	2
215	4174 ENTER "1" IF HIGHLY CAPABLE PR	F1	0
217	4198 ESTIMATED NUMBER OF 2009-10 REIMBURSABLE STUDENT LUNCHES SERVED	H1	0
376	4198 ESTIMATED NUMBER OF 2009-10 FREE AND REDUCED PRICE STUDENT BREAKFASTS SERVED	H2	0
375	4198 ESTIMATED NUMBER OF 2009-10 REDUCED PRICE ONLY STUDENT BREAKFASTS SERVED	H3	0
374	4198 ESTIMATED NUMBER OF 2009-10 GRADES K-3 REDUCED PRICE ONLY STUDENT LUNCHES SERVED	H4	0
218	2009-10 TRANSPORTATION OPERATIONS ALLOCATION, EXCLUDING IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS		I1
2			
377	2009-10 IN-LIEU-OF DEPRECIATION FOR CONTRACTING DISTRICTS	I2	2
219	2009-10 PROGRAM 4499 ALLOCATION TRANSP. DEPRECIATION	J1	2
381	FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2009-10 FROM REPORT 1197	K1	2
382	LEVY AUTHORITY TRANSFERS FOR INTERDISTRICT COOPERATIVE PROGRAMS (SERVING DISTRICT = NEGATIVE, SENDING DISTRICT = POSITIVE)	K2	2
383	LEVY AUTHORITY TRANSFERS BETWEEN HIGH AND NONHIGH SCHOOLS (HIGH DISTRICT = NEGATIVE, NONHIGH DISTRICT = POSITIVE)	K3	2
384	DISTRICT 2008 ADJUSTED ASSESSED VALUATION FOR 2009 LEVIES	K4	0
385	STATEWIDE AVERAGE 12% LEVY RATE FOR 2010 (\$/1000)	K5	3
387	ANTICIPATED 2010 M&O LEVY AMOUNT	K6	2
388	REDUCTION FOR REVENUES IN THE LEVY BASE RECEIVED AS A FISCAL AGENT	K7	2
481	FEDERAL GRANTS FOR ELEMENTARY AND SECONDARY PROGRAMS FOR 2009-10 FROM REPORT 1197	L1	2
482	PERCENT INCREASE IN BEA PER PUPIL 2009-10 TO 2010-2011	L2	3 %
483	+/- LEVY TRANS NONRESIDENT PUPILS	L3	2

F-203C
2009-10 ESTIMATE FOR STATE REVENUES—DATA INPUT SHEETS

Item Number	Item Name	Item Code	Precision
484	+/- LEVY TRANS NONHIGH PUPILS	L4	2
485	DISTRICT 2009 ADJUSTED ASSESSED VALUATION FOR 2010 LEVIES	L5	0
486	STATE AVG 12% LEVY RATE 2011	L6	3
487	ANTICIPATED 2011 M&O LEVY AMOUNT	L7	0
488	LEA PRORATION FACTOR	L8	2 %
489	PERCENTAGE CHANGE IN THE IMPLICIT PRICE DEFLATOR FOR 2009	L9	2 %
490	FEDERAL REVENUES FOR ELEMENTARY & SECONDARY PROGRAMS FOR 2008-9 FROM REPORT F-196	L10	2
471	ADDITIONAL I-728 STUDENT ACHIEVEMENT	L11	2
472	ADDITIONAL I-732 SALARY INCR	L12	2
473	FISCAL AGENT REVENUE	L13	2
474	PROFESSIONAL DEVELOP, MIDDLE SCHOOL VOC & FULL DAY KINDERGARTEN FOR 2009-10	L14	2
262	2008-2009 AAFTE USED FOR STUDENT ACHIEVEMENT ALLOCATIONS	E1	2

F-203 Data Input—Data to be Provided by School Districts

Following are explanations of the various data items to be entered by school districts in F-203. All other data items used for calculating revenues have been preloaded by this agency.

Item codes K# and L# in the F-203 are optional and are provided for the district's convenience in estimating excess levy authority and local effort assistance.

NOTE: FTE staff are to be entered to three decimal places. FTE enrollments are to be entered to two decimal places.

In all cases decimal equivalents shall be calculated to one more decimal place than required and rounded back to the required number of decimal places. Rounding shall be accomplished by increasing the last required digit to the next highest number when the next digit to the right of the last required digit has a numeric value of five or more. The last required digit shall remain constant when the next digit to the right is less than five.

Item Codes A# Account 3100 Apportionment

Use item codes A1 through A22. to enter FY 2009–10 estimated FTE enrollment counts. Enrollment estimates are to be calculated in accordance with chapter 392-121 WAC. See Form P-223, Monthly Report of School District Enrollment Eligible for Basic Support, and SPI Bulletin No. 73-08 School Apportionment and Financial Services, dated August 1, 2008, for additional information about enrollment calculations.

The first 6 items (those with R&N in the name) are only for those districts operating individual plants judged to be remote and necessary by the State Board of Education. These counts should also be included in the public FTE reported below.

If the district has a full day kindergarten program, only include the regular .5 FTE in items A2 and A4. Do not include the .5 FTE associated with the full day kindergarten program.

Determine FTE for items A7b, A9., A12., and A14 by dividing the estimated hours of part-time enrollment and ancillary services provided to private school and home-based students by 900. FTE for item A6b is determined by dividing the estimated hours of part-time enrollment and ancillary services provided to private school and home-based students by 720. Include only hours of service provided by school district staff.

In items A13 and A14 enter the total Grades 9 through 12 FTE enrollment, without excluding vocational FTE.

Enter Running Start FTEs in items A15 and A16. Forty-five college quarter credits are equivalent to one annual average FTE student. Do not include Running Start FTE in item A13. For students attending both college and high school courses report an FTE enrollment for Grades 9–12 as appropriate in items A13 and a Running Start FTE enrollment in items A15 and/or A16.

In item A17 enter the total district enrollment, which should be the sum of enrollment entered above.

In items A18 and A19 enter the vocational and skills center FTE enrollment in state-approved vocational courses. Only districts having a skills center should report skills center enrollment.

In items A21 and A22 enter the estimate for FTEs in excess of the monthly enrollment count if the excess is at least 5 percent of the enrollment count and district enrollment is at least 250 FTE. In item A21 enter the excess in Grades K–4. In item A22 enter the total excess enrollment.

In item A23 enter an estimate of the October 1, 2009, headcount enrollment to be reported on Form P-105 of students attending school buildings located in fire protection districts.

In items A24 through A28 enter estimates of deductible revenues. For Skamania County districts only, in items A28 enter 30 percent of the lesser of the basic education allocation or the federal forests revenue.

Items A30 and A31 apply only to Cape Flattery, Lake Chelan, and Steilacoom Historical, which are districts with two small schools.

In item A32 enter the estimated funding ratio of 2009–10 basic education allocation, certificated instructional staff (CIS) in Grades K–4 to FTE enrollment in Grades K–4. Enter the estimated funding ratio, e.g., 490 for 49.0 per 1,000, 532 for 53.2 per 1,000.

In item A33 enter the CIS all programs average mix factor obtained by placing the estimated 2009–10 full-time equivalent CIS for all programs on LEAP Document I.

In item A34 enter the amount of the reduction or delay in basic education allocation for which the district will petition OSPI. Enter a positive number, and the program will deduct that amount from the basic education allocation.

In item A35 enter the estimated dollar allocation for skills center summer program for July and August 2010.

In item A36 enter the additional contract days over the 180-day contract for learning improvement (a maximum of one day).

In item A37 enter the vocational (program 31) certificated instructional staff mix factor using LEAP 1.

In item A38 enter the estimated dollar allocation for voluntary full day kindergarten at the highest poverty schools.

Item Codes B# Account 4121 Special Education

In item B1 enter the estimated FY 2009–10 resident special education program headcount enrollment for students birth through age four, and age five not yet enrolled in kindergarten. See Form P-223H, Monthly Report of School District Special Education Enrollment, and SPI Bulletin No. 72-08 School Apportionment and Financial Services, dated August 1, 2008, for additional information about enrollment calculations.

In item B2 enter the estimated FY 2009–10 resident special education program headcount enrollment for students age five and enrolled in kindergarten, and age six through 21. For items B1 and B2, enrollment estimates are to be calculated in accordance with WAC 392-122-107 and chapter 392-172 WAC.

In item B3 enter the adjustment needed, if any, to convert the total basic education allocation enrollment in item A20 to total resident basic education allocation enrollment. Enter a positive number to increase or a negative number to decrease the basic education allocation enrollment as listed in item A20.

In item B4 enter the estimated state funded only safety net awards.

In item B5 enter the estimated dollar allocations for home and hospital and hospital care education programs. The following districts are advised to include estimated allocations for certain hospital education programs: Bellingham, Lake Washington, Northshore, North Thurston, Seattle, and Spokane School Districts.

In item B6 enter the estimated dollar allocations for foster care. Refer to WAC 392-122-155.

Item B7 applies only to cooperatives of at least 15 districts in which all excess cost services are provided by the cooperative. For those cooperatives that request this option, enter the estimated aggregate weighted average basic education allocation per student in item B7.

In item B8 enter the percent of student average full-time equivalency in special education instruction. This is calculated from the December 2008 federal child count Report 1077. To calculate this percent sum the Table 1 students ages 6–11 times 92%, the Table 1 students ages 11–21 times 87%, the Table 2 students times 64%, and the Table 3 students times 13%. Divide this sum by the total number of students in tables 1, 2, 3, 28, 29, and 8. Subtract this number from 1.

Item Codes C# Account 4155 Learning Assistance Program

In item C1 enter the 2008–09 (prior year) annual average K–12 estimated total district FTE enrollment.

In item C2 enter the 2008–09 (prior year) bilingual percent (Oct and May average bilingual headcount / October headcount) * 100.

Item Code D1 Account 4165 Transitional Bilingual

In item D1 enter the estimated number of eligible students. Refer to WAC 392-160-015 for the definition of eligible students.

Item Code E1 Account 4166 Student Achievement

In item E1 enter the 2008–09 (prior year) annual average K–12 estimated FTE enrollment counts for the purpose of calculating the student achievement allocation.

Item Code F1 Account 4174 Highly Capable

On line F.1. enter "1" if the district plans to have a highly capable program; otherwise leave this item blank.

Item Code H# Account 4198 School Food Services

In item H1 enter the estimated number of lunches served in the National School Lunch Program. Refer to No. 7, Code of Federal Regulations, part 210.

In item H2 enter the estimated number of free and reduced price breakfasts served.

In item H3 enter the estimated number of reduced price breakfasts served.

In item H4 enter the estimated number of reduced price lunches served to students in Grades K through 3.

Item Codes I# Account 4199 Transportation—Operations

In item I1 enter the estimated FY 2009–10 transportation operations allocations, excluding in lieu of depreciation for contracting districts. (Refer to chapter 392-141 WAC.)

In item I2 enter the estimated FY 2009–10 in lieu of depreciation for contracting districts.

Item Code J1 Account 4499 Transportation Reimbursement—Depreciation

In item J1 enter estimated depreciation in Account 4499 Transportation Reimbursement—Depreciation. (Refer to chapter 392-142 WAC.) This amount is to be budgeted in the transportation vehicle fund.

Item Codes K# 2010 Excess Levy Authority (Optional)

School districts should review assumptions in item codes K prior to running F-203 Report Option 2, 2010 Levy Authority and LEA. OSPI estimates have been provided for all item K assumptions. However, the district may override the OSPI estimates by entering its own estimates. If the district estimate equals zero, the OSPI estimate will be used in the calculation. OSPI estimates can be updated by refreshing the school district file with state constants from the ESD file.

In item K1 enter estimated federal grants for 2008–09 that are taken from the August Report 1197 column A. (Refer to WAC 392-139-310(4)(a) for a list of the programs by revenue code.)

In items K2 and K3 enter estimated net dollar transfers of levy authority for 2010.

In item K4 the estimated district 2008 adjusted assessed valuation for 2009 levies will be provided. Districts may override this value by entering their own estimate (any non-zero value).

In item K5 the estimated 2010 statewide average 12 percent levy rate will be provided. Districts may override this value by entering their own estimate (any non-zero value).

In item K6 enter the district's anticipated 2010 certified maintenance and operation (M&O) levy amount. This amount is used to estimate local effort assistance allocations. The OSPI estimate is the district's 2010 voter-approved levy as of the last file update.

In item K7 enter the reduction for revenues in the levy base received as a fiscal agent. Enter as a positive number.

Item Codes L# 2011 Excess Levy Authority (Optional)

School districts should review assumptions in Part L prior to running F-203 Report Option 3, 2011 Levy Authority. OSPI estimates have been provided for all item L assumptions. However, the district may override the OSPI estimates by entering its own estimates (any non-zero value). If the district estimate equals zero, the OSPI estimate will be used in the calculation. OSPI estimates can be updated by refreshing the school district file with state constants from the ESD file. OSPI estimates are the prior year amounts, except for L7.

In item L1 enter estimated federal grants for 2009–10 that are taken from the August Report 1197 column A. (Refer to WAC 392-139-310(4)(a) for a list of the programs by revenue code.)

In item L2 enter the estimated percentage increase in basic education funding per pupil between 2009–10 and 2010–11. The amount in the 2009–11 biennial appropriations act is 4. That is the OSPI estimate.

In items L3 and L4 enter estimated net dollar transfers of levy authority for 2011.

In item L5 enter the estimated district 2009 adjusted assessed valuation for 2010 levies. The OSPI estimate is the district's 2008 adjusted assessed valuations for 2009 levies.

In item L6 enter the estimated 2011 statewide average 12 percent levy rate. The OSPI estimate is the 2010 estimate.

In item L7 enter the anticipated 2011 certified M&O levy amount. This amount is used to estimate local effort assistance allocations. The OSPI estimate is the district's 2011 voter-approved levy as of the last file update.

In item L8 enter the estimated 2011 local effort assistance proration factor. The OSPI estimate is 100 percent.

In item L9 enter the estimated percentage change in the implicit price deflator for 2010.

In item L10 enter estimated federal revenues for 2008–09 for elementary and secondary programs taken from Report F-196. (Refer to WAC 392-139-310(4)(b) for a list of the programs by revenue code.)

In item L11 enter the additional funding that would have been provided per SHB 2812 under the original Initiative 728.

In item L12 enter the additional funding that would have been provided per SHB 2812 under the original Initiative 732.

In item L13 enter the reduction for revenues in the levy base received as a fiscal agent. Enter as a positive number.

In item L14 enter the full day kindergarten and middle school vocational allocations for 2009–10.

EDITS

F-203 ESTIMATE OF STATE REVENUES

PURPOSE

To aid in the F-203 process, OSPI has established edits for data input into the F-203 program. This section is provided to the school districts and educational service districts for explanation of the edits.

School districts' F-203 are reviewed and edited by the ESDs and OSPI to ensure estimates are reasonable.

The purpose for these edits is to assist school districts in their budget preparation by drawing attention to areas and/or relationships requiring further evaluation. These edits do not relieve the school district from its responsibility for establishing the estimates as set forth in its budget or budget extension document.

F-203 edits have been assigned to three classifications—error edits, warning edits, and informational edits. Error edits check for erroneous data which have been entered into each system and identifies items requiring correction. Error edits also check for the presence of certain accounts, programs, and activities which must be present in each district. Warning and informational edits indicate items which may need correction if so determined upon further investigation.

Upon receipt of the F-203, the ESD will perform F-203 review and edit checks. If data provided varies by specified amounts, edit messages will be printed. These edits ensure estimates are reasonable and have been entered properly.

F-203 C Edits FY 2009–10

I = Informational
E = Error
W = Warning

<u>Edit#</u>	<u>Item Numbers</u>	<u>Description of Items</u>	<u>Data Item is Compared With</u>	<u>Allowed Variance</u>	<u>Field #1 Edit Message</u>	<u>Field #2 Edit Message</u>
I-1	A17	This edit looks at total enrollment and will stop the edits from printing if the amount is 0.		0	Item 167 (A17) total enrollment is zero	Cannot run edits or reports
W-1	Sum of A1,A3,A5a A5b, A5c & A10 Items 150,151,152, 335, 340 & 153	R&N plant enrollment.	FY 08–09 average R&N enrollment in Item #001.	Greater of 15% or 5.	Why is R&N enrollment (A1+A3+A5a+A5b+A5c+A10)	So different from FY 08–09 R&N enrollment
E-2	Sum of A2,A4,A6 A7, A8,A9,A11,A12 A13,A14,A15&A16. Items 154-163,336 337 & 182+183.	Total enrollment including R&N, private, regular, skills center. .	Item 167 Total enrollment.	0	Why is total enrollment	Different from Item 167
W-3	A20 Item #167	Total enrollment.	FY 08–09 average enrollment in Item #002.	Greater of 5 or if FY 2009–10 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%.	Why is total enrollment on A20	So different from FY 08–09 actual plus private
Note: Variance calculated off field ii, Item #167 on F-203.						
W-4	A21 Item #169	FTEs in excess of the monthly enrollment count.	FY 08–09 OSPI estimate in Item #003.	If district amount exceeds OSPI estimate 15%.	Why is A21 FTEs in excess of monthly enrollment	So different from FY 08–09 excess
W-5	A23 Item #170	Headcount for Fire District Payment.	Count for July 2008 in Item #004.	Greater of 15% or 100	Why is A23 headcount in fire protection district	So different from count used for the July 08 Payment

