

SAFS FAQs: Including Recovery/Carryover, Indirect Rates, and Supplemental Financial Reports

OSPI School Apportionment and Financial Services



Presenter Information



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Topics



RECOVERY/CARRYOVER



FUND BALANCE
REPORTING TOOL



INDIRECT RATES



SUPPLEMENTAL
FINANCIAL REPORTS

Carryover/Recovery



Carryover and Recovery



Expenditure data entered into the F196 is included into the final year-end apportionment report calculations.



2023-24 Carryover Recovery Spreadsheet is a tool to download and calculate potential recovery of state revenues. Tool is available in April and is updated in June and August with final data.



Tool is used to project your programs' ending expenditures and making spending decisions accordingly.

Carryover and Recovery: 1191SN Report

LAP Program Totals	TOTALS
A. Current Year Adjustment	\$ 0.00
B. Calculated Allotment - Regular & High Poverty [LAP Regular TOTAL] + [LAP Current Adjust] + [LAP HiPov TOTAL] 617,542.32 + 0.00 + 294,018.29	\$ 911,560.61
C. Adjustment for Prior Year	\$ -8,154.92
D. Total LAP Amount Due ([LAP Calc] + [LAP Adjust PY]) (911,560.61 + -8,154.92)	\$ <u><u>903,405.69</u></u>
1. Prior Year Carry Forward - Regular	\$ 57,029.34
2. Prior Year Carry Forward - High Poverty	\$ 28,727.83

Carryover and Recovery: 1191SNF Report

LAP Regular Carry Forward		LAP High Poverty Carry Forward	
1. Prior Year Carry Forward - Regular	\$ 50,758.43	1. Prior Year Carry Forward - High Poverty	\$ 21,128.87
2. a. F-196 Direct Expenditures	\$ 563,270.00	2. a. F-196 Direct Expenditures	\$ 255,456.19
b. Federal Restricted Recovery Rate	0.06290	b. Federal Restricted Recovery Rate	0.06290
c. Total LAP Regular Expenditures ((F196 Prog 55 Reg Expend] * (1 + [LAP Recovery Rate])) (563,270.00 * (1 + 0.06290))	\$ 598,699.68	c. Total LAP High Poverty Expenditures ((F196 Prog 55 HiPov Expend]) * (1 + [LAP Recovery Rate])) (255,456.19) * (1 + 0.06290)	\$ 271,524.38
3. Lesser of Calculated Allotment or Expenditures	\$ 547,941.25	3. Lesser of Calculated Allotment or Expenditures	\$ 250,395.51
If: [LAP Regular Total] < ([LAP Regular Total Expenditures] - [LAP Regular PY Carry Forward]) Then: [LAP Regular Total] Else: ([LAP Regular Total Expenditures] - [LAP Regular PY Carry Forward]) If: 604,970.59 < (598,699.68 - 50,758.43) Then: 604,970.59 Else: (598,699.68 - 50,758.43)		If: [LAP HiPov Total] < ([LAP HiPov Total Expenditures] - [LAP HiPov PY Carry Forward]) Then: [LAP HiPov Total] Else: ([LAP HiPov Total Expenditures] - [LAP HiPov PY Carry Forward]) If: 287,278.26 < (271,524.38 - 21,128.87) Then: 287,278.26 Else: (271,524.38 - 21,128.87)	
4. Carry Forward LAP Regular	\$ 57,029.34	4. Carry Forward LAP High Poverty	\$ 28,727.83
If: ([LAP Regular Total] * [LAP Carry Fwd %]) < ([LAP Regular Total] - [LAP Regular Lesser Calc Allot/Expend]) IF < 0, Then 0 Then: ([LAP Regular Total] * [LAP Carry Fwd %]) Else: ([LAP Regular Total] - [LAP Regular Lesser Calc Allot/Expend]) If: (604,970.59 * 0.10) < (604,970.59 - 547,941.25) IF < 0, Then 0 Then: (604,970.59 * 0.10) Else: (604,970.59 - 547,941.25)		If: ([LAP HiPov Total] * [LAP Carry Fwd %]) < ([LAP HiPov Total] - [LAP HiPov Lesser Calc Allot/Expend]) IF < 0, Then 0 Then: ([LAP HiPov Total] * [LAP Carry Fwd %]) Else: ([LAP HiPov Total] - [LAP HiPov Lesser Calc Allot/Expend]) If: (287,278.26 * 0.10) < (287,278.26 - 250,395.51) IF < 0, Then 0 Then: (287,278.26 * 0.10) Else: (287,278.26 - 250,395.51)	
5. Total LAP Regular [LAP Regular Lesser Calc Allot/Expend] + [LAP Regular Carry Forward] 547,941.25 + 57,029.34	\$ 604,970.59	5. Total LAP High Poverty [LAP HiPov Lesser Calc Allot/Expend] + [LAP HiPov Carry Forward] 250,395.51 + 28,727.83	\$ 279,123.34



