

# **S-275 PERSONNEL REPORTING HANDBOOK**

Washington State School Districts and  
Educational Service Districts  
S-275 Personnel Reporting Instructions  
For School Year 2001–02

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## **Section I. The S-275 Reporting Process**

### **I.A. Background**

The S-275 reporting process is an electronic personnel reporting process that provides a current year record of certificated and classified employees of the school districts and educational service districts (ESDs) of the state of Washington.

Developed approximately 30 years ago, this report initially provided a staffing snapshot picture of Washington State school districts. The snapshot concept has been retained for the most part, but actual salary and benefit information is now updated through the end of the school year, fitting a more dynamic reporting concept. This dual nature has evolved to meet expanding needs and uses for certificated personnel staff data.

All school district and ESD personnel employed as of October 1 of each school year are reported to the Office of Superintendent of Public Instruction (OSPI) on the S-275 report.

### **I.B. Purpose**

The data collected by the S-275 reporting process are either mandated by state law, necessary for calculating state funding, or are needed for responding to requests by the federal government, the Legislature, or other organizations. S-275 personnel data are used by OSPI to calculate staff mix factors and staffing ratios used for calculating state funding.

- ◆ **Staff mix factors.** The staff mix factor is a five-decimal number between 1.00000 and 1.99959 that quantifies the education and experience level of certificated staff. Mix factors are taken from LEAP Document 1S and are assigned to certificated employees through the S-275 reporting process. The staff mix factor for certificated instructional staff reported on the S-275 is used to determine state salary allocations to school districts for basic education, special education, and institutional education programs.
- ◆ **Staffing ratios.** The number of full-time equivalent (FTE) staff and supplemental contracts for extended learning opportunities (additional classroom contact hours provided by teachers beyond the normal school day) reported on the S-275 are used in calculating staff/student ratios that determine:
  - Eligibility for certificated instructional enhancement funding for each district's kindergarten through Grade 4 (K–4).
  - Potential penalties for failure to maintain a minimum ratio of 46 basic education certificated instructional staff per 1,000 FTE students.
- ◆ **Data for the Legislature, national organizations, and the public.**
  - The entire S-275 database is provided to the Legislative Evaluation and Accountability Program (LEAP) Committee, a research arm of the Legislature. Each year the LEAP Committee provides information and analysis to the Legislature on request. The state legislature uses this information in setting policy, including state funding for school employee compensation.
  - Selected statewide data are provided to the National Center for Education Statistics (NCES), the National Education Association (NEA), and other national organizations for state comparison and analysis nationwide.
  - S-275 data are provided on request to other organizations and individuals. Except for individual social security numbers, S-275 information is public information.

Because of the use and impact of the S-275 data, care must be taken to be as accurate and complete as possible in following these instructions.

## I.C. Changes to the S-275 Reporting Process for 2001–02

The following revisions have been made in the S-275 reporting instructions for the 2001–02 school year:

Beginning with the 2001–02 school year, only the LEAP 1S staff mix factor is used in reporting school personnel. The LEAP 1A staff mix factor is no longer used after 2000–01.

Program 62, better schools—staff, is discontinued. State funding for better schools staff has been merged into the general apportionment for basic education. Supplemental contracts for extended learning opportunities will be included in the new K–4 staffing ratio calculation. Beginning this year, a new duty suffix “4” has been added to report supplemental basic education contracts for extended learning opportunities (additional classroom contact hours provided by teachers beyond the normal school day) for K–6 students. See page 42. State funding for program 63, better schools—professional development, has been eliminated. However, program 63 remains open to record carryover expenditures.

Guidance has been updated on reporting special education staff assignments by an “excess cost” methodology. See page 50. Additional guidance is provided in the *2001–02 Administrative Budgeting and Financial Reporting Handbook, Budget Preparation chapter, section 9*.

Program 66, student achievement, is added to record expenditures of revenues provided by Initiative 728, the K–12 2000 Student Achievement Act.

Guidance is added on correcting personnel data after the September 30 closeout of data reported to the superintendent of public instruction. See page 19.

## I.D. Who to Contact for Help



Any corrections and/or amendments to these instructions will be posted to the Internet. Districts are encouraged to review this information regularly for this and other apportionment information. The information may be reached directly on the Internet at <http://www.k12.wa.us/safs/>.

Subject	Contact
S-275 Instructions Internet Address	<a href="http://www.k12.wa.us/safs/">http://www.k12.wa.us/safs/</a> (select “Instructions”)
S-275 Reporting Process Instructions or edit messages on Report S-275EDIT.	Ross Bunda OSPI School Apportionment and Financial Services (360) 725-6308 or <a href="mailto:rbunda@ospi.wednet.edu">rbunda@ospi.wednet.edu</a>
Data transmission problems and OSPI database error journals edits.	Ed Strozyk OSPI, Data Administration (360) 725-6391 or <a href="mailto:estrozyk@ospi.wednet.edu">estrozyk@ospi.wednet.edu</a>
Correcting name, social security number, or birth date.	Ed Strozyk OSPI Data Administration (360) 725-6391 or <a href="mailto:estrozyk@ospi.wednet.edu">estrozyk@ospi.wednet.edu</a>
Persons without certificate numbers.	OSPI Professional Education and Certification (360) 725-6396 or <a href="mailto:cert@ospi.wednet.edu">cert@ospi.wednet.edu</a>
“Permanent temporary” certificate number in order to report as duty code 110 or 120 superintendents, deputy superintendents, and assistant superintendents who do not hold a Washington certificate.	Jennifer Simmonds OSPI Professional Education and Certification (360) 725-6396 or <a href="mailto:simmonds@ospi.wednet.edu">simmonds@ospi.wednet.edu</a>
Determining if specific credits or clock hours are authorized for continuing education by the State Board of Education (authorized continuing education hours may be reported as inservice credits).	Laura Gooding OSPI Professional Education and Certification (360) 725-6396 or <a href="mailto:lgooding@ospi.wednet.edu">lgooding@ospi.wednet.edu</a>
Determining if credits are authorized vocational educator training.	Rob Fieldman OSPI Secondary Education and Career Preparation (360) 725-6240 or <a href="mailto:rfieldman@ospi.wednet.edu">rfieldman@ospi.wednet.edu</a>

<b>Subject</b>	<b>Contact</b>
Regional accreditation of a community college, college, or university.	To obtain your own copy of the publication <i>Accredited Institutions of Postsecondary Education</i> , contact: American Council on Education Publications Division One Dupont Circle NW Washington, DC 20036 (202) 939-9382
Evaluation of out-of-country transcripts.	<p>Educational Credential Evaluators, Inc. PO Box 514070 Milwaukee, WI 53203-3470 (414) 289-3400 <a href="http://www.ece.org/">http://www.ece.org/</a></p> <p>Education International, Inc. 29 Denton Road Wellesley, MA 02482 (781) 235-7425 <a href="http://www.educationinternational.org/">http://www.educationinternational.org/</a></p> <p>Educational Records Evaluation Service, Inc. 777 Campus Commons Road, Suite 200 Sacramento, CA 95825-8309 (916) 565-7475 <a href="http://www.eres.com/">http://www.eres.com/</a></p> <p>Foundation for International Services, Inc. 21540 30<sup>th</sup> Drive SE, Suite 320 Bothell, WA 98021 (425) 487-2245 <a href="http://www.fis-web.com/">http://www.fis-web.com/</a></p> <p>International Consultants of Delaware, Inc. 109 Barksdale Professional Center Newark, DE 19711 (302) 737-8715 <a href="http://www.icdel.com/">http://www.icdel.com/</a></p> <p>International Education Research Foundation, Inc. PO Box 3665 Culver City, CA 90231-3665 (310) 258-9451 <a href="http://www.ierf.org/">http://www.ierf.org/</a></p> <p>Josef Silny &amp; Associates, Inc. International Education Consultants PO Box 248233 Coral Gables, FL 33124 (305) 273-1616 <a href="http://www.jsilny.com/">http://www.jsilny.com/</a></p> <p>World Education Services PO Box 745 Old Chelsea Station New York, NY 10113-0745 (212) 966-6311 or (800) 937-3895 <a href="http://www.wes.org/">http://www.wes.org/</a></p> <p>The above agencies hold membership in the National Association of Credential Evaluation Services. Please contact OSPI if you wish to use a foreign credentials evaluation service not listed above.</p>

## **I.E. Definitions: Certificated Employee, Classified Employee**

All school employees are categorized as either certificated or classified employees. Somewhat different S-275 reporting instructions apply to each group.

As used in these instructions, **certificated employee** means either:

- ◆ A person who holds a professional education certificate issued by OSPI and:
  - Is employed by a district in a position for which such certificate is required by statute, rule of the State Board of Education, or written policy or practice of the employing district (Washington Administrative Code [WAC] 392-121-200); or
  - Is employed by a contractor in a position for which such certificate is required. See duty codes 630 and 640 (WAC 392-121-201 and 392-121-206).

Or

- ◆ A superintendent or a person hired to fill a position designated as, or which is, in fact, deputy superintendent or assistant superintendent. See duty codes 110 and 120.

The term “certificated” refers to the certificates authorized by WAC 180-79A-140, including teacher, vocational, administrator, educational staff associate, and limited certificates.

As used in these instructions, **classified employee** means any person employed by a district in a position that is not a certificated employee staff position.

An individual may have both certificated assignments and classified assignments. Further information on reporting requirements for such an individual are found throughout these instructions.

## **I.F. Who to Report**

**General.** Report each employee who, as of October 1, 2001, is contracted or hired to provide services any time during the period September 1, 2001, through August 31, 2002. Include the following individuals:

- ◆ Each district certificated employee under contract for certificated employment. Note that RCW 28A.405.210 requires such a contract for each and every certificated employee.
- ◆ Certain contractor certificated instructional employees. See page 8.
- ◆ Each district classified employee.

**Do not report a person hired after October 1, 2001. Do not delete a person who leaves the district after October 1, 2001** (WAC 392-121-220).

### **Notes—Who to Report:**

1. Report employees working on October 1 as well as those who start and leave prior to October 1 **and** those who may start later (e.g., February 1) but who are under contract as of October 1.
2. Report employees with only supplemental contracts as well as those with base contracts.
3. Report the partial FTE and assignments of employees terminated prior to October 1.

4. Report, with duty code 310, 320, or 330, teachers **with contracts** on October 1 who both:
  - ◆ Worked or are anticipated to work in the same assignment for more than 20 school days.
  - ◆ And substitute in a position previously filled by a teacher who terminated, is on unpaid leave, or is reported for the same position with duty code 610 (certificated on leave). See example 1C.
5. Report, using duty code 520, substitute teacher, teachers who have base contracts for substitute duties. See example 1D.
6. **Do not report** teachers who:
  - ◆ Substitute in a position already reported through the S-275 reporting process with a duty code other than 610 (certificated on leave).
  - ◆ Have worked or are anticipated to work 20 or fewer school days in the same assignment. See example 1E.
7. Persons without valid social security numbers cannot be reported. Persons without valid certificate numbers cannot be reported.
8. If a person's contract period normally is between July 1 and June 30, report combined data for this person under contracts for the two periods: September 1, 2001, to June 30, 2002, and July 1, 2002, to August 31, 2002.

#### Examples—Who to Report

**1A:** If a person employed on October 1 resigns the following day, report that person's snapshot data just as if the person had remained with the district through the remainder of the school year.

**1B:** A person's contract period normally begins February 1 and on October 1 the person has a contract with the district. Report this person on the S-275 reporting process.

**1C:** A teacher is on leave without pay for the first semester but has a contract to return to the school district full time for the second semester. The district has contracted with a substitute teacher to fill the position during the first semester. Because the district has a contract with both of these persons on October 1, report each of these teachers on the S-275 report.

**1D:** A teacher has a full-time contract with one math teaching assignment, and the remainder of the day assigned as a substitute teacher.

Report this individual as 1.0 FTE on the S-275 report. Report both assignments, but use duty code 520 for the "substitute" assignment. See *Section II.D. Assignment Information*, beginning on page 41 of this handbook.

**1E:** A full-time teacher is on paid sick leave for the last week of September. The teacher is expected back the third week of October, absent fewer than 20 school days. Another individual is substituting in this position.

Report the first individual on the S-275 reporting process with 1.0 FTE. Do not report the substitute in this position through the S-275 reporting process.

**Contractor Certificated Instructional Employees.** School districts **must** report certain staff who are not school district employees. The following conditions make reporting necessary:

- ◆ The contractor serves more than 25 students, which equals more than one-quarter of 1 percent (.0025) of the district's annual average full-time equivalent enrollment claimed for basic education funding.
- ◆ The district claims basic education funding for students served by the contractor's staff pursuant to WAC 392-121-188.
- ◆ The contractual agreement existed as of October 1 for services to be provided during the school year.
- ◆ The contractor is not a college or university.

If all four conditions are met, the school district **must** report the contractor's certificated instructional staff that provide basic and special education services to students claimed by the district for state funding. Reporting of the contractor's staff is optional if the contractor serves fewer than 25 students.

Note: Report contractor certificated instructional employees providing basic education and special education services. Such staff is reported using duty codes 630 and 640. These duty codes are included in the calculation of the basic education staff mix factor, the K-4 staffing enhancement ratio, and the K-12 staffing compliance ratio. However, they are **not** included in determining salary compliance.

**WAC 392-121-206 Definition—Contractor certificated instructional employee.** As used in this chapter, "contractor certificated instructional employee" means a contractor certificated employee who:

- (1) Is employed by a contractor, pursuant to WAC 392-121-288 [sic 392-121-188], to serve students claimed for basic education funding by a school district; and
- (2) Is employed as one or both of the following:
  - (a) An elementary, secondary or other teacher who instructs pupils in classes or courses; or
  - (b) An educational staff associate who assists, evaluates, counsels, or instructs students in a manner consistent with the employee's educational staff associate certificate.

**WAC 392-121-188 Instruction provided under contract.** School districts have general authority to contract for the services of individuals to provide instruction, subject to applicable state and federal laws and local collective bargaining agreements. School districts also have authority to enter into interdistrict cooperative agreements for instructional services with other school districts under RCW 28A.225.250. However, when a school district contracts with an entity other than a school district and that entity employs staff to provide basic education instruction claimed by the school district for state basic education funding, the requirements of this section also apply. Instruction provided by such an entity (hereafter called the contractor) may be counted as a course of study and claimed by the school district for state funding if the following requirements are met:

- (1) The school district board of directors in accordance with RCW 28A.320.015 adopts a resolution that concludes it is in the best interest of the students to expand the options available by providing an appropriate basic education program pursuant to the contract and sets forth the rationale in support of the conclusion;
- (2) The school district retains full responsibility for compliance with all state and federal laws;
- (3) The contractor complies with all relevant state and federal laws that are applicable to the school district;
- (4) The contractor provides instruction free of sectarian or religious influence or control.
- (5) The contractor serves the students at no cost to the student for tuition and fees and enrollment is voluntary and no student or person is unlawfully excluded from participation on the grounds of race, creed, color, national origin, sex, marital status, or presence of any sensory, mental, or physical handicap;
- (6) Each student is enrolled in the school district reporting the enrollment and each high school student is working toward course credits, which satisfy high school graduation requirements;
- (7) If the contractor is a state higher education institution, a state funded education center, or any other state funded entity, the contractor is not claiming enrollment of the student or receiving direct state support for the contracted instruction reported pursuant to this section.
- (8) The curriculum is approved by the district;
- (9) The contractor provides enrollment reports to the school district that comply with this chapter;
- (10) The contractor maintains and has available for audit or review by the school district, state, or federal authorities documentation of enrollment, hours of instructional activity participated in by the students, personnel data, and financial data including all revenues and expenditures pertaining to the contract with the school district;
- (11) If a contractor other than an institution of higher education at any time during the school year serves more than twenty-five students which equals more than one quarter of one percent (.0025) of the district's annual average full-time equivalent enrollment claimed for basic education funding the school district reports the certificated instructional employees of the contractor funded with any state moneys or federal moneys that flow through the school district as required by the SPI annual personnel reporting system for calculation of state funding, staff ratios and statistics;
- (12) If the contract is with an entity other than an institution of higher education, for the students served pursuant to the contract, the contractor maintains a ratio of full-time equivalent certificated instructional staff serving the annual average full-time equivalent students reported for basic education funding pursuant to this section which is at least equal to the district's basic education funding ratio for the grade level of the students being reported for basic education funding pursuant to this section;
- (13) The school district and contractor execute a written contract which is consistent with this section, and which sets forth the duties of the contractor in detail sufficient to hold the contractor accountable to the school district;
- (14) The school district and contractor establish a process for periodic on-site monitoring by the school district for compliance with this section and other terms of the contract between the school district and contractor;
- (15) Contracts for services for students with disabilities shall comply with WAC 392-172-220 and 392-172-222;
- (16) Full-time equivalent enrollment reported for students served under a contract with a higher education institution shall be based on the number of hours of instruction meeting the criteria in WAC 392-121-107(1)(a) provided by staff of the higher education institution under the contract. This section does not apply to running start enrollment, which is governed by chapter 392-169 WAC; and
- (17) When a school district contracts for an alternative learning experience program and the contractor exercises primary responsibility for the student's written learning plan, the program shall be for academically at-risk students and shall comply with RCW 28A.150.305. Enrollment in these programs shall be reported pursuant to WAC 392-121-182.

#### Notes—Contractors:

1. Contractors include any entity other than a school district, including educational service districts.
2. WAC 392-121-188 does not apply to interdistrict cooperation agreements between and among school districts. Such agreements should clearly indicate who is responsible for reporting enrollment and

staff. As a general rule the district providing instructional services reports both the enrollment and instructional staff.

3. If the ESD operates a special education cooperative and reports special education enrollment directly to OSPI, then the participating school districts should not report ESD special education staff.
4. In the case of an ESD **basic** education cooperative, certificated employees of the ESD are reported by each district receiving cooperative services as well as by the ESD itself. See example 1F.

<b>Example 1F—Reporting Contractor Staff and Certificated Instructional Staff Duty Assignments</b>			
Employee	Participating District #1 (Note 1)	Participating District #2 (Note 1)	Employer (Note 2)
Secondary Teacher	Reports a partial FTE using duty code 630.	Reports a partial FTE using duty code 630.	Reports the total FTE using duty code 320.
Other Teacher	Reports a partial FTE using duty code 630.	Reports a partial FTE using duty code 630.	Reports the total FTE using duty code 330.
Psychologist	Reports a partial FTE using duty code 640.	Reports a partial FTE using duty code 640.	Reports the total FTE using duty code 460.
Physical Therapist	Reports a partial FTE using duty code 640.	Reports a partial FTE using duty code 640.	Reports the total FTE using duty code 480.
Note 1: Participating school districts should compute FTE following the procedure for <i>Item C.3, Certificated FTE</i> , on pages 37–38.			
Note 2: FTE not reported by employer unless employer is an ESD.			

**Independent Contractors.** The Department of Labor and Industries provides for your information the following statement dated August 2, 1994:

“It has recently been brought to our attention that some school districts are advising personnel to register with the State of Washington to establish themselves as a business. This is possibly being done in an effort to avoid responsibility by the district for employer taxes. A public school teacher does not meet the criteria for independent contractor cited in RCW 51.08.195.”

These persons should be considered as employees of the district and reported as such. **Experience as an independent contractor does not qualify as eligible certificated years of experience pursuant to WAC 392-121-245.**

## **I.G. What to Report**

Report each data item as defined in **Section II, Definitions of Data Items**. There are four major categories of data:

- ◆ **Demographic Information.** Report personal characteristics and identifying data as defined in Section II.A, pages 21–22.
- ◆ **State LEAP Placement Information.** Report certificated degree, experience, and eligible credits as defined in Section II.B, pages 22–36.
- ◆ **Contract Information.** Report certificated contract information as defined in Section II.C, pages 37–41.
- ◆ **Assignment Information.** Report assigned duties and salary attributed to assignments by program and activity as defined in Section II.D, pages 41–58. This information follows the *Accounting Manual for Public School Districts in the State of Washington*, and the *Accounting Manual for Educational Service Districts in the State of Washington*.

## I.H. When to Report

The reporting schedule below is intended as a guide to help districts in planning submission of data to OSPI. Except for the initial submission date, the target dates are not mandatory reporting dates. Rather they represent significant dates when accurate and complete information must be available to this agency for statistical reports, legislative requests, and school apportionment. **October 1 remains the only snapshot date.**

Complete this three-step process prior to each target date after November 1:

- ◆ **Step 1.** Submit any updates or corrections to the October 1 data.
- ◆ **Step 2.** Review all edit exceptions for errors (see Appendix B).
- ◆ **Step 3.** As necessary, resubmit corrections identified in Step 2.

<b>Schedule of Reporting Target Dates</b>	
<b>October 1, 2001</b>	The <b>snapshot</b> date for all staff.
<b>November 1-20, 2001</b>	Initial data submission period for the S-275 reporting process.
<b>November 20, 2001</b>	All initial S-275 data due in the ESD on or before this date.
<b>November 21, 2001</b>	Last date for ESDs to move initial S-275 reporting process data to OSPI.
<b>December 31, 2001</b>	Corrections to edit exceptions so that snapshot data are complete and accurate.
<b>January 17, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>February 14, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>March 15, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>April 16, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>May 16, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>June 14, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>July 17, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>August 16, 2002</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>August 31, 2002</b>	Final district updates to current items. Note that this is the date on which <i>Item C.4, Total Final Salary</i> , is based.
<b>September 30, 2002</b>	Final corrections to edit exceptions so that all snapshot and current data are complete and accurate. Submit final data prior to 5 p.m., September 30, 2002, for entry into the 2001-02 S-275 personnel files located at this agency.

**Failure to submit data by November 21, 2001, and correct edit exceptions by December 31, 2001, may result in reduction or delay of state apportionment pursuant to chapter 392-117 WAC. Missing or incorrect data will impact staff mix and staff ratio calculations used for state funding.**

## I.I. How to Submit a Report

School districts are responsible for preparing and transmitting S-275 data to the appropriate ESD by the reporting target dates. Districts can fulfill reporting requirements through one of the following procedures:

- ◆ **Transmit electronically through the WSIPC network.** Contact your WSIPC coordinator for details.
- ◆ **Submit electronic files.** S-275 data may be submitted on magnetic tape, diskette, or file transfer protocol (FTP). Instructions are in *Procedures for Submitting Annual Personnel Reports in Machine*

*Readable Form for the 2001–02 School Year*, which will be distributed to all computing centers that prepare data for submission to OSPI. Contact OSPI Data Administration at (360) 725-6391 for details.

## **I.J. Documentation of Personnel Data**

Data submitted through the S-275 reporting process impacts apportionment of state moneys.

**Documentation of such data is required by WAC 392-121-011(7), WAC 392-140-067(7), and WAC 392-121-280.** Districts must establish a clear audit trail between data reported in the S-275 Report and supporting materials such as verifications or transcripts.

**WAC 392-121-011 General provisions.** The following general provisions apply to this chapter:

...

(7) School districts shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

**WAC 392-140-067 General provisions.** The following general provisions apply to this chapter:

...

(7) School districts shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.**

[Because WAC 392-121-280 is lengthy and detailed, this handbook presents its individual provisions in a text box where the subject matter is discussed.]

### **Certificated instructional personnel data which impact apportionment of state moneys are:**

- ◆ Those certificated years of experience, degrees, and credits used to place staff on LEAP salary allocation documents.
- ◆ Full-time equivalents (FTEs).
- ◆ Basic education supplemental contracts for extended learning opportunities (additional classroom contact hours provided by teachers beyond the normal school day) for K–6 students.
- ◆ Assignment codes and percent of time in assignment for basic education and state institution education programs.
- ◆ Grade level assignment codes and percent of time in assignment for Grades kindergarten through 4.

### **Classified instructional assistant personnel data which impact apportionment of state moneys are:**

- ◆ Assignment and grade level codes.
- ◆ Assignment hours per year in Grades kindergarten through 4 assignments.

For certificated employees, degrees and credits beyond the MA+90/PhD column and certificated years of experience beyond the 16-year row as shown on LEAP salary allocation documents do not impact apportionment of state moneys. Such data are informational only and may be documented in any reasonable manner.

Documentation of full-time equivalency, assignment codes, percent of time in assignment, assignment hours per year, and grade level assignment codes is required by WAC 392-121-011(7) and WAC 392-140-067(7) for all employees, certificated and classified. While documentation must exist to substantiate the data reported for these items, such documentation is not discussed further in this handbook.