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W-6	A24 Item #171	1400 in Lieu of Tax Receipts.	Actual 1400 in FY 07–08 F-196 Item 14001.	Greater of 20% or \$30,000	Why is Account 1400 In Lieu of Taxes on A24	So different from FY 07–08 Account 1400 Actual
W-7	A25 Item #172	1600 County Forest Revenues.	Actual 1600 in FY 07–08 F-196 Item 16001.	Greater of 20% or \$30,000	Why is Account 1600 County Forest on A25	So different from FY 07–08 Account 1600 Actual
W-8	A26 Item #173	3600 State Forest Revenues.	Actual 3600 in FY 07–08 F-196 Item 36001.	Greater of 20% or \$30,000	Why is Account 3600 State Forest on A26	So different from FY 07–08 Account 3600
W-9	A27 Item #174	5400 in Lieu of Tax Receipts.	Actual 5400 in FY 07–08 F-196 Item 54001.	Greater of 20% or \$20,000	Why is Account 5400 In Lieu Taxes on A27	So different from FY 07–08 Account 5400
W-10	A28 Item #175	5500 Federal Forest Revenues.	Actual 5500 in FY 07–08 F-196 Item 55001.	Greater of 20% or \$20,000	Why is Account 5500 Federal Forest on A28	So different from FY 07–08 Account 5500
W-11	A18+A19 Items #164+165	Vocational Enrollment	FY 08-09 Vocational Enrollment in Item 014.	Greater of 30 or if FY 08-09 enrollment is: 1–100 = 30% 100–1000 = 20% Over 1000 = 10%	Why is A18, A19 Vocational Enrollment	So different from FY 08–09 Actual
E-14	A30+A31 Items #178+179	Additional BEA Certificated Units.	This input item valid only for districts: 04-129, 05-401, 27-001,29-103.	0	A30, A31 Additional BEA Cert Units not allowed	For this district

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W-15	A30+A31 Items #178+179	Additional BEA Certificated Units.	FY 08–09 in Item #006. If district is not listed in Edit #12, do not perform.	10%	Why are A30, A31 Additional BEA Cert Units	So different from FY 08–09 Units
W-17	B1 + B2 Item #201+202	Total Special Ed Enrollment.	FY 08–09 Actual Average per P223 in Item #007.	Greater of 10 or if FY 08–09 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%	Why is B1+B2 Total Spec. Ed Enrollment	So different from FY 08–09 Actual
W-20	B20 Item #205	Home and Hospital Allocation.	FY 07–08 Home and Hospital Allocation in Item #009.	Greater of 15% or \$10,000	Why is B5 Home and Hospital Allocation	So different from FY 07–08 Allocation
W-21	B21 Item #206	Foster Care Allocation.	FY 07–08 Foster Care Allocation in Item #010.	Greater of 15% or \$10,000	Why is B6 Foster Care Allocation	So different from FY 07–08 Allocation
W-24	C1 Item #209	FY 08-09 FTE Enrollment.	FY 08–09 AAFTE in Item #002.	5%	Why is C FTE Enrollment	So different from FY 08–09 YTD
W-28	D1 Item #213	Estimated number of Eligible Transitional Students.	FY 08–09 Number of Transitional Bilingual Students in Item #017.	Greater of 15 or if FY 08–09 enrollment is: 1–100 = 15% 100–1000 = 10% Over 1000 = 5%	Why is D1 Estimate Transitional Bilingual Rev Act 4165	So different from FY 08–09 Actual
W-30	H1 item #217	Account 4198 Estimated Number of Reimb. Lunches.	Actual FY 07–08 Lunches in Item #019.	Greater of 20,000 or if FY 07–08 enrollment is: 1–100 = 15% Over 100 = 10%	Why is H1 Estimated # of Reimbursable Rev 4198	So different from FY 07–08 Actual Lunches

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W-31	I1 Item #218 Item #377	Transportation Operations Allocation.	Account 4199 for FY 08–09 in Item #020.	15%	Transportation Operation Allocation I1 Rev Act 4199	So different from FY 2008–09
W-32	J1 Item #219	Account 4499 Transportation.	Account 4499 for FY 08–09 in Item #021.	Greater of 10% or \$20,000	Why is J1 Account 4499 Transp Depr. Alloc.	So different from FY 2008–09
W-33	A33 Item #181	Average Cert Instr Mix Factor obtained By placing 09-10 Instructional Staff on LEAP DOC 1.	2008–09 LEAP 1 in Item #022.	5%	Why is A33 Average Cert. Instructional Mix Factor LEAP Doc 1	So different from FY 2008–09
E-35	A1,A3,A5a,A5b,A10 Item #150,#151,#152, #153,#335 and #340	R&N Plant Enrollment.	These items valid only for the following districts: 03-017, 04-129, 04-228, 08-404, 10-070, 27-001, 28-137, 28-144, 28-149, 29-103, 37-502, 37-503, 37-507.	0	A1, A3, A5a, A5b, A5c or A10 R&N Plant	Not valid for this district
E-37	A21 and A22 Item #168&169	FTE in Excess of monthly enrollment.	Item #168 should be less than or equal to Item #169.	0	A21 K–3 Excess monthly enroll s/b <or =	A22 K–12 excess monthly enroll
E-38	A32 Item #180	Estimated Ratio 09–10 BEA Cert K–4 Enrollment.	The amount entered should be between .046-.0532.	0	A32 Est 09–10 Ratio BEA Cert K–4	Cannot be <.046 or > .0532
W-39	A36 Item #187	Learning Improvement Day.	The amount entered should Probably be 1.	0	A36 Learning Improvement Day	Is not 1

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W-54	H2 Item #376	4198 Number of Free and Reduced Breakfasts.	07–08 Free and Reduced Breakfasts in Item #024.	Greater of 20,000 or if FY 07–08 enrollment is: 1–100 = 15% Over 100 = 10%	Why is H2 Est. # Reim Breakfasts Acct. 4198	So different from 07–08 actual free & reduced breakfasts
W-56	A34 Item #341	Delayed Apportionment A34.	M48 Total Guaranteed Entitlement.	0	A34 delayed apportionment cannot be	>M48 Total Guaranteed entitlement
W-61	E1 Item #262	2008–2009 AAFTE	2008–2009 AAFTE as of May	5%	Why is total enrollment on E1	So different from FY 08–09 actual YTD
W-62	H3 Item #375	4198 Number of Reduced Breakfasts	07-08 Reduced Breakfasts in Item #026	Greater of 20,000 or if FY 07–08 enrollment is: 1–100 = 15% Over 100 = 10%	Why is H3 Est. # Reduced Breakfasts	So different from 07–08 actual reduced breakfasts
W-63	A38 Item #188	3100 Full Day Kindergarten Allocation	OSPI Estimate in Item #027	20%	Why is A38 Full Day Kindergarten Allocation	So different from OSPI estimate
W-64	B8 Item #208	4121 Special Education FTE Percent	08-09 Actual Special Ed FTE Percent in Item #028	15%	Why is B8 Percent FTE in Special Ed	So different from 08-09 actual
W-66	C2	Bilingual Percent	OSPI Estimate In Item #030	5%	Why is C2 Bilingual Percent	So different from OSPI estimate

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F-203 and F-203 (X) Item Number Dictionary

Item No.	Description	Item No.	Description	Item No.	Description	Item No.	Description
1	Edit Value W-1	51x	Pg 8 s/c LAP rate	101		151	Page 1 A3
2	Edit Value W-3	52x	BEA Lp2 Admin 09-10	102		152	Page 1 A5a
3	Edit Value W-4	53x	BEA Lp2 Class 09-10	103		153	Page 1 A10
4	Edit Value W-5	54		104		154	Page 1 A2
5	Edit Value W-13	55		105		155	Page 1 A4
6	Edit Value W-15	56		106		156	Page 1 A6a
7	Edit Value W-17	57		107		157	Page 1 A6b
8	Edit Value W-19	58		108	Page 7 c/s M48	158	Page 1 A8
9	Edit Value W-20	59		109	Page 7 c/s M53	159	Page 1 A9
10	Edit Value W-21	60		110	Page 7 c/s M46	160	Page 1 A11
11	Edit Value W-22	61		111		161	Page 1 A12
12	Edit Value W-23	62		112		162	Page 1 A13
13		63		113x	Page 7 c/s Skills NERC	163	Page 1 A14
14	Edit Value W-11	64		114	Page 7 c/s M43	164	Page 1 A18
15	Edit Value W-26	65		115x	Pg 9 s/c Hi Cap %	165	Page 1 A19
16	Edit Value W-27	66		116x	Pg 7 s/c Sub Teacher %	166	
17	Edit Value W-28	67		117x	Pg 7 s/c BEA CAS Reduc %	167	Page 1 A17
18		68		118x	Cert Inst base salary - 09-10	168	Page 2 A21
19	Edit Value W-30	69		119		169	Page 2 A22
20	Edit Value W-31	70		120x	Pg 9 s/c Reduced Lunch Rate	170	Page 2 A23
21	Edit Value W-32	71	Pg 7 c/s BEA per FTE	121x	Pg 7 s/c Cert Inst % incr	171	Page 2 A24
22	Edit Value W-33	72	Pg 8 c/s M54	122x	Pg 7 s/c % Incr Admin	172	Page 2 A25
23	Edit Value W-34	73	Pg 7 c/s Skills per FTE	123x	Pg 7 s/c % Incr Class	173	Page 2 A26
24	Edit Value W-54	74	Pg 8 c/s Min Voc	124x	Pg 7 s/c Benefit Rate	174	Page 2 A27
25	Edit Value W-59	75		125x	Pg 7 s/c Class Health Factor	175	Page 2 A28
26	Edit Value W-62	76		126x	Pg 7 s/c Benefits Maint	176	Page 4 Y1
27	Edit Value W-63	77		127x	Pg 7 s/c Benefits Incr	177	
28	Edit Value W-64	78		128x	Pg 7 s/c Benefits Maint	178	Page 2 A30
29		79		129x	Pg 7 s/c Benefits Incr	179	Page 2 A31
30	Edit Value W-66	80		130x	Pg 7 s/c Regular BEA NERC	180	Page 2 A32
31		81		131x	Pg 7 s/c BEA Voc NERC	181	Page 2 A33
32		82		132x	Pg 7 s/c Substitute Rate	182	Page 1 A15
33		83		133x	Pg 8 s/c Fire Dist Pay Rate	183	Page 1 A16
34		84		134x	Pg 9 s/c Reduced Breakfast	184	
35		85		135x	Pg 8 s/c Sp Ed 0-pre-K Factor	185	Page 2 A37
36		86		136x	Pg 8 s/c Sp Ed K-21 Factor	186	
37		87		137x	Pg 9 s/c Free/Red Breakfast	187	Page 2 A36
38		88		138x	Pg 9 s/c Trans Bil Rate	188	Page 2 A38
39		89		139x	Pg 8 s/c Sp Ed Fed Reduction	189	
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42		92		142x	Cert Inst base salary - 09-10	192	
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Legend:

s/c = state constants
c/s = calculated and stored
x = "x" option variables

F-203 and F-203 (X) Item Number Dictionary

Item No.	Description	Item No.	Description	Item No.	Description	Item No.	Description
201	Page 3 B1	251	Page 7 c/s M26	301		351	Page 9 c/s S2
202	Page 3 B2	252	Page 7 c/s M27	302		352	Page 9 c/s S3
203	Page 3 B3	253	Page 7 c/s M28	303		353	Page 9 c/s S5
204	Page 3 B4	254	Page 7 c/s M32	304		354	Page 9 c/s S4
205	Page 3 B5	255	Page 7 c/s M34	305		355x	Pg 7 s/c Run start reg
206	Page 3 B6	256	Page 7 c/s M36	306		356x	Pg 7 s/c Run start voc
207	Page 3 B7	257	Page 7 c/s M38	307	Page 7 c/s M47	357x	Regular Voc Cert Staff Ratio
208	Page 3 B8	258	Page 7 c/s M39	308		358x	Skills Center Cert Staff Ratio
209	Page 4 C1	259	Page 7 c/s M29	309		359x	Pg 6 s/c .0532 Maximum K-4
210	Page 4 C2	260	Page 6 c/s M1a	310		360x	Pg 6 s/c .046 4-12 Ratio
211		261	Page 6 c/s M1b	311		361x	Pg 6 s/c .004 Admin Ratio
212		262	Page 4 E1	312		362x	Pg 6 s/c .049 Minimum K-3
213	Page 4 D1	263		313		363x	Page 8 s/c State Recover Rate
214		264	Page 8 c/s M55	314		364	
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216		266		316		366x	Page 8 s/c Stu Achieve Rate
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218	Page 4 I1	268		318		368	
219	Page 4 J1	269		319	Pg 8 c/s N2	369x	Page 8 s/c .127 Sp Ed Max %
220	Page 9 c/s M37	270		320	Pg 8 c/s N1	370x	Pg 7 s/c .92 Voc Inst
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222	Page 9 c/s M41	272		322	Pg 8 c/s N4	372	Page 8 s/c Sp Ed Fed Int Rate
223x	BEA Leap2 Admin 08-09	273		323	Pg 8 c/s N5	373	
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227	Page 6 c/s M1	277	Page 9 c/s Q1	327	Pg 8 c/s N8	377	Page 5 I2
228	Page 6 c/s M3	278		328	Pg 8 c/s N10	378	
229	Page 6 c/s M4	279		329	Pg 8 c/s N11	379	
230	Page 6 c/s M5	280		330	Page 9 c/s O6	380	
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238	Page 7 c/s M13	288		338	Page 9 c/s O3	388	Page 5 K7
239	Page 7 c/s M14	289		339	Page 9 c/s O5	389	
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241	Page 7 c/s M16	291		341	Page 2 A34	391	s/c K1a
242	Page 6 c/s M2	292		342	Page 8 c/s M51	392	s/c K2a
243	Page 7 c/s M33	293		343	Page 8 c/s M52	393	s/c K3a
244	Page 7 c/s M19	294		344	Page 9 c/s O1	394	s/c K4a
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<p>Legend:</p> <p>s/c = state constants</p> <p>c/s = calculated and stored</p> <p>x = "x" option variables</p>
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F-203 and F-203 (X) Item Number Dictionary

Item No.	Description	Item No.	Description	Item No.	Description	Item No.	Description
401	U1a	451	V1				
402	U2	452	V2				
403	U3	453	V3				
404	U4	454	V4				
405	U5	455	V6				
406	U6	456	V7				
407	U7	457	V8				
408	U8	458	V9				
409	U9	459					
410	U10	460	V11				
411	U11	461	V12				
412	U12	462	V13				
413	U13	463					
414	V5	464	V10				
415		465					
416	U16	466	V14				
417	U17	467	V15				
418	U18	468					
419	U19	469	V16				
420	U20	470	V17				
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422	U22	472	Page 5 L12				
423	U23	473	Page 5 L13				
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425	U15	475					
426	U21	476					
427	U28	477	Page 5 L11a				
428	U25	478	Page 5 L12a				
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430	U29	480	Page 5 L14a				
431	U27	481	Page 5 L1				
432	U14	482	Page 5 L2				
433	U30	483	Page 5 L3				
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435		485	Page 5 L5				
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442		492	s/c L2a				
443		493	s/c L3a				
444		494	s/c L4a				
445		495	s/c L5a				
446		496	s/c L6a				
447		497	s/c L7a				
448		498	s/c L8a				
449		499	s/c L9a				
450		500	s/c L10a				

<p>Legend:</p> <p>s/c = state constants</p> <p>c/s = calculated and stored</p> <p>x = "x" option variables</p>
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F-203 (X) Option Items

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F-203 (X) Option Items

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Bilingual Rate	138
Highly Capable Percent of Enrollment	115
Highly Capable Rate	140
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Reduced Only School Breakfast Rate	134
Reduced Only School Lunch Rate	120
Student Achievement Rate	366
2009 Levy Authority Percentage	413
2010 Levy Authority Percentage	414

STATE APPORTIONMENT PAYMENT INFORMATION

FY 2009–10 Payment Schedule—State Moneys

<u>Month</u>	<u>Final Date of Revisions *</u> <u>Received at OSPI</u>	<u>Date Documentation Transmitted to ESDs and SDs</u>	<u>Electronic Moneys Transfer Date</u>	<u>Apportionment Payment Percentage</u>
September 2009	16	23	September 30	9.0
October	16	23	October 30	9.0
November	13	20	November 30	5.5
December	16	23	December 31	9.0
January 2010	15	22	January 29	9.0
February	12	22	February 26	9.0
March	17	24	March 31	9.0
April	16	23	April 30	9.0
May	14	21	May 28	5.5
June	16	23	June 30	6.0
July	16	23	July 30	10.0
August	17	24	August 31	<u>10.0</u>
			TOTAL	<u><u>100.0</u></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 – see below
Revenue Account	4174	Highly Capable
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.

Revenue Account 4166 – Student Achievement: The September through June portion will be funded under account 6113. Payments of this portion will be based on approved claims.

STATE APPORTIONMENT PAYMENT INFORMATION

Payment Schedule—Local Effort Assistance—Revenue 3300

<u>September through December 2009 Allocation</u>		<u>January through August 2010 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 2009 LEA allocation equals 28 percent of the 2009 calendar year allocation. The January through August 2010 LEA allocation equals 72 percent of the 2010 calendar year allocation.

All of the September through December portion and most of the January through June portion will be funded under account 6113. Payments of these portions will be based on approved claims.

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	6111	Federal Stimulus – Title 1
Revenue Account	6112	Federal Stimulus – School Improvement
Revenue Account	6113	Federal Stimulus – State Fiscal Stabilization
Revenue Account	6114	Federal Stimulus – IDEA
Revenue Account	6118	Federal Stimulus – Competitive Grants
Revenue Account	6118	Federal Stimulus – Other
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.

STATE APPORTIONMENT PAYMENT INFORMATION

Planned Adjustments to 2009–10 State Apportionment Payments

Beginning in September 2009, 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, 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 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 2009–10 State Apportionment Payments

Revenue													
Account		Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
3100 Regular Apportionment													
2009–10 Mix Factor						3,2	2	2	2	2	2	2	2
K–4 Staff Ratio (if required)						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
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).

STATE APPORTIONMENT PAYMENT INFORMATION

- 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 ✓	Type of Authorization	Date Document Signed by Board of Directors
		Resolution	/ /20__
		Interdistrict Cooperative Agreement	/ /20__
_____ Signature of School District Superintendent (Transferring District)			

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

OVERVIEW

Indirect cost limits ensure that state and federal moneys are expended for intended uses and for allowable costs. Allowable costs include expenditures directly traceable to the program (**direct expenditures**) plus a limited allowance for overhead or **indirect expenditures**. In addition some programs permit part of the allocation to be **carried over** from the current fiscal period to a future fiscal period. Indirect cost limits and carryover limits are defined in laws, rules, or program requirements. OSPI takes back (**recovers**) money from districts that report insufficient direct program expenditures, after allowance for indirect charges and carryover if permitted. This section describes indirect cost and carryover limits and recovery procedures for many state and federal programs.

