

CHAPTER 6 – General Fund Expenditure Accounts

- Near **Page 6-25**, the narrative guidance for Program 88 Child Care is expanded and reads as follows:

88 Child Care

Record expenditures for the care or instruction, or both, of children served by Preschool, Child Care, Play Groups, and Before-and-After School Care programs operated or supported by the school district.

Every board of directors shall have power to establish, equip, and maintain preschools for children of working parents, in cooperation with the federal government or any of its agencies, when in their judgment the best interests of their district will be subserved thereby.

Expenditures under federal funds and/or state appropriations made to carry out the purposes of RCW 28A.215.010 through 28A.215.050 shall be made by warrants issued by the State Treasurer upon order of the Superintendent of Public Instruction. School districts may only utilize funds outside the state basic education appropriation and the state school transportation appropriation for services related to these programs.

Allowable program elements may include:

- Contract with public and private entities to conduct all or any portion of the management and operation of a child care program at a school district site or elsewhere.
- Establish charges based upon costs incurred, as outlined in RCW 28A.215.050.
- Transport children enrolled in a child care program to the program and to related sites as outlined in RCW 28A.215.050.

Program examples include, but are not limited to, the following:

- ECEAP
- Part-day or full-day preschool
- Preschool cooperatives
- Play groups (Kaleidoscope Play and Learn, 1-2-3 Grow and Learn)

Expenditures for the Child Care Food Programs are transferred to this program using the debit-credit transfer procedure from Program 98 School Food Services.

(Reference: chapter 28A.215 RCW.)