Other data reported on Report S-275 are informational only and may be documented in any reasonable manner.

Documentation may be original or copies of the original. However, district policy may require that all documentation be original. In either case, the responsibility for reviewing and ultimately accepting or rejecting each document resides with the district alone. Refer to WAC 392-121-280(6) and WAC 392-121-280(7). Note that the unprofessional conduct provisions of WAC 180-87-050(7) may apply to both employees submitting documentation and district staff accepting the documentation.

**Do not report data that impacts apportionment of state moneys without having the required documentation to support that data.** Update or correct a data item if documentation becomes available before the S-275 reporting process is closed.

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(6) Any documentation required by this section may be original or copies of the original: *Provided*, that each copy is subject to school district acceptance or rejection.

(7) The falsification or deliberate misrepresentation, including omission of a material fact concerning degrees, credits, or experience by an education practitioner as defined in WAC 180-87-035 shall be deemed an act of unprofessional conduct pursuant to WAC 180-87-050. In such an event the provisions of chapters 180-86 and 180-87 WAC shall apply.

**Rounding of computations of experience and credits** should follow the general rule: a decimal ending with a 5 or higher is rounded up; a decimal ending with a 4 or lower is rounded down. Documentation of computations of total experience and credits should show both the accumulated totals in the number of decimal places required by the applicable rule and the rounded total reported pursuant to the applicable rule. It is important to note:

- ◆ When accumulating a person's total experience over a number of years, a school district should sum the experience as it was computed for each year (two decimal places), not as it was reported to OSPI (one decimal place) or as it was used by OSPI for placement on the LEAP salary allocation schedule (whole number).
- ◆ When accumulating a person's total credits over a number of years, a school district should sum the credits as they were computed for each year (one decimal place), not the rounded total used for placement on the LEAP salary allocation schedule (whole number).

OSPI has defined how to compute, accumulate, round, and report experience and credits for state funding purposes (WAC 391-121-215 through 392-121-280) on Report S-275. **For placement on the LEAP salary allocation schedule**, OSPI rounds reported experience and credits to the nearest whole number in accordance with WAC 392-121-270(5) which states:

"For placement on the LEAP salary allocation documents, certificated years of experience and total eligible credits shall be rounded to the nearest whole number. One-half year or credit shall be rounded to the next highest year or credit."

The following example summarizes the rounding of credits and experience:

<b>Example 1G—Rounding Credits and Experience</b>				
	Credits		Experience	
School districts accumulate/record:	Credits to the nearest tenth (1 decimal place).	44.4	Experience to the nearest hundredth (2 decimal places).	6.45
School districts report on S-275:	Credits to the nearest tenth (1 decimal place).	44.4	Experience to the nearest tenth (1 decimal place).	6.5
For placement on LEAP 1S salary allocation document, OSPI rounds:	Credits to the nearest whole number.	44	Experience to the nearest whole number.	7

A summary table, such as the example on page 15, should be used in each certificated employee file to provide the link between the required documentation and the data reported for certificated years of experience, degrees, and credits. The data shown in the table on page 15 is the reported data. The required supporting documentation should be in the file with the summary. The examples include only the minimum essential data required by WAC 392-121-280. Since requirements for information about employees of the district are extensive and varied, school district personnel administrators may require or desire more data or may maintain summary data in a different format.

The form or format the district chooses to use must include the data elements shown in the example summary tables on this page.

<b>Personnel File Summary Table—Documentation of Experience, Degrees, and Credits</b>									
<b>Example: Certificated Years of Experience</b>									
Contract Period	Employer	Full-Time (Base) Contract Hours Per Year	Actual Hours Paid	Comments	Reportable Experience	Cumulative Experience	Experience to be Reported on Form S-275		
1992-93	XYZ Corp	2000 (WAC 180-77-003(12))	2080	Management experience for nondegreed vocational instructor	$(2080/2000 =) 1.00$ (max)	1.00	1.0		
1994-95	Other Sch Dist	$(180.5 \times 8 =) 1444$	1428	16 hours unpaid leave	$(1428/1444 =) 0.99$	1.99	2.0		
1995-96	This Sch Dist	$(181 \times 7.5 =) 1357.5$	724	Four-hour contract	$(724/1357.5 =) 0.53$	2.52	2.5		
1996-97	This Sch Dist	$(181 \times 7.5 =) 1357.5$	1478	Summer school contract	1.00	3.52	3.5		
1997-98	This Sch Dist	$(181 \times 7.5 =) 1357.5$	844.5	Four-hour contract plus summer school contract	$(844.5/1357.5 =) 0.62$	4.14	4.1		
1998-99	This Sch Dist	$(181 \times 7.5 =) 1357.5$	407.25	Substitute	$(407.25/1357.5 =) 0.30$	4.44	4.4		
<b>Example: Degree, Academic Credits, Inservice Credits</b>									
Date or Term Awarded	Institution	Notes	Quarter Credits	Degree	Cumulative Academic Credits	Cumulative Inservice Credits	Minus 45 = Excess Credits	Cumulative Nondegree Credits	Total Credits to be Reported on Form S-275
Spr 95	UPS	508	3.0		3.0				3.0
Sum 95	UPS	Full-time	15.0		18.0				18.0
Fall 95	UPS	Full-time	15.0		33.0				33.0
Win 96	UPS	Full-time	15.0	MA	0		$(48.0-45.0 =) 3.0$		3.0
8/29/97	ESD 121	Teacher Decision Making	$(5 \text{ hrs}/10 =) 0.5$			0.5			3.5
9/29/97	Local S.D.	Drug Abuse	$(4 \text{ hrs}/10 =) 0.4$			0.9			3.9
Fall 97	Comm Coll	096 – First Aid	1.0			1.9			4.9
8/26/98	Local S.D.	National Helper Training	$(11 \text{ hrs}/10 =) 1.1$			3.0			6.0
<b>Example: Nondegree Credits</b>									
Date or Term Awarded	Institution	Notes	Quarter Credits	Degree	Cumulative Academic Credits	Cumulative Inservice Credits	Minus 45 = Excess Credits	Cumulative Nondegree Credits	Total Credits to be Reported on Form S-275
6/96	ABC Carpentry	Experience Minimum Met							
7/96 to 12/96	ABC Carpentry	789 hours	$(789 \text{ hrs}/100 =) 7.9$					7.9	7.9
1/97 to 12/97	ABC Carpentry	2,080 hrs	$(2,080 \text{ hrs}/100 =) 20$ (Max)					27.9	27.9
8/24/98	SPI - WVA	Summer Inservice	1.0					28.9	28.9
12/15/98	CPVTI	Unit 21 Voc. Cur. Revision	3.0					31.9	31.9

Any form or format the district chooses to use should include the data elements shown above.

## **I.K. Corrections and Updates to S-275 Data**

After initial submission of S-275 data, there are two possible types of changes: corrections and updates. All data may be corrected; however, not all data may be updated.

The term **correction** refers to a data change needed because of an error in a previous submission or because documentation was not previously available. Most data items depict a snapshot of district staff as of October 1 and are not to be changed during the year except for corrections to the snapshot. All snapshot report items begin the item title with **October 1**.

The term **update** refers to a change in a data item that is not a fixed part of the district's October 1 snapshot. All such report items begin the item title with the word **current**.

The term **suffix** refers to the final digit in the duty code. Duty code suffixes are explained in Section II.D, page 42.

### **Notes—Corrections and Updates:**

1. Do not update an employee's base contract (suffix 0) assignments or full-time equivalencies for changes made after October 1.
2. Update certificated base contract hours per FTE day, certificated base contract FTE number of days, assignment salary, supplemental assignment salary and hours per year, and benefit changes due to negotiated contract agreements for the school year ending August 31, 2002.
3. Update duty code suffix 1 (supplemental) contract assignments for additional responsibility or incentive for \$200 or more made after October 1 to reflect additional contracts for services provided during the school year ending August 31, 2002.
4. Update duty code suffix 2 (supplemental) contract assignments for additional time made available to any group of employees after October 1 to reflect negotiated changes for the school year ending August 31, 2002. The term **made available** means that members of the group may, but are not required to work up to a negotiated number of hours. Such circumstances are often associated with the process of negotiating time-driven "TRI" (time, responsibility, or incentive) assignments. Update for all such contract assignments even if the contract is for less than \$200.
5. Update duty suffix 4 (supplemental) basic education contract assignments for extended learning opportunities (additional classroom contact hours provided by teachers beyond the normal school day) for K–6 students. Estimated hours may be reported at the beginning of the year. However, estimates are to be updated with actual hours before the close of the school year.
6. For persons with snapshot certificated duty assignments, report all classified duty assignments for services provided during the school year ending August 31, 2002.
7. If the person's assignment has changed or the person has terminated employment or gone on leave, updates to the assignment salaries and benefits are determined by what the individual would have earned had that individual remained in the same position and assignment as reported on October 1. However, total final salary is determined by payroll, not the snapshot. See example 2M on page 40.
8. Update total final salary and mandatory benefits to reflect all actual compensation for services provided during the school year ending August 31, 2002. Include all forms of compensation recognized as income by the Internal Revenue Service (IRS).
9. There is no provision in law for supplemental contracts for classified employees.

<b>Corrections and Updates to S-275 Data</b>			
#	REPORTING ITEM	CORRECT	UPDATE
<b>A.2</b>	Certification Number	YES	NO
<b>A.3</b>	Social Security Number	YES	NO
<b>A.4</b>	Individual's Name	YES	NO
<b>A.5</b>	Birth Date	YES	NO
<b>A.6</b>	Sex	YES	NO
<b>A.7</b>	Ethnic Code	YES	NO
<b>A.8</b>	<b>October 1</b> Beginning, Re-entering, Transferring Code	YES	NO
<b>B.1</b>	<b>October 1</b> High Degree Type	YES	NO
<b>B.2</b>	<b>October 1</b> High Degree Year	YES	NO
<b>B.3</b>	<b>October 1</b> Academic Credits	YES	NO
<b>B.4</b>	<b>October 1</b> Inservice Credits	YES	NO
<b>B.5</b>	<b>October 1</b> Excess Credits	YES	NO
<b>B.6</b>	<b>October 1</b> Nondegree Credits	YES	NO
<b>B.7</b>	<b>October 1</b> Certificated Years of Experience	YES	NO
<b>C.1</b>	<b>October 1</b> Base Contract Hours Per FTE Day	YES	<b>YES</b>
<b>C.2</b>	<b>October 1</b> Base Contract FTE Number of Days	YES	<b>YES</b>
<b>C.3</b>	<b>October 1</b> Certificated FTE	YES	NO
<b>C.4</b>	<b>Current</b> Actual Total Final Salary	YES	<b>YES</b>
<b>C.5</b>	<b>Current</b> Annual Insurance Benefits	YES	<b>YES</b>
<b>C.6</b>	<b>Current</b> Annual Mandatory Benefits	YES	<b>YES</b>
<b>D.1</b>	<b>October 1</b> Building Code	YES	NO
<b>D.2</b>	<b>October 1</b> Assignment (Program-Activity-Duty) Code		
	• Duty Code Suffix <b>0</b>	YES	<b>** 0 **</b>
	• Duty Code Suffix <b>1</b>	YES	<b>** 1 **</b>
	• Duty Code Suffix <b>2</b>	YES	<b>** 2 **</b>
	• Duty Code Suffix <b>3</b>	YES	<b>** 3 **</b>
	• Duty Code Suffix <b>4</b>	YES	<b>YES</b>
<b>D.3</b>	<b>October 1</b> Grade Group Assignment Code	YES	NO
<b>D.4</b>	<b>October 1</b> Percent of Certificated Contracted Time	YES	NO
<b>D.5</b>	<b>October 1</b> Assignment Hours Per Year	YES	NO
<b>D.6</b>	<b>Current</b> Assignment Salary	YES	<b>YES</b>
<b>Note</b>	<b>Explanation</b> (See discussion of assignment codes on page 42)		
<b>** 0 **</b>	<ul style="list-style-type: none"> <li>• Snapshot only for classified. Do not update for employees with only classified assignments on October 1.</li> <li>• For an employee with any certificated assignment on October 1, update for time-driven classified assignments received after October 1—see note 5, page 16.</li> </ul>		
<b>** 1 **</b>	Update for actual assignments in excess of \$200.		
<b>** 2 **</b>	Update for all assignments made <b>available</b> even if less than \$200—see note 4, page 16, and the discussion of suffix 2 on page 42.		
<b>** 3 **</b>	<ul style="list-style-type: none"> <li>• Snapshot <b>only</b> for classified. Do not update for employees with only classified assignments on October 1.</li> <li>• For an employee with any certificated assignment on October 1, update for <b>not time-driven</b> classified assignments received after October 1—see note 6, page 16.</li> </ul>		

### Examples—Corrections and Updates

**1H.** A newly hired teacher has 60 credits earned after a bachelor's degree; all earned **before** October 1, and is enrolled in a five-credit course during the current fall quarter at a local college. The file for this employee documents only the bachelor's degree on October 1. In February, transcripts for 65 credits arrive. The documentation shows 60 credits earned **prior to** October 1 and five more credits earned two months later.

The district should report a bachelor's degree and zero (0) credits on the initial S-275 submission. In February the district should correct the initial submission for this teacher by reporting 60 credits. Do not report the five credits earned after October 1 (i.e., during fall quarter) until next year.

**1I:** Two teachers' contracts are full-time contracts on October 1. One teacher leaves halfway through the year. The other teacher's contract is changed in January to half time each in two assignments.

Both teachers must be reported as full time on October 1. **No change** is made in the FTE or any of the other snapshot data as a result of these changes in the teachers' contracts.

**1J:** On October 1, George, a classified employee is employed with two assignments:  
 Assignment #1—salary of \$11,560 for 1,156 hours per year.  
 Assignment #2—salary of \$9,240 for 924 hours per year.  
 Mandatory benefits are at \$3,900 for the year; insurance benefits at \$4,200 for the year.

The district's initial S-275 report included the following data for George:

- *Item C.4, Total Final Salary* (estimated) is \$20,800 (\$11,560 + \$9,240).
- *Item C.5, Current–Annual Insurance Benefits:* \$4,200 for the year.
- *Item C.6, Current–Annual Mandatory Benefits:* \$3,900 based on assignment #1 and #2.
- *Item D.5, October 1–Assignment Hours Per Year:* first assignment is 1,156 hours.
- *Item D.5, October 1–Assignment Hours Per Year:* second assignment is 924 hours.
- *Item D.6, Current–Assignment Salary:* first assignment salary is \$11,560.
- *Item D.6, Current–Assignment Salary:* second assignment salary is \$9,240.

On October 3, George leaves the district. Two new classified employees are hired. George worked 176 hours during the school year, 98 hours in the first assignment and 78 hours in the second assignment, and was paid:

Salary: \$1,760.  
 Insurance Benefits: \$355.  
 Mandatory Benefits: \$330.

**No change is made to S-275 data as a result of George leaving district employment. The new classified employees are not reported.**

In January, contract negotiations resulted in a 3 percent raise for all classified employees. There were no other increases.

**As a result of the January contract negotiations, S-275 reporting for George should be updated. (See WHEN TO REPORT.) The new figures to be reported are:**

- *Item C.6, Current–Annual Mandatory Benefits:* total for the year is \$4,017.
- *Item D.6, Current–Assignment Salary:* first assignment salary is \$11,907 (1.03 x 11,560).
- *Item D.6, Current–Assignment Salary:* second assignment salary is \$9,517 (1.03 x 9,240).

Note that the updated data regards the October 1 snapshot. The fact that George's actual insurance and mandatory benefits were less than the expected total because George left district employment prior to the end of the year is not relevant to the reporting of *Items C.5, Current–Annual Insurance Benefits, C.6, Current–Annual Mandatory Benefits, and D.6, Current–Assignment Salary.*

**Prior to the August 31 final reporting target date (see WHEN TO REPORT), S-275 reporting for George should be updated for the following:**

- *Item C.4, Total Final Salary* is \$1,760.

**In order to maintain the October 1 snapshot, the assignments of the employee who left after October 1 continued to be reported. The employees hired after October 1 are not reported during this school year.**

### **I.L. Corrections to S-275 Data after September 30 Closeout**

After the closeout of the S-275 personnel report for the school year, school districts and educational service districts shall submit corrections to personnel data affecting state apportionment in accordance with WAC 392-117-045. Districts should provide a copy of all revisions to the state auditor and note this information on correspondence to OSPI which request corrections to S-275 data.

OSPI will only correct data which the state auditor has been made aware of. However, corrections do not require state auditor **approval** if submitted prior to, or during, audit of data.

A district wishing to correct personnel data after the close of the reporting year should submit a letter to OSPI. Include the relevant pages of the final S-275 report with the desired corrections clearly marked. The letter should indicate whether the corrections are submitted either:

- (a) **Prior** to the entrance conference by the state auditor,
- (b) During the audit of data by the state auditor (after entrance and before exit conference), or
- (c) As part of the audit resolution process, e. g., per the auditor's instructions.

Also, if the corrections are submitted during audit of data, the letter should indicate that the state auditor shall be provided a copy of the revisions.

**WAC 392-117-045 Corrections to data reported to the superintendent of public instruction.** School districts and educational service districts shall submit corrections to district enrollment, personnel, and other data affecting state apportionment as provided in this section.

(1) If at any time prior to the completion of audit of data by the state auditor a school district or educational service district discovers that data have been reported to the superintendent of public instruction in error, the district shall submit revised data. The "completion of audit" means the date of the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(2) During audit of data, districts submitting revised data shall provide a copy of revisions to the state auditor. "During audit" means between the entrance conference and the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(3) After audit of data by the state auditor, the district shall report revisions only as part of the audit resolution process pursuant to [chapter 392-115 WAC](#). "After audit" means after the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(4) Unless the superintendent of public instruction provides instructions to the contrary, revised data shall be submitted in the same manner as the original report. The revised report shall contain an original signature of the educational service district superintendent or the school district superintendent or the authorized official.

### **I.M. Edits of S-275 Data**

Edits provide means by which districts can review reported data, identify potential errors, and initiate corrective action if necessary. Because personnel data are used in calculation of state funding, the data is subject to audit by the state auditor. Resolving discrepancies immediately helps eliminate errors in funding and potential audit exceptions, both of which can result in adjustments to apportionment.

Edits should be processed as part of reports S-275CERT and S-275CLAS. This means that the district will receive any edit exceptions immediately after submitting data updates, thereby allowing the district to maintain timely submission of accurate and complete data.

If necessary, additional edit exceptions may be sent to the district directly from this agency. These edits do not find all errors, nor do they relieve districts from the responsibility to report accurate data. It is the district's responsibility to review edits and all data and to make appropriate corrections. For more information on edits refer to Appendix B.

### **I.N. Verification of Personnel Data**

Data submitted by the district through the S-275 reporting process to this agency are reiterated on Reports S-275CERT (Certificated), S-275CLAS (Classified), and S-275COMB (Combined). The completeness and

accuracy of all data on those reports are the district's responsibility. Districts are to verify all data reported through the S-275 reporting process.

**Note that the instructions on page 11 anticipate that corrections to edit exceptions will be made by December 31, 2001.** Complete and accurate data are crucial to the legislative process and must be available at that time.

**Unless the district notifies this agency of any errors within 30 days of the last update on each report, it is assumed the district certifies data as complete and accurate.**

## **Section II. Definitions of Data Items**

### **II.A. Demographic Information**

#### **Item A.1 County-District Code**

Report the two-digit code number of the county in which the central office of the reporting district is located and the three-digit district code number. ESDs enter "801" for the district code.

#### **Item A.2 Certification Number**

Report the seven-digit certification record number assigned by OSPI upon first issue of a certificate. Leave this blank when the individual has no seven-digit certification record number assigned by OSPI.

#### **Item A.3 Social Security Number**

Report the nine-digit number assigned by the Social Security Administration (xxx-xx-xxxx). This is the primary record control number for data submitted on this report and must be reported correctly.

#### **Item A.4 Individual's Name**

Report the last, first, and middle names of the employee.

#### **Item A.5 Birth Date**

Report the month, day, and year of birth; use numbers.

#### **Item A.6 Sex**

M = Male, F = Female

#### **Item A.7 Ethnic Code**

For the purpose of this report, include an employee in the group to which he or she appears to belong, identifies with, or is regarded in the community as belonging. Count each person in only one group. Select the appropriate one-letter code from the following list:

The Office for Civil Rights, the Equal Employment Opportunity Commission, the General Accounting Office, and the Office of Management and Budget agreed upon these ethnic categories and definitions for all compliance reporting and record-keeping requirements. These designations do not denote scientific definitions of anthropological origins.	
<b>I</b>	American Indian or Alaskan Native—A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.
<b>A</b>	Asian or Pacific Islander—A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands, and Samoa.
<b>B</b>	Black, not of Hispanic Origin—A person having origins in any of the black racial groups.
<b>H</b>	Hispanic—A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.
<b>W</b>	White, not of Hispanic Origin—A person having origins in any of the original peoples of Europe, North Africa, or the Middle East.

#### **Item A.8 October 1 – CBRTN Code**

Report **B**, **R**, **T**, or **N** only for employees who are reported this year but were not reported by the district in the previous year. For all other employees this item must be **C**. Report the appropriate code according to the following criteria:

- C** Continuing Individual - An individual who was reported by the district in the previous year, unless the person is a certificated employee with less than 0.5 certificated years of experience as of August 31. In that case report such a person as a beginning individual.

**B** Beginning Individual - An individual with a certificated assignment who is reported with fewer than 0.5 certificated years of experience.

**R** Re-Entering Individual - An individual with a certificated assignment who was not reported in a certificated capacity anywhere during the 2000–01 school year, and has **at least** 0.5 certificated years of experience as of August 31. Report in this category an individual returning from leave.

Do not report an individual as re-entering who was reported by the district during the 2000–01 school year and is again employed for the 2001–02 school year.

**T** Transferring to District - An individual with a certificated assignment who was employed in a certificated capacity in another Washington district (in a public or a private school), another state, or foreign country during the 2000–01 school year and has at least 0.5 certificated years of experience as of August 31 and was not reported by this district last year.

**N** New Employee - An employee with only classified assignments who was not reported by the reporting district for the 2000–01 school year.

## **II.B. State LEAP Placement Information**

Report all items in the State LEAP Placement Information section for individuals with **at least one** snapshot duty assignment as a *certificated employee* even if that individual has one or more duty assignments as a classified employee. **It is not necessary to report state LEAP placement information for individuals employed solely in classified duty assignments.**

Maintain a file for each certificated employee that contains documentation for experience, degree, and credits data reported in *Items B.1 through B.7* (WAC 392-121-280). See the discussion of documentation requirements on pages 12–15 of these instructions.

Experience, degree, and credit data reported on the S-275 may differ from experience, degree, and credit data recognized in the district's local salary schedule or recorded in the district's payroll process.

### **Item B.1 October 1 – Highest Degree Type**

Report each employee's highest degree type as of October 1, 2001. The degree must be from a regionally accredited college or university. Determine whether the employee holds a degree and report the appropriate one-letter code. This item must be reported for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

If the employee's highest degree is from an institution in a country other than the United States, refer to WAC 180-79A-260 regarding a written statement of degree equivalency for the appropriate degree.

**For certificated employees with college degrees, report as degree type:**

**B** Persons holding a bachelor's degree as the highest degree that are **not** reported with degree code **G** or **H**.

**H** Persons who obtain a bachelor's degree while employed in the state of Washington as a nondegreed vocational instructor. (**H** means "hold harmless," or that persons are **not** penalized for obtaining a bachelor's degree.)

- G** Persons holding a bachelor's degree as the highest degree and whose total eligible credits reported on the S-275 report **before** January 1, 1992, were 135 or more (RCW 28A.150.410 and WAC 392-121-255[3]). These persons are grandfathered at the BA + 135 column.
- M** Persons holding a master's degree or any other degree between the master's and doctoral level as the highest degree.
- D** Persons holding a doctoral degree as the highest degree.

**For certificated employees without college degrees** or with degrees earned **prior** to the issue of the initial vocational certificate that are determined to be "incidental or not related" to the vocational certificate pursuant to WAC 392-121-250(3), report as degree type:

- V** Vocational instructors holding valid vocational certificates as provided for in chapter 180-77 WAC.
- S** Persons who are in special circumstances holding:

- A valid continuing or standard school nurse certificate.
- A valid limited certificate authorized per WAC 180-79A-140(5).
- A position defined as certificated in these instructions such as a superintendent, deputy superintendent, or assistant superintendent.