For budgeting purposes, districts typically calculate the **minimum direct expenditure** amount by dividing the program revenue by 1.00 plus your district's indirect expenditure rate. The remaining revenue is the maximum indirect charge. For example, if the total allocation is \$100,000 and the indirect limit is 3.0 percent, perform the following calculations:

$$\$100,000 \div 1.03 = \$97,087 \quad \text{Minimum direct program expenditures.}$$

$$\$100,000 - 97,087 = \$2,913 \quad \text{Maximum indirect charges to the program.}$$

The district may charge **less** than the maximum indirect charges.

Any carryover from the prior year increases the district's minimum direct expenditures in the current year.

STATE PROGRAMS

Many state formula-funded (apportionment) revenues are subject to recovery if not expended for a specific purpose during the school year. In most cases the recovery calculation is based on school year expenditures as reported on Form F-196 Annual Financial Statement. In some cases a special report is used to determine recovery.

The 2008–09 school year apportionment recoveries will be made in January 2010 based on the final 2008–09 state allocations and year-end expenditures reported to OSPI. The 2009–10 school year recoveries will be made in January 2011 based on final 2009–10 state allocations and year-end expenditures reported to OSPI. At the end of the school year a spreadsheet for estimating recoveries will be posted on the SAFS web page under Training/Tools at the following link: <http://www.k12.wa.us/safs/TT/tt.asp>.

Each district has a single state recovery rate that applies to the state programs listed below as using the state recovery rate. This rate is lagged two years. The rates that will be used are displayed at the end of this section.

Note: The term allocation as used below refers to school year allocation, not including any prior year adjustments.

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

Account 3100 Fire District Payments

Districts certify expenditures as part of the F-196 (Supplemental Data). If the certified expended amount is less than the fire district reimbursement, the lower of the two amounts will be entered on the final Report 1191 and any overpayment will be recovered. (See WAC 392-121-460.)

Account 3100 Vocational-Secondary Indirect Cost Limit

Indirect cost charges to the vocational program are limited to 15 percent of the combined basic and enhancement allocations for vocational FTE students. **The vocational equipment allocation will be added to the minimum program 31 vocational expenditure level.** A district may carry over up to ten percent of the vocational allocation to the ensuing school year. Calculation of the indirect cost limit, minimum Program 31 vocational expenditure level, and potential recovery amount are illustrated below:

Illustration of Vocational Indirect Cost Limit and Recovery Calculation

A. Vocational FTE Students [Report 1191E line C.1]	100.00
B. District Vocational Allocation per FTE Student [Report 1191 part B] .	\$5,000
C. Running Start Vocational FTE Students [Report 1191E line A.8.b] .	10
D. State Running Start Vocational Allocation per FTE [\$5,714]	\$5,714
E. Minimum Program 31 Vocational Expenditures [Report 1191 part B] [A * B * 0.85 + C * D * 0.93]	\$478,140
F. District Program 31 Vocational Expenditures [Report F-196]	\$420,000
G. Allowable Carryover to 2010–11 School Year [E * 0.1]	\$47,814
H. Carryover from 2008–09 School Year	\$10,000
I. Recovery Amount [If E + H > F + G, Then F + G – E - H, Otherwise 0]	(\$20,326)

Notes:

- *The vocational allocation per student is calculated using the district's average vocational certificated instructional staff mix factor.*
- *At least 93 percent of the allocation for Running Start vocational FTE students must be paid to college; up to 7 percent may be retained by the school district for administration.*
- *The calculation differs from the typical indirect methodology by multiplying the allocation by 85 percent rather than dividing the allocation by 115 percent to determine the minimum expenditure amount.*
- *Any carry over to 2009–10 will be added to the minimum expenditure level for the 2009–10 calculations.*

Account 4121 Special Education

Form F-196, Direct Expenditures for Program 21, less the Account 3121 allocation, multiplied by one plus the district's state recovery rate, less payments from other districts (Revenue Account 7121), will be compared to the related Account 4121 allocation plus prior year carryforward to determine any recovery. In determining the Account 4121 allocation, transfers of Account 4121 revenue to another school district or an ESD through the apportionment payment system will be included. Ten percent of the current year allocation may be carried over to the following year. (See WAC 392-122-900 through 392-122-910.)

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

Accounts 4126 and 4156 State Institutions

Form F-196, Direct Expenditures for Programs 26 and 56, will be compared to the related allocation, excluding the indirect cost allocation, plus prior year carryforward to determine any recovery. Ten percent of the school year allocation may be carried over to the following year. (See WAC 392-122-900 through 392-122-910.)

Account 4155 Learning Assistance Program

Form F-196, Direct Expenditures for Program 55, plus indirect expenditures, will be compared to the related allocation plus prior year carryforward to determine any recovery. Indirect expenditures shall not exceed the district's federal restricted rate. Ten percent of the current year allocation may be carried over to the following year. (See WAC 392-162-095 and WAC 392-122-900.)

Account 4165 Transitional Bilingual

Form F-196, Direct Expenditures for Program 65, multiplied by one plus the district's state recovery rate, will be compared to the related allocation to determine any recovery. No carryover is allowed. (See WAC 392-122-900 through 392-122-910.)

Account 4166 Student Achievement

There will be no recovery calculation. Indirect cost charges and carryover are permitted. However, significant indirect charges and carryover amounts should be identified in the school district plan and year-end report required by Initiative 728.

Account 4174 Highly Capable

Form F-196, Direct Expenditures for Program 74, multiplied by one plus the district's state recovery rate, will be compared to the related allocation to determine any recovery. No carryover is allowed. (See WAC 392-122-900 through 392-122-910.)

Account 4199 Transportation Operations

Form F-196, Direct Expenditures for Program 99, multiplied by one plus the district's state recovery rate, less revenues in Account 7199, plus Form F-196 transfers from the General Fund to the Transportation Vehicle Fund, will be compared to the transportation operation allocation to determine any recovery. (See WAC 392-141-200.) The transportation operation allocation includes the allocation for kindergarten through Grade 5-enrolled students living within one radius mile from school.

Rev Acct.	Description	Indirect Rate	Carryover
3100	Vocational Indirect Cost Limit	15%	10%
4121	State Special Education	State Recovery Rate	10%
4126/4156	State Institutions	See Above	10%
4155	Learning Assistance Program	Fed. Restricted Rate	10%
4165	Transitional Bilingual	State Recovery Rate	None
4166	Student Achievement	Board Policy*	Allowed
4174	Highly Capable	State Recovery Rate	None
4199	Transportation Operations	State Recovery Rate	None

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

State recovery rates by school district are included at the end of this section.

Indirect rates applicable to state competitive grants are subject to the specific requirements of the grant. However, unless specified by state law or regulation, a seven percent indirect cost limit is assumed.

FEDERAL PROGRAMS

Indirect expenditure rates allowed on federal grants awarded school districts are established by the Office of Superintendent of Public Instruction (OSPI) pursuant to an agreement with the U.S. Department of Education (ED). This agreement prescribes the method of rate computation and the resulting rates establish the maximum amount of indirect expenditures that may be claimed for a federal grant.

One “fixed with carryforward” indirect cost rate is calculated for each district for all of its restricted federal grants and another “fixed with carryforward” indirect cost rate is calculated for all of its unrestricted federal grants. Rates are individually computed for each district and are unique to each district.

This notifies school districts claiming indirect expenditure reimbursements on FY 2009–10 federal grants that they may use rates no greater than those displayed on their year-end annual financial statements (SPI Form F-196 Report) for FY 2007–08. (This is Supplemental Reports and Schedules of that report.) Federal indirect rates for 2009–10 by school district are included at the end of this section.

The federal restricted rate for each district may also be used for state reimbursements under Program 55 Learning Assistance Program (LAP).

“Restricted” Versus “Unrestricted” Indirect Expenditure Rates

Restricted rates are used with grants where “supplement but not supplant” language is in the authorizing legislation. Almost all federal programs fall into this category. Restricted rates must be used for all federal programs except those for which the restricted rate is not required. Questions regarding restricted and unrestricted rates should be made to the School Financial Services section.

Indirect Expenditure Rates for New Programs

New federal grants should use the district’s federal restricted indirect expenditure rate.

Indirect Expenditures for Cooperative Projects

When there is a cooperative project, the indirect expenditure rate of the administering district is to be used on all direct expenditures claimed in the cooperative project. The indirect expenditure reimbursement is paid to the administering district.

How the Federal Indirect Expenditure Rates Were Computed

Federal indirect expenditure rates for FY 2009–10 are based upon financial information in each school district’s annual financial statement, SPI Form F-196 for FY 2007–2008. Therefore, the rates depend upon base-year data that are two years old.

INDIRECT COST LIMITS, CARRYOVER, AND RECOVERY

An indirect expenditure rate determines what proportion each grant or contract shall bear of the joint or common expenditures benefiting all school district programs. These expenditures are specifically allowed by the U.S. Department of Education to be allocated to all other school district programs. In general, the districtwide federal fixed with carryforward indirect rate for each school district is computed by dividing total general fund indirect expenditures by total general fund direct expenditures. The result of this calculation is the indirect rate.

Indirect expenditures for determining federal restricted rates are selected administrative and service expenditures in Program 97 Districtwide Support. These include expenditures for business office, human resources, and selected expenditures for superintendent's office, data processing, printing, warehousing and distribution, and motor pool. Excluded are expenditures for capital outlay and interest.

Each school district also has one districtwide federal unrestricted indirect cost rate for the few federal grants that allow unrestricted rates. The unrestricted rate is the same as the restricted rate except expenditures for maintenance and grounds are included, resulting in a higher rate. Direct expenditures for determining both federal restricted and unrestricted rates consist of all other general fund expenditures except those for capital outlay and interest which are excluded from the calculation.

FY 2009-10 Federal Indirect Rates and State Recovery Rates
 (Source FY 2007-2008 F-196)

For more information regarding Federal Restricted and Unrestricted Rates, please refer to the Administrative, Budgeting, and Financial Reporting Handbook, Bud Prep Chapter 2, Section 5. The state LAP program will continue to use the Federal Restricted Rate. The State Recovery Rates shown below will be used to determine recoveries for the following state revenue accounts: 4121-Special Education (10% carryover allowed), 4165-Bilingual, 4174-Highly Capable, and 4199 Transportation.
Rates displayed in red font have been revised.

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
101	01109	WASHTUCNA	6.87%	21.00%	30.42%
101	01122	BENGE	4.64%	39.17%	38.65%
123	01147	OTHELLO	3.23%	15.20%	15.14%
101	01158	LIND	4.74%	25.19%	25.66%
101	01160	RITZVILLE	1.38%	18.38%	21.74%
123	02250	CLARKSTON	2.70%	14.81%	18.08%
123	02420	ASOTIN	2.09%	26.00%	22.33%
123	03017	KENNEWICK	3.58%	12.04%	13.61%
123	03050	PATERSON	1.98%	16.78%	23.30%
123	03052	KIONA BENTON	6.08%	19.26%	19.84%
123	03053	FINLEY	3.57%	16.96%	20.27%
123	03116	PROSSER	4.13%	15.86%	17.92%
123	03400	RICHLAND	6.82%	22.23%	24.75%
171	04019	MANSON	0.00%	0.00%	18.74%
171	04069	STEHEKIN	5.42%	18.05%	38.89%
171	04127	ENTIAT	7.80%	19.24%	25.15%
171	04129	LAKE CHELAN	0.00%	0.00%	18.62%
171	04222	CASHMERE	1.29%	17.48%	17.51%
171	04228	CASCADE	1.95%	16.87%	17.48%
171	04246	WENATCHEE	4.17%	14.50%	17.09%
114	05121	PORT ANGELES	3.89%	14.35%	15.22%
114	05313	CRESCENT	4.63%	13.00%	17.28%
114	05323	SEQUIM	1.73%	15.62%	15.30%
114	05401	CAPE FLATTERY	5.08%	24.90%	24.17%
114	05402	QUILLAYUTE VALLE	1.47%	8.08%	13.99%
112	06037	VANCOUVER	3.29%	17.95%	17.55%
112	06098	HOCKINSON	0.42%	19.74%	20.23%
112	06101	LACENTER	2.44%	14.42%	16.83%

INDIRECT COST LIMITS AND RECOVERIES

ESD	CCDDD	NAME	Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.0%	15.7%	16.2%
		State Average			
112	06103	GREEN MOUNTAIN	7.63%	22.85%	25.63%
112	06112	WASHOUGAL	5.11%	15.46%	18.73%
112	06114	EVERGREEN	3.30%	12.83%	13.89%
112	06117	CAMAS	4.87%	14.70%	16.48%
112	06119	BATTLE GROUND	2.98%	13.75%	15.35%
112	06122	RIDGEFIELD	4.53%	16.59%	21.10%
123	07002	DAYTON	3.11%	18.83%	22.36%
123	07035	STARBUCK	4.90%	39.22%	40.15%
112	08122	LONGVIEW	4.86%	20.04%	21.03%
112	08130	TOUTLE LAKE	4.01%	15.98%	20.29%
112	08401	CASTLE ROCK	2.88%	16.00%	18.59%
112	08402	KALAMA	2.32%	21.37%	21.75%
112	08404	WOODLAND	2.05%	11.37%	15.11%
112	08458	KELSO	5.15%	16.25%	17.70%
171	09013	ORONDO	4.66%	13.92%	13.57%
171	09075	BRIDGEPORT	4.02%	16.57%	17.46%
171	09102	PALISADES	8.07%	69.95%	45.86%
171	09206	EASTMONT	3.45%	14.07%	15.22%
171	09207	MANSFIELD	9.07%	37.93%	36.30%
171	09209	WATERVILLE	6.69%	17.98%	20.39%
101	10003	KELLER	18.28%	67.75%	38.55%
101	10050	CURLEW	2.81%	26.92%	27.43%
101	10065	ORIENT	3.72%	17.87%	22.28%
101	10070	INCHELIUM	5.41%	27.12%	26.92%
101	10309	REPUBLIC	3.48%	20.88%	21.83%
123	11001	PASCO	4.36%	14.00%	15.00%
123	11051	NORTH FRANKLIN	3.78%	16.48%	16.37%
123	11054	STAR	5.71%	17.39%	24.81%
123	11056	KAHLOTUS	5.39%	34.57%	38.44%
123	12110	POMEROY	3.43%	26.79%	25.42%
105	13073	WAHLUKE	0.57%	14.29%	17.44%
171	13144	QUINCY	4.01%	13.83%	16.41%
171	13146	WARDEN	1.66%	21.07%	19.77%
171	13151	COULEE-HARTLINE	2.02%	20.18%	22.26%
171	13156	SOAP LAKE	5.63%	26.53%	23.85%
105	13160	ROYAL	4.02%	14.62%	16.85%
171	13161	MOSES LAKE	2.50%	13.68%	14.84%
171	13165	EPHRATA	4.27%	17.81%	18.16%
171	13167	WILSON CREEK	6.08%	27.42%	29.04%

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
171	13301	GRAND COULEE DAM	5.11%	18.65%	21.53%
113	14005	ABERDEEN	1.16%	18.58%	18.28%
113	14028	HOQUIAM	4.38%	18.56%	19.70%
113	14064	NORTH BEACH	2.08%	18.89%	20.66%
113	14065	MC CLEARY	6.22%	21.97%	21.68%
113	14066	MONTESANO	2.10%	16.08%	17.91%
113	14068	ELMA	5.17%	13.87%	16.55%
113	14077	TAHOLAH	7.47%	37.58%	33.80%
113	14097	QUINAULT	4.85%	33.58%	29.07%
113	14099	COSMOPOLIS	5.29%	22.25%	27.75%
113	14104	SATSOP	6.16%	16.17%	18.38%
113	14117	WISHKAH VALLEY	2.56%	33.93%	34.00%
113	14172	OCOSTA	2.28%	19.73%	20.58%
113	14400	OAKVILLE	10.81%	39.41%	31.00%
189	15201	OAK HARBOR	3.01%	14.45%	15.73%
189	15204	COUPEVILLE	2.45%	22.13%	19.45%
189	15206	SOUTH WHIDBEY	5.26%	21.68%	20.22%
114	16020	CLEARWATER	24.28%	39.63%	39.26%
114	16046	BRINNON	4.83%	35.50%	28.78%
114	16048	QUILCENE	3.94%	16.46%	25.67%
114	16049	CHIMACUM	4.08%	20.36%	20.17%
114	16050	PORT TOWNSEND	2.94%	19.34%	19.35%
121	17001	SEATTLE	3.45%	15.59%	17.02%
121	17210	FEDERAL WAY	2.82%	11.96%	13.11%
121	17216	ENUMCLAW	4.23%	14.54%	15.51%
121	17400	MERCER ISLAND	5.95%	20.09%	20.49%
121	17401	HIGHLINE	5.09%	17.21%	16.90%
121	17402	VASHON ISLAND	1.74%	16.70%	19.69%
121	17403	RENTON	3.61%	15.38%	15.68%
121	17404	SKYKOMISH	6.71%	30.82%	38.23%
121	17405	BELLEVUE	2.45%	14.60%	16.83%
121	17406	TUKWILA	2.38%	14.03%	20.08%
121	17407	RIVERVIEW	1.41%	15.25%	16.52%
121	17408	AUBURN	2.80%	13.75%	14.41%
121	17409	TAHOMA	3.76%	14.06%	15.63%
121	17410	SNOQUALMIE VALLEY	3.10%	19.69%	19.83%
121	17411	ISSAQUAH	3.09%	14.49%	15.51%
121	17412	SHORELINE	3.10%	14.86%	14.65%
121	17414	LAKE WASHINGTON	2.21%	12.19%	13.23%
121	17415	KENT	7.62%	17.93%	17.17%
121	17417	NORTHSHORE	3.42%	14.09%	15.11%

