Washington Office of Superintendent of
PUBLIC INSTRUCTION

Enrollment Reporting Handbook 2025–26 School Year

2025

ENROLLMENT REPORTING HANDBOOK

2025–26 School Year

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SECTION 1. DEFINITIONS OF TERMS

Throughout this handbook, the subsequent terms are defined as follows:

- **Alternative Learning Experience (ALE)** means any courses where the student's enrollment claimed for state funding is done in whole or in part outside of the classroom and meets the requirements outlined in Chapter 392-550 WAC and WAC 392-121-182. Refer to Section 6.C. for more information.
- **Annual Average FTE (AAFTE)** is the annual average of the monthly FTE claimed for the school year. Refer to Section 5.I. for more information.
- **Comprehensive Education Data and Research System (CEDARS)** means the Office of Superintendent of Public Instruction (OSPI)'s longitudinal data warehouse of education data.
- **Direct-Funded Technical Colleges (DFTC)** means technical colleges that have been approved to receive direct funding in accordance with WAC 392-121-187.
- **Education Data System (EDS)** means the OSPI centralized suite of web-based applications regarding educational data.
- **Educational Service District (ESD)** means the nine regional offices in Washington state that provide support to school districts.
- **Full-Time Equivalent (FTE)** means the measurement of a student's enrollment. Refer to Section 5.H. for more information.
- **Headcount (HC)** means the count of the individual students. Each enrolled student is one headcount.
- **Home district** means the district the student lives in regardless of a choice transfer. This term applies to the SAFS ALE application only.
- **High district** means a school district that provides instruction for all grades, K–12.
- **Individualized Education Plan (IEP)** means a written statement for a student eligible for special education that is developed, reviewed, and revised in accordance with state and federal laws.
- **Local Education Agency (LEA)** means a school district, charter school, tribal compact school, or direct-funded technical college (DFTC).
- **Nonhigh district** means a school district that does not provide instruction for all grades, K–12.
- **Nonresident district** means the district where a student attends school but does not live within the district's boundaries.
- **Nonstandard school year** means time that is not part of the standard school year, typically the summer months of a school year. Refer to Section 6.N.

- **Nonvocational** means enrollment in courses that are not vocational or skill center.
- **Office of Superintendent of Public Instruction (OSPI)** means the state education agency for the state of Washington.
- **Open Doors** means a youth reengagement system that provides education and services to older youth, age 16–21, who have dropped out of school or are not expected to graduate from high school by the age of 21. Refer to Section 6.H. for more information.
- **Paid Work Experience for Elective Credit (PWE)** means opportunities for students to earn elective credit for work performed for pay. Refer to Section 6.M. for more information.
- **Parents** means a student's parent(s) or guardian(s).
- **Resident district** means the district where the student resides. For students that attend a nonresident district through a choice transfer, their resident district becomes the district that accepted the choice transfer.
- **Running Start** means a dual credit program offered at specific Washington state colleges where students earn dual credit through completing college classes. Refer to Section 6.F. for more information.
- **School Apportionment and Financial Services (SAFS)** means the OSPI department that processes the monthly apportionment and collects LEA financial information.
- **Standard school year** means the time between the first day of school year and the last day of school year, typically during the months, September through June.
- **Transitional Bilingual Instructional Program (TBIP)** means the program for English language learners to meet state standards and develop English language proficiency. Refer to Section 6.I. for more information.
- **Transition to Kindergarten (TK)** means a legislatively established and authorized program for children who are at least 4-year-old by August 31 and have been identified through a screening process to be in need of additional preparation to be successful kindergarten students in the following school year. Refer to Section 6.G. for more information.
- **Vocational** means enrollment in a state-approved vocational course taught by an instructor with a valid endorsement for the subject area. Vocational courses are often referred to as Career and Technical Education (CTE). Refer to Section 6.D. for more information.
- **Worksite Learning (WSL)** means opportunities for students to earn additional credit for work performed apart from a classroom. Refer to Section 6.L. for more information.

SECTION 2. 2025–26 ENROLLMENT REPORTING UPDATES

A. Special Education Services Until Age 22

Beginning with the 2025–26 school year, students who are age 21 at the beginning of the school year and are eligible and receiving special education services can be claimed for state funding on both Form P-223 and P-223H for the entire school year.

Students with an IEP and evaluation in place on the monthly count day and received special education services in the prior month should be reported on the Form P-223H in the K–22 category. Additionally, for Form P-223, their enrollment would be reported the same as a student who is not age 21.

These students should also be reported to CEDARS. Changes have been made to this data collection to allow a student who is over 21 to be reported.

B. Changes to Form P-223H Categories

For 2025–26, special education funding will be based on the same funding factors. The requirement to report students by tier will no longer be required. Accordingly, the following categories will be available for 2025–26 Form P-223H.

- **Age 3–5** – report any special education student who is age 3-5 including any kindergarten age student not enrolled in a kindergarten class.
- **TK** – report any special education student enrolled in a TK program.
- **K-22** – report any special education student enrolled in grades K–12.

C. TK Limitation

For the 2025–26 school year, TK funding will be limited to the list of districts and AAFTE found here: 2025-26 TK AAFTE Limitations. Eligible districts are encouraged to report all of their TK FTE – regardless on the funding limitation.