**Documentation** of degrees—WAC 392-121-280(1):

- The degree must be documented by a diploma or transcript issued by the registrar of the awarding institution and, in the case of a degree from a foreign institution, by a statement of degree equivalency from an approved foreign credentials evaluation agency.
- Documents from sources other than the registrar (e.g., the instructor) are not valid documentation.

**Item B.1 Notes:**

1. An **educational specialist** degree is reported as degree type **M**.
2. A **juris doctorate** is reported as degree type **D**.
3. The term "obtain," as used with degree type H, may also be interpreted to mean "obtain the use of." See Example 2C on page 24.
4. Definitions from *The American Heritage Dictionary* are provided here for use in applying WAC 392-121-250(3):
  - **Incidental**—Occurring as a minor concomitant circumstance. Incidental refers to what is an adjunct to something else and does not necessarily imply the operation of chance.
  - **Related**—Connected by common origin, associated.
5. This agency interprets any past or present education certification obtained as the result of a degree as evidence that the degree is related to the certificate. Also, this agency considers any education degree to be related to the educational certificate. Do not report such certificated employees using degree code **V**.

### Highest Degree Eligibility Criteria

**WAC 392-121-250 Definition—Highest degree level.** As used in this chapter, the term “highest degree level” means:

- (1) The highest degree earned by the employee from a regionally accredited institution of higher education;
- (2) “Nondegreed” for a certificated instructional employee who holds no bachelor’s or higher level degree; or
- (3) “Nondegreed” for a certificated instructional employee who holds a valid vocational certificate acquired as the result of industrial experience rather than college training, and who has a degree earned from a regionally accredited institution of higher education prior to the issue of the initial vocational certificate, which is incidental to or not related to the vocational certificate.

**WAC 392-121-249 Definition—Regionally accredited institution of higher education.** As used in this chapter, “regionally accredited institution of higher education” means the same as defined in WAC 180-78-010(6).

### Highest Degree Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows:

(1) Districts shall document the date of awarding or conferring of the highest degree including the date upon which the degree was awarded or conferred as recorded on the diploma or transcript from the registrar of the regionally accredited institution of higher education.

(a) If the highest degree is a master’s degree, the district shall also document the date of awarding or conferring of the first bachelor’s degree.

(b) If the degree was awarded by an institution, which does not confer degrees after each term, and all degree requirements were completed at a time other than the date recorded on the diploma or transcript, a written statement from the registrar of the institution verifying a prior completion date shall be adequate documentation.

(c) If the degree program was completed in a country other than the United States documentation must include a written statement of degree equivalency for the appropriate degree from a foreign credentials’ evaluation agency approved by the office of superintendent of public instruction.

**Example 2A—Highest Degree.** A teacher has a bachelor’s degree and 140 eligible academic credits earned after the degree. This individual had earned 116 of the credits **before** January 1, 1992, and 24 of the credits after that date. Report this teacher with highest degree type **B**.

Another teacher is new to the district, but worked in another Washington school district last year. This person has a bachelor’s degree and 140 eligible academic credits that were earned after the degree was awarded and **before** January 1, 1992. You checked and determined that the prior district reported the credits on the S-275. Report this teacher with highest degree type **G**.

A third teacher has a bachelor’s degree and 140 eligible academic credits earned after the bachelor’s degree and before earning a master’s degree. The master’s was awarded before October 1 of the reporting year. Report this teacher with highest degree type **M**. The individual can no longer be reported with a bachelor’s degree.

**Example 2B—Highest Degree.** A vocational instructor teaches agriculture and holds a BA in agricultural business. The degree was earned prior to the issue of the vocational certificate. The district determines that the degree is related. This teacher is reported with highest degree type **B**.

Another person, employed as a nondegreed vocational instructor last year, obtained a BA degree during the past school year. This year the teacher is reported with degree type **H**.

**Example 2C—Highest Degree.** A vocational instructor teaches auto mechanics and is reported as “nondegreed” with highest degree type **V**. This teacher has a BA in English from a regionally accredited institution of higher education, which is determined to be incidental to or not related to the vocational certificate. Later, this teacher gets a teaching certificate and teaches high school English. This teacher is then reported with degree type **H** and is considered to have obtained [the use of] a bachelor’s degree while employed in the state of Washington as a nondegreed vocational instructor. This teacher would continue to be reported with nondegree credits recognized per WAC 392-121-259, WAC 392-121-270(4), and WAC 392-121-262. Also, this teacher would continue to be reported with certificated years of experience recognized per WAC 392-121-245(1)(e). Other eligible credits and certificated years of experience would be reported as for a certificated employee with a college degree.

**Item B.2 October 1 – Highest Degree Year**

Report the last two digits of the year in which the highest degree was awarded or conferred. This item must be reported for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

For certificated employees who are coded as degree type **V** or **S** (i.e., a certificated employee without a degree), report the initial reporting year as the highest degree year.

**Item B.2 Notes:**

1. If a person holds two or more degrees at the same highest degree level, enter the year when the first of those degrees was awarded or conferred (WAC 392-121-270[1]).

**General Overview: Items B.3 through B.6 – Eligible and Documented Credits**

The following discussion is a general overview of the credit reporting process. Specific instructions are discussed under *Item B.3* through *Item B.6*. **Report credits according to these instructions regardless of local salary placement policy.**

These items must be reported for each employee with a certificated duty assignment (duty codes 110 through 640). For all other employees, these items should be left blank.

Use the summary table below as a quick guide to the categories of credit that may be reported on the S-275. **Special** refers to employees reported with highest degree type **S** (see page 23). The number and reporting category of eligible credits depends upon the employee's highest degree level reported in *Item B.1* and the date on which credits were earned. Determine the categories of eligible credits to be reported indicated on table below for an employee whose highest reported degree in *Item B.1* is as indicated. **Report all credits to the nearest tenth of a credit.**

Summary: Reporting of Credits								
Credit Reporting Category	S-275	Highest Degree Type						
	Item	"blank"	S	V	H	B, G	M	D
Academic (after highest degree)	<b>B.3</b>	NO	NO	NO	YES	YES	YES	NO
Inservice (after highest degree)	<b>B.4</b>	NO	NO	NO	YES	YES	YES	NO
Excess	<b>B.5</b>	NO	NO	NO	NO	NO	YES	NO
Nondegree	<b>B.6</b>							
- approved vocational educator training		NO	NO	YES	SOME	NO	NO	NO
- converted occupational experience		NO	NO	YES	SOME	NO	NO	NO
- special (WAC 392-121-259[2])		NO	YES	NO	NO	NO	NO	NO
Yes = The credit type may be reported for individuals reported with this degree type.								
No = The credit type may not be reported for individuals reported with this degree type.								
Some = Some of the credits of this type may be reported for individuals reported with this degree type.								

**WAC 392-121-261 Definition—Total eligible credits.** As used in this chapter, "total eligible credits" means the total number of credits determined as follows:

- (1) For an employee whose highest degree is a bachelor's degree, sum:
  - (a) Academic and in-service credits; and
  - (b) Nondegree credits, determined pursuant to WAC 392-121-259 and reported on Report S-275 prior to the awarding of the bachelor's degree for vocational instructors who obtain a bachelor's degree while employed in the state of Washington as a nondegreed vocational instructor.
- (2) For an employee whose highest degree is a master's degree, sum:
  - (a) Academic and in-service credits in excess of forty-five earned after the awarding or conferring of the bachelor's degree and prior to the awarding or conferring of the master's degree; and
  - (b) Academic and in-service credits earned after the awarding or conferring of the master's degree.
- (3) For a nondegreed employee sum only nondegree credits.

**Criteria applicable to all credits.** There are two aspects of each credit reported: **eligibility** and **documentation**. Credits must be both eligible and documented **before** they are reported. Do not report credits that do not meet the eligibility criteria. Do not report credits that do not meet the documentation criteria. To eliminate potential audit exceptions and consequential adjustment of apportionment, ensure that all reported credits are both eligible and properly documented in accordance with the criteria discussed with *Items B.3 through B.6*. See Appendix C for sample documentation forms.

### Eligibility Criteria

**WAC 392-121-262 Definition—Additional criteria for all credits.** Credits earned after September 1, 1995, must satisfy the following criteria in addition to those found in WAC 392-121-255, 392-121-257, and 392-121-259:

(1) At the time credits are recognized by the school district the content of the course must meet at least one of the following:

(a) It is consistent with a school-based plan for mastery of student learning goals as referenced in RCW 28A.320.205, the annual school performance report, for the school in which the individual is assigned;

(b) It pertains to the individual's current assignment or expected assignment for the following school year;

(c) It is necessary for obtaining endorsement as prescribed by the state board of education;

(d) It is specifically required for obtaining advanced levels of certification; or

(e) It is included in a college or university degree program that pertains to the individual's current assignment or potential future assignment as a certificated instructional staff;

(2) Credits which have been determined to meet one or more of the criteria in subsection (1) of this section shall continue to be recognized in subsequent school years and by subsequent school district employers; and

(3) Credits not recognized in a school year may be recognized in a subsequent school year if there is a change in the qualifying criteria such as a change in state board of education rules, a change in the district's strategic plan, a change in the school-based plan for the school in which the individual is assigned, a change in the individual's assignment, or a change in the individual's employer.

### Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(2) Districts shall document academic credits . . .

(d) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers. . . .

(3) Districts shall document inservice credits . . .

(b) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers. . . .

(4) Districts shall document nondegree credits . . .

(c) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers. . . .

### Item B.3 October 1 – Total Academic Credits Since Highest Degree

Refer to the general overview on page 25. **Do not report credits here that are reported in *Items B.4 through B.6*.**

#### Item B.3 Notes:

1. To be eligible, academic credits must meet all the criteria of WAC 392-121-255.

### Academic Credits Eligibility Criteria

**WAC 392-121-255 Definition—Academic credits.** As used in this chapter, “academic credits” means credits determined as follows:

- (1) Credits are earned after the awarding or conferring of the employee’s first bachelor’s degree;
- (2) Credits are earned on or before October 1 of the year for which allocations are being calculated pursuant to this chapter;
- (3) Credits are earned from a regionally accredited institution of higher education: *Provided*, That credits, determined eligible pursuant to subsections (1), (2), (4) and (6) of this section, earned from any other accredited community college, college, or university and reported on Report S-275 on or before December 31, 1992, shall continue to be reported;
- (4) Credits are transferable or applicable to a bachelor’s or more advanced degree program: *Provided*, That for educational courses which are the same or identical no more credits for that educational course than are transferable or applicable to a bachelor’s or more advanced degree program at that institution shall be counted;
- (5) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262;
- (6) Credits are not counted as in-service credits pursuant to WAC 392-121-257 or nondegree credits pursuant to WAC 392-121-259;
- (7) The number of credits equals the number of quarter hours, units or semester hours each converted to quarter hours earned pursuant to this section; and
- (8) Accumulate credits to the nearest tenth.

### Academic Credits Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

- (2) Districts shall document **academic credits** by having on file a transcript from the registrar of the regionally accredited institution of higher education granting the credits. For purposes of this subsection:
  - (a) An academic credit is deemed “earned” at the end of the term for which it appears on the transcript: *Provided*, That a written statement from the registrar of the institution verifying a prior earned date may establish the date a credit was earned;
  - (b) Washington state community college credits numbered one hundred and above are deemed transferable for purposes of WAC 392-121-255(4) subject to the limitations of that same subsection;
  - (c) Credits are not deemed “earned” at an institution of higher education which transfers-in credits. Such credits must be documented using a transcript from the initial granting institution and are subject to all the limitations of WAC 392-121-255; and
  - (d) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee’s future employers.

2. All academic credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed on page 26.
3. The transcript that documents the credits must be issued by the institution **awarding** the credits.
4. Documents must be from the **registrar** to be valid documentation.
5. An academic credit is deemed earned at the end of the term for which it appears on the transcript. Only a written statement signed by the registrar can establish that an academic credit was earned prior to the date on which the term ended. (See WAC 392-121-280[2][a] above.)
6. Grandfathered credits reported pursuant to WAC 392-121-255(3) must have been reported through the S-275 reporting process on or before December 31, 1991. Districts should place a copy of such a prior S-275 report (in 1992 it was known as Report S-727) in the individual’s personnel file.
7. Accumulate credits to the nearest tenth of a credit (see the discussion of rounding on page 13). The cumulative total of academic credits in the documentation file should correspond to the number of credits on Report S-275. Verification of this condition should be a routine part of S-275 reporting and updating.

8. Regionally accredited institution of higher education means a community college, college, or university that is fully accredited by one of the following regional accrediting bodies (WAC 180-78-010[6]):
  - Middle States, Association of Colleges and Schools (website @ <http://www.msache.org/>).
  - New England Association of Schools and Colleges (website @ <http://www.neasc.org/>).
  - North Central Association of Colleges and Schools (website @ <http://www.ncahigherlearningcommission.org/>).
  - Northwest Association of Schools and Colleges (website @ <http://www.cocnasc.org/>).
  - Southern Association of Colleges and Schools (website @ <http://www.sacscoc.org/>).
  - Western Association of Schools and Colleges; Accrediting Commission for Junior and Senior Colleges (website @ <http://www.wascweb.org/>).
9. The regionally accredited institution of higher education does not have to be located within the U.S.
10. Convert to quarter credits prior to reporting. Semester credits convert to quarter credits in the ratio 2 to 3; so four semester credits convert to six quarter credits. Report credits to the nearest tenth.

#### **Item B.4 October 1 – Inservice Credits Earned after 8/31/87 and Since Highest Degree**

Refer to the general overview on page 25. Report credits earned in either a locally approved inservice training program or a state-approved continuing education program and which are not earned for the purpose of satisfying the requirements of the employee's next highest degree. **Do not report credits here which are reported in *Items B.3, B.5, or B.6.***

#### **Item B.4 Notes:**

1. Eligible inservice credits must meet all the criteria of WAC 392-121-257.
2. All inservice credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed in the general overview.
3. Semester and quarter credits earned from regionally accredited institutions of higher education are eligible inservice credits if they are not earned for the purpose of satisfying the requirements of the employee's next highest degree and are not reported as academic credits, *Item B.3.*
4. College courses completed after March 8, 1997, can be reported as inservice credits only if the course:
  - ◆ Is semester or quarter credits at the freshman (normally 100) level or higher; or
  - ◆ Qualifies for continuing education credit under WAC 180-85-025(2), i. e., clock hours which are documented on either an approved inservice registration form or an inservice transcript.
5. To be eligible, clock hour providers must be approved by the Washington State Board of Education and courses must be offered in accordance with chapter 180-85 WAC.
6. Inservice credits are earned on the completion date indicated on the documentation form.
7. Inservice program classes must be a minimum of three hours to be eligible for recognition (WAC 180-85-030[6]).
8. Convert ten 60-minute hours of instruction (clock hours) in course work provided by an approved provider to one inservice credit prior to reporting.

### Inservice Credits Eligibility Criteria

**WAC 392-121-257 Definition—In-service credits.** As used in this chapter, "in-service credits" means credits determined as follows:

- (1) Credits are earned:
  - (a) After August 31, 1987; and
  - (b) After the awarding or conferring of the employee's first bachelor's degree.
- (2) Credits are earned on or before October 1 of the year for which allocations are being calculated pursuant to this chapter.
- (3) Credits are earned in either:
  - (a) A locally approved in-service training program which means a program approved by a school district board of directors, and meeting standards adopted by the state board of education pursuant to the standards in WAC 180-85-200 and the development of which has been participated in by an in-service training task force whose membership is the same as provided under RCW 28A.415.040; or
  - (b) A state approved continuing education program offered by an education agency approved to provide in-service for the purposes of continuing education as provided for under rules adopted by the state board of education pursuant to chapter 180-85 WAC.
- (4) Credits are not earned for the purpose of satisfying the requirements of the employee's next highest degree.
- (5) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262.
- (6) Credits are not counted as academic credits pursuant to WAC 392-121-255 or nondegree credits pursuant to WAC 392-121-259.
- (7) Ten locally approved in-service or state approved continuing education credit hours defined in WAC 180-85-030 equal one in-service credit.
- (8) Each forty hours of participation in an approved internship with a business, industry, or government agency pursuant to chapter 180-83 WAC equals one in-service credit.
  - (a) No more than two in-service credits may be earned as a result of an internship during any calendar-year period.
  - (b) Each individual is limited to a maximum of fifteen in-service credits earned from internships.
- (9) Accumulate credits to the nearest tenth.

### Inservice Credits Documentation Criteria

**WAC 392-121-280  
Placement on LEAP salary  
allocation documents—  
Documentation required.**  
School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

- (3) Districts shall document in-service credits:
  - (a) By having on file a document meeting standards established in WAC 180-85-107; and
  - (b) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers.

9. Continuing education units (CEUs), continuing education, and inservice earned under rules of other states are not reportable.
10. A cumulative total of inservice credits in the documentation file should correspond to the number of credits on Report S-275.
11. The continuing education office accepts as proper documentation of continuing education either the OSPI inservice registration form approved by OSPI and issued by the clock hour provider or an inservice transcript issued by an ESD, the University of Washington Educational Outreach office, Seattle Pacific University, or Washington Interscholastic Activities Association (WIAA).
12. WAC 180-85-077 allows educational staff associates to use credits or clock hours that satisfy the continuing education requirements for their state professional license, for Washington and any other state, as inservice credits. A sample affidavit for use by districts to document such credits or clock hours is provided in Appendix C. An educational staff associate must hold the following Washington license:
  - Licensed advanced registered nurse practitioners (ARNP) (WAC 246-840-360).

- Licensed occupational therapists (WAC 246-847-065).
- Licensed physical therapists (WAC 246-915-085).
- Licensed psychologists (WAC 246-924-230).

**Item B.5 October 1 – Credits in Excess of 45 Earned Between the BA and MA**

Credits in excess of 45 earned between the BA and MA are referred to in these instructions as **excess credits**. Refer to the general overview on page 25. **Do not report credits here that are reported in Items B.3, B.4, or B.6.**

**Documentation**—WAC 392-121-280: Districts shall document credits in excess of 45 earned between the BA and MA in the same manner as for *Items B.3* and *B.4*.

Determine excess credits following the instructions in WAC 392-121-261(2)(a):

**WAC 392-121-261 Definition—Total eligible credits**

- (2) For an employee whose highest degree is a master's degree, sum:
- Academic and in-service credits in excess of forty-five earned after the awarding or conferring of the bachelor's degree and prior to the awarding or conferring of the master's degree; and
  - Academic and in-service credits earned after the awarding or conferring of the master's degree.

- Step 1. Determine the awarding or conferring dates of the first bachelor's degree **and** the first master's degree as discussed in *Item B.1*.
- Step 2. Total all eligible academic credits and all eligible inservice credits earned between these two dates.
- Step 3. Subtract 45 from the total credits in Step 2 above.
- Step 4. Report the remainder in Step 3 as excess credits in *Item B.5*. Do not report a number less than zero.

Report zero credits in *Items B.3, Academic Credits, and B4, Inservice Credits*, in the initial year the master's degree is reported unless the individual has credits earned after the master's degree for that year. Report all credits earned **after** the master's degree regardless of how many credits it took to earn the master's degree. In following years, academic and inservice credits earned after the master's degree are accumulated and reported as they are earned. The excess credits computed in Step 4 when the master's degree was initially earned should continue to be reported without change.

**Example 2D—Credits In Excess of 45 Earned Between the BA and MA and Credits Earned After the MA.**

An employee who earned a master's degree on June 30, 2001, also earned five eligible inservice credits after that date and prior to October 1, 2001. This individual also had earned 52 eligible academic quarter credits between the awarding dates of the BA and the MA. Report  $(52 - 45 = 7)$  credits in *Item B.5*. Report zero (0) credits in *Items B.3*. Report 5 credits in *Item B.4*. This person's total eligible credits equal 12.

**Example 2E—Credits In Excess of 45 Earned Between the BA and MA and Credits Earned After the MA.**

An employee whose highest degree is a master's as of October 1 earned one eligible inservice credit and 3 eligible academic credits after the awarding of the MA and prior to October 1. This individual also had earned 42 eligible academic credits in between the award dates of the BA and the MA. Since  $42 - 45 = -2$ , a number less than zero, there are no excess credits. Report zero (0) credits in *Items B.5*. Report 3 credits in *Item B3*, and 1 credit in *Item B.4*. This person's total eligible credits equal 4.

**Item B.6 October 1 – Nondegree Credits**

Refer to the general overview on page 25. Report credits recognized for nondegreed certificated instructional employees following the provisions of WAC 392-121-259. Nondegree credits are reported only for certificated employees who are also reported with highest degree type **S, V, or H.**

**Nondegree Credits  
Eligibility Criteria**

**WAC 392-121-259 Definition—Nondegree credits.** As used in this chapter, “nondegree credits” means credits recognized for nondegreed basic education certificated instructional employees as follows:

(1) Zero credits shall be recognized for persons holding a valid certificate other than a certificate included in subsections (2) or (3) of this section.

(2) Thirty credits shall be recognized for persons holding a valid continuing or standard school nurse certificate.

(3) Persons holding valid vocational certificates as provided for in chapter 180-77 WAC should accumulate recognized credits as follows:

(a) One credit for each ten clock hours of vocational educator training meeting the requirements of WAC 180-77-003(2), (9), or (12).

(b) One credit for each one hundred clock hours of occupational experience as defined in WAC 180-77-003(7) such that each calendar year is limited to a maximum of twenty credits.

(c) Clock hours used in determining credits in (a) and (b) of this subsection must be earned after meeting the minimum vocational certification requirements as established in WAC 180-77-041(1).

(4) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262.

(5) Accumulate credits to the nearest tenth.

**Nondegree Credits  
Documentation Criteria**

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.**

School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(4) Districts shall document nondegree credits.

(a) For vocational educator training credits pursuant to WAC 392-121-259(3) districts shall have on file a document meeting standards established in WAC 180-85-107 and evidence that the training was authorized pursuant to WAC 180-77-003(2), (9), or (12).

(b) For credits calculated from converted occupational experience pursuant to WAC 392-121-259(3) districts should have on file documents, which provide:

(i) Evidence that the occupational experience meets the requirements of WAC 180-77-003(7);

(ii) Evidence of the individual's actual number of hours of employment for each year including dates of employment; and,

(iii) The district calculation of converted credits pursuant to WAC 392-121-259(3).

(c) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers.

Occupational experience is defined by WAC 180-77-003(7). **For nondegreed vocational education certificated instructional employees only**, occupational experience acquired **after** the requirements for **initial** vocational certification are met (see WAC 180-77-041(1) (a) can be converted to nondegree credits pursuant to WAC 392-121-259(3)(b). Calculations, which convert occupational experience into nondegree credits, must be included in the documentation file.

**WAC 180-77-003 Definitions.**

(7) “Occupational experience” shall mean paid or unpaid work experience in the career field to be taught.

**WAC 180-77-041 Requirements for candidates seeking vocational certification . . .**

(1) Initial.

(a) Candidates for the initial certificate shall provide documentation of three years (six thousand hours) of paid occupational experience in the specific vocational field for which certification is sought. . . .

**To compute nondegree credits based on occupational experience:**

- Step 1. Identify, **by year of employment**, the total number of actual hours of employment in the occupational field acquired **after** the requirements for initial certification have been met.
- Step 2. For each year of employment, divide the total hours of employment in the occupational field identified above by 100.
- Step 3. The result of Step 2, up to a maximum of 20 credits for each year, is the nondegree credits earned for the year.

Management experience is defined by WAC 180-77-003(6). For nondegreed vocational education certificated instructional employees **only**, management experience can be converted to certificated years of experience pursuant to WAC 392-121-245(1)(e), as discussed in *Item B.7* below. Management experience is also occupational experience and can be used in the determination of nondegree credits.

**WAC 180-77-003 Definitions.**

(6) "Management experience" shall mean work as a supervisor, foreman, or manager in the occupational area in which the person will instruct.