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
114	18100	BREMERTON	4.58%	14.20%	16.43%
121	18303	BAINBRIDGE	4.98%	19.04%	18.74%
114	18400	NORTH KITSAP	2.96%	15.01%	16.41%
114	18401	CENTRAL KITSAP	4.40%	15.06%	14.96%
114	18402	SOUTH KITSAP	5.10%	19.42%	18.95%
105	19007	DAMMAN	2.74%	18.87%	18.95%
105	19028	EASTON	4.89%	45.88%	41.34%
105	19400	THORP	7.67%	29.45%	26.12%
105	19401	ELLENSBURG	5.31%	19.55%	21.98%
105	19403	KITTITAS	4.11%	25.52%	24.02%
105	19404	CLE ELUM-ROSLYN	6.44%	16.75%	20.22%
112	20094	WISHRAM	5.92%	31.75%	32.07%
105	20203	BICKLETON	4.68%	17.36%	20.63%
112	20215	CENTERVILLE	8.42%	33.13%	31.72%
112	20400	TROUT LAKE	0.13%	20.73%	26.76%
112	20401	GLENWOOD	3.43%	51.28%	48.29%
112	20402	KLICKITAT	3.12%	31.09%	29.79%
112	20403	ROOSEVELT	2.76%	0.00%	31.41%
105	20404	GOLDENDALE	2.85%	19.63%	21.05%
112	20405	WHITE SALMON	2.53%	14.21%	15.83%
112	20406	LYLE	3.06%	19.00%	19.17%
113	21014	NAPAVINE	3.90%	17.02%	18.95%
113	21036	EVALINE	6.48%	0.87%	35.23%
113	21206	MOSSYROCK	2.87%	17.64%	18.63%
113	21214	MORTON	3.45%	22.36%	22.42%
113	21226	ADNA	3.49%	18.66%	19.02%
113	21232	WINLOCK	1.82%	13.84%	16.08%
113	21234	BOISTFORT	8.34%	38.23%	36.96%
113	21237	TOLEDO	4.60%	21.82%	19.83%
113	21300	ONALASKA	3.45%	18.53%	19.12%
113	21301	PE ELL	3.56%	22.26%	22.89%
113	21302	CHEHALIS	0.82%	18.01%	17.53%
113	21303	WHITE PASS	3.12%	24.66%	22.82%
113	21401	CENTRALIA	2.60%	13.35%	19.24%
101	22008	SPRAGUE	4.49%	22.95%	34.96%
101	22009	REARDAN	1.01%	20.37%	20.32%
101	22017	ALMIRA	5.21%	36.09%	30.50%
101	22073	CRESTON	5.56%	27.14%	31.71%
101	22105	ODESSA	2.31%	24.04%	29.01%
101	22200	WILBUR	2.25%	24.32%	29.33%

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
101	22204	HARRINGTON	4.27%	15.94%	21.05%
101	22207	DAVENPORT	0.00%	21.05%	24.56%
113	23042	SOUTHSIDE	12.96%	26.48%	22.57%
113	23054	GRAPEVIEW	6.95%	25.11%	21.08%
113	23309	SHELTON	1.67%	13.60%	15.35%
113	23311	MARY M KNIGHT	4.82%	28.65%	25.85%
113	23402	PIONEER	5.21%	17.23%	15.49%
114	23403	NORTH MASON	3.82%	14.53%	15.48%
113	23404	HOOD CANAL	7.89%	14.91%	14.63%
171	24014	NESPELEM	15.73%	36.30%	28.56%
171	24019	OMAK	5.27%	19.55%	18.59%
171	24105	OKANOGAN	3.95%	16.09%	17.12%
171	24111	BREWSTER	6.04%	21.00%	20.87%
171	24122	PATEROS	7.61%	29.28%	27.39%
171	24350	METHOW VALLEY	2.88%	20.49%	21.77%
171	24404	TONASKET	3.10%	17.65%	17.14%
171	24410	OROVILLE	2.57%	17.50%	20.57%
112	25101	OCEAN BEACH	3.77%	19.99%	19.49%
113	25116	RAYMOND	1.97%	15.41%	20.24%
113	25118	SOUTH BEND	2.26%	27.56%	24.30%
112	25155	NASELLE GRAYS RIVER	1.47%	20.71%	18.19%
113	25160	WILLAPA VALLEY	3.38%	18.93%	19.00%
113	25200	NORTH RIVER	5.40%	28.82%	35.02%
101	26056	NEWPORT	2.58%	15.87%	16.14%
101	26059	CUSICK	3.14%	18.14%	19.90%
101	26070	SELKIRK	3.34%	22.83%	23.94%
121	27001	STEILACOOM	2.31%	9.01%	13.40%
121	27003	PUYALLUP	4.48%	16.85%	16.48%
121	27010	TACOMA	4.83%	14.94%	15.91%
121	27019	CARBONADO	8.08%	28.18%	30.41%
121	27083	UNIVERSITY PLACE	4.57%	16.59%	16.62%
121	27320	SUMNER	2.54%	12.85%	15.50%
121	27343	DIERINGER	5.65%	20.32%	20.29%
121	27344	ORTING	3.56%	16.57%	17.41%
121	27400	CLOVER PARK	5.76%	18.81%	20.18%
121	27401	PENINSULA	2.80%	12.63%	15.71%
121	27402	FRANKLIN PIERCE	4.72%	17.05%	14.94%
121	27403	BETHEL	3.64%	12.43%	14.76%

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
121	27404	EATONVILLE	3.59%	16.43%	16.76%
121	27416	WHITE RIVER	4.85%	17.98%	16.98%
121	27417	FIFE	3.23%	13.58%	15.75%
189	28010	SHAW	11.54%	35.10%	46.83%
189	28137	ORCAS	8.65%	30.90%	27.46%
189	28144	LOPEZ	2.80%	25.49%	28.72%
189	28149	SAN JUAN	3.78%	24.06%	25.49%
189	29011	CONCRETE	2.10%	20.82%	20.08%
189	29100	BURLINGTON EDISO	5.22%	15.73%	18.05%
189	29101	SEDRO WOOLLEY	2.91%	14.40%	14.97%
189	29103	ANACORTES	3.55%	15.55%	16.33%
189	29311	LA CONNER	3.21%	11.95%	19.68%
189	29317	CONWAY	3.52%	15.71%	18.60%
189	29320	MT VERNON	2.56%	14.57%	15.49%
112	30002	SKAMANIA	4.96%	23.87%	27.79%
112	30029	MOUNT PLEASANT	2.87%	38.54%	44.63%
112	30031	MILL A	7.19%	27.46%	37.27%
112	30303	STEVENSON-CARSON	2.59%	18.72%	21.20%
189	31002	EVERETT	4.20%	14.41%	14.65%
189	31004	LAKE STEVENS	3.72%	16.89%	16.57%
189	31006	MUKILTEO	4.03%	14.90%	15.07%
189	31015	EDMONDS	3.63%	14.09%	14.86%
189	31016	ARLINGTON	2.83%	15.45%	15.59%
189	31025	MARYSVILLE	4.70%	16.59%	16.17%
189	31063	INDEX	10.32%	39.00%	49.94%
189	31103	MONROE	4.08%	13.57%	14.45%
189	31201	SNOHOMISH	4.34%	16.46%	16.38%
189	31306	LAKESWOOD	4.20%	18.80%	19.53%
189	31311	SULTAN	2.56%	15.32%	15.26%
189	31330	DARRINGTON	5.10%	20.59%	21.18%
189	31332	GRANITE FALLS	3.71%	18.72%	18.12%
189	31401	STANWOOD	2.97%	14.34%	15.41%
101	32081	SPOKANE	4.24%	16.33%	15.89%
101	32123	ORCHARD PRAIRIE	3.69%	12.82%	17.31%
101	32312	GREAT NORTHERN	4.82%	33.13%	33.10%
101	32325	NINE MILE FALLS	3.03%	14.90%	17.06%
101	32326	MEDICAL LAKE	1.32%	16.05%	18.70%
101	32354	MEAD	2.21%	15.99%	15.63%
101	32356	CENTRAL VALLEY	3.69%	14.70%	14.65%

INDIRECT COST LIMITS AND RECOVERIES

			Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
State Average			3.0%	15.7%	16.2%
ESD	CCDDD	NAME			
101	32358	FREEMAN	2.37%	13.63%	16.96%
101	32360	CHENEY	4.54%	17.93%	16.62%
101	32361	EAST VALLEY	4.41%	17.05%	18.44%
101	32362	LIBERTY	0.07%	23.91%	23.41%
101	32363	WEST VALLEY	2.92%	18.52%	20.28%
101	32414	DEER PARK	3.60%	17.01%	16.14%
101	32416	RIVERSIDE	3.10%	17.60%	17.77%
101	33030	ONION CREEK	9.46%	30.90%	26.92%
101	33036	CHEWELAH	3.59%	17.81%	18.67%
101	33049	WELLPINIT	4.59%	25.75%	25.38%
101	33070	VALLEY	4.14%	13.09%	17.38%
101	33115	COLVILLE	2.35%	11.83%	15.46%
101	33183	LOON LAKE	0.59%	24.48%	21.83%
101	33202	SUMMIT VALLEY	3.71%	19.28%	22.11%
101	33205	EVERGREEN	12.76%	23.94%	25.85%
101	33206	COLUMBIA	6.22%	21.78%	25.60%
101	33207	MARY WALKER	4.15%	20.70%	20.36%
101	33211	NORTHPORT	2.67%	16.70%	20.62%
101	33212	KETTLE FALLS	2.78%	14.15%	16.44%
113	34002	YELM	4.54%	18.47%	17.98%
113	34003	NORTH THURSTON	4.21%	13.26%	14.65%
113	34033	TUMWATER	1.95%	13.87%	14.37%
113	34111	OLYMPIA	4.02%	17.18%	16.82%
113	34307	RAINIER	3.13%	18.65%	20.42%
113	34324	GRIFFIN	4.53%	22.38%	21.61%
113	34401	ROCHESTER	1.12%	15.08%	14.65%
113	34402	TENINO	2.36%	14.99%	15.94%
112	35200	WAHKIAKUM	0.67%	25.06%	24.86%
123	36101	DIXIE	10.25%	71.61%	53.31%
123	36140	WALLA WALLA	3.97%	15.31%	15.95%
123	36250	COLLEGE PLACE	4.40%	24.51%	20.30%
123	36300	TOUCHET	3.41%	22.27%	23.38%
123	36400	COLUMBIA	2.82%	20.55%	21.73%
123	36401	WAITSBURG	4.12%	23.28%	23.06%
123	36402	PRESCOTT	7.94%	21.97%	20.80%
189	37501	BELLINGHAM	3.62%	15.15%	15.43%
189	37502	FERNDALE	4.13%	13.67%	14.25%

INDIRECT COST LIMITS AND RECOVERIES

ESD	CCDDD	NAME	Federal		State
			Restricted Rate	Unrestricted Rate	Recovery Rate
			3.0%	15.7%	16.2%
		State Average			
189	37503	BLAINE	3.56%	16.41%	20.57%
189	37504	LYNDEN	3.53%	17.12%	17.01%
189	37505	MERIDIAN	2.64%	17.76%	18.91%
189	37506	NOOKSACK VALLEY	2.91%	15.84%	16.22%
189	37507	MOUNT BAKER	3.69%	18.26%	18.04%
101	38126	LACROSSE JOINT	2.57%	23.20%	22.94%
101	38264	LAMONT	16.44%	57.93%	50.85%
101	38265	TEKOA	0.00%	21.28%	25.44%
101	38267	PULLMAN	6.41%	28.16%	24.81%
101	38300	COLFAX	3.40%	24.41%	23.46%
101	38301	PALOUSE	4.92%	20.59%	27.06%
101	38302	GARFIELD	6.58%	24.80%	27.18%
101	38304	STEPTOE	11.26%	34.45%	31.18%
101	38306	COLTON	4.69%	24.07%	26.58%
101	38308	ENDICOTT	6.40%	37.46%	34.32%
101	38320	ROSALIA	0.00%	26.34%	29.54%
101	38322	ST JOHN	3.95%	21.41%	21.68%
101	38324	OAKESDALE	10.86%	40.44%	35.37%
105	39002	UNION GAP	3.91%	18.61%	18.65%
105	39003	NACHES VALLEY	6.63%	21.47%	20.77%
105	39007	YAKIMA	2.80%	14.00%	13.69%
105	39090	EAST VALLEY	1.88%	15.94%	16.45%
105	39119	SELAH	4.20%	15.74%	17.34%
105	39120	MABTON	8.25%	21.25%	22.22%
105	39200	GRANDVIEW	5.63%	18.62%	17.72%
105	39201	SUNNYSIDE	3.76%	14.72%	14.85%
105	39202	TOPPENISH	8.91%	21.75%	19.59%
105	39203	HIGHLAND	5.84%	17.50%	23.53%
105	39204	GRANGER	7.18%	13.71%	15.39%
105	39205	ZILLAH	8.18%	24.54%	23.39%
105	39207	WAPATO	3.19%	15.88%	17.15%
105	39208	WEST VALLEY	3.89%	19.53%	21.91%
105	39209	MOUNT ADAMS	4.62%	28.23%	22.98%

SALARY INFORMATION

Salary and Benefit Limitation Law

RCW 28A.400.200 Salaries and Compensation for Employees—Minimum Amounts—Limitations—Supplemental Contracts.

(1) Every school district board of directors shall fix, alter, allow, and order paid salaries and compensation for all district employees in conformance with this section.

(2)(a) Salaries for certificated instructional staff shall not be less than the salary provided in the appropriations act in the statewide salary allocation schedule for an employee with a baccalaureate degree and zero years of service; and

(b) Salaries for certificated instructional staff with a masters degree shall not be less than the salary provided in the appropriations act in the state-wide salary allocation schedule for an employee with a masters degree and zero years of service;

(3)(a) The actual average salary paid to certificated instructional staff shall not exceed the district's average certificated instructional staff salary used for the state basic education allocations for that school year as determined pursuant to RCW 28A.150.410.

(b) Fringe benefit contributions for certificated instructional staff shall be included as salary under (a) of this subsection only to the extent that the district's actual average benefit contribution exceeds the amount of the insurance benefits allocation provided per certificated instructional staff unit in the state operating appropriations act in effect at the time the compensation is payable. For purposes of this section, fringe benefits shall not include payment for unused leave for illness or injury under RCW 28A.400.210; employer contributions for old age survivors insurance, workers' compensation, unemployment compensation, and retirement benefits under the Washington state retirement system; or employer contributions for health benefits in excess of the insurance benefits allocation provided per certificated instructional staff unit in the state operating appropriations act in effect at the time the compensation is payable. A school district may not use state funds to provide employer contributions for such excess health benefits.

(c) Salary and benefits for certificated instructional staff in programs other than basic education shall be consistent with the salary and benefits paid to certificated instructional staff in the basic education program.

(4) Salaries and benefits for certificated instructional staff may exceed the limitations in subsection (3) of this section only by separate contract for additional time, additional responsibilities, or incentives. Supplemental contracts shall not cause the state to incur any present or future funding obligation. Supplemental contracts shall be subject to the collective bargaining provisions of chapter 41.59 RCW and the provisions of RCW 28A.405.240, shall not exceed one year, and if not renewed shall not constitute adverse change in accordance with RCW 28A.405.300 through 28A.405.380. No district may enter into a supplemental contract under this subsection for the provision of services which are a part of the basic education program required by Article IX, section 3 of the state Constitution.

(5) Employee benefit plans offered by any district shall comply with RCW 28A.400.350, 28A.400.275, and 28A.400.280.

Initiative Measure No. 732

RCW 28A.400.205 Cost-of-Living Increases for Employees.

(1) School district employees shall be provided an annual salary cost-of-living increase in accordance with this section.

(a) The cost-of-living increase shall be calculated by applying the rate of the yearly increase in the cost-of-living index to any state-funded salary base used in state funding

<u>Effective Date</u>	<u>Supersedes</u>	<u>Form</u>	<u>Chapter</u>	<u>Section</u>	<u>Page</u>
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SALARY INFORMATION

formulas for teachers and other school district employees. Beginning with the 2001-02 school year, and for each subsequent school year, except for the 2009-10 and 2010-11 school years, each school district shall be provided a cost-of-living allocation sufficient to grant this cost-of-living increase.

(b) A school district shall distribute its cost-of-living allocation for salaries and salary-related benefits in accordance with the district's salary schedules, collective bargaining agreements, and compensation policies. No later than the end of the school year, each school district shall certify to the superintendent of public instruction that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits.

(c) Any funded cost-of-living increase shall be included in the salary base used to determine cost-of-living increases for school employees in subsequent years. For teachers and other certificated instructional staff, the rate of the annual cost-of-living increase funded for certificated instructional staff shall be applied to the base salary used with the statewide salary allocation schedule established under RCW 28A.150.410 and to any other salary models used to recognize school district personnel costs.

(d) During the 2011-2013 and 2013-2015 fiscal biennia, in addition to cost-of-living allocations required by (a) of this subsection, school districts shall receive additional cost-of-living allocations in equal increments such that by the end of the 2014-15 school year school district employee base salaries used with the statewide salary allocation schedule established under RCW 28A.150.410 and any other state salary models used to recognize school district personnel costs are, at a minimum, equal to what they would have been if cost-of-living allocations had not been suspended during the 2009-10 or 2010-11 school years.

(2) For the purposes of this section, "cost-of-living index" means, for any school year, the previous calendar year's annual average consumer price index, using the official current base, compiled by the bureau of labor statistics, United States department of labor for the state of Washington. If the bureau of labor statistics develops more than one consumer price index for areas within the state, the index covering the greatest number of people, covering areas exclusively within the boundaries of the state, and including all items shall be used for the cost-of-living index in this section.

NOTE: This agency does not have rule-making authority pursuant to this RCW. Therefore, interpretation of this law should be referred to appropriate legal counsel.

2009–10 K–12 Salary Allocation Schedule for Certificated Instructional Staff

Years of Service	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+4 5	MA+90 or PhD
0	34,237	35,162	36,120	37,080	40,161	42,145	41,047	44,128	46,115
1	34,698	35,635	36,606	37,608	40,721	42,695	41,503	44,617	46,589
2	35,137	36,083	37,064	38,144	41,248	43,242	41,963	45,067	47,061
3	35,589	36,545	37,536	38,650	41,749	43,791	42,398	45,494	47,538
4	36,033	37,031	38,028	39,180	42,297	44,354	42,855	45,971	48,030
5	36,492	37,494	38,501	39,718	42,823	44,921	43,319	46,425	48,523
6	36,963	37,943	38,984	40,262	43,352	45,462	43,794	46,885	48,993
7	37,790	38,786	39,841	41,187	44,324	46,491	44,685	47,820	49,989
8	39,002	40,052	41,132	42,590	45,768	48,016	46,086	49,266	51,512
9		41,363	42,497	44,008	47,260	49,584	47,503	50,757	53,081
10			43,877	45,498	48,794	51,195	48,995	52,291	54,692
11				47,032	50,399	52,849	50,528	53,897	56,345
12				48,517	52,048	54,571	52,122	55,545	58,068
13					53,737	56,335	53,773	57,234	59,831
14					55,434	58,165	55,471	59,042	61,663
15					56,877	59,679	56,913	60,577	63,266
16 or more					58,014	60,871	58,051	61,788	64,531

As used in this subsection, the column headings “BA+(N)” refer to the number of credits earned since receiving the baccalaureate degree.