D. Running Start Count Days

Emergency rules are in place that define the first count of a college term as the fourth school day of the first full month of that term. For subsequent months, the first school day of the month would be that month's count day.

College can claim for Running Start funding college courses for any student who is enrolled on the count day and shown participation in the course on or before that day.

Example: Winter quarter starts January 5. The first Running Start count day for the winter quarter would be January 8 – the fourth school day of the term. Every course that a Running Start student was enrolled in on January 8 and had shown participation by that day can be claimed for state funding for January.

E. Continuous Learning 2.0+ Discontinued

Continuous Learning 2.0+ (CL2.0+) is discontinued for the 2025–26 school year. CL2.0+ was an instructional funding model created to address the health and safety needs of students and families during the COVID 19 pandemic and is no longer in effect.

F. K–3 Class Size Reporting Eliminated

LEA's will no longer be required to report monthly their K-3 Class Size through the EDS K-3 Class Size application beginning with the 2025–26 school year. This data collection was informational only and was not used for K-3 Class Size compliance. K-3 Class Size compliance will continue for the 2025–26 school year which will use the student enrollment reported on the Form P-223 and the staffing reported through the S-275.

G. Clarification on Reporting CTE Enrollment and Grade Limitation

Current rules limit CTE enhanced funding based on the grade span of a CTE course.

- **For middle school CTE courses**, only students in grade 7 or 8 can be claimed for middle school CTE enhanced funding.
- **For high school CTE courses**, only students in grade 9 through 12 can be claimed for high school CTE enhanced funding.

Students who are in grade 6 within a middle school can enroll in a middle school CTE course but cannot generate the CTE enhanced funding.

Example: An 8th grade student is taking an approved high school CTE course.

- They cannot be reported in the 9–12 vocational FTE field because they are not in grades 9–12.
- They cannot be reported in the middle school vocational FTE field because the class is not an approved middle school CTE course.
- They can earn high school vocational credit.

H. Direct Funded Technical College (DFTC) Clarification

There are four technical colleges in Washington that receive direct funding from OSPI for the high school and Open Doors programs that they operate – Bates Technical College, Clover Park Technical College, Lake Washington Institute of Technology, and Renton Technical College.

Students attend these programs through interlocal agreements that are in place between the resident district and the technical college. The DFTC receives funding directly from OSPI for both the academic and vocational instruction they provide directly through their high school and Open Doors programs.

Students are not released by their district to attend a DFTC through a choice transfer and remain the responsibility of their resident district. Provision of special education and TBIP

services must be afforded to eligible students. These services can be provided by either the resident district or the DFTC. If the DFTC is providing the services, the student's resident district will claim the student's headcount for special education and/or TBIP funding on their Form P-223 and/or P-223H and forward the agreed upon amount for the services to the DFTC. If the resident district is providing these services, they can claim a partial FTE based on the scheduled weekly minutes of services. When this occurs, the DFTC may need to reduce their FTE so that the student's total FTE does not exceed 1.0 FTE.

A DFTC must follow the same enrollment reporting rules that are in place for high school and Open Doors programs.

- For their high school programs:
  - Seat-time FTE is based on time in the classroom and students must have participated within 20 consecutive school days prior to the count day.
  - Online learning done outside of the classroom must follow the ALE rules and be claimed as ALE FTE.
  - CTE courses must be an approved high school CTE course taught by a CTE endorsed teacher. CTE ALE classes would not generate enhanced vocational funding.
- For Open Doors programs, students are:
  - Eligible to enroll in an Open Doors program.
  - Meeting the attendance and weekly status check requirements.
  - Making academic progress within an allowable time.

A DFTC are required to report the student they serve to CEDARS, as well as submit each month the P223-TC form to their resident district.

SECTION 3. ENROLLMENT REPORTING — GENERAL INFORMATION

A. Purpose

This handbook contains instructions for reporting enrollment to the SAFS department of OSPI. The enrollment reported determines state funding. Following the mandatory guidance of this handbook allows districts to secure state funding and avoid audit problems.

Enrollment reported by LEAs must comply with all rules and requirements found in:

- Chapters 392-121 and 392-134 WAC (for basic education enrollment)
- Chapters 392-122 and 392-172A WAC (for special education enrollment)
- Chapter 392-550 WAC (for ALE enrollment)
- Chapter 392-425 WAC (for TK enrollment)
- Chapter 392-169 WAC (for Running Start enrollment)
- Chapter 392-700 WAC (for Open Doors enrollment)
- Chapter 28A.545 RCW and Chapter 392-132 WAC (for nonhigh district enrollment)
- Instructions provided in this handbook
- Instructions printed on the back of the report forms

B. How Enrollment is Used

Student enrollment reported on the following forms is used to calculate the allocations based on state funding formulas:

- Forms P-223, P-240 and P-223S: Enrollment reported on these forms determines an LEA's general apportionment funding:
  - Basic education allocations including vocational and skill center.
  - TK, Running Start, and Open Doors program allocations.
  - Learning Assistance Program (LAP), TBIP, Exited TBIP, and highly capable program allocations.
- Form P-223H: Enrollment reported on this form determines an LEA's special education funding.
- Form E-672: Enrollment reported on this form determines the allocations for state institutional education programs.
- Form E-575: Home hospital services hours reported on this form determines an LEA's home hospital reimbursement.
- Form P-213: Enrollment reported on this form is used for Nonhigh billing and levy authority transfers.