**Item B.6 Notes:**

1. For staff with nondegree credits pursuant to WAC 392-121-259(1) and (2), the certificate shall be sufficient documentation. Nondegree credits for vocational instructors reported pursuant to WAC 392-121-259(3) must be documented as required by WAC 392-121-280(4).
2. Approved vocational teacher training may be either credits from a regionally accredited institution of higher education (WAC 180-77-003[2]) or clock hours (WAC 180-77-003[2], [9] or [12]).
  - For semester or quarter credits, refer to the documentation requirements for academic credits. **However, report these as nondegree credits, not academic credits.** To determine if the academic credits are authorized vocational educator training (WAC 180-77-003[9] or [12]), contact OSPI's vocational education office.
  - For clock hours, refer to the documentation requirements for inservice credits. **However, report these as nondegree credits, not inservice credits.** To determine if the clock hours are authorized vocational educator training (WAC 180-77-003[9] and [12]), contact OSPI's vocational education office.
3. For highest degree type **S**, report only eligible nondegree credits determined by WAC 392-121-259(1) and (2).
4. For highest degree type **V**, report only eligible nondegree credits determined by WAC 392-121-259(3).
5. For highest degree type **H**, eligible nondegree credits are determined by WAC 392-121-259(3) and are limited by WAC 392-121-261(1)(b).
6. All nondegree credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed in the general overview on pages 25-26.
7. Because of the 20-nondegree credits per year limitation (WAC 392-121-259[3][b]), nondegree credits must be computed separately for each year of occupational experience. If, for example, an individual

had 2,080 hours of occupational experience in a year, the excess over 2,000 hours does not carry forward to the next year's computation of nondegree credits.

8. Vocational educator training standards and definitions are being developed by the Washington State Board of Education. For clarification of vocational educator issues, refer to Rob Fieldman, OSPI, Secondary Education and Career Preparation, (360) 725-6240.

### **Item B.7 October 1 – Certificated Years of Experience**

Report the number of years of full-time and part-time professional education employment determined and documented in accordance with WAC 392-121-245 and 392-121-280(5), respectively, **as of August 31, 2001**. Report certificated years of experience for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

Certificated experience should be computed and accumulated using two decimal places and should be reported using one decimal place. (See the discussion of rounding on page 13.) No more than 1.0 year of experience can be accumulated during any traditional nine-month academic year or during any 12-month period (WAC 392-121-245(2)(c) displayed on page 36).

**Determination of certificated years of experience for individuals reported as nondegreed vocational instructors (degree code V).** Pursuant to WAC 392-121-245(1)(e), up to a maximum of six years of **management** experience may be reported in *Item B.7, Certificated Years of Experience*, for persons reported as nondegreed vocational instructors (degree code **V**). Recognition of **management** experience as certificated years of experience starts after the individual has met the minimum **occupational** experience requirement for vocational certification. Two thousand hours constitutes one year of experience for this purpose. The minimum occupational experience requirement is three years or six thousand hours work experience in the occupational field for which certification is sought. To determine the amount of certificated experience to report, **for each year** of management experience (up to a maximum of six years):

- Identify the total hours worked during the year.
- The certificated experience to be reported is the result of dividing the total hours worked during the year by 2,000, up to a maximum of 1.0 year for a calendar year. Hours worked in excess of 2,000 in a calendar year do not carry forward to the next year.

**Documentation obtained under previous rule WAC 392-121-280 is grandfathered.** This means that for current and past employees, all experience reported through the S-275 reporting process for the 1993–94 or previous school years may continue to be documented pursuant to WAC 392-121-280(5)(a). The documentation requirements of WAC 392-121-280(5)(b) take effect as follows:

- For current or transfer (see *Item A.8, CBRTN*) employees, all experience obtained in the 1993–94 school year and thereafter must be documented in accordance with subparagraph (5)(b).
- For new hires after October 1, 1993, all experience must be documented in accordance with subparagraph (5)(b).

### **Item B.7 Notes:**

1. Eligible professional education experience must meet the requirements of WAC 392-121-245. In general, for professional education experience eligibility rules regarding:
  - Employment in P–12, refer to subparagraph (1)(a).
  - Employment in higher education, refer to subparagraph (1)(b).
  - Employment in government education, refer to subparagraph (1)(c).

- Employment interruptions, refer to subparagraph (1)(d).
  - Employment in industry, refer to subparagraph (1)(e).
2. For persons with highest degree type **S, B, G, M, or D**, experience eligibility is limited to the requirements of WAC 392-121-245(1)(a), (1)(b), (1)(c), and (1)(d).
  3. Occupational experience eligibility is limited to persons reported with highest degree type **V** in accordance with WAC 392-121-245(1)(e).
  4. For persons with highest degree type **H**, experience eligibility is limited to the requirements of WAC 392-121-245(1)(a), (1)(b), (1)(c), and (1)(e). Individuals reported with degree type **H** retain any certificated experience recognized from industry experience when they were reported with degree type **V**, but may not accrue any additional certificated experience converted from industry experience.
  5. Employment may be in Washington, out of state, or in a foreign country.
  6. Employment **excludes** time on **unpaid** leave.
  7. Report **all** years of experience, including those beyond the experience limit of the district's salary schedule.
  8. No more than one year of experience may be accumulated in any traditional nine-month school year or any 12-month period. For example, if a certificated instructional employee works a 1.0 FTE assignment and also works as a substitute teacher for another district during the same 12-month year, that employee may **not** accumulate more than one year of experience for that 12-month period.
  9. Any hours for an employee which exceed 1.0 FTE for that employee are **not** reported and do not have to be documented.
  10. In-district full-time hours per year equal the number of hours in a full-time day times the number of full-time days per school year (e.g.,  $7.5 \times 180 = 1,350$ ).
  11. If an employee is in a position that is part-time or the employee took unpaid leave during the year, determine the years of experience accumulated for that year as the quotient of the number of hours actually worked to the number of hours in the full-time year.
  12. Out-of-district full-time hours per year are determined by the former employer except for experience counted under WAC 392-121-245(1)(e) in which full-time hours per year equal 2,000. Hours in excess of 2,000 per year may not be carried forward to the next year.
  13. **Substitute days** are accumulated as part-time professional education employment, subject to the one year of experience in a 12-month period limitation explained in note 8 on page 34. Calculate years of experience for substitute days by dividing the accumulated number of full-time substitute days by 180.
  14. **Partial substitute days** are accumulated as part-time professional education employment, subject to the one year of experience in a 12-month period limitation explained in note 8 on page 34. The number of hours in a full day is determined by the employing district. To calculate years of experience for partial substitute days:
    - Step 1. Determine the accumulated number of full-time substitute days by dividing the hours of the day worked by the number of hours in a full day.
    - Step 2. Divide the accumulated number of full-time substitute days by 180.

15. **Rounding:** Accumulate full- and part-time employment to two decimals and report such years to the nearest tenth. See the discussion of rounding on page 13.

**Examples—Vocational Instructors and Nondegree Credits**

**2F:** A vocational instructor whose highest degree type is **V** has documented 65 approved vocational teacher training credits and ten credits of converted occupational experience received after meeting minimum vocational certification requirements. Report 75 credits in *Item B.6, Nondegree Credits*. Report nothing in *Items B.3, Academic Credits, B.4, Inservice Credits, and B.5, Excess Credits*.

**2G:** Another vocational instructor whose highest degree type is **B** has documented 65 approved vocational teacher training credits and 3,000 hours of occupational experience received after meeting minimum vocational certification requirements. Report no credits in *Item B.6, Nondegree Credits*, because this person has a degree. Check to see if the approved vocational teacher training qualifies as inservice or academic credits.

**2H:** A vocational instructor received a first bachelor's degree on August 31, 2001. For the 2000–01 school year this individual was reported with highest degree type **V** and 75 credits in *Item B.6* (65 approved vocational teacher training credits and ten credits of converted occupational experience). For the 2001–02 school year report this person with highest degree type **H**. Continue to report 75 credits in *Item B.6, Nondegree Credits*, but do not add any additional nondegree credits. Report any academic and inservice credits earned since the bachelor's degree in *Items B.3, Academic Credits, and B.4, Inservice Credits*. Report nothing in *Item B.5, Excess Credits*.

### Certificated Years of Experience Eligibility Criteria

**WAC 392-121-245 Definition—Certificated years of experience.**

Regardless of the experience factors used by a school district for the purposes of its salary schedule(s), as used in this chapter, the term "certificated years of experience" means the number of years of accumulated full-time and part-time professional education employment prior to the current reporting school year in the state of Washington, out-of-state, and a foreign country. School districts shall report all certificated years of experience including those beyond the experience limit of the school district's salary schedule.

(1) Professional education employment shall be limited to the following:

(a) Employment in public or private preschools or elementary and secondary schools in positions which require certification where:

(i) Schools include the Centrum education program, the Pacific Science Center education program, and education centers authorized under chapter 28A.205 RCW;

(ii) Certification means the concurrent public professional education licensing requirements established in the state, province, country, or other governmental unit in which employment occurred;

(b) Employment in public or private vocational-technical schools, technical colleges, community/junior colleges, colleges, and universities in positions comparable to those which require certification in Washington school districts;

(c) Employment in a governmental educational agency with regional administrative responsibilities for preschool, elementary, and/or secondary education including but not limited to an educational service district, office of the superintendent of public instruction, or United States department of education in any professional position including but not limited to C.P.A., architect, business manager, or physician;

(d) Experience in the following areas:

(i) Military, Peace Corps, or Vista service which interrupted professional employment included in (a), (b), or (c) of this subsection; and

(ii) Sabbatical leave.

(e) For nondegreed vocational instructors, up to a maximum of six years of management experience as defined in WAC 180-77-003 acquired after the instructor meets the minimum vocational certification requirements established in WAC 180-77-040. If a degree is obtained while employed in the state of Washington as a nondegreed vocational instructor, the eligible years of management experience pursuant to this subsection reported on Report S-275 prior to the awarding of the degree shall continue to be reported but shall not increase.

(2) Years of full-time and part-time professional education employment prior to the current reporting school year are accumulated as follows:

(a) For each professional education employment which is not employment as a casual substitute pursuant to subsection (1)(a) of this section:

(i) Determine the total number of hours per year for an employee working full-time with each employer;

(ii) Determine the number of hours per year with each employer excluding unpaid leave;

(iii) Calculate the quotient of the hours determined in (a)(ii) divided by the hours in (a)(i) of this subsection to two decimals for each year.

(b) For professional education employment as a casual substitute pursuant to subsection (1)(a) of this section:

(i) Determine the total number of full-time equivalent substitute days per year;

(ii) Calculate the quotient of full-time equivalent days determined in (b)(i) divided by 180 to two decimals for each year.

(c) No more than 1.0 year may be accumulated in any traditional nine-month academic year or any twelve-month period.

(i) Accumulate, for each year, professional education employment calculated in (a)(iii) and (b)(ii) of this subsection.

(ii) Determine the smaller of the result in (c)(i) of this subsection or 1.00 for each year.

(d) Determine certificated years of experience as the accumulation of all years of professional education employment calculated in (c)(ii) of this subsection and report such years to the nearest tenth.

### Certificated Years of Experience Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.**

School districts shall have documentation on file and available for review which substantiates each basic education certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(5) Districts shall document certificated years of experience as follows:

(a) For certificated years of experience obtained and reported on Report S-275 prior to the 1994-95 school year districts shall have on file documents that provide evidence of employment including dates of employment.

(b) For certificated years of experience reported on Report S-275 for the first time after the 1993-94 school year districts shall have on file:

(i) The total number of hours per year for an employee working full-time with each employer;

(ii) The number of hours per year and dates of employment with each employer excluding unpaid leave: *Provided*, That documentation of hours in excess of one full-time certificated year of experience in any twelve-month period is not required;

(iii) The quotient of the hours determined in (b)(ii) of this subsection divided by the hours in (b)(i) of this subsection to two decimals for each year;

(iv) The name and address of the employer;

(v) For those counting out-of-district experience pursuant to WAC 392-121-245(1)(a), evidence whether or not the position required professional education certification pursuant to WAC 392-121-245(1)(a)(ii);

(vi) For those counting experience pursuant to WAC 392-121-245(1)(b), a brief description of the previous employment which documents the school district's decision that the position was comparable to one requiring certification in the Washington school districts;

(vii) For those counting management experience pursuant to WAC 392-121-245(1)(e), evidence that the experience meets the requirements of WAC 180-77-003(6).

## **II.C. Contract Information**

### **Item C.1 October 1 – Certificated Base Contract Hours per FTE Day**

Report this item for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

Report, as of October 1, the contracted number of hours per day associated with a **full-time** certificated employee in this position. Typically, this number of hours will be the same for all certificated employees in the district. Report hours to two decimal places (e.g., 7.25 hours).

#### **Item C.1 Notes:**

1. Include hours associated with the local certificated base contract.
2. Exclude time for meals when the employee is not performing any duties.
3. Exclude time associated with classified duty assignments.
4. Exclude hours associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).

### **Item C.2 October 1 – Certificated Base Contract FTE Number of Days**

Report this item for each employee with a certificated duty assignment (duties 110 through 640). Leave this item blank for all other employees. Report the number of workdays in a year for a full-time certificated employee in this position. The number of workdays in a full-time year will be established in the district's base contract with the employee and should not be less than 180. Report the number of days to one decimal place (e.g., 181.5 days).

#### **Item C.2 Notes:**

1. Include all paid days associated with the local certificated base contract, e.g., learning improvement days, paid vacation, and paid holidays, if part of the base contract.
2. Exclude days associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).
3. Exclude days associated with classified duty assignments.
4. If a person's contract period is between July 1 and June 30, report the scheduled days to be worked in the two periods: September 1, 2001, to June 30, 2002, and July 1, 2002, to August 31, 2002.

### **Item C.3 October 1 – Certificated FTE**

Report the full-time equivalent certificated employment for each employee with a certificated duty assignment between 110 and 640. For all other employees this should be left blank. Full-time equivalent (FTE) certificated employment is determined as defined in WAC 392-121-215.

**WAC 392-121-215 Definition—Full-time equivalent (FTE) basic education certificated instructional staff.**

As used in this chapter, "full-time equivalent (FTE) basic education certificated instructional staff" means the number of staff units determined as follows:

(1) Each employee of the school district who, as of October 1 of the school year, is contracted to provide services as a basic education certificated instructional employee for not less than 180 full workdays shall be counted as one FTE.

(2) Each employee of the school district who, as of October 1 of the school year, is contracted to provide services for 180 partial days as a basic education certificated instructional employee shall be counted as a partial FTE, such part to be the quotient to the nearest thousandth obtained by dividing that part of the day worked by the full day as determined by the district.

(3) Each employee of the school district who, as of October 1 of the school year, is contracted to provide services for less than 180 full workdays as a basic education certificated instructional employee shall be counted as a partial FTE, such part to be the quotient rounded to the nearest thousandth obtained by dividing the number of work days contracted for by 180: *Provided*, That if the normal annual full-time contract for the position exceeds 180 work days, the greater number of work days normally contracted shall be used as the divisor.

(4) Each employee of the school district who, as of October 1 of the school year, is contracted to provide services for less than 180 partial days as a basic education certificated instructional employee shall be counted as a partial FTE, such part to be the quotient to the nearest thousandth obtained by dividing the part of the day worked by the full day as determined by the district and then multiplying the result by the ratio of work days contracted for to 180: *Provided*, That if the normal annual full-time contract for the position exceeds 180 work days, the greater number of work days normally contracted shall be used in place of 180 in the ratio.

(5) No employee shall be counted as more than one full-time equivalent basic education certificated staff unit.

(6) The length of a full workday as used in this section shall be determined by the district.

(7) As used in this section, contracts to provide services as a basic education certificated instructional employee shall exclude supplemental contract services as defined under RCW 28A.400.200(4).

**Calculate certificated FTE as follows:**

- Step 1. **Determine the total annual base contract hours associated with all of the individual's certificated duty code suffix 0 assignments reported in *Item D.2, Assignment Code*** (e.g., 900 hours).
- Step 2. **Determine the product of hours in *Item C.1, Certificated Base Contract Hours Per FTE Day*, and days in *Item C.2, Certificated Base Contract FTE Number of Days*** (e.g., 7.5 times 180 = 1,350 hours).
- Step 3. **Divide the result in Step 1 by the result in Step 2, carrying the quotient to three decimal places** (e.g.,  $900/1,350 = 0.667$  FTE).

**Item C.3 Notes:**

1. Count no employee as more than a 1.0 full-time equivalent certificated staff.
2. The length of a full workday is determined by the district.
3. The number of full-time days per contract year is determined by the district, with a minimum of 180 days.
4. Do not include time associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).
5. Report FTEs for part-time employees to three-place decimal fractions. Prorate for partial days and partial years.

### Examples—Certificated FTE

**2I:** A teacher is contracted to work full time. Another teacher is contracted to work 110 days part time. In each position, full time is defined in the base contract to be 181.5 days. In *Item C.2*, report both persons with 181.5 base contract FTE days.

**2J:** A teacher has a 181-day contract on October 1. In February, negotiations for the current school year were finalized. The new base contract is 180 days. In *Item C.2* report 181 base contract FTE days initially. When negotiations are completed, update *Item C.2* to 180.0.

**2K:** A person employed half time for the full school year or full time for one-half of the school year is 0.500 FTE.

**2L:** A person works four hours a day for 74 days. Base contract hours per FTE day are reported as 7.25. Base contract FTE days are reported as 181.5. Calculate and report this FTE as  $(4/7.25) \times (74/181.5) = 0.225$ .

#### **Item C.4** Current – Total Final Salary for 2001–02

The desire of the Legislature and the goal of this reporting requirement are to have school districts report **any and all earnings** of staff employed as of October 1.

**Report the total of all salary earned.** *Item C.4* should reflect the current school year final **gross pay** for each employee reported. For the purpose of S-275 reporting, the term salary includes salary (daily, weekly, monthly, or annual), wages (hourly, daily, weekly, monthly, or annual), and any other compensation recognized as income by the IRS and not reported as benefits.

#### **Item C.4 Notes:**

1. **Update this item. Report the actual total for 2001–02 at the end of the 2001–02 school year.**
2. Include **all** salary for the individual for the period September 1, 2001, through August 31, 2002, **whether or not they were reported in *Item D.6, Current Assignment Salary***. Payments to employees based on time sheets or other documentation must be reported even in the absence of a written contract.
3. For an individual whose contract is from July 1 to June 30, report the combined final salary earned by the individual under the terms of each contract for the school year period September 1, 2001, to August 31, 2002.
4. Districts may use a cash, accrual, or blended method for reporting supplemental contracts included in *Item C.4 Total Final Salary* of the S-275 reporting process. The method used by the district should be consistent from year to year. Any salary not reported in the 2001–02 school year must be reported in the 2000–01 or the 2002–03 school year.
5. Express in whole dollars.
6. See also *Item D.6, Current Assignment Salary*, on page 55 and the general guidelines under Assignment Information on page 41.

**Example 2M—Total Final Salary.** On October 1, a teacher is reported with a base salary of \$30,000, a single \$1,000 supplemental contract for football coaching, and an extended day supplemental contract for \$500. On January 3, the teacher leaves the district after earning \$13,333 on the base contract and \$1,000 on the coaching contract.

The initial S-275 submission estimated \$31,500 in *Item C.4*. By August 31, the district updates *Item C.4* to be \$14,333.

No changes were made to snapshot assignment salary data as a result of this departure. The suffix 1 coaching assignment salary did not change because that contract was completed prior to departure.

### **Item C.5 Current – Annual Insurance Benefits for 2001–02**

Current annual insurance benefits are the total district share of insurance benefits paid to/for the employee during the current school year. Included are benefits such as liability, life, health, health care, accident, disability, and salary protection or insurance as provided for in RCW 28A.400.350 through 28A.400.370.

#### **Item C.5 Notes:**

1. **Update this item for changes resulting from local negotiated contract agreements.**
2. **Exclude** the amount remitted to the Health Care Authority for deposit in the public employees' and retirees' insurance account.
3. Report all insurance benefits associated with the individual's certificated base contract, supplemental contracts, and classified duty assignments. In other words, include benefits resulting from all compensation.
4. Report the actual annual insurance benefits for each individual. Do not report district average annual insurance benefits or district average health benefit pool amounts.
5. **Do not change reported insurance benefits to reflect changes in assignments made after October 1.** If a certificated person employed on October 1 has a change in contract or assignment after October 1 because of reassignment, termination, or reduction in FTE, continue to report insurance benefits under *Item C.5* based on the October 1 contract, assignment, and FTE.
6. For insurance benefit purposes only, a classified full-time equivalent employee is a classified employee contracted to work 1,440 hours or more per year.
7. Express in whole dollars.

### **Item C.6 Current – Annual Mandatory Benefits for 2001–02**

Current annual mandatory benefits is the **total district share** of O.A.S.I. (social security), industrial insurance, employee retirement, and unemployment compensation benefits paid **for all assignments** (certificated and classified, base contract and supplemental), **the salaries of which are reported in *Item D.6, Current Assignment Salary***, for 2001–02 for the individual during the current school year.

#### **Item C.6 Notes:**

1. **Update this item for changes resulting from local negotiated contract agreements or state and federal laws.**

2. Do not change the amount reported for changes in assignment and/or FTE made after October 1.
3. Express in whole dollars.

## II.D. Assignment Information

### General Guidelines for Assignment Duty and Salary Reporting

**Assignments are distinguished by five variables: building, program, activity, duty, and grade group. Report each of the five variables associated with each assignment.** The following discussion is provided as a general guideline for reporting salaries. Report assignment salary amounts in *Item D.6* discussed later in this section. Report total final salary in *Item C.4* discussed previously.

**Types of Salary:** School districts need to examine all salary amounts earned by all staff reported through the S-275 reporting process. Distinguish these amounts as follows:

- ◆ Those salaries earned by a certificated employee during the current school year under terms of the **certificated base employment contract** should be reported as a salary associated with each October 1 snapshot duty assignment. **Base contract assignments are all salaried assignments that do not meet the criteria of RCW 28A.400.200(4).**
- ◆ Other salaries earned by a certificated employee during the current school year are under terms of a **supplemental contract** (RCW 28A.400.200). For reporting purposes, such contracts include formal and informal contracts known in the district by various terms such as TRI, supplemental, stipends, and time sheets. Supplemental contracts should be issued for a measurable and deliverable product or service. Distinguish these contracts as issued for either a **time-driven** service (such as extra, optional or extended days and/or hours) or a product which is **not time-driven** (such as additional responsibility or incentive). **Supplemental contract assignments must meet the criteria of RCW 28A.400.200(4).** Report supplemental contract assignment salaries as time-driven (duty code suffix 2, or duty code suffix 4 for basic education supplemental contracts for extended learning opportunities) or not time-driven (duty code suffix 1).

***RCW 28A.400.200 Salaries and compensation for employees—Minimum amounts—Limitations—Supplemental contracts. . . .***

(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 RCW 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. . . .

- ◆ Those salaries earned by a classified employee during the current school year under terms of **classified employment** should be reported as a salary associated with each October 1 snapshot classified duty assignment.
- ◆ **Total salary** earned by the individual during the current school year includes all actual certificated base and supplemental contract salaries and hourly wages for certificated and classified services provided

during the school year ending August 31, 2002. **Total salary is determined by final payroll, not the reported assignments.** Report total final salary in *Item C.4*.

**Assignment duty code suffix is related to type of contract salary.** The first two digits of the duty code are called the **duty root** and identify the duty category. The third digit of the duty code, the **duty suffix**, distinguishes contractual characteristics of the duty assignment and may be **0, 1, 2, 3, or 4**. Districts need to examine all staff salary amounts to determine whether each assignment and salary are reported and which duty code suffix to use. Report duty assignments and salaries as follows (see also examples 3P, 3Q, and 3R on pages 56–58):

Using a **duty code** with the **suffix 0**, report:

- All October 1, 2001, **snapshot** certificated base contract assignments.
- All October 1, 2001, **snapshot** classified duty assignments that are **time-driven**.
- Time-driven classified assignments for individuals who had October 1 certificated assignments.

Report the salary for each assignment.

**Using a duty code with suffix 1**, report **each** certificated supplemental contract assignment for a product which is **not time-driven** and which is **in excess of \$200**. Report by assignment code such **actual** contract earnings for services provided during the school year ending August 31, **whether or not the contract was known on October 1**. It is not necessary to report individual not time-driven contracts for less than \$200. However, all such earnings are to be included in *Total Final Salary, Item C.4*. (See the table Corrections and Updates to S-275 Data on page 17 and the Assignment Code Suffix Summary on page 43.)

**Using a duty code with suffix 2**, report those **time-driven** certificated supplemental contract assignments for extra, optional or extended days and/or hours as are **made available to any group of employees which includes this individual**, regardless of whether the individual chooses to work all of the days and hours. Report time-driven supplemental contract assignments as described above even if they are less than \$200. **Report available hours, not actual hours worked**. Report all such additional contracts for services to be provided during the school year ending August 31, 2002, **whether made available on October 1 or at a later date**. It is not necessary to update reported miscellaneous time sheet activities (i.e., time-driven assignments made only to an individual after October 1). However, all such earnings are to be included in *Total Final Salary, Item C.4*. (See the table Corrections and Updates to S-275 Data on page 17. See also the table Summary of Required Salary Reporting on pages 44–45.)