Carryover and Recovery: 1191SNF Report

1191SNF Report

O. Total LAP Amount Due ([LAP Regular Total Calc Allot] + [LAP HiPov Total Calc Allot] + [LAP Adjust PY]) (604,970.59 + 279,123.34 + 0.00)	\$	884,093.93
P. Total Amount Paid [97D][4155][LEARNING ASSISTANCE PROG] 000	\$	892,248.85
Q. Adjustment for Current Year [LAP Regular Adjust CY] + [LAP HiPov Adjust CY] 0.00 + -8,154.92	\$	-8,154.92

1197 Report in January

2023-2024 School Year

State of Washington

1197

Superintendent of Public Instruction

Run April 23, 2024 11:51 AM

Okanogon County

Apportionment for April, 30 2024

Statement of Apportionment

North Central ESD 171

CCDDD 24111

To: Brewster School District

From: State Treasurer, Credit Receipts Accounts as Follows For the Month of April

Revenue Account	Description	Annual Allotment (A)	Adjustment in Allotment due Previous/Current Year (B)	Percent Due % (%)	Allot Due [C= { %XA } + B] (C)	Allotment Paid Previously (D)	Allotment for April (E)
3100	REGULAR APPORTIONMENT	9,088,655.25	-34,677.69	0.6650	6,009,278.05	5,161,314.30	847,963.75
3121	APPOR SP ED	196,016.20	0.00	0.6650	130,350.77	111,275.31	19,075.46
3300	LOCAL EF 23	254,241.45	0.00	1.0000	254,241.45	254,241.45	261,346.49
3300	LOCAL EF 24	627,181.41	0.00	0.4167	261,346.49		
4100	Capital Grant Programs	1,204,800.00	0.00	1.0000	358,151.43	358,151.43	0.00
410001	General Fund Projects	26,260.00	0.00	1.0000	26,260.00	26,260.00	0.00
4121	SPECIAL ED	1,242,046.21	0.00	0.6650	825,960.73	703,891.19	122,069.54
4155	LEARNING ASSISTANCE PROG	911,560.61	-8,154.92	0.6650	598,032.89	515,992.43	82,040.46



Carryover and Recovery: Tool

- Enter direct expenditures in the yellow highlighted cells.
- Each Program is illustrated in detail.
- Summary results to the right.

Worksheet for Estimating 2023-24 State Recoveries and Carryover		
Select district, then enter amounts in cells B13 through B33 to calculate estimated recoveries.		
14005		
Click Arrow & Select District =>	ABERDEEN	
2023-24 Estimated State Recoveries and Carryover using Allocations as of April 2024		
	14005 Aberdeen	
ENTER DATA HERE		SUMMARY OF ESTIMATED AMOUNTS
Direct Expenditures:		Recovery Carryover
Program 21 Special Ed	\$0.00	(\$5,958,708.50) \$554,482.77
Program 31 Career & Tech	\$0.00	(\$176,844.35) \$0.00
Program 34 Middle School Career & Tech	\$0.00	(\$51,879.55) \$0.00
Program 55 LAP Regular	\$0.00	(\$1,437,870.23) \$143,206.65
Program 55 LAP High Poverty	\$0.00	(\$877,791.55) \$93,379.38
Program 65 Bilingual	\$0.00	(\$748,722.00)
Program 74 Highly Capable	\$0.00	(\$93,607.94)
Program 99 Transportation	\$0.00	(\$1,670,970.67)
Program 26 State Institution.	\$0.00	\$0.00 \$0.00
Program 56 State Institution	\$0.00	(\$258,411.12) \$28,712.35
Program 59 State Institution	\$0.00	\$0.00 \$0.00
Deductible Revenues		Report 1191 Adjustment
Revenue 1400 Local In-lieu of Taxes	\$0.00	\$2,500.00 \$2,500.00
Revenue 5400 Federal In-lieu of Taxes	\$0.00	\$0.00 \$0.00
Fire District Payment (in July's Report 1191 line VI.10.)	\$0.00	\$0.00 \$0.00
Revenues from Other School Districts		
Revenue 7121 Special Ed	\$0.00	
Revenue 7199 Transportation	\$0.00	