September through December state apportionment payments to schools are based on the budgeted enrollment reported in the F-203. Beginning in January, monthly apportionment payments are based on actual year-to-date average enrollment reported to OSPI. Enrollment reflected on the monthly apportionment reports beginning in January will match with the district's most recent enrollment reports.

A variety of other state and federal grants and programs use enrollment data to determine allocations or eligibility for funding.

C. How to Report

- **Electronic Reporting**
  All LEAs report their enrollment in the following electronic applications:

  - EDS Enrollment application collects all student enrollment on Forms P-223, P- 223H, P-223S, and P-240.
  - SAFS ALE application collects ALE program enrollment by program, student's home district, and grade.

  These reporting applications are separate reports from CEDARS.

  - Enrollment data must be submitted to the ESD by the due dates shown in Section 4.B. of this handbook.
  - Reporting LEAs must be prepared to explain any Edit messages generated when the current month's enrollment varies significantly from the prior month.
  - Exercise care in properly reporting the student's resident district. Refer to Section 5.E. of this handbook for more information on resident district.
  - Any 2024–25 revisions made after November 24, 2025, and 2025–26 revisions made after November 23, 2026, must be made on a signed paper report form. See Section 8. of this handbook.
  - Refer to the User Guide posted on OSPI's Enrollment Reporting webpage for instructions on using the EDS NEW Enrollment and SAFS ALE applications.
  - For ESD technical support, contact eds.support@k12.wa.us.
  - For CEDARS reporting questions, contact AskSI@k12.wa.us.
  - If you need access to EDS, contact your District Security Manager.

  Exceptions to electronic reporting may be made at the discretion of the appropriate ESD. Districts that have ESD permission may report enrollment on the paper forms attached to this handbook.

- **Paper Report Forms**
  Forms P-223RS, P-223-1418, E-672, P-213, and E-525 are not part of the electronic reporting system and must be submitted on paper.

  - Form P-223RS is used by the college to submit their Running Start enrollment to their Running Start students' LEAs by the eighth calendar day of the month.
  - Form P-223-1418 is completed by the Open Doors program with the eligible enrollment that can be claimed for the month. This form is sent to the reporting LEA on September 17 and the eighth calendar day of the months October through August.
  - Form E-672 is completed by districts or other education providers who provide institutional education instruction. This form is used to report the program's enrollment and is due to OSPI by the tenth calendar day of the month.

- Form P-213 is an annual report of high school students living in a nonhigh district and attending another district's high school. This form is due to OSPI by July 24, 2026.
- Form E-525 is an annual report for home and hospital services reimbursement and is due to OSPI by July 17, 2026.

D. Reporting Summary

The tables below detail the types of enrollment reported for state funding, the form used to provide enrollment data to OSPI, and the resulting enrollment reports.

Electronic Form Reporting

Types of Enrollment	Form	Enrollment Report
Basic Education enrollment including:	P-223	1251
• Vocational FTE (grades 9–12 and grades 7–8)	P-223	1251
• Skill Center FTE	P-223	1251
• TK FTE	P-223	1251
• Running Start FTE reported by college on Form P223RS	P-223	1251
• Open Doors FTE reported by Open Doors program on Form P-223-1418	P-223	1251
• ALE FTE in grades K–12	P-223	1251
• TBIP headcount	P-223	1251H
• Exited TBIP headcount	P-223	1251H
Special education services headcount	P-223H	1735
Nonstandard School Year (Summer) AAFTE	P-223S	1251
Ancillary services AAFTE – unscheduled home-based and private school enrollment	P-240	1251

Paper Form Reporting

Types of Enrollment	Form	Enrollment Report
Colleges providing Running Start enrollment	P-223RS	1251
Open Doors programs providing Open Doors enrollment	P-223-1418	1251
DFTC high school enrollment	P-223TC	1251
Institutional Education programs	E-672	1191SI
Education services provided to home and hospital students	E-525	1191SE
High districts providing services to students residing in nonhigh districts	P-213	F-483

E. Documentation and Audit

Since enrollment is used to determine state funding, enrollment reported to OSPI must be carefully documented. Errors should be corrected promptly. Documentation must be available for audit by the Washington State Auditor's Office (SAO). See Section 9 of this handbook for

details on what records must be retained.

Audit findings can result in the allocation adjustment after the end of the school year. Many enrollment audit issues result from the following errors:

- Documentation for enrollment not being retained. See Section 9 of this handbook for requirements.
- Improperly counting special education enrollment for students with out-of-date IEPs or evaluations, or students not receiving specially designed instruction.
- Improperly counting vocational or skill center enrollment when the class is not an approved vocational or skill center class, is not taught by an instructor with the appropriate endorsement, or is an ALE course, or the students claimed are outside of the course's grade span.
- Improperly counting ALE or Open Doors FTE based upon a lack of understanding of the program and reporting rules.
- Improperly counting students for the September count who did not participate on or before the September count day.
- Improperly claiming WSL and PWE hours for state funding.
- Improperly counting summer school enrollment for students who have exceeded the AAFTE limitation.

F. Getting Additional Help

Enrollment reporting questions should be referred first to the contact listed below. Since these contacts are the primary contact responsible for answering questions, it is important they know the kinds and number of questions their districts have. If they are unable to answer the question, contact Becky McLean at 360-725-6306. She will keep them included in the response to questions.