Using a duty code with **suffix 3**, report **each classified duty assignment** for a duty which is **not time-driven**. Report by assignment code such earnings for services to be provided during the school year ending August 31 for all assignments known on October 1. For individuals with only classified assignments on October 1, do not update for classified duty suffix 3 assignments made after October 1. However, duty suffix 3 classified assignments should be reported and updated for individuals with October 1 certificated assignments. All duty suffix 3 assignment earnings are to be included in *Total Final Salary, Item C.4*, whether or not the assignment is reported.

Using a duty code with **suffix 4**, report those **time-driven** certificated basic education supplemental contract assignments for extended learning opportunities (additional classroom contact hours provided by teachers beyond the normal school day) for K–6 students. Report all such **actual hours employed** during the school year ending August 31, 2002. Estimated hours may be reported; however, update to actual hours before the close of the school year.

There is no provision in law distinguishing base and supplemental contracts for classified staff. Therefore, report all assignments, including extracurricular assignments, for classified staff using duty suffix 0 or 3, as appropriate. **Do not use suffix 1, 2, or 4 for classified duty assignment reporting.**

Districts may use a cash, accrual, or blended method for reporting supplemental contracts included in *Item C.4, Total Final Salary*, of the S-275 reporting process. The method used by the district should be consistent from year to year. Any earnings not reported in the 2001–02 school year must be reported in the 2000–01 or the 2002–03 school year.

<b>Summary: Assignment Code Suffix</b>					
<b>Assignment Type</b>	<b>Duty Code Suffix</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>Certificated</b>	<b>Base Contract</b> Assignment.	<b>Not Time-Driven</b> Supplemental Assignments.	<b>Time-Driven</b> Supplemental Assignments.	Suffix 3 not used for certificated assignments.	<b>Time-Driven</b> Supplemental Assignments for basic education extended learning opportunities.
<b>Classified</b>	<b>Time-Driven</b> Assignments.	Suffix 1 not used for classified assignments.	Suffix 2 not used for classified assignments.	<b>Not Time-Driven</b> Assignments.	Suffix 4 not used for classified assignments.
<b>S-275 Update Rules</b> (See the Corrections and Updates Table on page 17.)					
<b>Certificated</b>	After October 1, update only for negotiated contract changes.	Update for actual assignments in excess of \$200.	Update for new assignments made available to any <u>group</u> of employees, even if less than \$200.	Suffix 3 not used for certificated assignments.	Update for all hours employed during the school year ending August 31, 2002.
<b>Classified</b>	Do not update for persons with only classified assignments on October 1. For an employee with a certificated assignment on October 1, update for time-driven classified assignments received after October 1.	Suffix 1 not used for classified assignments.	Suffix 2 not used for classified assignments.	Do not update for persons with only classified assignments on October 1. For an employee with a certificated assignment on October 1, update to add any not-time-driven classified assignment received after October 1.	Suffix 4 not used for classified assignments.

### **PERC Decision 4722-B (Castle Rock Decision)**

On January 10, 1995, the Public Employment Relations Commission (PERC) issued a decision that impacts every school district. Each district was required by May 1, 1995, to determine for each extracurricular activity duty assignment whether the assignment was:

- **Included** and under the Educational Employment Relations Act, chapter 41.59 RCW.
- **Excluded** and under the Public Employees' Collective Bargaining Act, chapter 41.56 RCW.

As used in these instructions, **included** duty assignments should be reported using **certificated** employee duty assignment codes.

As used in these instructions, **excluded** duty assignments should be reported using **classified** employee duty assignment codes.

**Base Contracts—Supplemental Contracts.** RCW 28A.405.210 requires a written contract to be made between the school district and each certificated employee. RCW 28A.400.200(4) refers to separate contracts for supplemental services and limits supplemental contracts to the provision of additional time, responsibilities, or incentives which are not part of the basic education program required by the state's Constitution. Districtwide contracts for supplemental services may be used or individual contracts may be written. In whatever form such supplemental contract(s) is(are) written, a clear distinction between basic education services and the contract services (i.e., additional time, responsibilities, or incentives) is mandatory. The Office of the State Auditor may look at supplemental contracts for a clear indication that the services for which supplemental contracts were made are not basic education. Refer to State Auditor's Office Bulletin No. 315, Supplemental Contract Payments to Employees.

**Notes—Assignment Duty and Salary Reporting:**

1. **The assignment codes reported on the S-275 should agree with the F-196 expenditure accounting code used by the district.**
2. Most, if not all, certificated supplemental assignments and earnings will be reported using appropriate duty root and a duty code suffix 1 or 2.
3. There should be no duplication of salary reporting among assignments.
4. The salaries of supplemental contracts not reported with assignment codes will be included in an end of the year submission of total final salaries. The reported total final salary may be greater than or even less than the sum of reported base contract and supplemental assignment salary for the individual.
5. Not every certificated supplemental contract must be reported individually. If an individual is issued several supplemental contract assignments with the same assignment code, those assignments and salaries may be combined and reported as one assignment.
6. For supplemental contracts that are for summer school other than for basic education, use program code 73.

<b>Summary of Required Salary Reporting</b>				
<b>Type of Salary Which Must Be Reported</b>	<b>Duty Code Suffix Used</b>	<b>Employee Has Certificated Only Assignments on October 1 Snapshot</b>	<b>Employee Has Classified Only Assignments on October 1 Snapshot</b>	<b>Employee Has Both Certificated and Classified Assignments on October 1 Snapshot</b>
October 1 snapshot <b>certificated</b> base contract duty assignments.	<b>0</b>	Yes	Not Applicable	Yes
October 1 snapshot <b>classified</b> duty assignments.	<b>0</b>	Not Applicable	Yes	Yes
	<b>3</b>	Not Applicable	Yes	Yes
Any <b>certificated supplemental contract</b> assignments for additional responsibility or incentive ( <b>not time-driven</b> ) with a total salary earned which is greater than \$200.	<b>1</b>	Yes	No	Yes
Any <b>certificated supplemental contract</b> assignments for extra, optional or extended days and hours ( <b>time-driven</b> ) made available to any group of certificated employees including this individual, even if less than \$200.	<b>2</b>	Yes	No	Yes

Summary of Required Salary Reporting				
Any time-driven basic education <b>certificated supplemental contract</b> assignments to provide extended learning opportunities (additional classroom contact time provided by teachers beyond the normal school day) for K–6 students.	4	Yes	No	Yes
<b>Classified</b> duty assignments made after the October 1 snapshot.	0	Yes	No	Yes
	3	Yes	No	Yes

#### Item D.1 October 1 – Building Code

A four-digit code identifies the district's school or other administrative buildings. Report the building number associated with the location of each reported assignment.

If an assignment is districtwide and nonspecific in terms of time and responsibilities at various buildings, report the building code of the district office or other central administrative building.

If the employee has assignments in more than one building and is responsible to one administrator, report the building number of the administrator's office.

If an employee is assigned to two or more school buildings for specified periods of time and is responsible to each principal as a school staff member during those times, report each assignment separately with the appropriate building code.

Building numbers may be obtained from OSPI School Facilities and Organization, (360) 725-6265.

#### Item D.2 October 1 – Assignment Code

A seven-digit assignment code identifies each assignment by program, activity, and duty. The code consists of a two-digit program code, a two-digit activity code, and a three-digit duty code (PP-AA-DDD). The third (suffix) digit of the duty code distinguishes contractual characteristics of the duty assignment. Program and activity codes are delineated in the current edition of the *Accounting Manual for Public School Districts in the State of Washington* and the *Accounting Manual for Educational Service Districts in the State of Washington*.

See Appendix A of these instructions for a complete listing of assignment codes. See the General Guidelines for Assignment Duty and Salary Reporting discussion on page 41 of this handbook for further explanation of the term suffix.

#### Item D.2 Notes:

1. The assignment code reported on the S-275 should agree with the F-196 expenditure accounting code used by the district.
2. Duty roots 11 through 25 are **certificated administrative staff**.
3. Duty roots 31 through 33 are **teaching staff**.
4. Duty roots 40 through 49 are **educational staff associates**.
5. Duty roots 31 through 49, 63, and 64 are **certificated instructional staff**.

6. Duty roots 51 through 64 are **other certificated staff**.
7. Duty roots 90 through 99 are **classified staff**.
8. Report, using duty code 310, 320, or 330, teachers **with contracts on October 1** who have worked or are anticipated to work in the same assignment for **more than 20 school days** and who substitute in a position previously filled by a teacher who terminated, is on unpaid leave, or is reported for the same position with duty code 610. See example 1C.
9. Do not report teachers who substitute in a position already on Report S-275 with a duty code other than 610 or have worked or are anticipated to work 20 or fewer school days in the same assignment. See example 1E.
10. Duty code 510 is used only for extracurricular assignments that are part of a certificated base contract duty assignment. If on October 1 a certificated individual has a **base contract** assignment for extracurricular duties, report the individual's assignment as activity code 28 and duty code 510.
11. Duty code 511 should not be used by staff **without** a duty code 510 base contract assignment. Instead, for example, use duty code 321 for a secondary school coach with a base contract duty assignment 320.
12. Duty code 520 is used only for substitute assignments that are part of the **base contract**. Such a person fills in for any teacher in the district who is absent. If on October 1 a certificated individual has a **base contract** assignment for substitute teaching duties, report the individual with activity code 27 and duty code 520. See example 1D.
13. Duty code 610 is used for paid leave assignments other than paid sick leave or paid vacation days that are part of the certificated base contract. Such a person may be on leave with pay, on sabbatical, or may be performing duties as the union representative.
14. Duty code 611 is used for certificated sick leave buy back or certificated vacation buy back.
15. Duty code 900 is used for paid leave assignments other than paid sick leave or paid vacation days associated with classified duty assignments.
16. Duty code 903 is used for classified sick leave buy back or classified vacation buy back.

<b>Examples—Assignment Codes</b>		
<b>Assignment Description</b>	<b>Likely Assignment Codes</b>	
	<b>Base Contract</b>	<b>Supplemental Contract</b>
<b>3A:</b> Sally is a kindergarten teacher. Under the local contract, Sally can work three seven-hour optional days (21 hours) this year. District negotiations define compensation for these three days as not being part of the base contract and it is agreed that the employees are simply paid from time sheets. Without regard to the number of these available hours Sally actually works, report the 21 hours available as a supplemental, time-driven contract assignment.	01-27-310-K	01-27-312
<b>3B:</b> A certificated instructional employee teaches secondary English full-time and also has a contract for additional responsibility coaching high school wrestling.	01-27-320-S	01-28-321
<b>3C:</b> A full-time high school activity coordinator is in a position on October 1, which requires a certificate. This person also has a supplemental coaching contract.	01-28-510	01-28-511
<b>3D:</b> On October 1 a certificated employee has no other contract except for a \$1000 supplemental contract in a secondary coaching position that requires a certificate. This employee is reported with a 0.0 in <i>Item C.3, Certificated FTE</i> .		01-28-321
<b>3E:</b> A secondary librarian has a contract that includes nine extended days. Determine if the extended days contract meets the criteria for supplemental contracts and then report it with the proper assignment code as part of the base contract or as a supplemental contract. Do not double-report any contracts.	01-22-410-S	01-22-412
<b>3F:</b> A teacher has a high school base contract and a supplemental contract for additional responsibilities as a districtwide department head.	01-27-320-S	01-21-401
<b>3G:</b> An elementary teacher is offered a stipend as an incentive to advance her education.		01-27-311

### Item D.3 October 1 – Grade Group Assignment

Report the grade group assignment for:

- ◆ **All basic education certificated instructional employee (BEACIS) duties with suffix 0.** Basic education certificated instructional employees are those certificated employees with base contract assignments in programs 01, 31, 45, or 97 and in duty roots 31 through 33, 40 through 49, or 63 through 64 with suffix 0.
- ◆ **Teachers with K–6 basic education supplemental contracts with suffix 4 to provide extended learning opportunities.** This includes teachers with supplemental contract assignments in program 01, activity 27, and in duty roots 31, 33, or 63 with suffix 4.
- ◆ **All basic education classified instructional assistants (BEACIA).** Basic education classified instructional assistants are those classified employees with assignments in program 01, 31, or 45 and activity 27, duty 910.

For all other assignments, including all suffix 1, 2, and 3 assignments, this item may be left blank.

To determine the grade group attributed to an assignment, use the actual grades of students served by the assignment. If students are ungraded, the grade assignment based on chronological age is to be used. Refer to instructions for Form P-223, Monthly Report of School District Enrollment Eligible for Basic Support.

Report the appropriate grade group code according to the following options:

- Blank** *Item D.3* may be left **blank** for an assignment that is not a certificated instructional or classified instructional assistant assignment in a basic education program.
- P** Use only for optional reporting of an assignment in a preschool program. This code should not be used for assignments in programs 01, 31, 45, and 97.
- K** An assignment with kindergarten students.
- E** An assignment with elementary Grades 1, 2, 3, or 4 students or an assignment with ungraded students aged 6, 7, 8, and 9.
- M** An assignment with middle Grades 5 or 6 students or an assignment with ungraded students aged 10 and 11.
- S** An assignment with secondary Grades 7, 8, 9, 10, 11, or 12 students or an assignment with ungraded students aged 12 through 20.

**Item D.3 Notes:**

- Classroom teacher (duty code 310, 320, and 330) assignments require distinction of kindergarten (**K**) from Grades 1 through 4 (**E**) assignments.
- ESAs and itinerant teachers who cover several classrooms may be reported with **E** in all kindergarten through Grade 4 assignments if the district wishes.
- Classified instructional assistants who cover several classrooms may be reported with **E** in all kindergarten through Grade 4 assignments if the district wishes.

**Example 3H—Assignment Grade Group.** An employee has six base contract assignments and two supplemental contract assignments. The first assignment, reported as 01-27-320, is teaching in a high school basic education program 01. The second assignment, reported as 01-27-310, is teaching Grades 5 through 6 in an elementary school. The third assignment, reported as 01-27-310, is teaching kindergarten. The fourth assignment, also reported as 01-27-310, is teaching Grades 1 through 4 in the elementary school. The fifth assignment, reported as 21-27-330, which is a special education program, is teaching in a preschool program. The sixth assignment, reported as 01-23-250, is a basic education program, but not a certificated instructional duty, and is for time spent as a secondary school administrator in basic education program 01. The two supplemental contract assignments are for extended learning opportunities to provide summer school instruction for Grade 4 students and after school classroom contact hours for Grades 5–6 students.

Report *Item D.3, Assignment Grade Group*, as follows:

	<u>Assignment</u>	<u>Item D.3</u>
1st	01-27-320	<b>S</b>
2nd	01-27-310	<b>M</b>
3rd	01-27-310	<b>K</b>
4th	01-27-310	<b>E</b>
5th	21-27-330	<b>(blank) or Option: P</b>
6th	01-23-250	<b>(blank) or Option: S</b>
7th	01-27-314	<b>E</b>
8th	01-27-314	<b>M</b>

**Item D.4 October 1 – Percent of Certificated Contracted Time**

**Report the percent of certificated contracted time of each certificated base contract assignment. Report this item for all employees with a certificated base contract assignment** (duty assignments 110 through 640 with suffix 0). For all other duty assignments this item **must** be left blank.

Calculate percent of certificated contracted time for each base contract assignment of each individual who has base contract assignments using hours and days as defined in *Items C.1, Certificated Base Contract Hours Per FTE Day*, and *C.2, Certificated Base Contract FTE Number of Days*, following the steps on the next page.

**To determine percent of certificated contract time:**

- Step 1. Determine assignment hours per year in each base contract assignment.
- Step 2. Determine the total certificated base contract hours per year for the individual being reported. This corresponds to the number of hours per year used to compute the reported individual's certificated FTE in *Item C.2*.
- Step 3. Divide the result in Step 1 by the result in Step 2, carrying the quotient to three decimal places.
- Step 4. Multiply the result in Step 3 by 1000.
- Step 5. Repeat Steps 1 through 4 for each certificated assignment.

**Item D.4 Notes:**

- Do **not** equate the total percent in *Item D.4, Percent of Certificated Contract Time*, (**which will always be 1000**) to the certificated FTE (**which may vary from 0 to 1.0**) reported in *Item C.2*.
- For each **person** reported, the sum of the percent of certificated contract time in each individual assignment must equal 1000.
- The use of enrollment (i.e., number of students served) is permitted for further subdividing percentage of certificated contracted time in grade level assignments.
- Do not report this item for certificated duty assignments with suffix 1 or 2 or for any classified duty assignments.**
- Report whole numbers.

<b>Example 31—Percent of Certificated Contract Time.</b>		
Mr. Smedley has the following base contract assignments:		
Assignment Number	Duty Code	Assignment Hours Per Year
1.	01-27-310	<b>720</b>
2.	51-27-310	<b>180</b>
3.	55-27-310	<b>180</b>
Total Assignment Hours =		<b>1080</b>
The <b>percent of certificated contract time</b> for each of Mr. Smedley's assignments is computed as:		
1.	$(720/1080) \times 1000 =$	<b>667</b>
2.	$(180/1080) \times 1000 =$	<b>167</b>
3.	$(180/1080) \times 1000 =$	<b>166</b>
Total percent of certificated contract time =		<b>1000</b>
<b>Mr. Smedley's certificated FTE (<i>Item C.3</i>) is calculated as:</b>		
Total annual hours associated with		
Base contract suffix 0 assignments =		<b>1080</b>
<i>Item C.1, Certificated Base Contract</i>		
Hours Per FTE Day =		<b>7.5</b>
<i>Item C.2, Certificated Base Contract</i>		
FTE Number of Days =		<b>180</b>
<i>Item C.3 = (1080) / (7.5 x 180) =</i>		<b>0.800 FTE</b>

## **Reporting Special Education Assignments**

In response to legislative appropriations language, OSPI is making the following changes to special education excess cost accounting requirements beginning with the 2001–02 school year:

- All school districts are required to use the excess cost methodology (1077 method) described in this section. Formerly, only safety net districts were required to use the 1077 method.
- The percentages applied to the Report 1077 ranges in Step 6 are changed.
- The assumed student/staff ratio in Step 7 is changed from 22:1 to 20:1. The option of using the district actual student/staff ratio is eliminated.

### **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 1077 method provides a uniform statewide method of allocating basic education support for special education services. This uniformity will permit comparison of school district special education programs and expenditures, and help identify districts in need of state special education safety net funding.

### **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 1077 Method**

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

This methodology 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 special education services they receive.
- The amount of basic education support that follows students is approximated by providing one FTE certificated staff unit to each 20 FTE students.
- The resulting level of basic education support is provided for special education services by charging a portion of each special education teacher to basic education.
- Nonemployee related costs (NERC) and administrative costs are charged to the special education program only to the extent they exceed the costs of regular education.

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. 10-99.)

### **Required Excess Cost Methodology (1077 Method)**

Beginning with the 2001–02 school year, all school districts are required to use the following method to determine the special education service costs allocated to basic education. Key elements of this methodology are:

- All special education staff are identified as either “pure excess cost” or “part basic education.”
- The part basic education staff are divided between basic and special education by a uniform percentage derived from the prior school year’s staffing information and federal child count data (Report 1077–Implementation of Least Restrictive Environment Requirement). The percentage is based on the amount of time special education students spend outside the regular classroom.
- Salary and benefit costs are allocated accordingly.
- Nonemployee related costs are allocated between basic and special education.

School districts are to use this method consistently for budgeting (Report F-195), state personnel reporting (Report S-275), annual financial reporting (Report F-196), and safety net applications.

- 1. Identify all employees serving the special needs of special education students for the prior and current school years.** These services include:
  - Services required by student individualized education programs (IEPs).
  - Evaluation of students for special education services.
  - Direct administrative and clerical support for special education staff and students.
- 2. Determine the special education full-time equivalent (FTE) of each employee’s services as follows:**
  - Select a typical week of service.
  - Determine the amount of time the employee provides special education services.
  - Divide by the employee’s total hours of employment.
  - For federally funded employees use time and effort distribution or other approved methods. (See OMB Circular A-87 and SPI Bulletin No. 10-99.)

A 1.0 FTE indicates that the employee serves only special education students.

**3. Identify special education FTEs that are “pure excess cost.”**

<b>“Pure Excess Cost” FTEs</b>
<b>Special education administrators</b> <i>Duty roots 11–25</i>
<b>Certain certificated teachers:</b> <ul style="list-style-type: none"> <li>◆ Prekindergarten teachers</li> <li>◆ Teachers charged fully to federal special education programs using approved federal methodology</li> </ul> <i>Duty roots 31, 32, 33, 52, and 63</i>
<b>Educational staff associates (ESAs)</b> <i>Duty roots 40–49</i>
<b>Classified staff</b> <i>Duty roots 90–99</i>

- 4. Charge the “pure excess cost” FTEs to the following special education programs:**
  - Program 21 Special Education—Supplemental—State.
  - Program 24 Special Education—Supplemental—Federal.
  - Program 29 Special Education—Other Federal.
- 5. Identify all other teachers as “part basic education” funded.**

<b>“Part Basic Education” FTE Teachers</b>
<b>All certificated teachers* except:</b> <ul style="list-style-type: none"> <li>◆ Prekindergarten teachers</li> <li>◆ Pure excess cost federally funded teachers</li> </ul> <i>* Duty roots 31, 32, 33, 52, and 63</i>

**6. Allocate each “part basic education” FTE teacher identified in step 5 for the current school year to basic education (Programs 01, 31, and 45) and special education (Program 21) based on the prior school year’s percentage determined in steps A–G below:**

A. Obtain the prior year’s Federal Child Count Form SPI 1077, Implementation of Least Restrictive Environment Requirement (use December 2000 for the 2001–02 calculations).

B. Calculate an approximate full-time equivalent (FTE) of students served in the regular classroom by the summing of the following:

- The number of 6–11 year old students in Table 1 times 92 percent.
- The number of 12–21 year old students in Table 1 times 87 percent.
- The number of students in Table 2 times 64 percent.
- The number of students in Table 3 times 13 percent.

C. Subtract the number of students from step B from the total number of students in tables 1, 2, and 3. This gives the approximate FTE of special education students served outside the regular classroom.

D. Divide the number of students from step C by 20. This is the assumed number of basic education FTE staff needed to serve students outside the regular classroom.

E. Determine the total “part basic education” FTE teachers for the prior school year (duty roots 31, 32, 33, 52, and 63) in step 5. (Include both basic and special education parts in the total.)

F. Divide the result of step D by the result of step E to get the percent of each “part basic education” FTE teacher to be charged to basic education in the current year.

G. For each current year “part basic education” FTE teacher identified in step 5, charge the percentage derived in step F to basic education (Programs 01, 31 or 45) and the remainder to special education (Program 21).

**Illustration for 2001–02 School Year**

A. The district’s Form 1077 from December 2000 is summarized as follows:

	Percent of day in regular class	Ages 6–11	Ages 12–17	Ages 18–21	Total
<b>Table 1</b>	80%–100%	137	61	—	198
<b>Table 2</b>	40%–79%	75	91	16	182
<b>Table 3</b>	0%–39%	25	58	13	96
<b>Grand Total</b>					476

B. Calculate approximate FTE students in the regular classroom:

- Table 1 ages 6–11 = 137 students \* 92% = 126.04
- Table 1 ages 12–21 = 61 students \* 87% = 53.07
- Table 2 all ages = 182 students \* 64% = 116.48
- Table 3 all ages = 96 students \* 13% = 12.48
- Total of above calculations = **308.07**

**FTE in the regular classroom**

C.  $476 - 308.07 = 167.93$  (approximate FTE of students outside the regular classroom)

D.  $167.93 / 20 = 8.40$  (basic education FTE staff needed for 167.93 students)

E. The district identified **30** “part basic education” FTE teachers for the prior year (2000–01) in step 5 of the step-by-step methodology. (Include the total FTE including both basic and special education parts.)

F.  $8.40 / 30 = 28.0\%$  (Round to one decimal.) If this ratio is over 100% the district shall allocate 100% of the “part basic education” FTE teachers to basic education and shall allocate additional “pure excess cost” certificated FTE staff to basic education as needed.

G. Charge 28.0% of each current year (2001–02) “part basic education” FTE teacher to basic education. Charge the remaining 72% to special education.