For credits earned after the baccalaureate degree but before the masters degree, any credits in excess of forty-five credits may be counted after the masters degree. Thus, as used in this subsection, the column headings “MA+(N)” refer to the total of:

- (i) Credits earned since receiving the masters degree; and
- (ii) Any credits in excess of forty-five credits that were earned after the baccalaureate degree but before the masters degree.

For the purposes of this section:

- (a) “BA” means a baccalaureate degree.
- (b) “MA” means a masters degree.
- (c) “PHD” means a doctorate degree.
- (d) “Years of service” shall be calculated under the same rules adopted by the superintendent of public instruction.
- (e) “Credits” means college quarter hour credits and equivalent in-service credits computed in accordance with RCW 28A.415.020 and RCW 28A.415.023.

No more than ninety college quarter-hour credits received by any employee after the baccalaureate degree may be used to determine compensation allocations under the state salary allocation schedule and LEAP documents referenced in this act, or any replacement schedules and documents, unless:

- (a) The employee has a masters degree; or
- (b) The credits were used in generating state salary allocations before January 1, 1992.

The certificated instructional staff base salary specified for each district in LEAP Document 2 and the salary schedules in this section include one learning improvement day. A school district is eligible for the learning improvement day funds only if the learning improvement day has been added to the 180-day contract year. If fewer days are added, the additional learning improvement allocation shall be adjusted accordingly. The additional day shall be limited to specific activities identified in the state required school

improvement plan related to improving student learning that are consistent with education reform implementation, and shall not be considered part of basic education. The principal in each school shall assure that the days are used to provide the necessary school-wide, all staff professional development that is tied directly to the school improvement plan. The school principal and the district superintendent shall maintain documentation as to their approval of these activities. The length of a learning improvement day shall not be less than the length of a full day under the base contract. The superintendent of public instruction shall ensure that school districts adhere to the intent and purposes of this subsection.

The salary allocation schedules established in this section are for allocation purposes only except as provided in RCW 28A.400.200(2) and the above preceding paragraph.

Source: ESHB 1244.PL, Sec. 503.

**LEAP Document 1
Table Of Staff Mix Factors For Certificated Instructional Staff**

*** Education Experience ***

<u>Years of Service</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>MA+90 or Ph.D.</u>
0	1.00000	1.02701	1.05499	1.08304	1.17303	1.23099	1.19891	1.28891	1.34693
1	1.01346	1.04084	1.06918	1.09846	1.18939	1.24704	1.21224	1.30317	1.36079
2	1.02628	1.05393	1.08257	1.11411	1.20478	1.26303	1.22566	1.31632	1.37458
3	1.03950	1.06741	1.09636	1.12890	1.21940	1.27905	1.23838	1.32881	1.38850
4	1.05246	1.08160	1.11072	1.14439	1.23542	1.29551	1.25171	1.34274	1.40286
5	1.06585	1.09513	1.12454	1.16008	1.25077	1.31206	1.26526	1.35599	1.41728
6	1.07961	1.10825	1.13866	1.17597	1.26623	1.32785	1.27915	1.36942	1.43100
7	1.10379	1.13286	1.16367	1.20301	1.29461	1.35793	1.30517	1.39673	1.46008
8	1.13919	1.16984	1.20138	1.24398	1.33681	1.40246	1.34610	1.43896	1.50458
9		1.20814	1.24125	1.28538	1.38038	1.44826	1.38747	1.48253	1.55041
10			1.28158	1.32891	1.42517	1.49532	1.43104	1.52733	1.59744
11				1.37371	1.47207	1.54362	1.47584	1.57423	1.64574
12				1.41708	1.52023	1.59391	1.52240	1.62236	1.69607
13					1.56956	1.64544	1.57060	1.67169	1.74756
14					1.61913	1.69890	1.62022	1.72451	1.80105
15					1.66126	1.74310	1.66233	1.76934	1.84788
16 or more					1.69447	1.77794	1.69557	1.80472	1.88482

*For credits earned after the BA degree but before the MA degree:
Any credits in excess of 45 may be counted after the MA degree.*

LEAP Document 1 is referenced in the 2009-11 Omnibus Operating Budget (ESHB 1244).

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LEAP Document 2

Date: April 22, 2009

Time: 08:22 hours

<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
01 109 Washtucna	34,426	34,237	34,237	65,571	65,571	65,571	31,865	31,865	31,865
01 122 Benge	34,426	34,237	34,237	57,986	57,986	57,986	32,414	32,414	32,414
01 147 Othello	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
01 158 Lind	34,426	34,237	34,237	72,530	72,530	72,530	31,865	31,865	31,865
01 160 Ritzville	34,426	34,237	34,237	62,689	62,689	62,689	31,902	31,902	31,902
02 250 Clarkston	34,426	34,237	34,237	59,046	59,046	59,046	31,865	31,865	31,865
02 420 Asotin-Anatone	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
03 017 Kennewick	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
03 050 Paterson	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
03 052 Kiona-Benton City	34,426	34,237	34,237	61,694	61,694	61,694	31,865	31,865	31,865
03 053 Finley	34,426	34,237	34,237	60,330	60,330	60,330	31,865	31,865	31,865
03 116 Prosser	34,426	34,237	34,237	62,820	62,820	62,820	31,865	31,865	31,865
03 400 Richland	34,426	34,237	34,237	58,846	58,846	58,846	31,865	31,865	31,865
04 019 Manson	34,426	34,237	34,237	65,255	65,255	65,255	31,865	31,865	31,865
04 069 Stehekin	34,426	34,237	34,237	66,806	66,806	66,806	31,865	31,865	31,865
04 127 Entiat	34,426	34,237	34,237	77,081	77,081	77,081	31,865	31,865	31,865
04 129 Lake Chelan	34,932	34,740	34,740	57,986	57,986	57,986	32,053	32,053	32,053
04 222 Cashmere	34,426	34,237	34,237	70,143	70,143	70,143	31,865	31,865	31,865
04 228 Cascade	34,426	34,237	34,237	63,163	63,163	63,163	31,865	31,865	31,865
04 246 Wenatchee	34,426	34,237	34,237	61,207	61,207	61,207	31,865	31,865	31,865
05 121 Port Angeles	34,426	34,237	34,237	61,876	61,876	61,876	31,865	31,865	31,865
05 313 Crescent	34,426	34,237	34,237	63,884	63,884	63,884	31,865	31,865	31,865
05 323 Sequim	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
05 401 Cape Flattery	34,426	34,237	34,237	62,043	62,043	62,043	31,865	31,865	31,865
05 402 Quillayute Valley	34,426	34,237	34,237	60,292	60,292	60,292	31,865	31,865	31,865
06 037 Vancouver	34,426	34,237	34,237	61,477	61,477	61,477	31,865	31,865	31,865
06 098 Hockinson	34,426	34,237	34,237	62,554	62,554	62,554	31,865	31,865	31,865
06 101 La Center	34,426	34,237	34,237	63,382	63,382	63,382	31,865	31,865	31,865
06 103 Green Mountain	34,426	34,237	34,237	80,023	80,023	80,023	31,865	31,865	31,865
06 112 Washougal	34,426	34,237	34,237	57,986	57,986	57,986	31,945	31,945	31,945
06 114 Evergreen (Clark)	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
06 117 Camas	34,426	34,237	34,237	65,167	65,167	65,167	31,958	31,958	31,958
06 119 Battle Ground	34,426	34,237	34,237	60,246	60,246	60,246	31,865	31,865	31,865
06 122 Ridgefield	34,426	34,237	34,237	63,322	63,322	63,322	31,865	31,865	31,865

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LEAP Document 2

Date: April 22, 2009

Time: 08:22 hours

<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
07 002 Dayton	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
07 035 Starbuck	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
08 122 Longview	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
08 130 Toutle Lake	34,426	34,237	34,237	68,546	68,546	68,546	32,024	32,024	32,024
08 401 Castle Rock	34,426	34,237	34,237	57,986	57,986	57,986	32,506	32,506	32,506
08 402 Kalama	34,426	34,237	34,237	58,964	58,964	58,964	31,865	31,865	31,865
08 404 Woodland	34,426	34,237	34,237	59,108	59,108	59,108	31,865	31,865	31,865
08 458 Kelso	34,426	34,237	34,237	58,280	58,280	58,280	31,865	31,865	31,865
09 013 Orondo	36,064	35,866	35,866	57,986	57,986	57,986	31,865	31,865	31,865
09 075 Bridgeport	34,426	34,237	34,237	63,341	63,341	63,341	32,250	32,250	32,250
09 102 Palisades	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
09 206 Eastmont	34,426	34,237	34,237	61,396	61,396	61,396	31,865	31,865	31,865
09 207 Mansfield	34,426	34,237	34,237	77,023	77,023	77,023	32,275	32,275	32,275
09 209 Waterville	34,426	34,237	34,237	59,214	59,214	59,214	31,865	31,865	31,865
10 003 Keller	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
10 050 Curlew	34,426	34,237	34,237	77,010	77,010	77,010	31,865	31,865	31,865
10 065 Orient	34,426	34,237	34,237	71,388	71,388	71,388	31,865	31,865	31,865
10 070 Inchelium	34,426	34,237	34,237	67,126	67,126	67,126	31,865	31,865	31,865
10 309 Republic	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
11 001 Pasco	34,426	34,237	34,237	58,071	58,071	58,071	31,869	31,869	31,869
11 051 North Franklin	34,426	34,237	34,237	59,787	59,787	59,787	31,865	31,865	31,865
11 054 Star	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
11 056 Kahlotus	34,426	34,237	34,237	58,331	58,331	58,331	31,865	31,865	31,865
12 110 Pomeroy	34,426	34,237	34,237	64,161	64,161	64,161	31,927	31,927	31,927
13 073 Wahluke	34,426	34,237	34,237	69,385	69,385	69,385	31,865	31,865	31,865
13 144 Quincy	34,426	34,237	34,237	59,119	59,119	59,119	31,879	31,879	31,879
13 146 Warden	34,426	34,237	34,237	61,434	61,434	61,434	31,865	31,865	31,865
13 151 Coulee-Hartline	34,426	34,237	34,237	65,945	65,945	65,945	31,865	31,865	31,865
13 156 Soap Lake	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
13 160 Royal	34,426	34,237	34,237	58,762	58,762	58,762	31,865	31,865	31,865
13 161 Moses Lake	34,426	34,237	34,237	59,473	59,473	59,473	31,865	31,865	31,865
13 165 Ephrata	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
13 167 Wilson Creek	34,426	34,237	34,237	82,154	82,154	82,154	31,865	31,865	31,865
13 301 Grand Coulee Dam	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865

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Date: April 22, 2009

Time: 08:22 hours

<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
14 005 Aberdeen	34,426	34,237	34,237	58,982	58,982	58,982	31,865	31,865	31,865
14 028 Hoquiam	34,426	34,237	34,237	61,260	61,260	61,260	31,865	31,865	31,865
14 064 North Beach	34,426	34,237	34,237	67,144	67,144	67,144	31,865	31,865	31,865
14 065 McCleary	34,426	34,237	34,237	62,688	62,688	62,688	33,106	33,106	33,106
14 066 Montesano	34,426	34,237	34,237	58,575	58,575	58,575	31,865	31,865	31,865
14 068 Elma	34,426	34,237	34,237	58,573	58,573	58,573	32,848	32,848	32,848
14 077 Taholah	34,426	34,237	34,237	74,969	74,969	74,969	31,865	31,865	31,865
14 097 Quinalt	34,426	34,237	34,237	59,210	59,210	59,210	32,103	32,103	32,103
14 099 Cosmopolis	34,426	34,237	34,237	58,764	58,764	58,764	31,865	31,865	31,865
14 104 Satsop	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
14 117 Wishkah Valley	34,426	34,237	34,237	74,957	74,957	74,957	32,703	32,703	32,703
14 172 Ocosta	34,426	34,237	34,237	58,211	58,211	58,211	32,058	32,058	32,058
14 400 Oakville	34,426	34,237	34,237	80,458	80,458	80,458	32,869	32,869	32,869
15 201 Oak Harbor	34,649	34,459	34,459	57,986	57,986	57,986	31,865	31,865	31,865
15 204 Coupeville	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
15 206 South Whidbey	34,426	34,237	34,237	58,715	58,715	58,715	32,248	32,248	32,248
16 020 Queets-Clearwater	34,426	34,237	34,237	60,460	60,460	60,460	32,102	32,102	32,102
16 046 Brinnon	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
16 048 Quilcene	34,426	34,237	34,237	81,039	81,039	81,039	31,865	31,865	31,865
16 049 Chimacum	34,426	34,237	34,237	60,404	60,404	60,404	32,575	32,575	32,575
16 050 Port Townsend	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
17 001 Seattle	34,657	34,467	34,467	59,929	59,929	59,929	36,777	36,777	36,777
17 210 Federal Way	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
17 216 Enumclaw	34,426	34,237	34,237	58,112	58,112	58,112	31,865	31,865	31,865
17 400 Mercer Island	34,426	34,237	34,237	63,219	63,219	63,219	32,131	32,131	32,131
17 401 Highline	34,426	34,237	34,237	62,466	62,466	62,466	31,865	31,865	31,865
17 402 Vashon Island	34,426	34,237	34,237	64,923	64,923	64,923	31,865	31,865	31,865
17 403 Renton	34,426	34,237	34,237	58,467	58,467	58,467	31,865	31,865	31,865
17 404 Skykomish	34,426	34,237	34,237	84,362	84,362	84,362	32,059	32,059	32,059
17 405 Bellevue	34,426	34,237	34,237	61,230	61,230	61,230	34,507	34,507	34,507
17 406 Tukwila	34,426	34,237	34,237	70,046	70,046	70,046	31,865	31,865	31,865
17 407 Riverview	34,426	34,237	34,237	62,317	62,317	62,317	31,865	31,865	31,865
17 408 Auburn	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
17 409 Tahoma	34,426	34,237	34,237	57,986	57,986	57,986	32,031	32,031	32,031

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	2008-09	2009-10	2010-11	2008-09	2009-10	2010-11	2008-09	2009-10	2010-11
17 410 Snoqualmie Valley	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
17 411 Issaquah	34,426	34,237	34,237	59,670	59,670	59,670	31,865	31,865	31,865
17 412 Shoreline	34,426	34,237	34,237	63,111	63,111	63,111	33,428	33,428	33,428
17 414 Lake Washington	34,426	34,237	34,237	61,164	61,164	61,164	31,865	31,865	31,865
17 415 Kent	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
17 417 Northshore	35,856	35,659	35,659	57,986	57,986	57,986	32,314	32,314	32,314
18 100 Bremerton	34,426	34,237	34,237	58,907	58,907	58,907	32,996	32,996	32,996
18 303 Bainbridge Island	34,426	34,237	34,237	60,647	60,647	60,647	31,865	31,865	31,865
18 400 North Kitsap	34,426	34,237	34,237	58,181	58,181	58,181	32,342	32,342	32,342
18 401 Central Kitsap	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
18 402 South Kitsap	34,426	34,237	34,237	59,419	59,419	59,419	31,976	31,976	31,976
19 007 Damman	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
19 028 Easton	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
19 400 Thorp	34,426	34,237	34,237	58,100	58,100	58,100	32,688	32,688	32,688
19 401 Ellensburg	34,426	34,237	34,237	59,295	59,295	59,295	31,865	31,865	31,865
19 403 Kittitas	34,426	34,237	34,237	59,385	59,385	59,385	31,865	31,865	31,865
19 404 Cle Elum-Roslyn	34,426	34,237	34,237	62,407	62,407	62,407	31,868	31,868	31,868
20 094 Wishram	34,426	34,237	34,237	72,295	72,295	72,295	31,865	31,865	31,865
20 203 Bickleton	34,426	34,237	34,237	72,251	72,251	72,251	31,865	31,865	31,865
20 215 Centerville	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
20 400 Trout Lake	34,426	34,237	34,237	63,888	63,888	63,888	31,865	31,865	31,865
20 401 Glenwood	34,426	34,237	34,237	64,353	64,353	64,353	31,865	31,865	31,865
20 402 Klickitat	34,426	34,237	34,237	69,919	69,919	69,919	31,865	31,865	31,865
20 403 Roosevelt	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
20 404 Goldendale	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
20 405 White Salmon	34,426	34,237	34,237	65,407	65,407	65,407	31,865	31,865	31,865
20 406 Lyle	34,426	34,237	34,237	65,681	65,681	65,681	31,865	31,865	31,865
21 014 Napavine	34,426	34,237	34,237	67,181	67,181	67,181	31,920	31,920	31,920
21 018 Vader	35,108	34,915	34,915	57,986	57,986	57,986	31,865	31,865	31,865
21 036 Evaline	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
21 206 Mossyrock	34,426	34,237	34,237	64,482	64,482	64,482	31,865	31,865	31,865
21 214 Morton	34,426	34,237	34,237	62,274	62,274	62,274	32,096	32,096	32,096
21 226 Adna	34,426	34,237	34,237	67,899	67,899	67,899	31,865	31,865	31,865
21 232 Winlock	34,426	34,237	34,237	60,978	60,978	60,978	31,865	31,865	31,865