ESD	Name	Email	Phone
ESD 101	Jeremy Loe	jloe@esd101.net	509-789-3611
ESD 105	Wandah Messinger	wandah.messinger@esd105.org	509-454-3116
ESD 112	Christy Price	christy.price@esd112.org	360-952-3489
ESD 113	April Kaech	akaech@esd113.org	360-464-6759
ESD 113	Jody Thompson	jlthompson@esd113.org	360-464-6757
ESD 114	Jordan Coleman	jcoleman@oesd114.org	360-405-5802
ESD 114	Kathy Palmer	kpalmer@oesd114.org	360-478-6892
ESD 121	Justin Lanting	jlanting@psesd.org	425-917-7778
ESD 121	Stephen Lord	slord@psesd.org	425-917-7889
ESD 123	Drew Raab	araab@esd123.org	509-544-5773
ESD 123	Emily Herberg	eherberg@esd123.org	509-544-5707
ESD 171	Student Coordinators	enrollment@ncesd.org	509-665-2632
ESD 189	Oscar Chavarro	ochavarro@nwesd.org	360-299-4027
WSCSC Charter School	Jess Saven Barton	jess.savenbarton@k12.wa.us	360-701-1590
SCA Charter School	Cindy Coleman	cindyco@spokaneschools.org	509-354-7318
Tribal Compact Schools	Rachel Buckle	rachel.buckle@k12.wa.us	360-725-6302

SECTION 4. WHEN TO REPORT

A. Monthly Count Dates

WAC 392-121-119 defines the monthly count dates as the fourth school day of September and the first school day of October through June, except Running Start and Open Doors programs. For school years that begin in August, the September count remains the fourth school day of September—not the fourth school day of the new school year.

For LEAs where not every school, program, or grade follows the same calendar of school days, the calendar of an individual school, program, or an entire grade level determines the monthly count date. This would include schools who have received waivers of days from the State Board of Education for beginning of the year pre-conferences. The September count day would the fourth school day of September after the pre-conference waived days.

> **Example:** An individual school starts on September 8, 2025, and the rest of the district starts on September 2, 2025. The individual school's September count day is September 11, 2025 – the school's fourth school day. The remaining schools' count day is September 5, 2025 – their fourth school day.

Kindergarten and TK programs whose first three school days are individual parent, student, and teacher conferences have two options to determine the September count day.

1. The three days of conferences can be considered school days. As such, the first actual day of class would be the count day for the kindergarten or TK class since it is the fourth school day for September.
2. Disregard the conference days and use the fourth day of class as the September count day.

Whichever option is chosen must be established before the beginning of the school year and applied to all of the LEA's kindergarten and TK classes. This option would not apply to Kindergarten and TK programs whose conference days exceed the first three school days.

June Count Day for Schools, Grades, or Programs That End in May

For schools, grades or programs that end the school year in May can use their last school day in May based on their posted calendar as their June count day. This exception cannot be used for individual students who may have completed their learning in May but where the program's last day is in June.

Open Doors programs can have 12 monthly count dates for the months, September through August. Their September count day would be the fourth school day of September and the first school day for the remaining months. Students are limited to be claimed for no more than a 1.00 AAFTE or 10 months. However, a program operating year-long could submit 12 monthly counts.

Running Start programs do not have a September count date and only counted their students for 11 months, October through August. The first count for each term is the fourth

school day of the first full month and the remaining monthly counts of the term are the first school day for each month.

B. Monthly Due Dates

Refer to the following enrollment reporting schedule for the 2025–26 due dates for reporting the current month's original Forms P-223 and P-223H, and any prior month revisions.

Report Month	Monthly Due Date
September	September 19, 2025
October	October 16, 2025
November	November 14, 2025
December	December 15, 2025
January	January 14, 2026
February	February 12, 2026

Report Month	Monthly Due Date
March	March 12, 2026
April	April 14, 2026
May	May 14, 2026
June	June 11, 2026
July	July 15, 2026
August	August 13, 2026

Prior month revisions must be submitted by the monthly due date. Make sure to not begin revision if the file will not be submitted by that day. Revisions that are not submitted by the due date will be deleted.

LEAs unable to report the actual enrollment by the due date must submit an estimate report and revise their reports when the actual enrollment is known.

Additionally, the paper Form E-525—Report of Final Home and Hospital (HH) Services is due July 17, 2026, and the paper Form P-213—Report of Students Residing in Nonhigh Districts and Enrolled in High Districts is due July 24, 2026.

Any 2024–25 enrollment revisions submitted after August 12, 2025, but by November 24, 2025, and any 2025–26 enrollment revisions submitted after August 13, 2026, but by November 23, 2026, are submitted electronically. These revisions will be reflected on the following January apportionment. Additionally, these revisions will not be included in the district's levy base and LAP funding for the upcoming year.

C. Timely Reporting Rules

Timely Reporting Rules (Chapter 392-117 WAC) apply. Failure to report in the proper manner or by the due date required can result in the reduction or delay of state apportionment payments.

SECTION 5. WHAT TO REPORT

A. Enrolled Student

Districts must enroll, tuition free, any student meets the definition of an enrolled student under WAC 392-121-106. A student meeting this definition is eligible to be claimed for state funding.