**7. Excess cost accounting principles also apply to supplemental contracts.**

Supplemental contract costs may be all basic ed costs, part basic ed costs, or pure excess costs, depending upon the services provided.

**8. Contractual payments for special education services are to be allocated between basic and special education programs if:**

- The services are provided by employees defined as “part basic education” in step 5.
- The district is receiving basic education funding for the student for the time of services.

**9. Charge other nonemployee related costs (NERC) to special education programs if:**

- Costs are directly traceable to enhanced services for special education students.
- Costs are required by the IEP.
- For other costs, determine what portion is in excess of the costs required for basic education students and staff. (Costs that are “part basic education” may be allocated based upon a reasonable methodology. It is not necessary to divide each transaction as long as the cumulative NERC expenditures are reasonably divided.)

**Further Subdividing Percent of Certificated Contracted Time for Grade Group Assignments**

First calculate percent of certificated contract time for a program-activity-duty base contract assignment using Steps 1 through 4 on page 49. If more than one grade group is needed to report this assignment, further subdivide the percent of contracted time from Step 4 on page 49 for this assignment using one of the following procedure options (WAC 392-140-472[2]):

- The proportion of time spent serving a single grade group to all time spent serving all grade groups.
- The proportion of students belonging to a single grade group served to the total of all students served.
- Any combination of (a) or (b) as appropriate.

**Subdividing Percent of Certificated Contract Time for Grade Group Assignment Notes**

- ◆ The above procedure options provide for subdividing the percent of contracted time determined in Steps 1 through 4 on page 49 for a specific program-activity-duty code assignment.
- ◆ Use one of the above procedure options if more than one grade group is served in an identical program-activity-duty code assignment.
- ◆ When using procedure option (b), use full-time equivalent students for the month of October. This is part of the snapshot for October 1 staff.

<b>Examples—Subdividing Assignment Codes and Percent of Certificated Contract Time</b>	<b>Likely S-275 and F-196 Codes</b>	<b>Percent of Contracted Time</b>
<b>Assignment Description</b>		
<b>3J:</b> Sam is a full-time basic education Grade 1 teacher with one base contract assignment.	01-27-310-E	1000
<b>3K:</b> Adrian’s contract specifies an assignment teaching Grade 3 for 360 hours per year (2 hours/day x 180 days) and another assignment in the same building as a K–5 principal for the remainder of the day. The total contract is for 1680 hours per year (8 hours/day x 210 days).	01-27-310-E 01-23-210	214 786

Examples—Subdividing Assignment Codes and Percent of Certificated Contract Time	Likely S-275 and F-196 Codes	Percent of Contracted Time
<b>Assignment Description</b>		
<b>3L:</b> Maria's contract specifies an assignment teaching Grade 3 students for 360 hours per year (2 hours/day x 180 days) and another assignment as a Grades 5–6 principal for the remainder of the day. The total contract is for 1680 hours per year (8 hours/day x 210 days). As of October 1, there are 25 Grade 3 and 75 Grades 5–6 students. There is only one grade group served in each program-activity-duty assignment. Therefore, procedure option (a) results in:	01-27-310-E 01-23-210	214 786
<b>3M:</b> A full-time basic education teacher has a 720-hour (4 hours/day x 180 days) assignment with 20 Grade 4 students and 720 hours with 25 Grade 5 students. Procedure option (a) results in:	01-27-310-E 01-27-310-M	500 500
If the above 45 students had been a mixed class, 1440-hour assignment, procedure option (b) results in (20/45 = 444 and 25/45 = 556):	01-27-310-E 01-27-310-M	444 556
<b>3N:</b> A teacher's contract specifies assignments teaching Grade 5 for the first two quarters (8 hours/day x 90 days = 720 hours) and Grade 4 for the last two quarters (8 hours/day x 90 days = 720 hours) of the year. As of October 1, there are 30 Grade 5 and 20 Grade 4 students in each of these assignments. Procedure option (a) results in:	01-27-310-E 01-27-310-M	500 500
Procedure option (b) results in:	01-27-310-E 01-27-310-M	400 600
<b>3O:</b> Leslie's contract specifies an assignment teaching 25 Grade 3 students for 360 hours per year (2 hours/day x 180 days) and another assignment as a K–6 librarian for the remainder of the day. The total contract is for 1440 hours per year (8 hours/day x 180 days). As of October 1, there are 75 Grades K–4 and 75 Grades 5–6 students, a total of 150 students. There is only one grade group served in program-activity-duty assignment 01-27-310. Therefore, use procedure option (a) which results in (360/1440):	01-27-310-E	250
The librarian assignment has more than one grade group. For this assignment, procedure option (b) results in (.750 x 75/150):	01-22-410-E 01-22-410-M	375 375

#### Item D.5 October 1 – Assignment Hours Per Year

Report hours per year associated with:

- ◆ Each contracted **certificated duty assignment with suffix 2** (do not reduce assignment hours per year if the employee does not work all available hours). (See example 3A.)
- ◆ Each **classified duty assignment with suffix 0**.

#### Item D.5 Notes:

1. For certificated duty assignments 110 through 640 with suffix 0, hours per year are **not** reported by the district. Instead, it is calculated by OSPI from *Items C.1, C.2, C.3, and D.4*.
2. For classified duty assignments 900 through 990 with suffix 0, hours per year must be reported by the district. *Items C.1, C.2, C.3, and D.4* are not reported for these assignments.
  - Report the total number of hours per year the individual is expected to be employed between September 1, 2001, and August 31, 2002, for each classified assignment.
  - Employment includes active working days, paid holidays, paid sick leave, and paid vacation leave.

- For an individual whose work year is from July 1 to June 30, report the number of days the individual is paid under terms of the employment agreement for the two periods: September 1 to June 30 and July 1 to August 31.
3. Prorated time in classified special education duty assignments is reported in this item. Do not use *Item D.4*. For a discussion of the proration method, refer to the examples under *Item D.4*.
  4. For duty code suffix 1 and 3 assignments, hours per year should remain blank.

#### **Item D.6 Current Assignment Salary**

Report the salary associated with each duty assignment. Current assignment salary means the salary in the individual's certificated or classified assignment during the current school year period of September 1 through August 31. Refer to the general guidelines under *II.D. Assignment Information*.

#### **Item D.6 Notes:**

1. **For all assignments, include:**
  - Negotiated contract increases applicable to the current school year.
  - Contracted sick leave and vacation days.
2. **Exclude overtime pay.**
3. **For duty suffix 0 certificated base contract assignments:**
  - Include active working time, paid holidays, paid sick leave, paid vacation leave, and annuities as provided in RCW 28A.400.250.
  - If an October 1 contract or assignment changes after October 1 because of reassignment, termination, or reduction in FTE, do not change reported assignment salary to reflect the changed assignment. Continue to report earnings under *Item D.6* based on the October 1 contract assignment and FTE.
4. **For duty suffix 0 classified duty assignments:**
  - Include active working time, paid holidays, paid sick leave, paid vacation leave, and annuities as provided in RCW 28A.400.250.
  - If an October 1 contract or assignment changes after October 1 because of reassignment, termination, or reduction in duties, do not change reported assignment salary to reflect the changed assignment. Continue to report earnings under *Item D.6* based on the October 1 duty assignment.
5. **For duty suffix 1 certificated supplemental contract assignments for additional responsibility or incentive report:**
  - Each actual contract salary earned which is greater than \$200.
  - All such assignments whether or not known on October 1.
6. **For duty suffix 2 certificated supplemental contract assignments for extra, optional, or extended days and hours made available to any group of employees which includes this individual, even if less than \$200, report:**
  - Salary associated with **available** contract hours, not actual salary.
  - All such assignments whether made available on October 1 or at a later date.

7. For duty suffix 3 classified duty assignments, report each actual contract salary earned.
8. For duty suffix 4 certificated supplemental contract assignments to provide extended learning opportunities, report each actual contract salary earned.

### Summary Examples of Assignment, Salary, and Benefit Reporting

<b>Example 3P—Sample Reporting for an Individual with Certificated Duty Assignments Only</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits <i>Items C.5 and C.6</i>
<p>On October 1, Ida Wanda has a full-time base contract for \$35,775 as a Grades K–6 teacher, a single \$1,000 supplemental contract for coaching duties, and an extended three-day supplemental contract for \$596. The base contract is for 180 days at 7.5 hours per day.</p> <p>The initial S-275 submits Ida's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311	0.533 0.467	22.50	\$ 19,057 16,718 596 1,000	(Note 1)	\$ 3,870 (insurance)  \$ 8,969 (mandatory)
<p>Note 1: Initially, an estimated amount may be reported, then updated during the year so that at year end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>						
<p>On January 3, certificated contract negotiations for the current school year are completed and a 3 percent increase is made retroactive for the year. The S-275 data is updated to show the increase to Ida's assignments as:</p> <p>In this example, the mandatory benefits are determined by the reported assignment salaries.</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311	0.533 0.467	22.50	\$ 19,629 17,219 614 1,030		\$ 3,870 (insurance)  \$ 9,390 (mandatory)
<p>On February 23, Ida Wanda left the district. She was paid \$23,746 for her base contract assignments through February 23. A replacement is found and a new contract is made with the new teacher. The new teacher is <b>not</b> reported through the S-275 reporting process. Ida's coaching duties were only partially completed and she was paid \$664. She did not work any of the extended day contract. In addition, Ida bought back unused sick leave of \$100 when she left the district. The S-275 data is updated to show Ida's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311 01 27 611	0.533 0.467	22.50	\$ 19,629 17,219 614 664 100		\$ 3,870 (insurance)  \$ 9,174 (mandatory)
No further change is made to Ida's assignments.						
On August 31, the district reports Ida's total final salary <i>Item C.4</i> , as \$23,746 (base) + \$0 (extended days) + \$664 (coaching) + \$100 (buy back) = \$24,210.					\$ 24,210 (actual)	

<b>Example 3Q—Sample Reporting for an Individual with Classified Duty Assignments Only</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits <i>Items C.5 and C.6</i>
<p>On October 1, Juan is employed with the following assignments:</p> <ul style="list-style-type: none"> <li>♦ A Grade 8 instructional assistant for 2 hours a day for 181 days at \$7/hour.</li> <li>♦ A baseball coach (scheduled for March through May and not time-driven) for \$1,000.</li> </ul> <p>The initial S-275 process submits Juan's assignments as:</p> <p>Note 1: Initially, an estimated amount may be reported, then updated during the year so that at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>	01 27 910 S  01 28 963		362	\$ 2,534  1,000	(Note 1)	\$ 973 (insurance)  \$ 698 (mandatory)
<p>On January 3, classified employee negotiations for the current school year are completed and a 4 percent increase is made retroactive for the year. The S-275 data is updated to show the increase to Juan's assignments as:</p> <p>In this example, the mandatory benefits are determined by all reported assignment salaries.</p>	01 27 910 S  01 28 963		362	\$ 2,635  1,040		\$ 973 (insurance)  \$ 726 (mandatory)
<p>In February, Juan assumed additional duties in the business office. Juan also worked 25 hours selling tickets for the basketball games.</p> <p>Juan had no certificated duty assignments on the October 1 snapshot and these new classified duties were determined after the snapshot date. As a result, the S-275 reporting process is not updated.</p>						
<p>No further change is made to Juan's assignments.</p> <p>On August 31, the district reviewed payroll and reported Juan's total final salary <i>Item C.4</i>, as:</p>					\$ 9,401 (actual)	

<b>Example 3R—Sample Reporting for an Individual with Certificated and Classified Duty Assignments</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits <i>Items C.5 and C.6</i>
<p>On October 1, Ima Doit has a full-time base contract for \$35,775 as a Grades K–6 teacher, a \$1,000 supplemental contract for certificated coaching duties, and an extended three-day supplemental contract for \$596. The base contract is for 180 days at 7.5 hours per day.</p> <p>Also on October 1, Ima is employed 2 hours per day for 180 days as a bus driver. The hourly rate is \$12.</p> <p>The initial S-275 process submits Ima's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311 99 52 950	0.533 0.467	22.50 360	\$ 19,057 16,718 596 1,000 4,320	(Note 1)	\$ 3,870 <i>(insurance)</i> \$ 9,790 <i>(mandatory)</i>
<p>Note 1: Initially, an estimated amount may be reported, then updated during the year so that at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>						
<p>In December, Ima is assigned a \$600 classified coaching position that is not time-driven. The S-275 reporting process is updated to show Ima's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311 99 52 950 01 28 963	0.533 0.467	22.50 360	\$ 19,057 16,718 596 1,000 4,320 600		\$ 3,870 <i>(insurance)</i> \$ 9,904 <i>(mandatory)</i>
<p>On January 3, certificated contract negotiations for the current school year are completed and a 3 percent increase is made retroactive for the year. Classified employee negotiations for the current school year are completed on the same date and a 4 percent increase is made retroactive for the year. The S-275 reporting process is updated to show the increase to Ima's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311 99 52 950 01 28 963	0.533 0.467	22.50 360	\$ 19,629 17,219 614 1,030 4,493 624		\$ 3,870 <i>(insurance)</i> \$10,210 <i>(mandatory)</i>
<p>Later in the year Ima bought back unused certificated sick leave for \$1,000. The S-275 reporting process is updated to show Ima's assignments as:</p>	01 27 310 E 01 27 310 M 01 27 312 01 28 311 99 52 950 01 28 963 01 27 611	0.533 0.467	22.50 360	\$ 19,629 17,219 614 1,030 4,493 624 1,000		\$ 3,870 <i>(insurance)</i> \$10,450 <i>(mandatory)</i>
<p>No further change is made to Ima's assignments.</p> <p>On August 31, the district reported Ima's total final salary (<i>Item C.4</i>) of \$44,609. It was calculated as: \$36,848 (base) + \$614 (extended days) + \$1,030 (certificated coaching) + \$4,493 (bus driver) + \$624 (classified coaching) + \$1,000 (buy back) = \$44,609.</p>					\$ 44,609 <i>(actual)</i>	

## Appendix A: Assignment Codes for School Districts and ESDs

<b>I. <u>Program Codes for School Districts</u></b>	<b>II. <u>Activity Codes for School Districts**</u></b>
<p>Program  <u>Code</u> <u>Program Title</u></p> <p>01 Basic Education                      21 Special Education—Supplemental—State                      24 Special Education—Supplemental—Federal                      26 Special Education—Institutions—State                      29 Special Education—Other Federal                      31 Vocational—Basic—State                      38 Vocational—Federal                      39 Vocational—Other Categorical                      45 Skills Center—Basic—State                      46 Skills Center—Federal                      49 Skills Center—Other Categorical                      51 Remediation—Federal                      53 Migrant—Federal                      55 Learning Assistance Program—State                      56 State Institutions, Centers and Homes—Delinquent                      57 Institutions—Neglected and Delinquent—Federal                      58 Special and Pilot Programs—State                      61 Head Start—Federal                      63 Better Schools—Professional Development—State                      64 Bilingual—Federal                      65 Transitional Bilingual—State                      66 Student Achievement—State                      67 Indian Education, Federal—JOM                      68 Indian Education—Federal—ED                      69 Compensatory—Other                      71 Traffic Safety                      73 Summer School                      74 Highly Capable                      75 Local Education Program Enhancement                      76 Targeted Assistance—Federal                      77 Eisenhower Professional Development                      78 Youth Training Programs—Federal                      79 Instructional Programs—Other                      81 Public Radio/Television                      86 Community Schools                      88 Day Care                      89 Other Community Services                      97 Districtwide Support                      98 Food Services                      99 Pupil Transportation                      CP Capital Projects Funds                      SB Associated Student Body</p>	<p>Activity  <u>Code</u> <u>Activity Title</u></p> <p>11 Board of Directors                      12 Superintendent's Office                      13 Business Office                      14 Human Resources                      21 Supervision (Instruction) - For assignments with districtwide leadership in instructional programs. May include assistant superintendents, supervisors, directors, coordinators, specialists, department chairpersons, and related secretarial and clerical assistants. May also include certain instructional employees.                      22 Learning Resources - Includes audio-visual consultants, film inspectors, film librarians, projectionists, programmers, graphic artists, school librarians, script writers, camera operators, and related secretarial, clerical, and other assistants.                      23 Principal's Office - For assignments in management and coordination of a school unit. Includes principals, assistant principals, vice principals, and related secretarial and clerical assistants. Also includes skills center directors and supervisors.                      24 Guidance and Counseling                      25 Pupil Management and Safety - Includes attendance officers, hall guards, playground aides, and pupil security personnel. May include lunchroom aides when controlling students.                      26 Health/Related Services                      27 Teaching - For assignments in a teacher-learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils.                      28 Extracurricular                      41 Supervision (Food Services)                      44 Operations (Food Services)                      51 Supervision (Pupil Transportation)                      52 Operations (Pupil Transportation)                      53 Maintenance (Pupil Transportation)                      61 Supervision (Maintenance and Operation)                      62 Grounds Maintenance                      63 Operation of Buildings                      64 Maintenance                      65 Utilities                      67 Building and Property Security                      72 Information Systems                      73 Printing                      74 Warehousing and Distribution                      75 Motor Pool                      91 Public Activities                      CP Capital Projects Funds                      SB Associated Student Body</p> <p style="text-align: center;"><b>**Partial information is shown here for clarification. Refer to the 2001-02 Accounting Manual for Public School Districts in the State of Washington for full details on each activity code.</b></p>

<b>III. Program Codes for ESDs</b>	
Program Code	Program Title
01	ESD Operations
10	Instructional Resources
12	Special Education
16	Staff Development
18	Educational Technology
19	K–20
20	Drug and Alcohol Prevention
22	Traffic Safety
24	Eisenhower Professional Development
25	Communication, Reading, Writing
26	Art Education
28	Environmental Education
30	Education of the Highly Capable
32	Vocational Skills
34	Early Childhood
36	Remedial Education
38	Student Retention
40	Student Counseling
42	Juvenile Detention Centers
44	Child Abuse Prevention
46	Health Education
48	Professional Development Centers
59	Other Instructional Support Programs
62	Adult Job Training
64	Data Processing
66	Risk Management
68	Public Communications
70	Transportation
72	Environmental Assistance
74	Personnel Services
76	Youth Employment Programs
78	Fiscal Agent Services
80	Group Purchasing
82	Equipment Repair
89	School Facilities
99	Transportation Equipment

<b>IV. Activity Codes for ESDs</b>	
Activity Code	Activity Title
11	Board of Directors
12	Superintendent’s Office
13	Business Office
14	Financial Services
15	Human Resources
16	Regional Committee
17	Public Information
21	Staff Development
22	Curriculum Support
23	Certification
27	Direct Instruction
51	Supervision and Coordination
52	Operating Buses
53	Maintenance of School Buses
56	Insurance - Transportation
59	Purchase - Rebuilding of Buses
60	Facilities
73	Printing
75	Motor Pool
98	General Support

**V. Duty Codes and Definitions for School Districts and ESDs**

In the list of duty codes on pages 61–63, the third digit shown as:

- x** may be either suffix 0, 1, 2, or 4.
- y** may be either suffix 0 or 3.

Report, with suffix:

- 0** – Certificated base contracts and all classified employment assignments except as noted below.
- 1** – Certificated supplemental contracts for additional responsibility and incentive but not for additional time.
- 2** – Certificated supplemental contracts for extended, extra, or optional days and hours which are available to the employee.
- 3** – Certain classified employment or payments not related to time.
- 4** – Certificated supplemental contracts for extended learning opportunities (additional classroom contact time provided by teachers beyond the normal school day) for K–6 students.

See page 42 in these instructions for further clarification on the proper use of each duty code suffix.

- 11x Superintendent** - Functions as the chief executive officer of a district.
- 12x Deputy/Assistant Superintendent** - Performs systemwide executive management functions in the superintendent's office of a district.
- 13x Other District Administrator** - Directs staff members and/or manages a function, a program, or a supporting service in a district. Includes administrative assistants, directors, supervisors, and coordinators of districtwide programs.
- 21x Elementary Principal** - Performs the assigned activities of the administrative head of an elementary school, normally any span of grades not above Grade 8. Includes elementary and middle school principals.
- 22x Elementary Vice Principal** - Performs assigned activities in support of the head administrator of an elementary school, normally any grade span not above Grade 8.
- 23x Secondary Principal** - Performs assigned activities of the administrative head of a secondary school, normally any grade span combination of Grades 7-12. Includes junior high and senior high principals.
- 24x Secondary Vice Principal** - Performs assigned activities in support of the administrative head of a secondary school, normally any grade span combination of Grades 7-12.
- 25x Other School Administrator** - Directs staff members and/or manages a function, a program, or a support service in a school. Includes administrative assistants, administrative interns, and supervisors of school programs.
- 31x Elementary Teacher** - Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept, normally in any span of grades not above Grade 6. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at an elementary building.
- 32x Secondary Teacher** - Instructs pupils in classes or courses in a classroom situation for which daily pupil attendance is kept normally in any grade span combination of Grades 7-12. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at a secondary building.
- 33x Other Teacher** - Instructs pupils in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 40x Other Support Personnel** - Provides administrative, technical, and logistical support to the instruction program. Includes chairpersons or academic department heads and mentors. Also includes support personnel not specified above, such as attendance officers, educational specialists, dentists, physicians, other pupil personnel, etc.
- 41x Library Media Specialist** - Organizes and manages the use of teaching and learning resource materials, including equipment, content material and services for school libraries. Includes librarians and audio-visual or media specialists.
- 42x Counselor** - Assists pupils to assess and understand their abilities, aptitudes, interests, environmental factors, personal and social adjustments, educational needs, and occupational opportunities.
- 43x Occupational Therapist** - Assists pupils whose abilities to cope are impaired by developmental deficits, poverty and cultural differences, physical injury or illness, or psychological and social disability.
- 44x Social Worker** - Assists in the prevention of or solution to the personal, social, and emotional problems of pupils which involve family, school and community relationships when such problems affect the school work of the pupil.

- 45x** **Speech-Language Pathologist or Audiologist** - Provides diagnostic, therapeutic, and consultative services for individuals disabled by disorders of language, speech, and/or hearing.
- 46x** **Psychologist** - Evaluates and analyzes pupils through such activities as measuring and interpreting pupils' intellectual, emotional, and social development to enhance their educational progress.
- 47x** **Nurse** - ESA-certificated school nurse licensed to perform activities requiring substantial specialized judgment and skill in observation, care and counsel of ill and injured pupils, and in illness prevention.
- 48x** **Physical Therapist** - Seeks to relieve disability and pain, develop or restore motor function, and maintain maximum performance within the student's capabilities.
- 49x** **Reading Resource Specialist** - Serves as a diagnostician, advisor, special instructor and evaluator providing consultation, training, and assistance to classroom teachers and other personnel participating in a reading program.
- 51x** **Extracurricular (Base Contract)** - Assignment involving the guidance or supervision of a school-sponsored activity designed to provide opportunities for pupil participation in school and public events. Includes class advisor, club or activity advisor, coach, community recreation, intramural athletics, student activity coordinator, etc.
- Note: Use duty code 510 only for extracurricular assignments that are part of a certificated base contract duty assignment. Do not use duty code 511 or 512 for an individual who has no duty code 510 assignment.
- 52x** **Substitute Teacher** - Assignment as a temporary replacement for other teachers assigned duty codes 310, 320, and 330. Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept or in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 610** **Certificated on Leave** - An individual on paid certificated leave from the district other than normal vacation leave or normal paid sick leave. Includes union representatives.
- 611** **Certificated Leave Buy Back** - Payments to an individual for certificated sick leave buy back or certificated vacation buy out. Does not include normal vacation leave or normal paid sick leave.
- 630** **Contractor Teacher** - Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 310, 320, or 330. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
- 640** **Contractor Educational Staff Associate** - Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 400, 410, 420, 430, 440, 450, 460, 470, 480, or 490. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
- 900** **Classified on Leave** - An individual on paid classified leave from the district other than normal vacation leave or normal paid sick leave.
- 903** **Classified Leave Buy Back** - Payments to an individual for classified sick leave buy back or classified vacation buy out. Does not include normal vacation leave or normal paid sick leave.
- 91y** **Aide** - Assists classroom teachers or staff members performing professional educational teaching assignments on a regularly scheduled basis. Includes teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
- 92y** **Crafts/Trades** - Performs jobs which require special manual skill and a thorough and comprehensive knowledge of processes involved in work which requires apprenticeship or other formal training

programs. Includes carpenters, electricians, painters, glaziers, plumbers, general maintenance, masons, mechanics, plasterers, etc.

