Glossary

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| **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). |
| **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. |
| **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. |

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| **Term** | **Explanation** |
| **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. |
| **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. |
| **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. |

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| **Term** | **Explanation** |
| **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. |
| **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. |