An enrolled student is one who:

- Physically resides the majority of the time in Washington state under WAC 392-137-115 and is eligible to enroll in a school district's education program because they:
  - Reside in a school district with or without an address. For homeless students, eligibility continues at the request of the student or their parent.
  - Reside on specific federal lands or Indian reservation that is contiguous to a Washington state school district.
  - Reside in a district that does not offer the grade in which they are eligible to enroll, such as a nonhigh district.
  - Reside in a home that is located in Idaho but has a Washington address with the zip code 99128. See RCW 28A.225.170.
  - Has been released from the district where they reside and accepted by another district through a Choice Transfer. For more information on Choice Transfer, refer to Student Transfers: Choice Transfer, Interdistrict Agreements, and Standard Choice Transfer System (SCTS) publication.
  - Will be attending a district through an Interlocal Cooperative Agreement or Interdistrict Agreement.
  - Will be attending a district in another state through a reciprocity agreement under RCW 28A.225.260, if the district is paying tuition for the students.
  - Will be attending a public charter school, as defined by RCW 28A.710.010, located within Washington state.
- Is enrolled in an LEA.
- Is under the age of 21 on September 1st of the current school year. For students eligible and receiving special education services, until the end of the school year they turned 22.
- Has participated in a course of study as defined in WAC 392-121-107 and addressed in Section 5.B. of this handbook on or before the monthly count day as addressed in Section 4.A. of this handbook.
- Does not qualify for any of the enrollment exclusions as defined in WAC 392-121-108 and addressed in Section 4.C. of this handbook.

B. Course of Study

Student's enrollment in a Course of Study as defined in WAC 392-121-107 can be claimed for state funding. A Course of Study is defined as one of the following:

- **Classroom Instruction:** Teaching and learning instruction conducted by an LEA staff as directed by the administration and the board of directors, including

teacher-parent conferences that are planned and scheduled, intermissions for class change and recess, but exclusive of time for meals.

- **ALE:** Enrollment as defined in Chapter 392-550 WAC and WAC 392-121-182 where the student's enrollment in whole or in part occurs outside of the classroom. Refer to Section 6.C. of this handbook for more information regarding ALE enrollment.
- **Running Start:** Dual credit enrollment at a college as defined in Chapter 392-169 WAC. Refer to Section 6.F. of this handbook for more information on Running Start.
- **Open Doors Programs:** As defined in Chapter 392-700 WAC. Refer to Section 6.H. of this handbook for more information on these programs.
- **Worksite Learning (WSL):** Experiences as defined in WAC 392-410-315. Refer to Section 6.L. of this handbook for more information on WSL.
- **Paid Work Experience for Elective Credit (PWE):** Experiences as defined in WAC 392-410-316. Refer to Section 6.M. of this handbook for more information on PWE.
- **TK Program:** a legislatively established and authorized program for children who are at least 4 years old by August 31 and have been identified through a screening process to be in need of additional preparation to be successful kindergarten students in the following school year. Refer to Section 6.G. of this handbook for more information.
- **Direct-Funded Technical College (DFTC) High School Programs:** As defined in WAC 392-121-187. Refer to Section 6.K. of this handbook for more information on these high school programs.
- **Contracted Instruction:** Instruction provided under a contract as defined in WAC 392- 121-188.
- **Ancillary Services:** Special education or co-curricular services provided by LEA school staff to home-based and private school students. Refer to Section 6.P. of this handbook for more information on ancillary services.
- **University of Washington's Transition School and Early Entrance Program:** As defined in Chapter 392-120 WAC.
- **Washington Youth Academy:** A National Guard high school career training program as defined in Chapter 392-124 WAC.

C. Enrollment Exclusions

A student that meets the following exclusions as described in WAC 392-121-108 on the monthly count day cannot be claimed for state funding:

- **Absences:** Has missed twenty consecutive school days prior to the count day unless there is a written agreement between a school official and the student's parent that outlines how a student's temporary absences will not cause a serious adverse effect on their educational progress. When this agreement is in place prior or immediately after the student's absences begin, the student can be claimed for two monthly count dates provided the student returns to school by the end of the school year. This exception does not apply to students who are expected to physically live outside of Washington state for 20 days and do not

meet the definition of student residence found in WAC 392-137-115. Also, this exception does not apply to students who have not participated in-person at least once for the new school year.

- **Dropouts:** Has dropped out as provided through a notification by the student or student's parent.
- **Transfers:** Has transferred to another public or private school based on notification of the transfer from another school.
- **Graduates:** Has met the LEA's high school graduation requirement by the beginning of the new school year. For students receiving special education services, it is the responsibility of the IEP team to determine when students have met graduation requirements.
- **Tuition:** Has paid tuition to attend the LEA.
- **State Institution:** Has been claimed as a 1.00 FTE by a state institutional education program where the institution's count date occurs on or before the LEA's count date. Students reported as a part-time FTE by the state institutional program may be reported by the LEA provided the student's combined FTE does not exceed 1.00. This exclusion does not apply to Open Doors programs.