Carryover and Recovery: Tool for LAP

24111 Brewster SCHOOL DISTRICT			
LAP PROGRAM 55			
A. Regular Allocation	\$617,542.32	A. High Poverty Allocation	\$294,018.29
B. Prior Year Carryover (only displayed on 1191SN)	\$57,029.34	B. Prior Year Carryover (only displayed on 1191SN)	\$28,727.83
C. Direct Regular Expenditures	\$0.00	C. Direct High Poverty Expenditures	\$0.00
D. Fed Restricted Recovery Rate	4.33%	D. Fed Restricted Recovery Rate	4.33%
E. (C * (1 + D))	\$0.00	E. (C * (1 + D))	\$0.00
F. Lesser of A or (E - B)	(\$57,029.34)	F. Lesser of A or (E - B)	(\$28,727.83)
G. Carryover Regular:		G. Carryover High Poverty:	
(A - F, max. A * .1)	\$61,754.23	(A - F, max. A * .1)	\$29,401.83
H. Recovery Regular (F + G - A)	(\$612,817.43)	H. Recovery High Poverty (F + G - A)	(\$293,344.29)

Carryover and Recovery Tool Posted

The screenshot shows the Washington Office of Superintendent of Public Instruction website. The header includes the OSPI logo, the text 'Washington Office of Superintendent of PUBLIC INSTRUCTION', and social media icons. A navigation bar contains links for Home, Student Success, Certification, Educator Support, Policy & Funding, Data & Reporting, and About OSPI. The breadcrumb trail is Home > Policy & Funding > School Apportionment > Instructions And Tools. The main content area is titled 'Instructions and Tools' and lists several resources: OSPI Reports to the Legislature, School Buildings & Facilities, Special Education, School Apportionment (with sub-links for Apportionment, Enrollment, and Fiscal Reports, Apportionment Attachments, Budget Preparations, District Allocation of State Resources Portal, Election Results for School Financing, and ESD Reports and Resources), Instructions and Tools (highlighted with a yellow arrow), ABFR Guidelines, Accounting Manual, EHB 2242 Accounting Changes, EHB 2242 Guidance, Enrollment Reporting, Federal Allocations, Indirect Cost Rates, Personnel Reporting, and Tools and Forms (highlighted with a yellow arrow). A 'Contact Information' box on the right provides details for School Apportionment and Staff Contacts.

- Tool is available [Tools and Forms \(ospi.k12.wa.us\)](https://ospi.k12.wa.us)

Fund Balance Reporting Tool



Tools and Forms

- SAFS staff design **Tools** to provide guidance in understanding regulatory requirements.
- Check this site regularly for updated Tools.
- GovDelivery Announcements provide notice when new tools are available.
- Tools are especially useful at year-end close.
- Districts utilize the tools during the year to project and measure activity.

Tools and Forms

These non-authoritative tools and forms provide guidance in understanding and applying OSPI, State, and Federal requirements. Materials on current topics for school districts are also available. Authoritative guidance may be found under the Instructions and WAC links on our website. This site is under development. Check back here frequently for new content!

Tools
<ul style="list-style-type: none">• 2022-23 Federal CC MOE Tool• 2022-23 Recovery and Carryover Spreadsheet (Using allocations as of August)• 2022-23 Fund Balance Reporting Tool<ul style="list-style-type: none">◦ 2022-23 Activity 34 Details• Valid COA Lookup Tool 2022-07 V7:• Valid COA Lookup Tool 2023-05 V8:• Valid COA Lookup Tool 2023-07 V9:• 2022-23 Pension Contribution Reconciliation Tool• 2022-23 F-196 Pension Reporting Tool• 2022-23 Pension Reporting Tool GAAP• 2021-22 F-196 Pension Reporting Tool• Transportation To-From Short Method Template• Transportation To-From Long Method Template• Special Education Tools and Templates –• Shared Leave Costs Model• Shared Leave Model Training.
Time and Effort
Forms
Resources
School and Non-Instructional School Codes

Fund Balance Reporting Tool

- [2022-23 Fund Balance Reporting Tool](#)
- **This is a template tool you download and use.**
- The 2023-24 version is not yet available but look for it at the beginning of September.
- You use this workbook to properly categorize your ending fund balances in accordance with GASB Statement 54.
 - Non-spendable, Restricted, Committed, Assigned, or Unassigned.

Fund Balance Reporting

- Classification is required by GASB 54
- Input data in yellow highlighted cells
- Can be used to segregate Fund Balance by Sub-Fund
- GL Accounts are **Linked** to worksheet tabs.
- Individual worksheets populate the Fund Balance Summary worksheet.