- 93y** **Laborer** - Performs manual labor and generally requires no special training. Includes manual activities such as lifting, digging, mixing, pulling, etc.
- 94y** **Office/Clerical** - Performs clerical-type work such as preparing, transcribing, systematizing, or filing written communications and reports and operates such equipment as bookkeeping machines, typewriters, and tabulation machines. Includes secretaries, bookkeepers, messengers, clerks, typists, etc.
- 95y** **Operator** - Performs assignments requiring an intermediate skill level necessary to carry out machine-operating activities. Includes bus drivers, vehicle operators, dispatchers, etc.
- 96y** **Professional** - Requires a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. Includes accountants, architects, attorneys, auditors, dietitians, engineers, statisticians, negotiators, etc. Also includes coaches in positions that do not require certification.
- 97y** **Service Worker** - Performs a service for which there are no formal qualifications, including paraprofessionals and nonsupervisory personnel. Includes custodians, food service workers, security personnel, warehouse workers, delivery persons, etc.
- 98y** **Technical** - Requires a combination of knowledge and skill which can be obtained through about two years of post-high school education such as from a vocational-technical institute or junior college or on-the-job training. Includes computer operators, purchasing agents, computer programmers, print shop technicians, graphic arts technicians, etc.
- 99y** **Director/Supervisor** - Directs staff members and manages a function, a program, or a support service. Includes directors or supervisors of food services, maintenance, transportation, data processing, etc.

## **VI. Acceptable Assignment Code Combinations for School Districts**

The matrix that follows shows acceptable program-activity-duty code combinations. To use the matrix, start with the assignment program code (top left). Move across the row to find open assignment activity codes. Choose the appropriate activity code and move down the assignment activity column to find open assignment duty codes (bottom left). The process works in reverse also.

Shaded cells indicate the program-activity-duty is closed. In the matrix on page 64, for duty codes with the third digit shown as x, y, or z:

**x** may be either suffix 0, 1, 2, or 4.

**y** may be either suffix 0 or 3.

**z** relates only to duty code 61 and may be either suffix 0 or 1.

### **Note to Program-Activity-Duty Table:**

31x elementary teacher is not valid for activities 27 teaching and 28 extracurricular in the following programs:

31 vocational–basic–state.

39 vocational–other.

45 skills center–basic–state.

49 skills center–other categorical.

71 traffic safety.



## VII. Acceptable Assignment Code Combinations for ESDs

The matrix which follows shows acceptable program-activity-duty code combinations. To use the new matrix, start with the program and activity in accordance with the *Accounting Manual for Educational Service Districts in the State of Washington*. Choose the appropriate activity code (top of matrix) and move down the assignment activity column to find open assignment duty codes (left).

Shaded cells indicate the program-activity-duty is closed. For duty codes with the third digit shown as x, y, or z:  
 x may be either suffix 0, 1, 2, or 4.  
 y may be either suffix 0 or 3.  
 z relates only to duty code 61 and may be either suffix 0 or 1.

Acceptable Assignment Code Combinations for ESDs																			
Duty Code	Activity Code																		
	12	13	14	15	16	17	21	22	23	27	51	52	53	56	59	60	73	75	98
11x		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
12x							■			■	■	■	■	■	■	■	■	■	■
13x										■									
31x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
32x	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■
33x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
40x											■	■	■	■	■	■	■	■	■
41x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
42x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
43x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
44x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
45x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
46x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
47x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
48x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
49x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
52x	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
61z																			
630	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
640	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
90y																			
91y	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■
92y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
93y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
94y											■								
95y					■		■	■	■	■	■	■	■	■	■	■	■	■	■
96y								■	■	■	■	■	■	■	■	■	■	■	■
97y	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■
98y					■			■			■		■		■		■		■
99y								■				■							

## **Appendix B: Personnel Reports and Edits**

### **I. Introduction**

This appendix provides a discussion of the reports and edits available on the data submitted through the S-275 reporting process. In order to understand edits it is first necessary to understand the files that the edits review. Three separate and distinct files were used to create the data found on Report S-275:

- District files: either computer or manual.
- Transmittal files: prepared by the district from its own files. Some districts create these files on the WSIPC network and request their ESD transmit them to OSPI. For other districts the transmittal file is a magnetic tape, floppy disk, or electronic file created on the district computer and mailed or e-mailed to OSPI. Transmittal files are discarded after posting to the OSPI computer.
- OSPI files: data received from all school districts stored in the OSPI VAX. ESDs transmit districts' WSIPC-generated files to the OSPI VAX electronically. Other districts send tape, disk, or e-mailed electronic files directly to OSPI, which OSPI enters into the VAX.

The OSPI electronic data system sometimes rejects certain transmitted data (transmittal files) as flawed and does not store it in the OSPI VAX. Such rejected data appears on the **database error journal**. Direct questions about the database error journal to Ed Strozyk, OSPI, (360) 725-6391.

All Report S-275 edits review the OSPI file. For a number of reasons, data in the district's file might differ from data in the OSPI file. For example, the transmittal file may not have reached the OSPI file, or some of the data in the transmittal file was flawed and did not enter the OSPI file. For information on flawed data, refer to the database error journal.

Report S-275 is created to this agency's specifications to display data contained in the OSPI files and the results of edits performed on that data. Report S-275 consists of three parts: S-275CERT, S-275CLAS, and S-275COMB. Each part contains the data submitted by the district and the results of performance of the edit algorithms listed in this appendix on that data. **Report S-275 and the related edits on Report S-275 data allow the district to verify that the data from the district's file accurately entered the OSPI file.** Always use this report when working with edits of data in OSPI files.

As a part of School Apportionment and Financial Services' monthly apportionment process for the months of January through September, the S-275 data used for the month's apportionment computations are subjected to a second edit process. The edit algorithms applied in this second process are the same as are applied to produce the S-275CERT, S-275CLAS, and S-275COMB edit reports.

### **II. Personnel Reports**

Districts may obtain the following reports at any time by contacting their educational service district.

- **S-275CERT Certified Personnel Report.** Includes all personnel with certificated assignments. This report includes the results of performance of the edits listed in this appendix.
- **S-275CLAS Classified Personnel Report.** Includes personnel with classified assignments. This report includes the results of performance of the edits listed in this appendix.

- **S-275COMB Combined Certificated and Classified Personnel Report.** Includes all personnel and assignments. This report includes the results of performance of the edits listed in this appendix.
- **1801CERT Report on Salary and Benefit Averages by Program—Certificated.** Includes only certificated assignments.
- **1801CLAS Report on Salary and Benefit Averages by Program—Classified.** Includes only classified assignments.
- **1803 Report on District Basic and Special Ed Certificated Instructional Staff Salary Lid Compliance.** This report compares assignment salaries reported by a district for all district basic education certificated instructional staff (BEACIS) assignments to the district's state-allocated salary using the salary lid algorithm. The salary lid law (RCW 28A.400.200[3]) does not apply to individuals. Rather, it applies only to the district average salary. This report allows districts to identify individuals and reported staff mix data that may be adversely affecting the district's compliance with the salary lid law.

### **III. Overview of the Edit Process**

The term **edit**, as used here, means a computer program that identifies **potential** errors in data files. All edits look for data that fail some logical process such as a formula or list of acceptable data items. Some edits review an employee's current school year data for missing or questionable items. Others, looking for inconsistencies, compare current reported data to data reported last school year for the same employee. The term **exception** means an individual personnel record singled out by an edit. Since edits identify only potential errors, not all edit exceptions are errors. An **error** is a record with incorrect data. A **warning** is an edit exception, which identifies personnel records for which the district must **verify or correct data as necessary** before the reporting target date. The edit will result in an error message when the data fails a logical process or is unacceptable. The edit will result in a warning message when the data is outside some preset parameter. The reporting target dates provide this agency with the best possible data at crucial dates. Refer to *Section I.H, When to Report*, on page 11 of this handbook for further details.

**These edits do not find all errors, nor do they relieve districts from the responsibility to report accurate data. It is the district's responsibility to review all data and all edits and to make appropriate and timely corrections.**

Each time the district updates or corrects data in OSPI's files located in Olympia, the district should obtain and review Report S-275.

Some errors will cause totals on Report S-275CERT to differ from Report 1801CERT, Report on Salary and Benefit Averages by Program. Unequal totals on these reports are evidence of unresolved data errors. See Error 73.

Section IV of this appendix explains each edit. Examples are included. The section is organized numerically by the edit message number appearing on Report S-275. Please refer to other portions of the S-275 reporting process instructions for additional information.

This agency may review edits of the personnel records and districts may be requested to explain unresolved edit exceptions.

The phrase **verify or correct** means to:

- (1) Review each edit exception.
- (2) Determine from district records which, if any, of the exceptions are errors and, if so, which data items are in error.
- (3) If the exception is not an error, make note on the report for future reference **certifying** that the data are accurate as presented on Report S-275.

For example, an exception that is not an error may occur if the district made corrections in the current year based on audited personnel records and errors remain in last year's files.

- (4) If the exception is an error and:
  - (a) If the error is in the current year's data, **correct** the erroneous data items on Report S-275.
  - (b) If the error is in last year's data, the district may be required to **correct** data items for that year. Contact School Apportionment and Financial Services, (360) 725-6300, regarding errors in prior year data.
- (5) Submit corrections for current year data errors the same way that your district submits other changes to these forms. See *Section I.H, When to Report*, on page 11 and *Section I.I, How to Submit a Report*, on page 11 for further details.

#### **IV. Report S-275 Personnel Edits**

Use the comments below to interpret and resolve edit exceptions printed on Report S-275.

##### **Conventions used in the following pages:**

- All edits are in numerical order. Edit numbers are those on Report S-275.
- Warning—edit messages indicate edit exceptions that are potential errors and might or might not require correction.
- Error—edit messages indicate edit exceptions that are errors and must be corrected.
- Symbols used in this appendix are:
  - > means greater than.
  - ≥ means greater than or equal to.
  - < means less than.
  - “ ” means a blank space.

Error / Warning Number	Message
<b>Error 1—No Name Entered</b>	The employee's last name cannot be blank.
<b>Warning 2 Birth Date Questionable</b>	<p>One of the following conditions is true:</p> <ul style="list-style-type: none"> <li>• The birth month entered is &lt; 1 or &gt; 12;</li> <li>• The birth day entered is &lt; 1 or &gt; 31; or</li> <li>• The report year minus the birth year entered is &lt; 19 or &gt; 78.</li> </ul> <p><b>Verify or correct Item A.5, Birth Date.</b></p> <p>To make corrections, contact Ed Strozyk, OSPI Data Administration, (360) 725-6391. Most edit exceptions will result from the third condition above. It is unusual for an employee to be either so young or so old.</p> <p><b>Example:</b> Aubrey was born in 1946 but reported as born in 1906. For the October 1, 2001 report, 2001 - 1906 = 95. Since the result is greater than 78, an exception is found by this edit. Correcting the birth year to 46 resolves the exception.</p>
<b>Error 3 Invalid Sex Code</b>	The code entered must be M or F. <b>Correct Item A.6, Sex.</b>
<b>Error 4 Invalid Ethnic Code</b>	The code entered must be W, B, H, A, or I. <b>Correct Item A.7, Ethnic Code.</b>
<b>Error 5 Invalid Social Security Number</b>	The social security number must be a nine-digit number. <b>Correct Item A.3, Social Security Number.</b> This error cannot be corrected through the S-275 Reporting Process. Instead, contact Ed Strozyk, OSPI Data Administration, (360) 725-6391.
<b>Warning 6 Invalid Certificate Number</b>	This error occurs only if the person was reported with a certificate number, which is not valid. <b>Obtain the correct certificate number for this employee.</b>
<b>Edits 7 Through 9</b>	There are no edits 7 through 9 at this time.
<b>Error 10 Invalid CBRTN Code</b>	The code entered must be C, B, R, T, or N. <b>Correct Item A.8, CBRTN code.</b>
<b>Error 11 CBRTN Code = B and Experience ≥ .5</b>	The CBRTN code must not be B for employees with certificated duty assignments who have more than .4 certificated years of experience. <b>Correct Item A.8, CBRTN code or Item B.7, Years of Experience.</b>
<b>Error 12 Experience &lt; .5, CBRTN Code Not = B</b>	The CBRTN code must be B for employees with a certificated duty assignment who have less than 0.5 certificated years of experience. <b>Correct Item A.8, CBRTN code or Item B.7, Years of Experience.</b>
<b>Warning 13 CBRTN Not C and Reported Last Year</b>	<p>It appears that the current CBRTN code should be C (continuing) when it is not. <b>Verify or correct Item A.8, CBRTN code.</b></p> <p><b>Example:</b> Last year, Ben was reported in a district with a CBRTN code of T (transfer). This year the same district reported him with a CBRTN code of T again. The CBRTN code should be C.</p>
<b>Edits 14 Through 19</b>	There are no edits 14 through 19 at this time.
<b>Error 20 Invalid Degree Type</b>	The code entered must be S, V, B, H, G, M, or D for any individual with a certificated duty assignment. For individuals with only classified duty assignments, this field may be blank. <b>Correct Item B.1, Highest Degree Type.</b>

Error / Warning Number	Message
<p><b>Warning 22</b>  <b>Degree Year Questionable</b></p>	<p>The degree year appears to be too long ago or in the future. One of the following conditions is true:</p> <ul style="list-style-type: none"> <li>• The high degree year is less than the report year minus 60.</li> <li>• The degree year is greater than the report year.</li> </ul> <p><b>Verify or correct the Highest Degree Year, Item B.2.</b></p> <p><b>Example:</b> Carla was reported with a 2003 bachelor's degree. Since 2003 is in the future, an exception results. Correcting the highest degree year to 1993 resolves the exception.</p> <p><b>Example:</b> Bill was reported with a 1919 master's degree. Since 1919 is less than 2001 minus 60, an exception results. Correcting the highest degree year to 1989 resolves the exception.</p>
<p><b>Warning 23</b>  <b>High Degree Type Lower Than Last Year</b></p>	<p>A lower degree type is reported this year when compared to what was reported last year. This edit ranks degree types from high to low as follows:</p> <ul style="list-style-type: none"> <li>D doctorate</li> <li>M master's degree</li> <li>H or G grandfathered and hold harmless degree types</li> <li>B, S, or V bachelor's or nondegreed types</li> </ul> <p><b>Verify or correct Item B.1, Highest Degree Type.</b></p> <p><b>Example:</b> David was reported last year with a master's degree and this year he was reported with a bachelor's degree. Since a bachelor's is a lesser degree type than a master's, an exception is found.</p>
<p><b>Warning 24</b>  <b>High Degree Changed But Year Did Not</b></p>	<p>The high degree type reported this year is different than the high degree type reported last year. But both degrees were reported as earned in the same year.</p> <p><b>Verify or correct either Item B.1, Highest Degree Type, or Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> Eve was reported last year with a master's degree earned in 1983. This year she was reported with a doctorate earned in the same year, 1983. The edit finds this exception. Report the correct degree type and year.</p>
<p><b>Warning 25</b>  <b>Degree Year Changed But Not Degree Type</b></p>	<p>The same degree type was reported both this year and last year. But the degree year is reported differently this year.</p> <p><b>Verify or correct either Item B.1, Highest Degree Type, or Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> Frank was reported both years with a master's degree. But the degree was reported last year as earned in 1983 and this year as earned in 1993. The edit finds this exception.</p>
<p><b>Warning 26</b>  <b>Degree Year &lt; Reported Last Year</b></p>	<p>The highest degree year reported this year precedes the one reported last year.</p> <p><b>Verify or correct Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> Gerri was incorrectly reported last year with a high degree year of 1993. This year she was correctly reported with the year of 1983. Since the degree year changed to an earlier year this creates an exception. Note that since 1983 is correct, this exception is not an error.</p>

Error / Warning Number	Message
<p><b>Warning 27</b>  <b>Degree Type Changed and Credits Did Not</b></p>	<p>The highest degree type reported is higher this year than last year but credits earned since the high degree has not decreased. This may mean the district forgot to recalculate eligible credits reportable with the new degree. This edit ranks highest degree types from high to low as follows:</p> <p>D                    doctorate                      M                    master's degree                      H, or G            grandfathered and hold harmless degree types                      B, S, or V        bachelor's or nondegreed types</p> <p><b>Verify or correct Item B.1, Highest Degree Type, or credits reported in Items B.3, B.4, B.5, and B.6.</b></p> <p><b>Example:</b> Patrick was reported last year with a bachelor's degree, 78 academic credits and 2 inservice credits. This year Patrick has a master's degree but the district forgot to review eligible credits and again reported 80 credits (35 excess credits should have been reported). The edit finds this exception.</p>
<p><b>Edits 28 Through 29</b></p>	<p>There are no edits 28 through 29 at this time.</p>
<p><b>Warning 30</b>  <b>Questionable Number of Credits</b></p>	<p>The total of all credits reported for the individual exceeds one of the following:</p> <ul style="list-style-type: none"> <li>• 0 credits for individuals with degree type " " (blank).</li> <li>• 30 credits for individuals with degree type S.</li> <li>• 200 credits for individuals with degree type B.</li> <li>• 275 credits for individuals with degree type G.</li> <li>• 320 credits for individuals with degree type M.</li> <li>• 450 credits for individuals with degree types H or V.</li> </ul> <p>An error can occur when the district inadvertently enters the same credits in more than one field.</p> <p><b>Verify or correct the credits reported in Items B.3 through B.6.</b></p>
<p><b>Warning 31</b>  <b>Inservice Credits Questionable</b></p>	<p>Reported inservice credits exceed 100 credits.</p> <p><b>Verify or correct the number of inservice credits earned since August 31, 1987, and since the highest degree reported in Item B.4.</b></p>
<p><b>Warning 32</b>  <b>Excess Credits Seem High</b></p>	<p>Reported excess credits exceed 190 credits.</p> <p><b>Verify or correct the number of excess credits reported in Item B.5.</b></p>
<p><b>Error 33</b>  <b>Excess Credits Not Eligible For This Degree</b></p>	<p>Excess credits may be reported only for staff with a high degree type M.</p> <p><b>Correct Item B.1, Highest Degree Type, or Item B.5, Excess Credits.</b></p>
<p><b>Warning 34</b>  <b>Credits Decreased But Same Degree</b></p>	<p>The high degree reported is the same as last year. But fewer credits have been reported this year.</p> <p><b>Verify or correct Item B.1, Highest Degree Type, or all eligible credits reported in Items B.3 through B.6.</b></p> <p><b>Example:</b> Howard was reported last year with a master's degree, 30-quarter credits, and 2 inservice credits. In this year's report his inservice credits were forgotten. A master's was reported both years but the number of credits earned beyond the degree were:</p> <p>    Last year: 30 + 2 = 32 (correct)              This year: 30 = 30 (incorrect)</p> <p>The edit finds this exception.</p>

Error / Warning Number	Message
<b>Error 35</b> <b>Degreed Staff With</b> <b>Nondegree Credits</b>	<p>The individual is reported as degreed with a B, D, G, or M. Nondegree credits are reported only for those with highest degree type H, S, or V.</p> <p><b>Correct Item B.1, Highest Degree Type, or Item B.6, Nondegree Credits.</b></p>
<b>Error 36</b> <b>Nondegreed Staff With</b> <b>Degree Credits</b>	<p>The individual is reported as nondegreed with a highest degree type H, S, or V and one of the following is true:</p> <ul style="list-style-type: none"> <li>• Academic credits were reported for highest degree type S or V.</li> <li>• Inservice credits were reported for highest degree type S or V.</li> <li>• Excess credits were reported for highest degree type H, S, or V.</li> </ul> <p><b>Correct Item B.1, Highest Degree Type, or the credits reported in Items B.3, B.4, and B.5.</b></p>
<b>Edits 37 Through 39</b>	<p>There are no edits 37 through 39 at this time.</p>
<b>Warning 40</b> <b>Experience Appears High</b> <b>For Age</b>	<p>There appears to be an excessive number of experience years reported for an individual with a certificated duty assignment. The edit looks at the difference between the report year and the year in which the individual's age was 19. If reported years of experience exceed this difference, an exception is found by this edit.</p> <p><b>Verify or correct Item B.7, Years of Experience, or Item A.5, Birth Date.</b></p> <p><b>Example:</b> John was born in 1946 and has 20 years of experience. He was reported with 30 years of experience and a birth year of 66. The edit calculates <math>01 - 66 - 19 = 16</math>. Since the reported experience is greater than 16, this edit finds an exception. Correcting the birth year to 46 and the years of experience to 20 eliminates the edit exception.</p>
<b>Warning 41</b> <b>Questionable Increase in</b> <b>Experience</b>	<p>For an individual with a certificated duty assignment, reported years of experience is less than expected by the edit or the employee's years of experience increased by more than one year.</p> <p><b>Verify or correct Item B.7, Years of Experience.</b></p> <p>Expected years of experience are calculated by adding last year's reported experience to one-half of last year's FTE. It is common that an employee reported as of October 1 as one FTE may actually work less than expected. The factor of one-half in the edit formula allows for actual experience that differs from reported FTE.</p> <p>If an employee actually works one-half or less of the prior year's reported FTE or was employed by two or more districts, this exception might not be an error.</p>

Error / Warning Number	Message
<b>Warning 41</b> <b>Questionable Increase in Experience</b> <b>(Continued)</b>	<p><b>Example 1:</b> Karen was reported last year with 19.0 years of experience and 1.000 FTE. This year she was reported incorrectly with 30.0 years of experience. The minimum expected experience = <math>19.0 + 0.5 \times 1.000 = 19.5</math>. The maximum expected experience = <math>19.0 + 1.0 = 20.0</math>. The range of expected experience is from 19.5 years to 20.0 years. Since this expected range does not include Karen's reported experience of 30.0, the edit finds this an exception. Eliminate the exception by correctly reporting Karen's experience.</p> <p><b>Example 2:</b> Lyle was reported last year with 19.0 years of experience and .500 FTE. This year he was reported correctly with 19.1 years of experience. (He worked only 0.1 FTE last year.) The minimum expected experience = <math>19.0 + 0.5 \times 0.5 = 19.25</math>. The maximum expected experience = <math>19.00 + 1.0 = 20.0</math>. This yields a range of expected experience between 19.25 and 20.0 years. This range does not include the reported experience of 19.1 years. The edit finds an exception, which in this case, is not an error. No correction is necessary.</p>
<b>Error 42</b> <b>Invalid Full-Time Contract Days</b>	<p>A full-time certificated contract provides services for no less than 180 days. (WAC 392-121-215). One of the following is true:</p> <ul style="list-style-type: none"> <li>• Zero contract days are reported with a certificated base contract assignment duty code.</li> <li>• Fewer than 180 contract days are reported with a certificated base contract assignment duty code between 300 and 590.</li> <li>• Contract days are reported as more than 366.</li> </ul> <p><b>Correct Item C.2, Certificated Base Contract FTE Number of Days.</b></p> <p><b>Example:</b> Martha was reported as 0.908 FTE with 167 certificated base contract FTE number of days. A full-time year in this district position is 184 days. Report 184.0 days even though Martha works only 167 days.</p>
<b>Warning 43</b> <b>Full-Time Contract Days Appear Small</b>	<p>Fewer than 183 contract days are reported with a certificated base contract assignment duty code between 100 and 690.</p> <p><b>Verify or correct Item C.2, Certificated Base Contract FTE Number of Days.</b></p>
<b>Error 44</b> <b>Invalid Contract Hours Per Day</b>	<p>Certificated base contract hours per FTE day are reported as zero (0) or more than 12.00.</p> <p><b>Correct Item C.1, Certificated Base Contract Hours Per FTE Day.</b></p>
<b>Warning 45</b> <b>Contract Hours Per Day Appear Small</b>	<p>One of the following is true:</p> <ul style="list-style-type: none"> <li>• Fewer than 7.00 contract hours per day are reported with a certificated base contract assignment duty code between 100 and 140.</li> <li>• Fewer than 7.00 contract hours per day are reported with a certificated base contract assignment duty code between 200 and 260.</li> <li>• Fewer than 6.00 contract hours per day are reported with a certificated base contract assignment duty code between 300 and 530.</li> </ul> <p><b>Verify or correct Item C.1, Certificated Base Contract Hours Per FTE Day.</b></p> <p><b>Example:</b> Martha was reported as 0.500 FTE with 3.75 certificated base contract hours per FTE day. A full-time day in this district position is 7.50 hours. Report 7.50 hours even though Martha works only 3.75 hours, a half-day.</p>
<b>Error 46</b> <b>Cert FTE &gt; 0 and No Cert Assignment</b>	<p>Report an FTE of zero (0) for employees who do not have certificated base contract assignments. Report an FTE greater than zero (0) for employees who do have certificated base contract assignments.</p> <p><b>Correct Item C.3, Certificated FTE, or add the missing assignment information</b></p>