Additionally, the following provides clarification on other reasons why a student cannot be claimed for state funding:

- **Out-of-State:** Do not report students who reside in a state other than Washington, unless they are attending an approved out-of-state non-public agency for special education services. WAC 392-137-115 defines student residence that includes the expectation that they physically live in Washington for twenty days. For a list of approved non-public agencies, refer to OSPI's Special Education Nonpublic Agencies webpage.
- **State Schools:** Do not report students who reside at either the Center for Childhood Deafness and Hearing Loss, also known as the Washington School for the Deaf or the Washington State School for the Blind.
- **Seattle Children's Hospital:** Do not report students who reside at Seattle Children's Hospital. OSPI provides separate funding to the hospital to provide an educational program for hospitalized students.
- **University of Washington:** Do not report students enrolled in the University of Washington's transition school or early entrance programs. This enrollment is reported directly to OSPI by the University of Washington.
- **Foreign Exchange Students on F-1 Visas:** Typically, students do not come into the country on F-1 visas. However, U.S. immigration law requires certain students to pay the full cost of their education, and LEAs are required by the federal government to collect tuition from the student prior to the issuance of an F-1 visa. Tuition-paying students cannot be reported for state funding.

Students who have been expelled or suspended can be claimed for state funding provided on the monthly count day, they met the definition of an enrolled student, have evidence of participation in a course of study, and do not meet any of the enrollment exclusions. The amount of FTE claimed for these students is dependent on the course of study the student is enrolled in and is limited to the rules regarding

claiming FTE.

D. Claiming Nonresident Students

School districts that provide educational services to students may claim them for state funding under the following circumstances:

- A student is a resident of the district, resides on federal or tribal land contiguous to the district, or resides in a district that does not offer a grade in which the student is eligible to enroll. A student's resident district is one where the student is expected to physically live the majority of the time for 20 consecutive days or more;
- A nonresident district has a Choice Transfer in place which gives them the authority to claim a student who is not a resident of the district;
- A nonresident district has an Interdistrict Agreement in place which gives them the authority to claim a specific portion of the student's enrollment, given by the student's resident district; or
- The district is the host district for a skill center program, and there is a Skill Center Consortium Agreement with a partnering skill center consortium district which gives the host skill center district authority to claim a student's skill center enrollment only.

Charter and tribal compact schools are not required to have a Choice Transfer or Interdistrict Agreement in order to claim their student enrollment for state funding. A records request from a charter or tribal compact school provides notification to the student's resident district the student has enrolled in a charter or tribal compact school.

Students residing in a district that does not provide the grade the student is eligible to enroll (often referred to as a nonhigh student), can enroll in any district that provides this grade (often referred to as a high district). There is no requirement to have a Choice Transfer or Interdistrict Agreement in place for nonhigh students.

Contracts for instruction entered into by two districts as provided in WAC 392-121-188 do not give a district authority to claim a student who does not reside within their district. A separate Choice Transfer or Interdistrict Agreement for each student is required for the nonresident district to claim the student.

A DFTC can claim a student's enrollment provided there is an Interlocal Cooperative Agreement in place with the student's resident district. However, the student remains the responsibility of their resident district. Enrollment can be shared between the DFTC and the district – specifically for provision of special education and TBIP services.

Districts that host skill center programs do not need a Choice Transfer or Interdistrict Agreement for nonresident students who are enrolled in skill center courses when the host district has a cooperative skill center agreement with the student's resident district. Choice Transfers or Interdistrict Agreements are required for students who

are enrolled in skill center courses when the resident district does not have a cooperative skill center agreement with the nonresident host district and for students who are enrolled in non-skill center courses provided by a nonresident skill center host district.

With a Choice Transfer, the student is released from their resident district, at the student or parent's request, and there has been acceptance from another district within Washington state. The nonresident district who has accepted the student through a Choice Transfer becomes the district responsible for all the student's educational needs, including but not limited to, basic education, special education, home hospital services, truancy, CEDARS reporting, and administration of state educational assessments. The original resident district retains no responsibility for provision of educational services, or funding for this student.

With an Interdistrict Agreement, two districts agree to share a student's enrollment which could include a student's basic education FTE but also could allow the nonresident district to claim the student's special education or TBIP headcount, as applicable. The student's resident district retains the obligation and responsibilities for the student, unless a different arrangement is specified by the Interdistrict Agreement.

For more information on Choice Transfers and Interdistrict Agreements, refer to Student Transfers: Choice Transfers, Interdistrict Agreements, and Standard Choice Transfer System (SCTS) Publication.

E. Reporting Students by Resident District

On Forms P-223, P-223H, and P-223S, a student's enrollment is reported by resident district. A student's resident district is dependent on the method they are enrolled in a district.

- Students who live in the district where they attend are reported under the resident district where they live.
- Students who attend a nonresident district through a Choice Transfer are reported under the resident district they have been accepted to attend through a Choice Transfer.

> **Example:** A student lives in District A but attends District B through a Choice Transfer. The student is reported by District B on Form P-223 under Resident District B.

- Students who attend a nonresident district through an Interdistrict Agreement are reported under the resident district where they reside.

> **Example:** A student lives in District A but attends District B for special education services only through an Interdistrict Agreement that states District B will claim the student on their Form P-223H for special education funding and as a 0.20 FTE for basic education funding on their Form P-223. District B will report this student on Forms P-223 and P- 223H under the Resident District A.

- For students who attend a skill center where the reporting host skill center district is not their resident district, their skill center enrollment is reported under the student's resident district.
- Students who attend a DFTC are reported under the student's resident district.
- Students who attend a charter or tribal compact school are reported under the resident district of the charter of tribal compact school.