ABERDEEN	FY 2022-2023						FY 2022-2023			
	GF	ASB	DSF	CPF	TVF	PF	10	11	GF	Check Column to Column
Total Assets & Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Liabilities & Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GL 840 Inventory & Prepaid Items	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
GL 855 Trust Principal						\$ -				
Restricted	\$ 1,520,161.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520,161.48
GL 810 Other Items	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
GL 815 Unequalized Deductible Revenues	\$ -						\$ -	\$ -	\$ -	\$ -
GL 819 Restricted to Fund Purposes		\$ -				\$ -				
GL 821 Carryover of Restricted Revenues	\$ 1,413,007.76						\$ -	\$ -	\$ -	\$ 1,413,007.76
GL 823 Restricted for Transition to Kindergarten	\$ -									
GL 825 Restricted for Skills Centers				\$ -			\$ -	\$ -	\$ -	\$ -
GL 828 Carryover of Food Service Revenue	\$ 107,153.72						\$ -	\$ -	\$ -	\$ 107,153.72
GL 830 Debt Service	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
GL 835 Arbitrage Rebate	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
GL 845 Self-Insurance	\$ -						\$ -	\$ -	\$ -	\$ -
GL 850 Uninsured Risks	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
GL 861 Bond Proceeds				\$ -						
GL 863 State Proceeds				\$ -						
GL 864 Federal Proceeds				\$ -						
GL 865 Other Proceeds				\$ -						
GL 866 Impact Fee Proceeds				\$ -						
GL 867 Mitigation Fee Proceeds				\$ -						
GL 869 Undistributed Proceeds				\$ -						
Committed	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GL 862 Levy Proceeds				\$ -						
GL 870 Other Purposes	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GL 872 Economic Stabilization Policy	\$ -						\$ -	\$ -	\$ -	\$ -
GL 873 Depreciation Sub-Fund Facility Maintenance	\$ -						\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
GL 875 Contingencies	\$ -						\$ -	\$ -	\$ -	\$ -
GL 884 Other Capital Projects	\$ -						\$ -	\$ -	\$ -	\$ -
GL 888 Other Purposes	\$ -						\$ -	\$ -	\$ -	\$ -
GL 889 Fund Purposes			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ (1,520,161.48)						\$ -	\$ -	\$ -	\$ (1,520,161.48)

Fund Balance Reporting Tool

- Worksheet ***GL 821 Carryover of Restricted Revenues*** helps you calculate carryover.
 - Much like the Carryover/Recovery Tool
- Worksheet ***GL 828 Carryover of Food Service Revenue*** is for Child Nutrition
 - CPR and SAO will ask for a **signed copy of the worksheet** if the Program carries a deficit (This is a loan of Local Resources).
 - You must track your **Supply Chain Assistance (SCA)** revenues and expenditures separately in the GL 828 Worksheet.

Fund Balance Reporting Tool

- **New** Worksheet ***GL 873 Committed to Depreciation Sub-Fund Facility Maintenance.***
 - Limited to second class districts with fewer than 2000 students
 - Funds set-aside must describe ***specific*** circumstances
 - Specific conditions can only be changed by Board Resolution
- **New** Worksheet ***GL 823 Restricted for Transition to Kindergarten***
 - Add the current year allocations from the 1197 & 1191 TTK Reports
 - Deduct TTK expenditures from applicable programs
 - Residual resources (if any) are restricted for TTK in GL 823.

TTK Carryover: GL 823

GL 823 Restricted for Carryover of Transition to Kindergarten Resources							
	<i>Districts enter amounts in the GREEN and ORANGE highlighted cells.</i>	Program 09	TTK in SpED	TTK in LAP	TTK in LAP HP	TTK in TBIP	TTK Totals
A	P.Y. Carryover: Beginning Balance GL 823						Σ Row A
B	Current Year TTK FTE, by Program		1191 TK	P.Y. 1191 TK	P.Y. 1191 TK	P-223 TBIP	
C	Program Per Pupil Allocation		1191 TK	1191 TK	1191 TK	1191 TK	
D	State Resources in Programs for TTK		= (B * C)	= (B * C)	= (B * C)	= (B * C)	Σ Row D
E	C.Y. Program Allocation – State 4109	1197					Σ Row E
F	C.Y. Program Allocation – Federal 6109	1197					Σ Row F
G	Available Resources by Column Category	A+E+F	A+D	A+D	A+D	A+D	Σ Row G
H	Direct Expenditures in Program 09	Federal SEFA					Σ Rows H + I
I	TTK Expenditures in Programs 21, 55, 65		Sub-Fund 1	Sub-Fund 1	Sub-Fund 1	Sub-Fund 1	
J	Resources less Annual Expenditures	G - H	G - I	G - I	G - I	G - I	
	If ROW J is a negative number, then Carryover equals zero						
K	C.Y Carryover: Ending Balance GL 823	=if (+J > 0)	=if (+J > 0)	=if (+J > 0)	=if (+J > 0)	=if (+J > 0)	Σ Row K

Indirect Rate



Indirect Rates

- The costs of doing business not attributable to a particular program or activity
- Auditing, budgeting, payroll, HR, purchasing are examples
- Ensures that funds are used for the purpose and allows for the costs



