Glossary

Term	Explanation
AA	Any two-digit assignment activity code.
Activity Code	Assignment activity codes as defined in the *Accounting Manual for Public School Districts in the State of Washington*.
Assignment Code	Seven-digit code used to identify an employee's assignment by program, activity, and duty (PP-AA-DDD).
BA+	Bachelor's degree plus a number of credits.
Base Contract FTE Number of Days	The contracted number of days for a full-time employee in the position. Includes all active working days, paid holidays, paid sick leave, and paid vacation leave.
Base Contract Hours Per FTE Day	The number of hours per day associated with a full-time base contract position. Excludes time for meals and time associated with supplemental contracts.
Base Salary	The salary for a base contract (usually tied to full-time equivalent, or FTE).
CAS	Certificated administrative staff.
Central Administration Certificated Staff	Staff reported with assignment duty roots numbered 11 through 13.
CIS	Certificated instructional staff.
Cert.	Certificated.
Certificated Administrative Staff	Staff reported with assignment duty roots numbered 11 through 25.
Certificated FTE	Certificated full-time equivalent (FTE) is determined by the local base contract. No employee is reported as more than 1.0 FTE. A 1.0 FTE must be a minimum of 180 days.
Certificated Instructional Staff	Staff reported with assignment duty roots numbered 31 through 49, 63, and 64.
Certificated Staff	A person who holds a professional education certificate issued by OSPI and is employed by a school 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. Such staff are reported with assignment duty roots numbered 11 through 64.

Term	Explanation
Classified Staff	A school district employee who does not hold a professional education certificate issued by OSPI or is employed by the district in a position which does not require such a certificate. Such staff are reported with assignment duty roots numbered 90 through 99.
Classroom Teachers	Staff reported with assignment duty roots numbered 31 through 34.
Contractor Certificated Staff	A person who holds a professional education certificate issued by OSPI and is employed by a contractor as defined in WAC 392-121-188 in a position for which such certificate is required. These staff are not employees of the school district and are reported only as required by WAC 392-121-188.
Contractor Certificated Instructional Staff	A contractor certificated employee who is employed as a teacher and/or educational staff associate to provide basic education services to school district students. These staff are not employees of the school district and are reported only as required by WAC 392-121-188 and with assignment duty roots numbered 63 and 64.
Days	See Base Contract FTE Number of Days.
Days Per Year	For classified staff this is the number of days the individual is expected to be employed in the program-activity-duty assignment.
DDD	Any three-digit assignment duty code.
Derived Base	The quotient of the average base salary per 1.0 FTE divided by the average LEAP 1 mix factor.
Director/ Supervisor	Classified staff reported with assignment duty root 99.
District Certificated Instructional Staff	Staff reported with assignment duty roots numbered 31 through 49.
Duty Code	A three-digit code assigned in the S-275 instructions.
Duty Root	The first two digits of the duty code—used to describe the duty.
Duty Suffix	The third digit of the duty code—used to denote contractual aspects of the assignment.
ESA	See Educational Staff Associates.
ESD	Educational service district.
Educational Staff Associates	Staff reported with assignment duty roots numbered 40 through 49.
Experience Years	Full-time years of experience in a position requiring certification.

Term	Explanation
FTE	Full-time equivalent.
FTE - HRS - DAYS	Three figures are shown: first is the FTE; second the average number of hours per assignment; and third the average number of days per assignment.
Hours	See Base Contract Hours Per FTE Day.
Hours Per Day	For classified staff this is the number of working hours per day in the program-activity-duty assignment.
Instructional Assistant	Classified staff reported with activity code 27 and duty root 91.
Insur.	See Current Insurance Benefits.
LEA	Local educational agency (a school district).
Insurance Benefits	The total district/employer share of health, health care, life, liability, accident, disability, and salary protection or insurance as provided for in RCW 28A.400.350, RCW 28A.400.360, and RCW 28A.400.370.
L1 Mix Factor	Placement on the LEAP Document 1 table authorized in the Operating Appropriations Act for the current school year. Mix factors quantify the education and experience level of certificated staff.
LEAP	Legislative Evaluation and Accountability Program Committee.
MA+	Master's degree plus a number of credits.
Mandatory Benefits	The total district/employer share of social security (Old Age, Survivors, and Disability Insurance), Medicare, Industrial Insurance (Labor & Industries), Employee Retirement, and Unemployment Compensation benefits for all assignments (certificated and classified, base contract and supplemental).
OSPI	Office of Superintendent of Public Instruction.
Percent of Contracted Time	The percent of contracted time allocated to each base contract assignment.
PP	Any two-digit assignment program code.
Program	Assignment program codes as defined in the *Accounting Manual for Public School Districts in the State of Washington*.
Salary, Total Final	Total final salary reflects the final current school year payroll for each employee reported on Form S-275 by the district. Reported are all earnings including those from employee base and supplemental contract assignments, sick leave buy back, and vacation buy out.

Term	Explanation
Supplemental Contracts	Supplemental contracts are contracts for additional time, responsibility, or incentive which meet the requirements of RCW 28A.400.200(4). Supplemental contract salary, time, and assignment code detail data reported by districts are often estimates. See Salary, Total Final for a discussion of actual supplemental contract salaries.
Unit Administration Certificated Staff	Staff reported with assignment duty roots numbered 21 through 25.
Weighted Average	A mathematical averaging using assignment FTE as a multiplier to quantities to be averaged to indicate the relative importance of each quantity's contribution to the average.
Yrs. Exp.	See Experience Years.