F. Part-Time Enrollment

Private school and home-based students have a right to enroll part-time in a public school (RCW 28A.150.350 and WAC 392-134-010). LEAs may claim state funding for services they provide to part-time private school and home-based students. However, the enrollment reporting for state funding must be in accordance with state law and the appropriate rules.

- **Private School Students:** Private school students are limited to enroll in public school courses or services not available at the private school. State funding for private school students is provided for the time the students are served directly by LEA school staff on the school grounds or on sites controlled by the LEA, or attend an ALE course(s) provided by the LEA. Instruction provided by a private school cannot be reported.
- **Home-Based Students:** For seat-time enrollment, the time a home-based student is provided services by LEA staff on school grounds can be reported for state funding. The time the student is instructed or supervised by the parent cannot be reported. For ALE enrollment, the estimated weekly hours of learning documented in the written student learning plan that has been developed by a certificated instructor employed or contracted by the LEA can be claimed for state funding.
- Part-time enrollment can be reported as either a partial FTE on Form P-223 or the actual hours of services on Form P-240.
    - Report part-time enrollment in regularly scheduled classroom instruction as a partial FTE on Form P-223. Refer to Section 5.F. of this handbook to determine a student's partial FTE.
    - Report actual hours as ancillary services on Form P-240. Refer to Section 6.P. of this handbook for more information on ancillary services.

G. Grade Level Definition

Student's grade level is determined as follows as defined in RCW 28A.225.160:

- **Kindergarten:** WAC 392-121-10601 defines kindergarten as an instructional program conducted as defined in RCW 28A.150.220 for students who are age 5 on September 1 for the current school year, as defined in Chapter 392-335 WAC.
- **First Grade:** WAC 392-121-10602 defines first grade as an instructional program conducted for students who are age 6 on September 1 for the current school year, or who meet the requirements for kindergarten experience qualification for first grade, as defined in Chapter 392-335 WAC.
- **Exceptions for Kindergarten and First Grade:** LEAs may adopt regulations that

provide for individual exceptions to the uniform entry qualifications.

- **Other Grades:** Other grade level definitions are determined by the LEA.
- **TK Programs:** For state funding, TK enrollment is not considered a grade level but instead a program.

H. Full-Time Equivalent (FTE) Calculation

FTE is the measurement of a student's monthly enrollment. The method of calculating FTE differs depending on the type of enrollment as outlined in WAC 392-121-122.

As defined in WAC 392-121-011, FTE is rounded to the nearest two decimal places. Rounding of student FTE should follow the general rule: a decimal ending in five or more is rounded up; a decimal ending in four or less is rounded down.

- **Classroom Instruction:** FTE for classroom instruction including DFTC high school programs is based on the weekly enrolled minutes in a classroom. Schools with regular scheduled late starts or early releases must adjust their FTE to reflect these shortened days. "Regular" means occurring at least once every two weeks.

  Recess and passing time can be included. Time for meals must be excluded. The breakfast after the bell program, as defined in RCW 28A.235.200, is not considered time for meals.

  For middle and high schools, FTE is calculated based on each class period's weekly minutes divided by 1,665 as outlined in their published bell schedule. Students who arrive late or leave early on a regular basis would have their FTE adjusted to reflect their weekly minutes for the period. For approved skill center classes only, a student's FTE does not need to be reduced if they arrive late or leave early on a regular basis but attend at least 90% of the daily instruction.

  A tool for calculating FTE based on the school's published bell schedule is available here: FTE Calculator Tool. This tool has one tab that outlines the rules for claiming FTE, another tab that provides instructions on how to use the tool, and several different templates. LEAs and schools should select the one that best aligns with their schedule, input the times for each period per day, and make the necessary adjustments to the formulas.

  Example 1: A 12th grade student is enrolled in a class that occurs 1 hour per day 5 days a week. The class' total weekly minutes are 300. The student's FTE is 0.18 (300 ÷ 1,665).

  Example 2: A high school has a regularly scheduled late start on Wednesday. The classes that day are each 45 minutes long. For the remaining days that week, classes are 60 minutes long. Total weekly minutes per class are 285 minutes and each class' FTE would be 0.17 (285 ÷ 1,665).

  For elementary schools and self-contained special education classrooms, FTE is

calculated based on each student's weekly minutes. Students enrolled in a course of study for at least 1,665 weekly minutes are reported as a 1.00 FTE. If the student is enrolled for less than these minimum weekly minutes, the student's FTE would be reported as a partial FTE by dividing the actual weekly minutes by 1,665.

Example: A 4th grade student is enrolled 3 hours per day 5 days a week. The student's total weekly minutes are 900. The student's FTE is 0.54 (900 ÷ 1,665).

- **Passing Time:** WAC 392-121-122 provides flexibility to count passing time for state funding. The weekly hours and minutes used to determine a student's FTE can include passing time between classes excluding time for meals based on the following rules:
  - **Limitation on the Passing Time Amount:** For every 50 minutes of instruction, up to 10 minutes of actual passing time can be claimed. In other words, 20 percent of the daily instruction time can be claimed as passing time. However, the passing time must occur and be part of the scheduled school day where the general student body is under the jurisdiction of the school staff.
  - **Advisory Time:** If a school does not use all of the available daily passing time for passing between classes, the school may apply the unused passing time for an advisory time, provided the class is supervised by an instructional staff, all students present at the school are expected to attend, attendance is taken, no credit is earned for this time, and the total daily passing time does not exceed 20 percent of the instructional time.

