Worksheet A – Line-by-Line Instructions

Use the WORKSHEET A template posted with the Safety Net instructions on the Safety Net website.

Washington State School for the Blind, Washington State Center for Childhood Deafness and Hearing Loss and Educational Service Agency 112 should request an adapted Form SPI 1381-WORKSHEET A.

The Worksheet A is populated with 2019–20 F-195 data. The 2018–19 F-196 data is not yet available.

On the 2019-20 Worksheet A tab, only enter data in cells shaded green.

**Step 1**
- Enter district’s county-district code in cell B7 to auto-populate Worksheet A with:
  - 2019–20 F-195 data,
  - Federal restricted indirect rates; and,
  - Federal IDEA Flow-through for Part B 611 and 619, and carry-forward, if applicable.

**Step 2** – Expenditure Data
- **Line 6:** Enter supplemental contract costs.
- **Line 7:** Enter all costs associated with summer or supplemental school year programs that are included on Line 6. Exception: Costs for ESY services required by an IEP should not be deducted.
- **Line 10:** Enter all payments to other school districts for students served out of district if these expenditures were included in Line 6. For payments to other school districts, reference Activity 29 expenditures.

**Step 3** – Enrollment Data
- Enter data in all cells shaded green.
- **Line 13:** Enter actual or estimated average headcount of nonresident students served by the district through an inter-district cooperative agreement and reported by the district as nonresident on Form SPI P-223H for each year.
- **Line 16:** Enter the actual or estimated average headcount of resident students served through an inter-district cooperative agreement and reported by the other district as nonresident on Form SPI P-223H for each year.

**Step 4** – Special Education Resources Data
- Enter data in all cells shaded green.
- 2018–19 data should come from your district’s F-196.
- **Line 32:** Enter the amount of monetary donations received that are designated for Special Education.
• **Line 33:** Enter amount of other resources available for Special Education, which could include program income. For example, this could include tuition fees for non-disabled peers served in the preschool program.

**Step 5 – Annualized Year-to-Date Expenditures**

- **Line A:** Enter the number of months reflected on most recent year-to-date expenditure report submitted with this application.
- **Lines B – E:** Enter the total year-to-date expenditures for Programs 21, 24, 26, and 29 from expenditure report submitted with this application.
- Line F auto-calculates the total 2019–20 annualized expenditures.

On the 2019-20 *Budget Reconciliation* tab:

- The CoDist and District cells will populate with information entered on the 2019-20 *Worksheet A* tab.
- Enter the month of the expenditure reports submitted with Safety Net application in cell B3.
- The Budget column will populate with the 2019-20 F-195 data.
- Enter year to date (YTD) expenditures from the report submitted with the Safety Net application.
- Explain any differences between the Annualized YTD and Budgeted amounts.
- Repeat for each applicable Program expenditure section.

When the Worksheet A is reviewed for the June Conditional Award meeting, the budgeted and annualized year to date amounts are reviewed and the lesser of the two amounts are used, unless reconciliation is provided.