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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
21 234 Boistfort	34,426	34,237	34,237	60,078	60,078	60,078	31,865	31,865	31,865
21 237 Toledo	34,426	34,237	34,237	60,550	60,550	60,550	31,865	31,865	31,865
21 300 Onalaska	34,426	34,237	34,237	59,418	59,418	59,418	31,865	31,865	31,865
21 301 Pe Ell	34,426	34,237	34,237	66,684	66,684	66,684	32,471	32,471	32,471
21 302 Chehalis	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
21 303 White Pass	34,426	34,237	34,237	58,538	58,538	58,538	31,865	31,865	31,865
21 401 Centralia	34,426	34,237	34,237	63,071	63,071	63,071	31,865	31,865	31,865
22 008 Sprague	34,426	34,237	34,237	66,073	66,073	66,073	31,998	31,998	31,998
22 009 Reardan-Edwall	34,426	34,237	34,237	59,314	59,314	59,314	31,865	31,865	31,865
22 017 Almira	34,426	34,237	34,237	75,237	75,237	75,237	31,865	31,865	31,865
22 073 Creston	34,426	34,237	34,237	74,630	74,630	74,630	31,865	31,865	31,865
22 105 Odessa	34,426	34,237	34,237	62,464	62,464	62,464	31,865	31,865	31,865
22 200 Wilbur	34,426	34,237	34,237	71,759	71,759	71,759	31,865	31,865	31,865
22 204 Harrington	34,426	34,237	34,237	84,362	84,362	84,362	31,865	31,865	31,865
22 207 Davenport	34,426	34,237	34,237	63,534	63,534	63,534	31,865	31,865	31,865
23 042 Southside	34,945	34,753	34,753	57,986	57,986	57,986	31,865	31,865	31,865
23 054 Grapeview	34,426	34,237	34,237	62,789	62,789	62,789	31,865	31,865	31,865
23 309 Shelton	34,426	34,237	34,237	60,614	60,614	60,614	31,970	31,970	31,970
23 311 Mary M. Knight	34,426	34,237	34,237	74,275	74,275	74,275	32,404	32,404	32,404
23 402 Pioneer	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
23 403 North Mason	34,426	34,237	34,237	57,986	57,986	57,986	31,887	31,887	31,887
23 404 Hood Canal	34,426	34,237	34,237	60,547	60,547	60,547	33,083	33,083	33,083
24 014 Nespelem	34,426	34,237	34,237	68,082	68,082	68,082	31,865	31,865	31,865
24 019 Omak	34,426	34,237	34,237	63,022	63,022	63,022	31,865	31,865	31,865
24 105 Okanogan	34,426	34,237	34,237	59,660	59,660	59,660	32,243	32,243	32,243
24 111 Brewster	34,426	34,237	34,237	58,977	58,977	58,977	31,934	31,934	31,934
24 122 Pateros	34,426	34,237	34,237	59,243	59,243	59,243	31,865	31,865	31,865
24 350 Methow Valley	34,426	34,237	34,237	71,502	71,502	71,502	32,062	32,062	32,062
24 404 Tonasket	34,426	34,237	34,237	60,999	60,999	60,999	31,865	31,865	31,865
24 410 Oroville	34,426	34,237	34,237	58,459	58,459	58,459	32,521	32,521	32,521
25 101 Ocean Beach	34,426	34,237	34,237	65,376	65,376	65,376	31,865	31,865	31,865
25 116 Raymond	34,426	34,237	34,237	60,382	60,382	60,382	31,865	31,865	31,865
25 118 South Bend	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
25 155 Naselle-Grays River Valley	34,426	34,237	34,237	69,228	69,228	69,228	31,865	31,865	31,865

<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
25 160 Willapa Valley	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
25 200 North River	34,426	34,237	34,237	66,044	66,044	66,044	31,865	31,865	31,865
26 056 Newport	34,426	34,237	34,237	58,054	58,054	58,054	31,865	31,865	31,865
26 059 Cusick	34,426	34,237	34,237	73,258	73,258	73,258	31,865	31,865	31,865
26 070 Selkirk	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
27 001 Steilacoom Historical	34,426	34,237	34,237	59,980	59,980	59,980	32,042	32,042	32,042
27 003 Puyallup	35,119	34,926	34,926	57,986	57,986	57,986	31,865	31,865	31,865
27 010 Tacoma	34,426	34,237	34,237	57,986	57,986	57,986	34,954	34,954	34,954
27 019 Carbonado	34,426	34,237	34,237	70,811	70,811	70,811	31,865	31,865	31,865
27 083 University Place	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
27 320 Sumner	34,426	34,237	34,237	59,194	59,194	59,194	31,865	31,865	31,865
27 343 Dieringer	34,426	34,237	34,237	63,424	63,424	63,424	31,865	31,865	31,865
27 344 Orting	34,426	34,237	34,237	59,699	59,699	59,699	31,865	31,865	31,865
27 400 Clover Park	34,426	34,237	34,237	59,385	59,385	59,385	31,865	31,865	31,865
27 401 Peninsula	34,426	34,237	34,237	60,877	60,877	60,877	31,881	31,881	31,881
27 402 Franklin Pierce	34,426	34,237	34,237	62,765	62,765	62,765	31,865	31,865	31,865
27 403 Bethel	34,426	34,237	34,237	59,840	59,840	59,840	31,865	31,865	31,865
27 404 Eatonville	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
27 416 White River	34,426	34,237	34,237	58,023	58,023	58,023	31,865	31,865	31,865
27 417 Fife	34,426	34,237	34,237	60,570	60,570	60,570	31,865	31,865	31,865
28 010 Shaw Island	35,083	34,890	34,890	57,986	57,986	57,986	33,729	33,729	33,729
28 137 Orcas Island	34,426	34,237	34,237	57,986	57,986	57,986	31,949	31,949	31,949
28 144 Lopez Island	34,799	34,608	34,608	62,762	62,762	62,762	31,865	31,865	31,865
28 149 San Juan Island	34,426	34,237	34,237	61,424	61,424	61,424	31,865	31,865	31,865
29 011 Concrete	34,426	34,237	34,237	63,854	63,854	63,854	31,865	31,865	31,865
29 100 Burlington-Edison	34,426	34,237	34,237	58,695	58,695	58,695	31,865	31,865	31,865
29 101 Sedro-Woolley	34,426	34,237	34,237	57,986	57,986	57,986	31,962	31,962	31,962
29 103 Anacortes	34,426	34,237	34,237	59,811	59,811	59,811	31,865	31,865	31,865
29 311 La Conner	34,426	34,237	34,237	65,753	65,753	65,753	31,865	31,865	31,865
29 317 Conway	34,426	34,237	34,237	62,653	62,653	62,653	31,865	31,865	31,865
29 320 Mount Vernon	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
30 002 Skamania	34,426	34,237	34,237	73,130	73,130	73,130	33,930	33,930	33,930
30 029 Mount Pleasant	34,426	34,237	34,237	57,986	57,986	57,986	35,213	35,213	35,213
30 031 Mill A	34,426	34,237	34,237	57,986	57,986	57,986	32,337	32,337	32,337

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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
30 303 Stevenson-Carson	34,426	34,237	34,237	58,725	58,725	58,725	31,865	31,865	31,865
31 002 Everett	36,135	35,936	35,936	62,536	62,536	62,536	33,539	33,539	33,539
31 004 Lake Stevens	34,426	34,237	34,237	64,822	64,822	64,822	31,865	31,865	31,865
31 006 Mukilteo	34,836	34,645	34,645	61,326	61,326	61,326	31,865	31,865	31,865
31 015 Edmonds	34,426	34,237	34,237	60,403	60,403	60,403	31,865	31,865	31,865
31 016 Arlington	34,426	34,237	34,237	58,653	58,653	58,653	31,865	31,865	31,865
31 025 Marysville	35,751	35,555	35,555	58,169	58,169	58,169	31,865	31,865	31,865
31 063 Index	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
31 103 Monroe	34,426	34,237	34,237	60,406	60,406	60,406	31,865	31,865	31,865
31 201 Snohomish	34,426	34,237	34,237	61,664	61,664	61,664	31,865	31,865	31,865
31 306 Lakewood	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
31 311 Sultan	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
31 330 Darrington	34,426	34,237	34,237	67,586	67,586	67,586	31,865	31,865	31,865
31 332 Granite Falls	34,426	34,237	34,237	58,099	58,099	58,099	31,865	31,865	31,865
31 401 Stanwood	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 081 Spokane	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 123 Orchard Prairie	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 312 Great Northern	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 325 Nine Mile Falls	34,426	34,237	34,237	63,998	63,998	63,998	31,865	31,865	31,865
32 326 Medical Lake	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 354 Mead	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 356 Central Valley	34,426	34,237	34,237	57,986	57,986	57,986	32,206	32,206	32,206
32 358 Freeman	34,426	34,237	34,237	57,986	57,986	57,986	31,919	31,919	31,919
32 360 Cheney	34,426	34,237	34,237	59,525	59,525	59,525	31,865	31,865	31,865
32 361 East Valley (Spokane)	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
32 362 Liberty	34,426	34,237	34,237	60,231	60,231	60,231	31,865	31,865	31,865
32 363 West Valley (Spokane)	34,426	34,237	34,237	63,636	63,636	63,636	31,865	31,865	31,865
32 414 Deer Park	34,426	34,237	34,237	59,344	59,344	59,344	31,865	31,865	31,865
32 416 Riverside	34,426	34,237	34,237	59,615	59,615	59,615	31,865	31,865	31,865
33 030 Onion Creek	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
33 036 Chewelah	34,426	34,237	34,237	57,986	57,986	57,986	32,461	32,461	32,461
33 049 Wellpinit	34,426	34,237	34,237	74,899	74,899	74,899	31,865	31,865	31,865
33 070 Valley	34,426	34,237	34,237	64,458	64,458	64,458	31,865	31,865	31,865
33 115 Colville	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865

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Date: April 22, 2009

Time: 08:22 hours

<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
33 183 Loon Lake	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
33 202 Summit Valley	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
33 205 Evergreen (Stevens)	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
33 206 Columbia (Stevens)	34,426	34,237	34,237	84,362	84,362	84,362	31,865	31,865	31,865
33 207 Mary Walker	34,426	34,237	34,237	64,999	64,999	64,999	31,865	31,865	31,865
33 211 Northport	34,426	34,237	34,237	68,881	68,881	68,881	31,865	31,865	31,865
33 212 Kettle Falls	34,426	34,237	34,237	57,986	57,986	57,986	32,153	32,153	32,153
34 002 Yelm	34,426	34,237	34,237	61,421	61,421	61,421	31,865	31,865	31,865
34 003 North Thurston	34,426	34,237	34,237	58,129	58,129	58,129	31,865	31,865	31,865
34 033 Tumwater	34,426	34,237	34,237	61,721	61,721	61,721	31,865	31,865	31,865
34 111 Olympia	34,426	34,237	34,237	59,863	59,863	59,863	31,882	31,882	31,882
34 307 Rainier	34,426	34,237	34,237	61,691	61,691	61,691	31,865	31,865	31,865
34 324 Griffin	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
34 401 Rochester	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
34 402 Tenino	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
35 200 Wahkiakum	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
36 101 Dixie	34,426	34,237	34,237	63,673	63,673	63,673	31,865	31,865	31,865
36 140 Walla Walla	34,426	34,237	34,237	58,373	58,373	58,373	31,865	31,865	31,865
36 250 College Place	34,426	34,237	34,237	59,639	59,639	59,639	31,865	31,865	31,865
36 300 Touchet	34,426	34,237	34,237	60,074	60,074	60,074	31,865	31,865	31,865
36 400 Columbia (Walla Walla)	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
36 401 Waitsburg	34,426	34,237	34,237	70,742	70,742	70,742	31,865	31,865	31,865
36 402 Prescott	34,426	34,237	34,237	68,814	68,814	68,814	33,046	33,046	33,046
37 501 Bellingham	34,426	34,237	34,237	58,598	58,598	58,598	31,865	31,865	31,865
37 502 Ferndale	34,426	34,237	34,237	60,982	60,982	60,982	31,865	31,865	31,865
37 503 Blaine	34,426	34,237	34,237	61,158	61,158	61,158	32,260	32,260	32,260
37 504 Lynden	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
37 505 Meridian	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
37 506 Nooksack Valley	34,426	34,237	34,237	57,986	57,986	57,986	31,884	31,884	31,884
37 507 Mount Baker	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
38 126 Lacrosse	34,426	34,237	34,237	69,780	69,780	69,780	32,224	32,224	32,224
38 264 Lamont	34,426	34,237	34,237	65,139	65,139	65,139	31,865	31,865	31,865
38 265 Tekoa	34,426	34,237	34,237	77,798	77,798	77,798	31,865	31,865	31,865
38 267 Pullman	34,426	34,237	34,237	57,986	57,986	57,986	32,032	32,032	32,032

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<u>School District</u>	<u>Derived Base Salary Allocations For Certificated Instructional Staff</u>			<u>Salary Allocations For Certificated Administrative Staff</u>			<u>Salary Allocations For Classified Staff</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
38 300 Colfax	34,426	34,237	34,237	58,337	58,337	58,337	31,865	31,865	31,865
38 301 Palouse	34,426	34,237	34,237	69,197	69,197	69,197	32,226	32,226	32,226
38 302 Garfield	34,426	34,237	34,237	67,726	67,726	67,726	31,865	31,865	31,865
38 304 Steptoe	34,426	34,237	34,237	57,986	57,986	57,986	32,302	32,302	32,302
38 306 Colton	34,426	34,237	34,237	70,128	70,128	70,128	31,865	31,865	31,865
38 308 Endicott	34,426	34,237	34,237	77,826	77,826	77,826	31,865	31,865	31,865
38 320 Rosalia	34,426	34,237	34,237	73,400	73,400	73,400	31,919	31,919	31,919
38 322 St. John	34,426	34,237	34,237	84,362	84,362	84,362	31,865	31,865	31,865
38 324 Oakesdale	34,426	34,237	34,237	75,918	75,918	75,918	31,865	31,865	31,865
39 002 Union Gap	34,426	34,237	34,237	64,127	64,127	64,127	31,865	31,865	31,865
39 003 Naches Valley	34,426	34,237	34,237	62,428	62,428	62,428	31,865	31,865	31,865
39 007 Yakima	34,426	34,237	34,237	63,640	63,640	63,640	31,936	31,936	31,936
39 090 East Valley (Yakima)	34,426	34,237	34,237	58,875	58,875	58,875	32,166	32,166	32,166
39 119 Selah	34,426	34,237	34,237	62,623	62,623	62,623	31,865	31,865	31,865
39 120 Mabton	34,426	34,237	34,237	66,342	66,342	66,342	32,870	32,870	32,870
39 200 Grandview	34,426	34,237	34,237	60,037	60,037	60,037	31,865	31,865	31,865
39 201 Sunnyside	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
39 202 Toppenish	34,426	34,237	34,237	62,732	62,732	62,732	31,865	31,865	31,865
39 203 Highland	34,426	34,237	34,237	63,459	63,459	63,459	31,865	31,865	31,865
39 204 Granger	34,426	34,237	34,237	61,951	61,951	61,951	31,865	31,865	31,865
39 205 Zillah	34,426	34,237	34,237	61,365	61,365	61,365	31,865	31,865	31,865
39 207 Wapato	34,426	34,237	34,237	60,425	60,425	60,425	31,865	31,865	31,865
39 208 West Valley (Yakima)	34,426	34,237	34,237	57,986	57,986	57,986	31,865	31,865	31,865
39 209 Mount Adams	34,426	34,237	34,237	63,023	63,023	63,023	31,865	31,865	31,865

LEAP Document 2 is referenced in the 2009-11 Omnibus Operating Budget (ESHB 1244).

EMPLOYEE HEALTH AND BENEFIT RATES

PENSION RATE CHANGES FOR STATE FISCAL YEAR

As information becomes available the Washington State Department of Retirement Systems releases the retirement pension rates for PERS, TRS, and SERS. Once released they can be reviewed at <http://www.drs.wa.gov/> or by calling the Department of Retirement at (360) 664-7200. Information can also be obtained from the appropriate ESD.

INDUSTRIAL INSURANCE, MEDICAL AID, AND SUPPLEMENTAL PENSION CONTRIBUTION

Most districts participate in self-insurance groups formed by ESDs. Information can be obtained from the appropriate ESD. Districts that participate in the State Retrospective Rating Program can obtain information by calling the Department of Retirement at (800) 547-6657 or (360) 664-7000.

RETIREMENT CONTRIBUTIONS—EXCESS COMPENSATION

Chapter 41.50 RCW requires employers to make payments, upon receipt of a statement from the Department of Retirement Systems, equal to the present value of additional retirement benefits earned by the employee due to payment of “excess compensation” as defined in this chapter.

OASDI (SOCIAL SECURITY) AND MEDICARE

The current wage base for the Old Age, Survivors and Disability Insurance (OASDI) Program and the Medicare percentage can be viewed at www.ssa.gov/OACT/COLA/cbb.html. Information can also be obtained from the appropriate ESD.

SICK LEAVE BUY BACK

RCW 28A.400.210 makes the buy back of sick leave optional with each school district. Implementing rules and regulations have been updated and are contained in Chapter 392-136 WAC.

School districts are reminded to budget sick leave buy back if the school district board of directors has established an attendance incentive program. Sick leave buy back should be budgeted in Object of Expenditure 2 and/or 3, Salaries Certificated and/or Salaries Classified.

K-12 RETIREE ALLOCATION

The Health Care Authority (HCA) has provided information to each district on the amount of remittance for retiree allocation per full-time employee, the payment methods, and payment worksheets. If you need further information, please contact HCA Accounting at (360) 923-2600.

EMPLOYEE HEALTH AND BENEFIT RATES

UNEMPLOYMENT INSURANCE

Districts having questions on unemployment insurance should contact their ESD and/or the Employment Security Department.

INSURANCE BENEFITS THROUGH HEALTH CARE AUTHORITY

Active Employees:

K-12 employees are eligible to enroll in health plans sponsored by the Public Employees Benefits Board (PEBB) at any time during the year by bargaining groups or full districts.

Retirees:

Eligible retirees may also enroll in the PEBB plans within 60 days of the date of retirement. In general, retirees must immediately begin receiving a retirement allowance to be eligible for the coverage, except for the TRS 3 retirees. The PEBB Medicare retiree rates are offset by a monthly subsidy provided by the state.