The Base

Base = Direct Expenditures

- “**Distorting Items**” on the supplemental reports decrease the Base

DISTORTING ITEMS		Description	Amount
		Program 01-89, 98 & 99	0.00
		Program 97, Activity 11, Board of Directors	18,250.53
		Program 97, Activity 12, Superintendents Office	0.00
		Program 97, Activity 13, Business Office	0.00
		Program 97, Activity 14, Human Resources	0.00
		Program 97, Activity 25, Pupil Management & Safety	0.00
		Program 97, Activity 61, Supervision	0.00
		Program 97, Activity 62, Grounds Maintenance	0.00
		Program 97, Activity 63, Operation of Buildings	0.00
		Program 97, Activity 64, Maintenance	0.00
		Program 97, Activity 65, Utilities	0.00
		Program 97, Activity 67, Building & Property Security	0.00
		Program 97, Activity 68, Insurance	0.00
		Program 97, Activity 72, Information Systems	0.00
		Program 97, Activity 73, Printing	0.00
		Program 97, Activity 74, Warehousing	0.00
		Program 97, Activity 75, Other	0.00
INDIRECT EXPENDITURES		Description	Amount
		Program 97, Activity 11, Board of Directors (audit)	36,549.18
		Program 97, Activity 11, Board of Directors (legal)	0.00
		Program 97, Activity 12, Superintendents Office	0.00
		Program 97, Activity 15, Public Relations	157,327.04
		Federally Supported Staff Termination Leave	42,096.93
		Program 97, Activity 72, Information Systems	516,660.46
		Program 97, Activity 25, Pupil Management & Safety	0.00
		Program 97, Activity 61, Supervision	0.00
		Program 97, Activity 62, Grounds Maintenance	0.00
		Program 97, Activity 63, Operation of Buildings	0.00
		Program 97, Activity 64, Maintenance	0.00
		Program 97, Activity 65, Utilities	0.00
		Program 97, Activity 67, Building & Property Security	0.00
		Program 97, Activity 68, Insurance	0.00

“Supplemental Reports” section of the F-196

The Pool

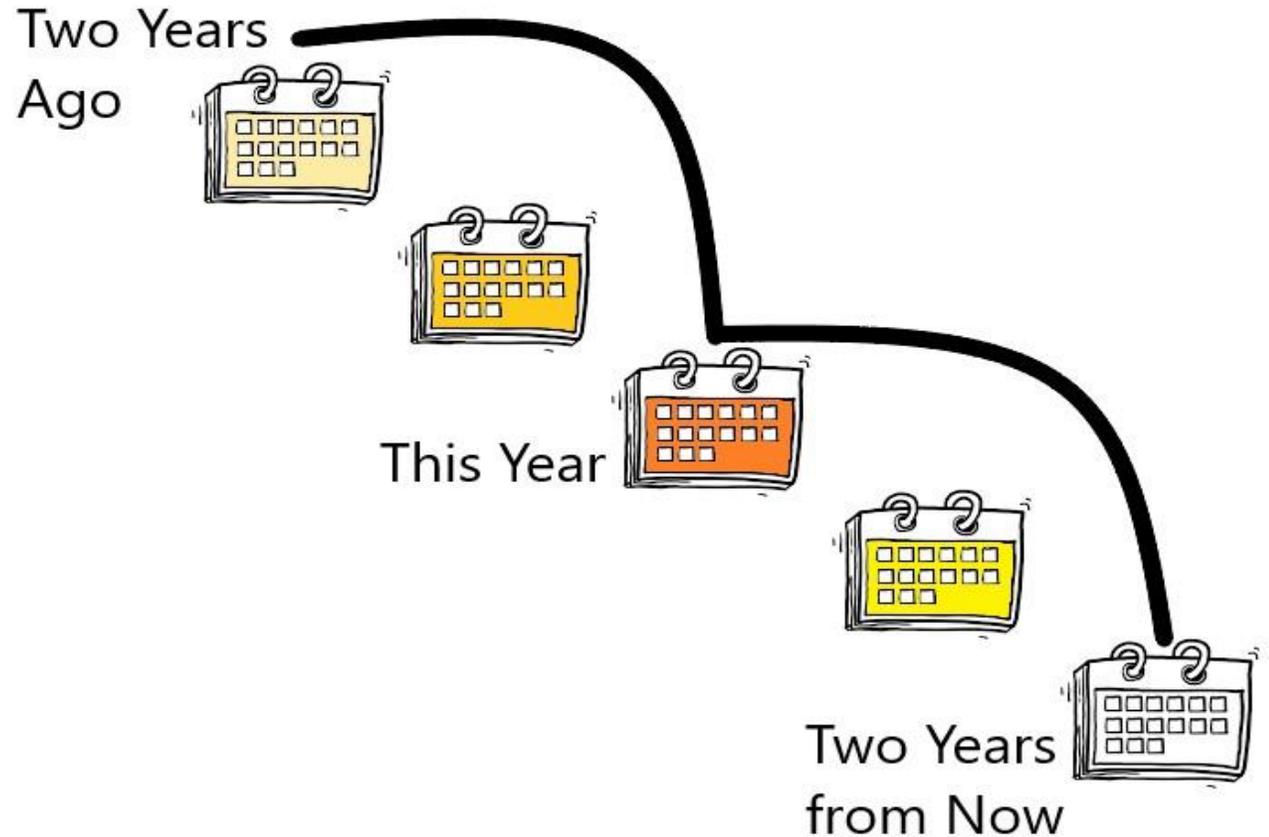
- Total Indirect Expenditures
 - Program 97
 - Excluding
 - Capital Outlay
 - Debt Service
 - Distorting Items
 - “Other” Costs
 - “**Indirect Expenditures**” on the supplemental reports increases the Pool