Error / Warning Number	Message
<p><b>Error 47</b>  <b>Assignment Hours Per Year = 0</b></p>	<p>Report <i>Assignment Hours Per Year, Item D.5</i>, greater than zero (0) for all:</p> <ul style="list-style-type: none"> <li>• Classified employment duty assignments with suffix 0.</li> <li>• Certificated duty assignments with suffix 2.</li> </ul> <p>This error also appears for certificated base contract assignment codes if either item <i>C.1, Certificated Base Contract Hours Per FTE Day, Item C.2, Certificated Base Contract FTE Number Of Days</i>, or <i>Item C.3, Certificated FTE</i>, are reported as zero (0).</p> <p><b>Correct the appropriate item.</b></p>
<p><b>Warning 48</b>  <b>Excessive Assignment Hours Per Year</b></p>	<p>One of the following is true:</p> <ul style="list-style-type: none"> <li>• More than 2,088 assignment hours per year are reported with an assignment duty code suffix 0.</li> <li>• More than 400 assignment hours per year are reported with an assignment duty code suffix 2.</li> <li>• More than 0 assignment hours per year are reported with an assignment duty code suffix 1 or 3.</li> <li>• More than 2,096 assignment hours per year are reported in total among all assignments.</li> </ul> <p><b>Verify or correct Item D.5, Assignment Hours Per Year.</b></p>
<p><b>Edit 49</b></p>	<p>There is no edit 49 at this time.</p>
<p><b>Error 50</b>  <b>Assignment Salary = 0</b></p>	<p>The assignment salary field for the assignment is blank or zero. A salary for every assignment must be reported.</p> <p><b>Report an assignment salary for every reported assignment.</b></p>
<p><b>Warning 51</b>  <b>Annualized Salary Appears Too Small</b></p>	<p>This edit applies to all assignments with duty code suffix 0. One of the following is true:</p> <ul style="list-style-type: none"> <li>• An annualized certificated duty assignment salary reported is less than \$27,467. Annualized certificated salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the product of the reported <i>Certificated FTE, Item C.3</i>, and the reported <i>Percent of Contracted Time, Item D.4</i>.</li> <li>• An annualized classified duty assignment salary is less than \$13,977 (equivalent to \$6.72 per hour—state minimum wage effective 1-1-01). Annualized classified salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the reported <i>Assignment Hours Per Year, Item D.5</i>, and multiplying the result by 2080.</li> </ul> <p><b>Verify and correct the appropriate items if necessary.</b></p> <p><b>Example:</b> Mark was reported as 0.500 FTE with one certificated base contract assignment. The assignment was reported with 100 percent of contract time and an assignment salary of \$7,000. The annualized salary for this assignment is <math>\\$7,000 / (0.500 \times 100\%) = \\$14,000</math>.</p>

Error / Warning Number	Message
<b>Warning 52</b> <b>Annualized Salary</b> <b>Appears Excessive</b>	<p>This edit applies to all assignments with duty code suffix 0. One of the following is true:</p> <ol style="list-style-type: none"> <li>An annualized certificated duty assignment salary reported appears large:            Certificated administrative staff: \$175,000.            Certificated instructional staff: \$59,000.            Annualized certificated salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the product of the reported <i>Certificated FTE, Item C.3</i>, and the reported <i>Percent of Contracted Time, Item D.4</i>.</li> <li>An annualized classified duty assignment salary appears large:            Classified: \$110,000.            Annualized classified salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the reported <i>Assignment Hours Per Year, Item D.5</i>, and multiplying the result by 2080.</li> </ol> <p><b>Verify and correct the appropriate items.</b></p> <p><b>Example:</b> Maria was reported as 0.100 FTE with one base contract assignment. The assignment was reported with 100 percent of contract time and an assignment salary of \$37,000. The annualized salary for this assignment is <math>\\$37,000 / (0.100 \times 100\%) = \\$370,000</math>. Maria's reported <i>Assignment Salary, Percent of Contracted Time</i>, and <i>Certificated FTE</i> should be verified.</p>
<b>Warning 53</b> <b>Total Final Salary</b> <b>Appears Small</b>	<p>Districts estimate <i>Item C.4, Total Final Salary</i>, at the beginning of the year and update it at the end of the school year. From the beginning of the school year through the end of May 2002, a warning appears when total final salary is less than the sum of reported assignment salaries. This edit is not performed on 2001–02 school year data after May 2002.</p> <p><b>Verify or correct Item C.4, Total Final Salary.</b></p>
<b>Warning 54</b> <b>Total Final Salary Has Not</b> <b>Been Updated</b>	<p>Districts estimate <i>Item C.4, Total Final Salary</i>, at the beginning of the year and update it at the end of the school year. From June 1, 2002, through the end of the 2001–02 school year, a warning appears when the update date is before May 1, 2002.</p> <p><b>Update Item C.4, Total Final Salary.</b></p>
<b>Edit 55</b>	<p>There is no edit 55 at this time.</p>
<b>Warning 56</b> <b>Additional Salary</b> <b>Appears Large</b>	<p>This edit applies to all certificated supplemental contract assignments with duty code suffix 1, 2, or 3. The assignment salary exceeds \$14,000.</p> <p><b>Verify or correct Item D.2, Assignment Duty Code, and/or Item D.6, Assignment Salary.</b></p>
<b>Edits 57 Through 59</b>	<p>There are no edits 57 through 59 at this time.</p>
<b>Warning 60</b> <b>Insurance Benefits</b> <b>Appear Small</b>	<p>The insurance benefit reported is less than \$900 and the sum of certificated FTE and classified FTE is at least half time.</p> <p><b>Verify or correct Item C.5, Annual Insurance Benefits, Item C.3, Certificated FTE, and/or Item D.5, Assignment Hours Per Year.</b></p>
<b>Warning 61</b> <b>Insurance Benefits</b> <b>Appear Large</b>	<p>One of the following is true:</p> <ul style="list-style-type: none"> <li>The sum of certificated FTE and classified FTE is half time or more and the insurance benefit reported is greater than \$12,000.</li> <li>The sum of certificated FTE and classified FTE is less than half time and the insurance benefit reported is greater than \$12,000 times the FTE.</li> </ul> <p><b>Verify or correct Item C.5, Annual Insurance Benefits.</b></p>
<b>Warning 62</b> <b>Mandatory Benefits</b> <b>Appear Small</b>	<p>Dividing reported mandatory benefits, <i>Item C.6</i>, by the sum of all reported assignment salaries results in a value less than 6 percent.</p> <p><b>Verify or correct Item C.6, Annual Mandatory Benefits.</b></p>

Error / Warning Number	Message
<b>Warning 63</b> <b>Mandatory Benefits</b> <b>Appear Large</b>	Dividing reported mandatory benefits, <i>Item C.6</i> , by the sum of all reported assignment salaries results in a value greater than 22 percent. <b>Verify or correct Item C.6, Annual Mandatory Benefits.</b>
<b>Edits 64 Through 69</b>	There are no edits 64 through 69 at this time.
<b>Error 70</b> <b>Incorrect Grade Group</b> <b>For Assignment</b>	One of the following is true: <ul style="list-style-type: none"> <li>• A grade group code other than a blank, P, K, E, M, or S has been used.</li> <li>• The duty code is 320, secondary teacher, and the grade group is reported as P, K, E, or M, which are elementary level grade groups.</li> <li>• The assignment is a basic education certificated instructional assignment and the grade group reported is P. There is no preschool in basic education programs 01, 31, 45, and 97. The accounting manual for school districts permits preschool in programs 21, 88, and 89.</li> </ul> <b>Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.</b>
<b>Error 71</b> <b>Grade Group Missing</b> <b>From Assignment</b>	The assignment is a basic education certificated instructional assignment or a basic education classified instructional assistant assignment and <i>Item D.3, Grade Group Assignment</i> , is blank. <b>Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.</b>
<b>Error 72</b> <b>Invalid Assignment Code</b>	No program-activity-duty assignment code was reported or a code not authorized in Appendix A was reported. <b>Correct Item D.2, Assignment Code.</b>
<b>Error 73</b> <b>Total Assignment Percents</b> <b>Do Not = 1000</b>	Certificated assignment percents must total 1000. This error will cause the FTE totals on Report S-275CERT to differ from the FTE totals on Report 1801CERT. <b>Correct Item D.4, Percent of Contracted Time.</b>
<b>Error 74</b> <b>Assignment Percent</b> <b>Missing</b>	Report assignment percents for all certificated base contract assignments. Do not report assignment percents for duty code suffix 1 or 2 assignments or for classified assignments. <b>Correct Item D.4, Percent of Contracted Time, or Item D.2, Assignment Code.</b>
<b>Warning 75</b> <b>Building Code Belongs to</b> <b>Another District</b>	A building code belonging to another district was reported. <b>Verify that the individual actually works in that building or correct Item D.1, Building Code.</b>

## **Appendix C: Sample Documentation Forms**

**Sample Forms.** The following pages provide sample forms for:

- ◆ Documenting recognition of eligible credits earned after September 1, 1995.
- ◆ Verification of out-of-district years of experience.
- ◆ Verification of certain continuing education clock hours for licensed advanced nurse practitioners, licensed occupational therapists, licensed physical therapists, and licensed psychologists.

**These forms are provided as a convenience to districts. Their use is optional.**

**Eligible Academic, Inservice, or Nondegree Credits to Be Recognized  
 for Placement on LEAP Salary Allocation Documents**

Employee's Name		Date	
	School/Location		
Current Assignment			

**Instructions**

- Enter in the table below the requested information about each course. Use the list of criteria below to determine which numbers to put in the last column. Additional sheets listing more courses may be attached to this certification.
- Deliver this form to the district personnel office and request that these credits be recognized for placement on LEAP salary allocation documents.
- Provide additional documentation as required by WAC 392-121-280 to the district personnel office.
- Contact the district personnel office or collective bargaining unit representative to obtain copies of district policies and/or contract language relating to eligibility of credits for salary classification, preapproval of credits, required documentation, timelines for submission of forms, and procedures for resolving disputes.

Date or Term Earned	Institution or Provider	Course Designation and Title	Number of Quarter Credits or Equivalent	Recognition of Credits is Based on the Following Criteria #'s *1*

\*1\* = Explain connection of course content to recognition criteria. Attach additional page(s) as needed.

**Recognition Criteria**

Credits earned after September 1, 1995, **must** meet criteria established by the Legislature (RCW 28A.415.023) before they can be used for placement on LEAP salary allocation documents. At the time credits are recognized by the school district, the content of the course **must** meet at least one of the following:

1. It is consistent with a school-based plan for mastery of student learning goals as referenced in RCW 28A.655.110, the annual school performance report, for the school in which the individual is assigned.
2. It pertains to the individual's current assignment or expected assignment for the following school year.
3. It is necessary for obtaining endorsement as prescribed by the State Board of Education.
4. It is specifically required for obtaining advanced levels of certification.
5. It is included in a college or university degree program that pertains to the individual's current assignment or potential future assignment as a certificated instructional staff of the school district where the potential of the future assignment is agreed upon by the school district and the individual.

\_\_\_\_\_  
 Employee's Signature

\_\_\_\_\_  
 Date

Original to Personnel Office  
 Copy to Employee

<b>For District Use</b>
_____ Approved By
_____ Title
_____ Date

### Verification of Professional Employment

To:

Superintendent or Chief Executive Officer
School System or Institution
Street Address
City, State, Zip Code

From:


☛ Return completed verification to this address.

The individual whose name appears below must have previous professional employment verified. Please complete the information requested on the reverse side of this form. Your assistance in establishing a correct service record for this employee is appreciated.

Individual's Name (First Middle Last)
Full Name When Last Employed with Your Organization
Social Security Number
Approximate Dates of Employment for Which Verification Is Requested
Approximate Dates of Leave of Absence Periods
Position(s)
Name of School(s) or Departments

I authorize you to release all information requested in this verification of professional employment to the school district listed above.

\_\_\_\_\_  
 Employee Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_.  
 Date

**Verification of Experience**

Instructions for Schools:

- Use one line for each academic year or change in status.
- Clearly identify leave of absence periods.
- For preschool through Grade 12 experience, record only positions requiring a state education license.
- Do not record tutoring, practice work, or student teaching.
- Record casual substitute teaching in substitute column only.
- Prorate full-time experience for partial days and unpaid leaves of absence.

Instructions for Employers:

- Use one line for each calendar year or change in status.
- Divide work experience into management (supervisory) and nonmanagement assignments.
- Calculate hours worked in each category. Do not duplicate.
- Prorate full-time experience for partial days and unpaid leaves of absence.
- Record work experience only in the following occupational area: \_\_\_\_\_.

Institution	Dates of Service from Mo/Day/Yr to Mo/Day/Yr	Number of Paid Days in Full-Time Year	Number of Paid Hours in Full-Time Day	Number of Hours Paid This Period	Number of Hours of Substitute Teaching During This Period	Position	State Education License (Certification) Required
Example: Pine Ridge School	10/1/98 To 6/12/99	183	7.25	163 X 7.25 = 1.181.75	0	Fourth Grade Teacher	<u>Yes</u> No
							YES NO
							YES NO
							YES NO
							YES NO
							YES NO
							YES NO

Signature of Superintendent or Designee		Street Address	
Date	Title	City, State, Zip Code	



## Appendix D: Placement on LEAP Document 1S

### I. Overview

This appendix discusses how Report S-275 personnel data are used to place an individual on LEAP Document 1S. LEAP Document 1S is authorized in the Operating Appropriations Act. This appendix also illustrates the computation of district basic education certificated instructional staff (BEACIS) mix factor and derived base salary.

Placement on LEAP Document 1S assigns a five-decimal number between 1.00000 and 1.99959 to each certificated individual. The number is known as the **mix factor**. Mix factors quantify the education and experience level of certificated staff.

A related document known as the **statewide salary allocation schedule** is obtained by multiplying a district's base salary (listed in LEAP Document 12E) by each mix factor in LEAP Document 1S. The statewide salary allocation schedule is contained in the Operating Appropriations Act.

While these documents were designed for state funding purposes, many districts use them and the related S-275 reporting process rules (WAC 392-121-245 through 392-121-280) as a compensation plan for certificated instructional employees.

### II. Placement Is for Funding Purposes Only

State policy regarding staff placement on LEAP Document 1S and the statewide salary allocation schedule is designed for funding purposes only and is a factor used in calculating funding for education. State funding allocation policy embodied in chapter 392-121 WAC addresses reporting of eligible experience and credits.

For purposes of reporting staff data to the state, school districts are charged with the responsibility of reporting employee certificated years of experience, degree, and credits pursuant to this policy. There are no exceptions.

The state funding policy is more effective at recognizing circumstances of particular school districts than those of individual teachers. State policy was designed to be equitable to funding the education of children. It was not designed to recognize subjective qualities or to distinguish inequities among individuals. In this sense it is not a "payroll salary schedule."

**Regardless of state reporting requirements and funding allocation schedules, payroll, salary, and contract negotiations remain within the discretion of the local school district.** Local compensation policy is created by collective bargaining between the school district and the district's teachers. If the district so bargains, the same policy may govern both district reporting to the state and employee compensation. **Also, if the district so bargains, degrees, credits and experience recognized for payroll purposes may differ from those recognized for state funding purposes.** However, overall average salary limitations imposed on the school district by the Legislature (see RCW 28A.400.200[3][a]) mean that an increase in salaries of some individuals would have to come at the expense of other employees.

### III. Placement on LEAP Document 1S

The district does not report mix factors. Rather, they are assigned by OSPI on Report S-275. OSPI assigns individual mix factors based on degree, credit, and experience data reported by the district.

Refer to WAC 392-121-270 for rules related to placement on LEAP Document 1S. The table below shows how Report S-275 data are used to determine placement.

Notes:

1. Degree type is reported by the district in *Item B.1, Highest Degree Type*. Highest degree is as of October 1 of the reporting school year.
2. Eligible credits are reported by the district in *Items B.3 through B.6*. All credits are as of October 1 of the reporting school year.
3. Years of experience are reported by the district in *Item B.7, Certificated Years of Experience*. All years of experience are prior to the current reporting school year.
4. Column headers such as M + 45 refer to the degree type and the minimum number of eligible credits to enter that particular column.
5. Experience and credits are **reported** by the district to one decimal. **For placement on LEAP Document 1S, experience and credits are rounded to the nearest whole number, with .5 rounding up.**

<b>Degree Type and Total Eligible Credits</b>												
	<i>B, H, S, or V</i>					<i>G</i>	<i>H</i>	<i>V</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>D</i>
	+0	+15	+30	+45	+90	+135	+135*	+0	+45	+90		
<b>Years of Exp.</b>	<b>BA+0</b>	<b>BA+15</b>	<b>BA+30</b>	<b>BA+45</b>	<b>BA+90</b>	<b>BA+135</b>	<b>MA+0</b>		<b>MA+45</b>	<b>MA+90 or Ph.D.</b>		
0	1.00000	1.02700	1.05497	1.08299	1.17299	1.23097	1.19892	1.28892	1.34691			
1	1.01344	1.04080	1.06915	1.09846	1.18936	1.24702	1.21224	1.30313	1.36079			
2	1.03628	1.06422	1.09313	1.12497	1.21652	1.27536	1.23765	1.32919	1.38800			
3	1.07041	1.09920	1.12897	1.16252	1.25569	1.31710	1.27524	1.36837	1.42982			
4	1.09451	1.12485	1.15511	1.19013	1.28481	1.34731	1.30175	1.39642	1.45893			
5	1.11952	1.15030	1.18117	1.21847	1.31376	1.37814	1.32899	1.42428	1.48866			
6	1.13397	1.16407	1.19599	1.23521	1.33001	1.39471	1.34357	1.43837	1.50307			
7	1.17099	1.20182	1.23452	1.27626	1.37342	1.44061	1.38462	1.48178	1.54897			
8	1.20854	1.24107	1.27454	1.31971	1.41821	1.48784	1.42807	1.52657	1.59620			
9		1.28171	1.31681	1.36364	1.46443	1.53643	1.47196	1.57279	1.64479			
10			1.35961	1.40982	1.51195	1.58635	1.51818	1.62031	1.69471			
11				1.45734	1.56171	1.63758	1.56570	1.67007	1.74594			
12				1.50336	1.61278	1.69096	1.61510	1.72114	1.79932			
13					1.66511	1.74561	1.66621	1.77347	1.85397			
14					1.71772	1.80234	1.71886	1.82950	1.91070			
15					1.76239	1.84921	1.76353	1.87706	1.96038			
16+					1.79765	1.88618	1.79879	1.91461	1.99959			

\* = These 135 credits must be nondegree credits reported in *Item B.6*

**WAC 392-121-270 Placement of basic education certificated instructional employees on LEAP salary allocation documents.** Each basic education certificated instructional employee shall be placed on LEAP salary allocation documents based on the employee's certificated years of experience, highest degree level, and total eligible credits each defined in this chapter provided that:

(1) If an employee holds more than one degree of the same level, additional credits shall be counted after the first degree.

(2) An employee whose highest degree is a bachelor's degree, whose total eligible credits are ninety or greater, and whose total eligible credits earned prior to January 1, 1992, were less than one hundred thirty-five shall be placed on the BA + 90 column.

(3) An employee whose highest degree level is nondegreed shall be placed on the BA columns except that such persons holding valid vocational certificates with one hundred thirty-five or more eligible credits shall be placed on the MA + 0 column.

(4) A vocational instructor who obtains a bachelor's degree while employed in the state of Washington as a nondegreed vocational instructor and for whom one hundred thirty-five or more eligible credits determined pursuant to WAC 392-121-259 were reported on Report S-275 prior to the awarding of that bachelor's degree shall continue to be placed on the MA + 0 column and shall not advance to any other column unless a master's degree is obtained.

(5) For placement on LEAP salary allocation documents, certificated years of experience and total eligible credits shall be rounded to the nearest whole number. One-half year or credit shall be rounded to the next highest year or credit.

#### **IV. District Average Mix Factor**

A district average mix factor is used in state funding calculations. Individual mix factors must be averaged pursuant to WAC 392-121-295 to arrive at this number. An example of the process used by OSPI is shown below.

- ◆ Find all district Report S-275 staff with assignments in a basic education program (program codes 01, 31, 45, and 97) or in state special education (program code 21). Program 21 was added for the first time beginning with the 1997-98 school year.
- ◆ Within the group just selected, find all assignments with a certificated instructional duty root 31 through 49 plus duty roots 63 and 64.
- ◆ Further reduce this group to retain only those base contract assignments with suffix 0.
- ◆ For simplicity, this example assumes three assignments remain. For most districts the number of assignments remaining far exceeds this example. Calculate the average mix factor as indicated below.

<b>Example D1—District Average Mix Factor</b>						
	Assignment	LEAP1S Mix Factor (a)	Certificated FTE (b)	Assignment Percent of Time (c)	Assignment FTE (d) (b times c)	Mix Points (e) (a times b times c)
	Sam	01-27-310	1.99959	1.000	1.000	1.99959
	Jodie	21-27-310	1.15030	0.500	0.800	0.46012
	Kathleen	31-27-320	1.50336	0.200	1.000	0.30067
	Total				1.600	2.76038 + 1.600
	<b>District Average Mix Factor</b>				(Rounding is done as the last step.)	<b>1.72524</b>

**WAC 392-121-295 Definition—District average staff mix factor for basic education certificated instructional staff.** As used in this chapter, “district average staff mix factor for basic education certificated instructional staff” means the number rounded to five decimal places determined as follows:

- (1) Assign a staff mix factor to each basic education certificated instructional employee by placing the employee on the appropriate LEAP salary allocation document pursuant to WAC 392-121-270;
- (2) Multiply the result by the full-time equivalency for the time each employee meets the definition of full-time equivalent basic education certificated instructional employee pursuant to WAC 392-121-215;
- (3) Sum the results obtained in subsection (2) of this section for all basic education certificated instructional employees of the school district; and
- (4) Divide the result by the district’s total full-time equivalent basic education certificated instructional staff.
- (5) For the purpose of this section basic education certificated instructional staff are those employed by the school district as of October 1 of the school year as reported to the superintendent of public instruction on Report S-275.

**Section 503(1)(a) of the 2001–03 State Operating Appropriations Act states:**

“ (a) Salary allocations for certificated instructional staff units shall be determined for each district by multiplying the district’s certificated instructional total base salary shown on LEAP Document 12E for the appropriate year by the district’s average staff mix factor for **basic education and special education certificated staff** in that school year, computed using LEAP Document 1S . . . ”

**V. Derived Base Salary Computation**

The following example illustrates the computation of school district derived base salary and comparison of that average salary to the district's allocated base salary to measure compliance with RCW 28A.400.200(3) (salary lid compliance).

<b>Example D2—District Salary Lid Compliance Computation (Continuation of Example D1)</b>					
	Assignment FTE (f) <i>(Example D1, b times c)</i>	Assignment Salary (g)	Assignment Mix Points (h) <i>(Example D1, a times b times c)</i>	Assignment Derived Base Salary (i) <i>(g divided by h)</i>	Difference (j) <i>(i minus District LEAP 12D Salary)</i>
Sam	1.000	54,923	1.99959	27,467	0
Jodie	0.400	12,638	0.46012	27,467	0
Kathleen	0.200	8,259	0.30067	27,467	0
District	1.600	75,820	2.76038	27,467	0

Derived Base Salary	= (Average Salary) divided by (Average Mix Factor)
Basic Education and Special Education Certificated Instructional Staff	= Assignments with duty codes 310–490 in programs 01, 21, 31, 45, and 97
Average Salary	= (Sum [AssSal]) / (Sum [AssFTE])
Sum (AssSal)	= 75,820
Sum (AssFTE)	= 1.600
Average Salary	= 47,388
Average Mix Factor	= (Sum [MixFactor] * [AssFTE]) / (Sum [AssFTE])
(Sum [MixFactor] * [AssFTE])	= 2.76038
Sum (AssFTE)	= 1.600
(Sum [MixFactor] * [AssFTE]) / (Sum [AssFTE])	= 1.72524

Derived Base Salary	=	27,467
LEAP 12D Base Salary	=	27,467
Difference	=	0

Note that contractor staff are included in the average mix factor calculation for state funding, but are not included in the salary compliance measurement.

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