SCHOOL FINANCE RESOURCE PEOPLE BY SUBJECT

<u>Subject</u>	<u>Contact</u>	<u>Title</u>	<u>Phone</u> <u>(360)</u>	<u>e-mail address</u>
Accounting Manual	Daniel Lunghofer	Supervisor, School District and ESD Accounting	725-6303	daniel.lunghofer@k12.wa.us
Alternative Learning Experience Pgms	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Apportionment Advances	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Apportionment Payments	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Apportionment Transfers	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Audit Resolution	Jennifer Carrougher	Director, Audit Management and Resolution	725-6288	jennifer.carrougher@k12.wa.us
Basic Education Funding	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Basic Education Program		State Board of Education	725-6025	sbe@k12.wa.us
Bilingual Funding	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Bilingual Program	Helen Malagon	Supervisor, Bilingual Education	725-6147	helen.malagon@k12.wa.us
Building/Capital Project Grants	Lois Epperson	School Facilities Disbursement Officer	725-6187	lois.epperson@k12.wa.us
Budget Rules	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Child Nutrition Accounting	Jeff Booth	Supervisor, Financial Analyst/Accounting	725-6217	jeff.booth@k12.wa.us
Child Nutrition Commodities	Skip Skinner	Supervisor, Food Distribution	725-6209	skip.skinner@k12.wa.us
Child Nutrition Program	George Sneller	Director, Child Nutrition Services	725-6200	george.sneller@k12.wa.us
Child Nutrition School Lunch	Donna Parsons	Supervisor, School Lunch and Breakfast	725-6220	donna.parsons@k12.wa.us
Child Nutrition Summer Food	Donna Parsons	Supervisor, Summer Food Service Program	725-6220	donna.parsons@k12.wa.us
Employment Security OASDI		Department of Employment Security	902-9500	
Enrollment Reporting	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Federal Categorical Allocations	Daniel Lunghofer	Supervisor, School District and ESD Accounting	725-6303	daniel.lunghofer@k12.wa.us
Federal Categorical Grants	Staci Brooks	Director, Grants Management	725-6278	staci.brooks@k12.wa.us
Form F-195 SD Budget	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Form F-196 Year-End Report	Pam Peppers	Supervisor, School District and ESD Financial Rpt	725-6304	pam.peppers@k12.wa.us
Form F-197 County Treasurer's Report	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Form F-198 Budget Status Report	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Form F-200 Budget Extension	Mike Dooley	Supervisor, School District and ESD Budgeting	725-6305	mike.dooley@k12.wa.us
Form F-203 Estimate of Revenues	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Form S-275 Personnel Reporting	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	ross.bunda@k12.wa.us
Form 1158 Net Supp Basic Ed Instr Staff	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	ross.bunda@k12.wa.us
Form 1160 Staffing Ratio Enrollment	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	ross.bunda@k12.wa.us
Full Day Kindergarten	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Health Benefits		Health Care Authority	923-2600	
Highly Capable Funding	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Highly Capable Program	Gayle Pauley	Director, Title I/LAP and Title V	725-6100	gayle.pauley@k12.wa.us
iGrants	Pete Bratt	Administrator, iGrants System	725-4956	pete.bratt@k12.wa.us
Indirect Cost Rates	Pam Peppers	Supervisor, School District and ESD Financial Rpt	725-6304	pam.peppers@k12.wa.us
Industrial Insurance		L & I, Insurance Services Division	902-4209	

Effective Date
9/1/09

Supersedes
9/1/08

Form

Chapter
BUD PREP

Section
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SCHOOL FINANCE RESOURCE PEOPLE BY SUBJECT

<u>Subject</u>	<u>Contact</u>	<u>Title</u>	<u>Phone</u> <u>(360)</u>	<u>e-mail address</u>
Institution Funding	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Institution Grants Program	Kathleen Sande	Program Supervisor, Institutional Education	725-6046	kathleen.sande@k12.wa.us
LEAP Data	Ross Bunda	Supervisor, School District Personnel Reporting	725-6308	ross.bunda@k12.wa.us
Levy Authority and Assistance	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Learning Assistance Funding	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Learning Assistance Program	Gayle Pauley	Director, Title I/LAP and Title V	755-6100	gayle.pauley@k12.wa.us
Middle School Vocational	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Pupil Transportation Pgm & Funding	Allan Jones	Director, Pupil Transportation	725-6122	allan.jones@k12.wa.us
Retirement—Certificated		Department of Retirement Systems	664-7000	
Retirement—Classified		Department of Retirement Systems	664-7000	
Special Ed—Excess Cost Accounting	Calvin Brodie	Director, School Apportionment/Financial Services	725-6301	cal.brodie@k12.wa.us
Special Education Funding	Calvin Brodie	Director, School Apportionment/Financial Services	725-6301	cal.brodie@k12.wa.us
Special Education MOE	Daniel Lunghofer	Supervisor, School District and ESD Accounting	725-6303	daniel.lunghofer@k12.wa.us
Special Education Program	Doug Gill	Director, Special Education	725-6075	doug.gill@k12.wa.us
Special Education—Safety Net	Mary Ellen Parrish	Supervisor, Special Education Safety Net	725-6075	maryellen.parrish@k12.wa.us
Student Achievement Program, I-728	Becky McLean	Supervisor, Enrollment and Institutions Funding	725-6306	becky.mclean@k12.wa.us
Time and Effort Requirements	JoLynn Berge	Director, Agency Budget	725-6293	jolynn.berge@k12.wa.us
Traffic Safety Education Program	Glenn Gorton	Program Supervisor, Pupil Transportation	725-6121	glenn.gorton@k12.wa.us
Unemployment Compensation		Department of Employment Security	902-9500	
Voc-Technical Education Funding	Steve Shish	Supervisor, School Apportionment Payments	725-6307	steve.shish@k12.wa.us
Voc-Technical Office for Civil Rights	James Smith	Civil Rights Program	725-6257	james.smith@k12.wa.us

SPECIAL EDUCATION WASHINGTON STATE EXCESS COSTS METHODOLOGY GUIDANCE

PURPOSE

The purpose of the special education excess cost accounting methodology is to ensure that special education students, as a class, receive basic education support to which all students are entitled and that special education revenues are used to supplement basic education support.

The Washington State Excess Costs Methodology (WSECM) provides a uniform statewide method of allocating basic education support for special education services.

ACCOUNTING DEFINITION

The *Accounting Manual for Public School Districts in the State of Washington* defines special education excess costs as follows:

“Excess costs” are those expenditures for special education and related services for special education students that exceed the amount needed to provide a basic education to those students.

ASSUMPTIONS OF THE WSECM EXCESS COSTS METHOD

The new WSECM relies on each school district’s prior year December federal child count Report 1077–Implementation of Least Restrictive Environment to determine the amount of service provided to special education students outside the regular classroom.

The WSECM assumes that:

- Special education students receive their appropriate share of basic education support from basic education staff when served in the regular classroom.
- When special education students are served outside the regular classroom, basic education dollars follow them to partially support the special education services they receive.

Federally-funded special education services are also supplemental and are charged to the federal special education program consistent with federal guidance. (See OMB Circular A-87 and SPI Bulletin No. 006-04.)

SPECIAL EDUCATION WASHINGTON STATE EXCESS COSTS METHODOLOGY GUIDANCE

OVERVIEW

The WSECM addresses excess costs in the following fashion:

- Districts code their state special education staff directly to Program 21 state special education.
- OSPI calculates a split in the general apportionment revenue between basic education and special education programs based upon each district's prior year December 1st child count information. The special education portion of the general apportionment funding is paid to districts under Revenue Code 3121 - Special Education, General Apportionment. The state excess cost special education funding will continue to be paid under Revenue 4121.
- Determination of a district's K-4 and K-12 ratio will include inclusion of a portion of the certificated instructional staff information reported in the S-275 for Program 21. This portion is based upon the percentage used to determine the 3121 revenue.

Expenditure Coding

- Districts shall code special education staff to the appropriate special education program based upon the employee's assignment data.
- Districts shall report grade group assignments within Program 21 for certificated instructional employee duties with a suffix 0.

Revenue Split

OSPI performs a calculation monthly to determine the amount to be paid to the districts under Revenue Code 3121 - Special Education, General Apportionment on the 1220 report. Districts shall expend this revenue in the state Program 21 to meet the program expenditure requirements of the state special education program.

SPECIAL EDUCATION WASHINGTON STATE EXCESS COSTS METHODOLOGY GUIDANCE

ILLUSTRATION FOR THE 2009–10 SCHOOL YEAR

Student December 1st Reporting

A. Sample District information reported on the December 2008 Form 1077 is summarized as follows:

	Percent of Day in Regular Class	Midpoint Used	Child Count	Calculated FTE
Table 1				
Age 6–11	80%–100%	92%	333	306.36
Age 12–21	80%–100%	87%	217	188.79
Table 2	40%–79%	64%	380	243.20
Table 3	0%–39%	13%	148	19.24
Tables 28, 29 & 8		0%	13	.00
Grand Total			1,091	757.59
Line 1: Percentage of Time in Basic Ed				69.44%
Line 2: Percentage of Time in Special Ed				30.56%

Other District Information

B. The district's state recovery rate calculated for 2009–10 is 16.7%.

- The district's annual average age 5–21 special education students served from the P-223H is 1,200. (**Serving** districts receive the BEA funding.)
- The average BEA rate from line G of the district's Report 1220 is \$4,671.11.

Calculations

C. The calculated general apportionment revenue generated by the age 5–21 special education students served is calculated as:

$$1,200 * \$4,671.11 = \$5,605,332.$$

D. Before applying the revenue split, an amount based upon the district's state recovery rate is set aside for the districtwide expenditures.

$$\$5,605,332 / 1.167 (1+State Recovery) = \$4,803,197.94$$

E. The percentage of time in special education, as determined above on line 2 is multiplied by the amount from step D to determine the general apportionment revenue to be paid under Revenue Code 3121 - Special Education, General Apportionment.

$$\$4,803,197.94 * 30.56\% = \$1,467,857.29$$

K-4 & K-12 STAFF RATIO FUNDING

STATUTORY CITATION: RCW 28A.150.100, RCW 28A.150.260, chapter 392-121 WAC, chapter 392-127 WAC, and WAC 392-140-900 through 392-140-913. Additionally, provisions in the 2009–11 Biennial Operating Appropriations Act, section 502(2)(a) also apply.

PURPOSE: This section provides instructions for completing optional report forms used to determine school district ratios of basic education certificated instructional staff (BEACIS) per 1,000 full-time equivalent (FTE) students in kindergarten through twelfth grade (K–12). *[In this section, additional instructions in brackets and italics apply only to districts that enroll 25 percent or greater of their total full-time equivalent student enrollment in grades K–4 in digital or online programs defined in WAC 392-121-182. For those districts, this section provides instructions for completing optional report forms used to determine school district ratios of basic education certificated instructional staff (BEACIS) per 1,000 full-time equivalent (FTE) students in kindergarten through fourth grade (K–4) and kindergarten through twelfth grade (K–12).]* Information reported on these forms affects OSPI's calculation of state basic education funding.

School districts with calculated staffing ratios of *[less than 53.2 BEACIS in K–4 or]* less than 46.0 BEACIS in K–12 may wish to submit one or more of these forms in order to maximize state funding. Instructions for completing the forms are on the back of the forms. Beginning in January 2010, these ratios are calculated and displayed with monthly apportionment reports as Report 1159, Calculation of Certificated Instructional Staff Ratios (see attached sample Report 1159). These reports are available as “District Reports” on the OSPI website at <http://www.k12.wa.us/safs/>.

The last date for submission of any optional Forms SPI 1158, *[1158DO,]* or 1160, *[or 1230K–4]* for 2009–10 is September 30, 2010.

Note: Beginning in the 2007–08 school year and thereafter, K–4 and K–12 staff ratio calculations include 2007–08 changes to the special education excess cost accounting methodology. In short, OSPI calculates K–4 and K–12 staff ratios by also including a percentage of school districts' special education (program 21) certificated instructional staff FTEs credited to the FTE BEACIS total. This percentage, by school district, may be found on the OSPI website at <http://www.k12.wa.us/safs/09budprp.asp>, Special Education Percentage for Revenue 3121 Calculation for 2009–10, in the special education average percent (i.e., last) column of the spreadsheet.

HOW TO REPORT A NET INCREASE IN BASIC AND SPECIAL EDUCATION STAFF

At any time before September 30, 2010, a school district may report a net increase in basic and special education staff to OSPI on Form SPI 1158 *[or 1158DO]*. OSPI will use data reported on these forms to adjust districts' *[funded K–4 or]* K–12 basic education staffing ratios in the next monthly apportionment payment. If the district submits Form SPI 1158 *[or 1158DO]* more than once, the form should be marked “Revised” and should include any net increase in information submitted on the first submittal.

A. Net increase in Basic Education Certificated Instructional Staff. If a district increases BEACIS after October 1, the net increase can be reported on Form SPI 1158 *[or 1158DO]* in the boxes provided. OSPI will add the net staff increase to the October 1, 2009, staff reported on Report S-275 in determining the school district's *[K–4 or]* K–12 basic education staffing ratios. Note that net increases after October 1, 2009, include decreases as well as increases in FTE staff.

Example:

- In February, the district hires one new basic education teacher and reassigns one I-728 student achievement (program 66) teacher to basic education for the remaining 680 hours of the 1,448 hour contract year (181 days x 8 hours per day). Each teacher's increased FTE in basic education is 0.470 ($680 \div 1,448$).
- In December, one basic education teacher had terminated employment after 600 hours of employment. The teacher is reported as 1.0 FTE in basic education on Report S-275. The teacher's revised FTE in basic education is 0.414 ($600 \div 1,448$). The teacher's decrease in basic education FTE is 0.586 ($1.000 - 0.414$).
- Report the net increase of 0.354 FTE on Form SPI 1158 ($0.470 + 0.470 - 0.586 = 0.354$).

B. Net increase in Special Education Certificated Instructional Staff. Report a net increase in special education certificated instructional staff in the same manner as a net increase in BEACIS in A. above.

C. Net increase in Basic Education Classified Instructional Assistants. Report a net increase in basic education classified instructional assistants (BEACIA) in the same manner as a net increase in BEACIS in A. above.

BACKGROUND INFORMATION

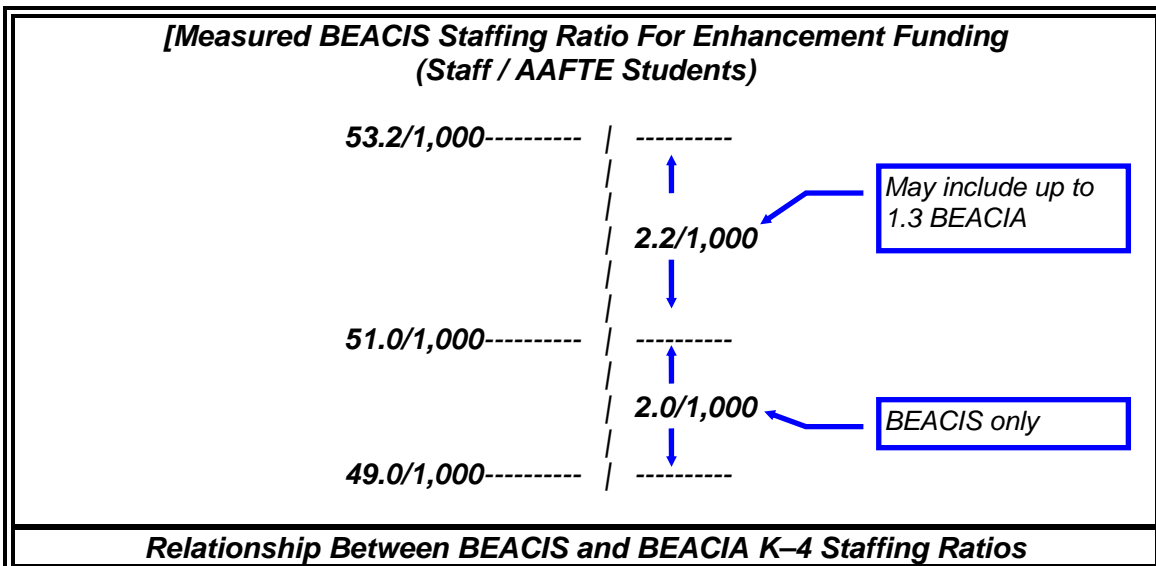
RCW 28A.150.260 defines the state allocation formula for basic education funding. Section (2)(b) provides a minimum of 49 BEACIS units per 1,000 annual average full-time equivalent (AAFTE) students in kindergarten through third grade (K-3) and 46 BEACIS units per 1,000 AAFTE students in Grade 4.

For 2009-10, the Legislature has provided funding for additional BEACIS units up to 53.2 per 1,000 K-4 AAFTE students. There is no longer a requirement for the school district to document an actual K-4 ratio above the minimum allocation, *[unless the district enrolls 25 percent or greater of their total full-time equivalent student enrollment in grades K-4 in digital or online programs defined in WAC 392-121-182. Rules implementing this funding enhancement are codified in WAC 392-140-900 through 392-140-913].*

RCW 28A.150.100 requires all school districts to maintain a K-12 ratio of at least 46 BEACIS per 1,000 AAFTE students. Rules implementing this statute are codified in chapter 392-127 WAC.

Data reported on Forms SPI 1158, *[1158DO]*, and 1160, *[and 1230K-4]* are used in determining:

- *[A school district's K-4 BEACIS staffing ratio. This ratio is calculated and reported to each school district in Report 1159 (see example Report 1159).*
- *A school district's K-4 BEACIA staffing ratio. This ratio is calculated and reported to each school district in Report 1159 (see example Report 1159).]*
- A school district's K-12 BEACIS staffing ratio which determines compliance with the 46/1,000 requirement of RCW 28A.150.100.



K-4 BASIC EDUCATION CLASSIFIED INSTRUCTIONAL ASSISTANTS

School districts with a K-4 BEACIS staffing ratio of 51.0 or greater can use classified staff to enhance their K-4 BEACIS staffing ratio by up to 1.3. To qualify, the district must show an increase in classified instructional assistants above the district's 1989-90 level.