- **Pool** = Total Indirect Expenditures + Over/Under Recovery

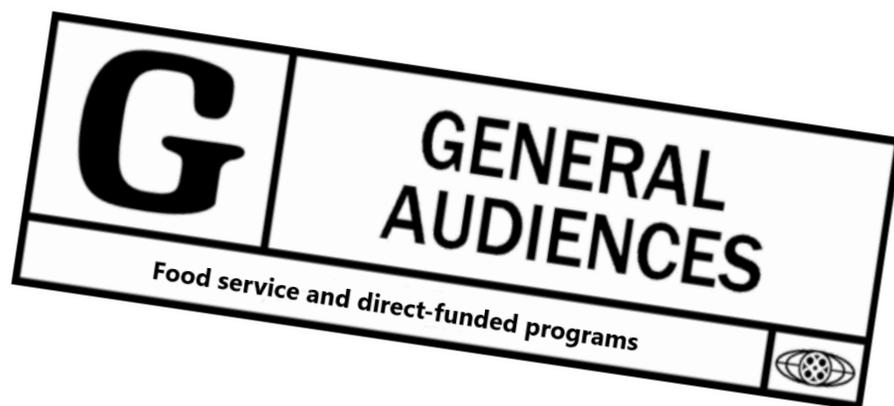
- **Over/Under Recovery** = Adjusted Indirect Pool – Amount Recovered
- **Adjusted Indirect Pool** = Over/Under Recovery **from two years ago** + Current Total Indirect Expenditures

“Fixed with Carry Forward”