- (1) Only districts that have submitted Form SPI 1230 or Form SPI 1230K-4 are eligible to use BEACIA staff to enhance their K-4 BEACIS staffing ratio.
- (2) If the district previously reported K-3 BEACIA FTE for 1989-90 on Form SPI 1230, the K-4 BEACIA FTE shall be estimated by OSPI by multiplying the number of K-3 BEACIAs reported by the district on Form SPI 1230 by the district's 1989-90 final annual average FTE K-4 basic education students and dividing by the district's 1989-90 final annual average FTE K-3 basic education students. OSPI will then calculate the increase in BEACIAs based on the K-4 BEACIA FTE reported for the 2009-10 school year on Report S-275.
- (3) If the district submits Form SPI 1230K-4 after September 1, 2009, then the superintendent shall use the number of 1989-90 K-4 FTE BEACIA reported on Form SPI 1230K-4. A school district submitting Form SPI 1230K-4 may update 1989-90 FTE BEACIA to reflect the most current activity definitions allowed for duty root 91 Aides. The school district may exclude any classified instructional assistants previously reported on Form SPI 1230 that would be reported in the current school year in:

Activity 24 Guidance and Counseling
 Activity 25 Pupil Management and Safety
 Activity 26 Health-Related Services]

WHERE TO FIND THE RULES

Related rules may be found in the *Common School Manual*.

Washington Administrative Code	Subject
Chapter 392-121 WAC	Basic Education Funding
Chapter 392-127 WAC	46:1000 BEACIS Staff Ratio Compliance
[WAC 392-140-900 through 392-140-913	<i>Additional BEACIS Units per 1000 K–4 Students]</i>

CALCULATION OF STAFFING RATIOS

OSPI will make an initial calculation of 2009–10 staffing ratios in January 2010 using October 1, 2009, enrollment and staffing data. The ratios calculated in January 2010 will affect basic education apportionment payments beginning with January 2010 apportionment. Ratios calculated by OSPI are provided to each school district on Report 1159.

Forms SPI 1158, [1158DO], and 1160, [and 1230K–4] received prior to January 15, 2010, will be included in OSPI's January 2010 staffing ratio calculations. After January 2010, actual staffing ratios are recalculated each month using the most current data available. The recalculated staffing ratios will be used for apportionment payments thereafter.

AUDIT REQUIREMENTS

Information reported on Forms SPI 1158, [1158DO, and 1230K–4] must be supported by documentation maintained by the school district and available for audit.

**CALCULATION OF 2009-10 CERTIFICATED INSTRUCTIONAL STAFF RATIOS
11222 Anytown SCHOOL DISTRICT**

>>>> BASE DATA AS REPORTED BY THE DISTRICT <<<< Grades K-12

A. Full-Time Equivalent (FTE) Student Enrollment for Selected Month:

1. October 2009 or month selected on Form SPI 1160 October 2009

2. FTE students (excluding Running Start) 1,006.11

B. FTE Basic Education Certificated Instructional Staff (BEACIS):

1. BEACIS from Report S-275 50.015

2. BEACIS from Form SPI 1158

3. Special Education CIS from Report S-275 4.750

4. Special Education CIS from Form SPI 1158

5. % of Special Education CIS Credited to BEACIS 25.85%

6. Total BEACIS [B.1 + B.2 + ((B.3 + B.4) * B.5)] 51.243

C. Calculated BEACIS Ratio [B.6 / A.2 * 1000] 50.93

>>>> 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] ---

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Rules governing K-12 ratio compliance are codified in Chapter 392-127 WAC.



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 Old Capitol Building
 PO BOX 47200
 Olympia, WA 98504-7200
 (360) 725-6308 TTY (360) 664-3631

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**NET INCREASE IN BASIC AND SPECIAL EDUCATION
 CERTIFICATED INSTRUCTIONAL STAFF
 FOR THE 2009–10 SCHOOL YEAR**

This is an optional report form.

Districts may submit Form SPI 1158 to report net increases in basic and special education certificated instructional staff that are not reportable on Report S-275. Staff reported on this form are added to S-275 staff in determining school district staff/student K–12 ratios. Districts may fax this form to (360) 664-3683. Forms submitted must be received at OSPI by September 30, 2010.

A. NET INCREASE IN BASIC EDUCATION CERTIFICATED INSTRUCTIONAL STAFF

Enter the net increase in full-time equivalent basic education certificated instructional staff after October 1 as defined in WAC 392-127-065.

Grades K–12 FTEs

B. NET INCREASE IN SPECIAL EDUCATION CERTIFICATED INSTRUCTIONAL STAFF

Enter the net increase in full-time equivalent special education certificated instructional staff after October 1 as defined in WAC 392-127-065.

Grades K–12 FTEs

I certify that all representations made in this report are complete and accurate and the school district has available for audit purposes such documentation as necessary to support these representations. These data include the net increase in FTE as of this date pursuant to WAC 392-127-065.

 Signature of Superintendent or Authorized Representative

 Date

 Title

 School District

INSTRUCTIONS FOR FORM SPI 1158

WHO SHOULD COMPLETE FORM SPI 1158?

This is an optional report form for school districts with net increases in basic or special education certificated instructional staff after October 1, 2009, that are not reportable on Report S-275.

PURPOSE OF FORM SPI 1158

The Office of Superintendent of Public Instruction will add the net supplemental staff reported on Form SPI 1158 to staff reported on Report S-275 in determining the school district's 2009–10 staff/student K–12 ratios. These ratios affect the school district's state basic education funding as determined by the Biennial Operating Appropriations Act.

DETAILED INSTRUCTIONS

Report persons employed for the 2009–10 school year.

Basic education certificated instructional staff (BEACIS) means persons working in a base contract position for which a certificate is required and assigned to:

Program 01 Basic Education
 31 Vocational—Basic—State
 45 Skills Center—Basic—State
 97 Districtwide Support

Duty 310 through 490, 630 and 640

Determine full-time equivalent (FTE) BEACIS pursuant to WAC 392-121-215, such that a person employed for 180 full workdays or more per year equals one FTE.

Special education certificated instructional staff means persons working in a base contract position for which a certificate is required and assigned to:

Program 21 Special Education

Duty 310 through 490, 630 and 640

Determine special education CIS FTE pursuant to WAC 392-121-212, such that a person employed for 180 full workdays or more per year equals one FTE.

DETERMINING NET INCREASES IN STAFF

For purposes of completing Form SPI 1158 only, determine net increase in basic or special education CIS FTE as summarized below. Please refer to WAC 392-140-904 for further details.

1. Determine the basic or special education FTE that would be reported for each employee for the school year on Report S-275 if the current date were substituted for the October 1 snapshot date as required in S-275 instructions, and subtract the basic or special education FTE as of October 1 actually reported for the employee on the school district's most current Report S-275.
2. Include decreases as well as increases in staff after October 1 and not reflected in Report S-275. Decreases include terminations, retirements, unpaid leave, and reassignment of staff.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.



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 Old Capitol Building
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 Olympia, WA 98504-7200
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NET INCREASE IN BASIC AND SPECIAL EDUCATION INSTRUCTIONAL STAFF FOR THE 2009–10 SCHOOL YEAR

This is an optional report form that applies only to districts that enroll 25 percent or greater of their total full-time equivalent student enrollment in grades K–4 in digital or online learning programs defined in WAC 392-121-182.

Those districts may submit Form SPI 1158DO to report net increases in basic and special education instructional staff that are not reportable on Report S-275. Staff reported on this form are added to S-275 staff in determining school district staff/student ratios. Districts may fax this form to (360) 664-3683. Forms submitted must be received at OSPI by September 30, 2010.

A. NET INCREASE IN BASIC EDUCATION CERTIFICATED INSTRUCTIONAL STAFF

Enter the net increase in full-time equivalent basic education certificated instructional staff after October 1 as defined in WAC 392-127-065 and WAC 392-140-904(2).

Grades K–4 FTEs	<input style="width: 95%;" type="text"/>
Grades 5–12 FTEs	<input style="width: 95%;" type="text"/>
TOTAL Grades K–12 FTEs	<input style="width: 95%;" type="text"/>

B. NET INCREASE IN SPECIAL EDUCATION CERTIFICATED INSTRUCTIONAL STAFF

Enter the net increase in full-time equivalent special education certificated instructional staff after October 1 as defined in WAC 392-127-065 and WAC 392-140-904(2).

Grades K–4 FTEs	<input style="width: 95%;" type="text"/>
Grades 5–12 FTEs	<input style="width: 95%;" type="text"/>
TOTAL Grades K–12 FTEs	<input style="width: 95%;" type="text"/>

C. NET INCREASE IN BASIC EDUCATION CLASSIFIED INSTRUCTIONAL ASSISTANTS

Enter the net increase in full-time equivalent basic education classified instructional assistants after October 1 as defined in WAC 392-140-904(2).

Grades K–4 FTEs	<input style="width: 95%;" type="text"/>
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I certify that all representations made in this report are complete and accurate and the school district has available for audit purposes such documentation as necessary to support these representations. These data include the net increase in FTE as of this date pursuant to WAC 392-127-065 and WAC 392-140-904.

Signature of Superintendent or Authorized Representative

Date

Title

School District

INSTRUCTIONS FOR FORM SPI 1158DO

WHO SHOULD COMPLETE FORM SPI 1158DO?

This is an optional report form that applies only to districts

- that enroll 25 percent or greater of their total full-time equivalent student enrollment in grades K–4 in digital or online programs defined in WAC 392-121-182, and
- that have net increases in basic or special education instructional staff after October 1, 2009, that are not reportable on Report S-275.

PURPOSE OF FORM SPI 1158DO

The Office of Superintendent of Public Instruction will add the net supplemental staff reported on Form SPI 1158DO to staff reported on Report S-275 in determining the school district's 2009–10 staff/student ratios. These ratios affect the school district's state basic education funding as determined by the Biennial Operating Appropriations Act.

DETAILED INSTRUCTIONS

Report persons employed for the 2009–10 school year.

Basic education certificated instructional staff (BEACIS) means persons working in a base contract position for which a certificate is required and assigned to:

Program	01 Basic Education 31 Vocational—Basic—State 45 Skills Center—Basic—State 97 Districtwide Support
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Duty	310 through 490, 630 and 640
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Determine full-time equivalent (FTE) BEACIS pursuant to WAC 392-121-215, such that a person employed for 180 full workdays or more per year equals one FTE.

Special education certificated instructional staff means persons working in a base contract position for which a certificate is required and assigned to:

Program	21 Special Education
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Duty	310 through 490, 630 and 640
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Determine full-time equivalent (FTE) special education CIS pursuant to WAC 392-121-212, such that a person employed for 180 full workdays or more per year equals one FTE.

Basic education classified instructional assistants (BEACIA) means persons assigned to:

Program	01 Basic Education 31 Vocational—Basic—State 45 Skills Center—Basic—State
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Activity	27 Teaching
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Duty	910 Aide
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Determine BEACIA FTE pursuant to WAC 392-140-903(12), such that 2,080 hours equals one FTE.

GRADE GROUP ASSIGNMENT

For purposes of completing Form SPI 1158DO only, determine grade group assignments for kindergarten through fourth grade (K–4) BEACIS and special education CIS pursuant to WAC 392-140-903(9). See the S-275 reporting instructions for examples.

Determine grade group assignments for K–4 BEACIA pursuant to WAC 392-140-903(13).

Note: Split the FTE of staff serving both K–4 and 5–12 students between the two grade groups in proportion to:

- Time spent serving each grade group.
- The number of students served in each grade group.
- Some combination of a. and b.

DETERMINING NET INCREASES IN STAFF

For purposes of completing Form SPI 1158DO only, determine net increase in FTE BEACIS, special education CIS, or BEACIA as summarized below. Please refer to WAC 392-140-904 for further details.

- Determine the basic or special education FTE that would be reported for each employee for the school year on Report S-275 if the current date were substituted for the October 1 snapshot date as required in S-275 instructions, and subtract the basic or special education FTE as of October 1 actually reported for the employee on the school district's most current Report S-275.
- Include decreases as well as increases in staff after October 1 and not reflected in Report S-275. Decreases include terminations, retirements, unpaid leave, and reassignment of staff.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.



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**STAFFING RATIO ENROLLMENT
 AS SELECTED BY THE SCHOOL DISTRICT FOR THE
 2009-10 SCHOOL YEAR**

This is an optional report form.

School districts may use Form SPI 1160 to request that an enrollment, other than that reported for October 2009, be used to determine staffing ratios. School districts may submit this form multiple times during the school year. Districts may fax this form to (360) 664-3683. Forms submitted must be received at OSPI by September 30, 2010.

<input type="checkbox"/>	Option 1 - Use the annual average enrollment for the 2009-10 school year.
<input type="checkbox"/>	Option 2 - Use the enrollment for the month of: <input style="width: 150px; height: 20px;" type="text"/>

 Signature of Superintendent or Authorized Representative

 Date

 Title

 School District

INSTRUCTIONS FOR FORM SPI 1160

WHO MUST COMPLETE FORM SPI 1160?

School districts should submit this optional report form if they want the Office of Superintendent of Public Instruction to use enrollment other than that reported for October 1, 2009, to determine the school district's 2009–10 staffing ratios.

PURPOSE

Unless a school district submits Form SPI 1160, OSPI will use October 2009 enrollment in calculating school district ratios of staff-to-students. If the school district requests the use of a different month's enrollment by submitting Form SPI 1160, OSPI will use that month's enrollment in calculating the school district's ratios of staff-to-students. These ratios affect the school district's eligibility for state basic education and full-day kindergarten funding as determined by the Biennial Operating Appropriations Act.

DETAILED INSTRUCTIONS

Check the box labeled Option 1 to select the school district's annual average enrollment for the 2009–10 school year.

Check the box labeled Option 2 to select a month other than October 2009. Enter the name of the desired month in the box provided.

OSPI will use enrollment reported on Form SPI P-223 for the enrollment period selected under either Option 1 or Option 2.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.



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**REPORT OF 1989-90
 KINDERGARTEN THROUGH FOURTH GRADE
 CLASSIFIED INSTRUCTIONAL ASSISTANTS**

This is an optional report form that applies only to districts that enroll 25 percent or greater of their total full-time equivalent student enrollment in grades K-4 in digital or online learning programs defined in WAC 392-121-182.

Districts with a kindergarten through fourth grade basic education certificated instructional staff ratio of 51 or greater may use classified instructional assistants in the ratio calculation. Eligible school districts will receive funding for up to 1.3 certificated formula staff units per 1,000 full-time equivalent basic education kindergarten through fourth grade students. OSPI will use data submitted on this Form SPI 1230K-4 to determine eligibility for such funding. Districts may fax this form to (360) 664-3683. Forms submitted must be received at OSPI by September 30, 2010.

1989-90

Kindergarten through Fourth Grade
 Full-Time Equivalent Basic Education
 Classified Instructional Assistants

I certify that all representations made in this report are complete and accurate, and the school district has available for audit purposes such documentation as necessary to support these representations.

 Signature of Superintendent or Authorized Representative

 Date

 Title

 School District

INSTRUCTIONS FOR FORM SPI 1230K-4

WHO MUST COMPLETE FORM SPI 1230K-4?

School districts should submit this optional report form if they want the Office of Superintendent of Public Instruction (OSPI) to use classified instructional assistants in the computation of the school district's 2009-10 kindergarten through fourth grade (K-4) staffing ratio.

If the school district submitted Form SPI 1230 previously and does not submit Form SPI 1230K-4, then OSPI shall estimate the K-4 number by multiplying the number of K-3 basic education classified instructional assistants (BEACIAs) reported by the district on Form SPI 1230 by the district's 1989-90 final annual average full-time equivalent (FTE) K-4 basic education enrollment and dividing by the district's 1989-90 final annual average FTE K-3 basic education enrollment.

If the school district submits Form SPI 1230K-4, then OSPI shall use the number of 1989-90 K-4 BEACIA FTE reported on Form SPI 1230K-4.

A school district submitting Form SPI 1230K-4 may update 1989-90 BEACIA FTE to reflect the most current activity definitions allowed for aides (duty root 91). The school district may exclude any classified instructional assistants previously reported on Form SPI 1230 that would be reported in the current school year in the following activity codes:

Activity 24 Guidance and Counseling
25 Pupil Management and Safety
26 Health-Related Services

PURPOSE

OSPI will use staff reported on Form SPI 1230K-4 to calculate any increase in K-4 BEACIA FTE. OSPI will compare the 1989-90 FTE to the 2009-10 FTE reported by the school district on the S-275 personnel report and Form SPI 1158. OSPI may consider increases to K-4 BEACIA FTE in determining the school district's eligibility for enhanced state basic education funding pursuant to WAC 392-140-907.

DETAILED INSTRUCTIONS

Determine the school district's 1989-90 K-4 BEACIA FTE pursuant to WAC 392-140-906.

BEACIA means a person assigned in whole or in part to:

Program 01 Basic Education
31 Vocational—Basic—State
45 Skills Center—Basic—State

Activity 27 Teaching

Duty 910 Aide

Determine a BEACIA's FTE by multiplying the hours per day times the days per year that the employee is assigned as a BEACIA during the 1989-90 school year, divide the result by 2080, and round to three decimal places.

EXAMPLE: A person employed 60 days at 2 hours per day and 120 days at 3 hours per day as a BEACIA has an FTE of 0.231

$$(60 \times 2) + (120 \times 3) = 480$$

$$480/2080 = 0.231$$

Determine a BEACIA's K-4 FTE as follows:

If the BEACIA serves only K-4 students, then 100 percent of the BEACIA's FTE is counted as K-4 FTE.

If the BEACIA serves K-4 students and students of one or more other grades, the K-4 FTE equals the BEACIA FTE times:

- The proportion of time spent serving K-4 students to the time spent serving all students.
- The proportion of K-4 students to all students served.
- Or any combination of (a) or (b) as appropriate.

Round K-4 FTE to three decimal places.

EXAMPLE: Method (a)

An employee with a total BEACIA FTE of 0.500 serving one period per day in a fourth grade class and two periods per day in a fifth grade class has a K-4 FTE of 0.167

$$(1/3) \times 0.500 = 0.167$$

EXAMPLE: Method (b)

An employee with a total BEACIA FTE of 0.600 serving a classroom composed of ten fourth graders and 15 fifth graders has a K-4 FTE of 0.240

$$(10/25) \times 0.600 = 0.240$$

Determine the school district's total 1989-90 K-4 BEACIA FTE by summing the K-4 FTE calculated for all BEACIAs employed by the school district during the 1989-90 school year.

Report this number on the front of this form.

QUESTIONS

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, (360) 725-6308.