- *“A cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period”*



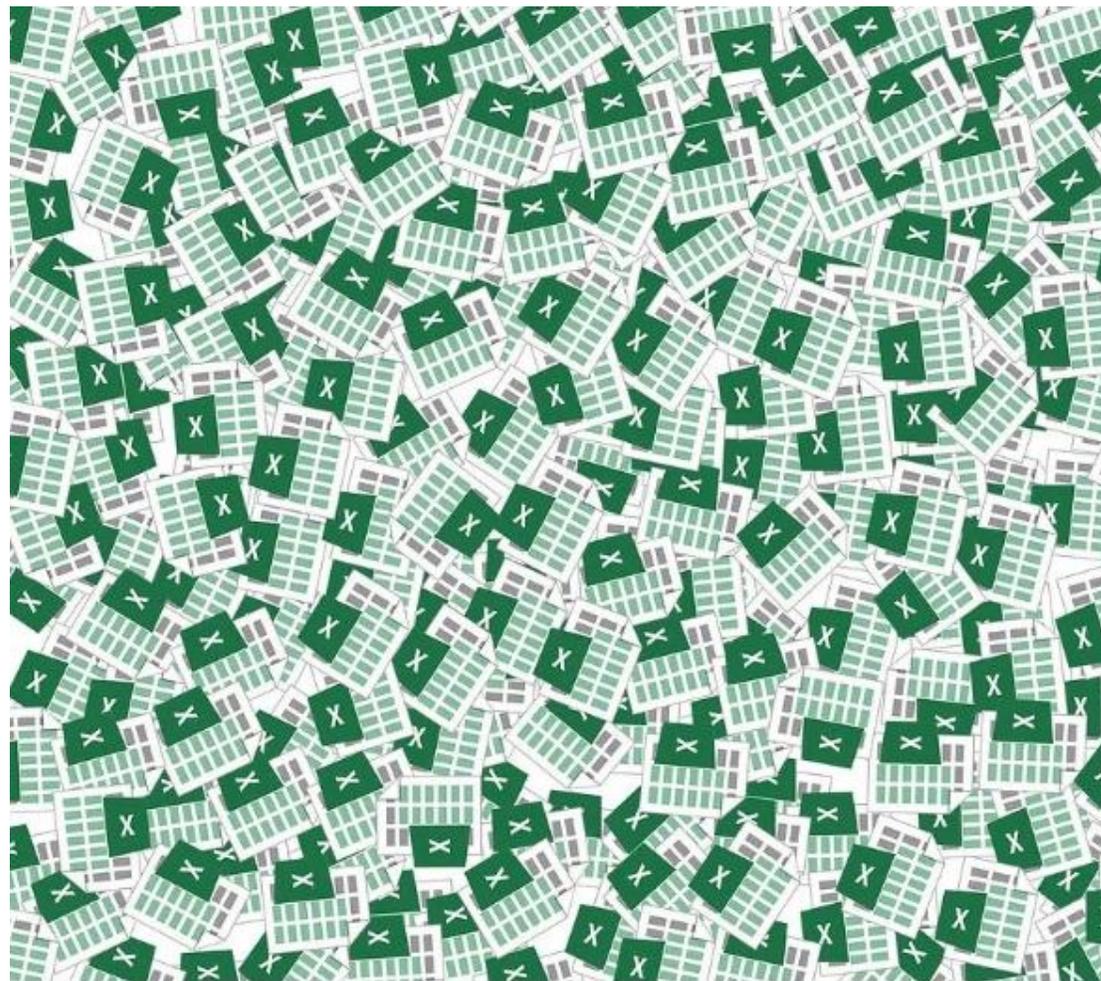
Restricted vs. Unrestricted Rates



- **Restricted** rates are for programs where funding is intended to "supplement and not supplant" other State or local funding
- **Unrestricted** rates are used with school food service programs and may also be used for certain direct-funded federal programs

OSPI Tracking/Verification

- OSPI maintains an independent workbook with calculations for each district/LEA back to 2001-02
- These are to ensure accuracy
- The rates in the EDS system are only changed when there are manual revision(s) in the calculation



Rates Posted

Washington Office of Superintendent of
PUBLIC INSTRUCTION

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Home » Policy & Funding » School Apportionment

POLICY & FUNDING

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- Grants & Grant Management ▶
- Child Nutrition ▶
- School Technology ▶
- Student Transportation ▶
- Equity and Civil Rights ▶

Instructions and Tools
The following resources serve as instructional and informational guides for school districts and Educational Service Districts.

ABFR Guidelines
Find information pertaining to Administrative Budgeting and Financial Reporting (ABFR) Guidance.

Accounting Manual
See Accounting Manual materials organized by year and by section.

EHB 2242 Accounting Changes
This page will break down accounting changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

EHB 2242 Guidance
Find tools and resource materials to help navigate the required changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

Enrollment Reporting
Obtain enrollment reporting guidance by year, along with related enrollment bulletins, forms and instructions.

Federal Allocations
Federal Title I A, I C, II A, III A, and IV A allocations by school district.

Indirect Cost Rates
Find information pertaining to Federal and State school district indirect cost rates.

Personnel Reporting
This page contains the S-275 Reporting Process Instructions as well as the CIS Bargaining Agreement Data Collection tool.

Tools and Forms
Find a variety of non-authoritative tools and forms providing guidance in understanding and applying OSPI, State, and Federal requirements.

Contact Information

School Apportionment
360-725-6300
TTY: 360-664-3631
[Staff Contacts](#)

- Rates are Posted – these are the official rates
- Differ from F-196 report for
 - rates in review,
 - new schools, and
 - schools with manual revisions
- Starting in 2023
 - We will use the state’s average rate for new schools
 - Schools needing adjustments + 100% or negative rates will not be adjusted in EDS

Supplemental Reports



Data Requirements & Certifications

- E-rate –
- Impact/Mitigation Fees –
- LAP (Program 55) -

Description	Amount
E-rate Amount ?	0.00
Impact Fees ?	0.00
Mitigation Fees ?	0.00
Program 55-Learning Assistance Program Regular Expenditures ?	0.00
Program 55-Learning Assistance-High Poverty Expenditures ?	0.00
Program 55-Learning Assistance Program Expenditures ?	

Data for January Apportionment

- Total expenditures paid to fire protection districts for fire protection services.
- Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."

Description	Amount
Fire District Payment 	<input type="text"/>
Inflationary Adjustment Index Increase Certification 	<input type="radio"/> Yes <input type="radio"/> No

Distorting Items in 2022-23

Item	Description	Number of Districts	Average Ammount
<u>Distorting Items</u>			
330	Program 01-89, 98 & 99 - Distorting Item 1	126	1,315,559.34
331	Program 97, Activity 11, Board of Directors - Distorting Item 2	73	68,753.55
332	Program 97, Activity 12, Superintendent's Office - Distorting Item 3	7	48,713.10
333	Program 97, Activity 13, Business Office - Distorting Item 4	8	30,222.26
334	Program 97, Activity 14, Human Resources - Distorting Item 5	1	24,567.15
335	Program 97, Activity 25, Pupil Management & Safety - Distorting Item 6	3	5,169.50
TBA	Program 97, Activity 35 Pupil Saftey		
336	Program 97, Activity 61, Supervision - Distorting Item 7	1	140.84
337	Program 97, Activity 62, Grounds Maintenance - Distorting Item 8	6	21,582.45
338	Program 97, Activity 63, Operation of Buildings - Distorting Item 9	5	58,385.90
339	Program 97, Activity 64, Maintenance - Distorting Item 10	14	172,163.49
340	Program 97, Activity 65, Utilities - Distorting Item 11	1	5,980.57
341	Program 97, Activity 67, Building & Property Security - Distorting Item 12	2	31,172.80
342	Program 97, Activity 68, Insurance - Distorting Item 13	3	87,167.30
343	Program 97, Activity 72, Information Systems - Distorting Item 14	6	49,866.01
344	Program 97, Activity 73, Printing - Distorting Item 16	1	238.92
346	Program 97, Activity 75, Motor Pool	2	30,522.91

Distorting Items

- Flow-through funds
- Contingencies
- Election Expenses
- Alterations
- Renovations
- Fines and Penalties
- **All will deduct from the Base Indirect Expenditures – Increasing your rate!**

Description	Amount
Program 01-89, 98 & 99 ?	0.00
Program 97, Activity 11, Board of Directors ?	0.00
Program 97, Activity 12, Superintendents Office ?	0.00
Program 97, Activity 13, Business Office ?	0.00
Program 97, Activity 14, Human Resources ?	0.00
Program 97, Activity 25, Pupil Management & Safety ?	0.00
Program 97, Activity 61, Supervision ?	0.00
Program 97, Activity 62, Grounds Maintenance ?	0.00
Program 97, Activity 63, Operation of Buildings ?	0.00
Program 97, Activity 64, Maintenance ?	0.00
Program 97, Activity 65, Utilities ?	0.00
Program 97, Activity 67, Building & Property Security ?	0.00
Program 97, Activity 68, Insurance ?	0.00
Program 97, Activity 72, Information Systems ?	0.00
Program 97, Activity 73, Printing ?	0.00
Program 97, Activity 74, Warehousing ?	0.00
Program 97, Activity 75, Motor Pool ?	0.00

Indirect Expenditures 2022-23

Item	Description	Number of Districts	Average Ammount
<u>Indirect Expenditures</u>			
347	Program 97, Activity 11, Board of Directors (audit) Indirect Expenditure 17	259	37,482.14
363	Program 97, Activity 11, Board of Directors (legal) - Distorting Item 18	316	9,747,505.66
348	Program 97, Activity 12, Superintendent's Office - Indirect Expenditure 19	24	175,199.52
364	Program 97, Activity 15, Public Relations - Distorting Item 20	169	174,078.69
365	Federally Supported Staff Termination Leave - Distorting Item 21	8	43,120.81
370	Program 97, Activity 72, Information Systems - Distorting Item 22	285	778,830.50
369	Program 97, Activity 25, Pupil Management & Safety - Distorting Item 23	3	58,968.74
TBA	Program 97, Actiity 35, Pupil Saftey		
349	Program 97, Activity 61, Supervision - Indirect Expenditure 24	3	5,756.65
350	Program 97, Activity 62, Grounds Maintenance - Indirect Expenditure 25	3	4,870.22
351	Program 97, Activity 63, Operation of Buildings - Indirect Expenditure 26	8	35,276.09
352	Program 97, Activity 64, Maintenance - Indirect Expenditure 27	8	4,086.69
353	Program 97, Activity 65, Utilities - Indirect Expenditure 28	12	31,898.62
354	Program 97, Activity 67, Building & Property Security - Indirect Expenditure 29	3	6,087.29
355	Program 97, Activity 68, Insurance - Indirect Expenditure 30	9	67,533.25

Indirect Expenditures

- Districtwide (Program 97) expenses

• ***All will add to the Pool of Indirect Expenditures – Increasing your rate!***

Description	Amount
Program 97, Activity 11, Board of Directors (audit) ?	0.00
Program 97, Activity 11, Board of Directors (legal) ?	0.00
Program 97, Activity 12, Superintendents Office ?	0.00
Program 97, Activity 15, Public Relations ?	0.00
Federally Supported Staff Termination Leave ?	0.00
Program 97, Activity 72, Information Systems ?	0.00
Program 97, Activity 25, Pupil Management & Safety ?	0.00
Program 97, Activity 61, Supervision ?	0.00
Program 97, Activity 62, Grounds Maintenance ?	0.00
Program 97, Activity 63, Operation of Buildings ?	0.00
Program 97, Activity 64, Maintenance ?	0.00
Program 97, Activity 65, Utilities ?	0.00
Program 97, Activity 67, Building & Property Security ?	0.00
Program 97, Activity 68, Insurance ?	0.00

Help is a click away...



- In the Supplemental Report form, just click on the question mark icon for guidance on each item

Contact Us!



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