Example: A high school schedule has 6 classes that are 50 minutes long with 6 minutes of passing time between each class. The total number of minutes used for passing equals 30 minutes (5 times passing between 6 classes x 6 minutes). The total available passing time is 60 minutes ((6 classes x 50 minutes) x 20%). This schedule occurs each day of the week.

The remaining unused passing time of 30 minutes per day can be applied to a 30-minute advisory time within the school schedule and the passing time prorated equally to the 6 classes.

Five classes would have 300 weekly minutes; 50 minutes of instruction, 6 minutes of actual passing, and 5 minutes of advisory time 5 days of the week. The FTE for these classes would be 0.18 (300 ÷ 1,665).

One class would have 27 weekly minutes; 40 minutes of instruction and 5 minutes of advisory time. The FTE for this class would be 0.17 (275 ÷ 1,665).

  - **Before and After School Passing Time:** Passing time before and after the school day may be claimed if all of the following conditions are met:
    - The passing time is supported by a published schedule and other communication to students, staff, and community.
    - All students are expected to be present during the scheduled passing time.
    - Normal operations of school buses are completed before the morning

passing time begins, or do not start until after the end of the day passing time is over.

Example: A high school schedule has 6 classes that are 50 minutes long with 5 minutes of passing time between each class including 5 minutes of before school passing time. The allowed, unused passing time is not scheduled elsewhere in the day.

Each class' weekly minutes are 275 minutes and each class' FTE is 0.17 (275 ÷ 1,665).

- **Passing Time Between High School and Skill Center:** For approved skill center classes only, a maximum of 30 minutes of passing time per session can be claimed. For each 50 minutes of instructional time, 10 minutes of passing time is allowed. Breaks within the 50 minutes of instructional time are considered passing time. For students regularly arriving late and/or departing early and missing more than 10% of the daily skill center instructional time, their passing time is reduced pro rata.

Example: A skill center schedules a block period of 150 minutes of instruction followed by a 30-minute bus ride back to the student's high school each day. The total weekly minutes are 900 minutes and the skill center class would be a 0.54 FTE (900 ÷ 1,665).

- **Alternative Learning Experience (ALE):** ALE rules permit off campus and non-seat-time instruction to be claimed for state funding. The student's FTE is based on the estimated learning hours outlined in the Written Student Learning Plan. Similar to claiming classroom FTE, 1,665 estimated weekly minutes of learning equals 1.00 FTE. Refer to Chapter 392-550 WAC, WAC 392-121-182, Section 6.C. of this handbook, and at OSPI's Alternative Learning Experience webpage for further information.

- **Running Start:** FTE in Running Start programs is based on the number of college credits for which the student is enrolled. 1.00 FTE equals 15 college credits. This is the case for both colleges with a quarter or semester calendar. To determine a student's Running Start FTE divide the number of college credits by 15.

- **WSL and PWE:** FTE for WSL and PWE is calculated based on the actual hours of WSL or PWE. For both instructional and cooperative WSL, as well as PWE, divide the monthly actual hours of work by 100.

	Instructional WSL	Cooperative WSL	PWE
Student's Documented Monthly Actual Hours	15	20	40
Divide by	100	100	100
Monthly FTE	0.15	0.20	0.40

FTE for WSL and PWE is reported in the month the work occurs. Accordingly, reporting WSL and PWE requires revising a prior submitted Form P-223.

Example: A student performs 10 hours of cooperative WSL in October which equals 0.10 FTE (10 ÷ 100). The district must revise their October Form P-223 and report the WSL FTE in this file—the month the WSL occurred.

I. FTE and AAFTE Limitations and Exceptions

For all types of enrollment except Running Start and State Institution Education, AAFTE is the 10-month average for the months, September through August. For Running Start, AAFTE is the 9-month average of the monthly FTE reported for the months, October through August. For State Institution, AAFTE is an 11-month average for the months, September through July.

- **FTE and AAFTE Limitations**
  - As defined in WAC 392-121-136, no student, including a student enrolled in more than one LEA can be counted as more than 1.00 FTE on Form P-223 on any count date.
  - As defined in WAC 392-121-133, no student, including a student enrolled in more than one LEA can be counted as more than 1.00 AAFTE for any school year.
  - For a student claimed for basic education funding by more than one LEA, the total of all enrollment claims may not exceed 1.00 FTE on any count date and 1.00 AAFTE for any school year.

- **Exceptions to the FTE and AAFTE Limitations**

  In the following cases, a student's FTE and AAFTE may exceed 1.00. Often these exceptions are referred to as the Super FTEs.

  - Skill Center: A student enrolled in both a high school and a skill center may be claimed up to a total combined FTE of 1.60 based upon their enrolled hours. However, neither the high school nor the skill center can claim the student for more than a 1.00 FTE.

    When a student's high school and skill center enrollment exceeds the 1.60 combined FTE limit, local agreements may designate a split in FTE between the skill center and the high school to ensure the student's FTE does not exceed the allowable limitations.

Example: A student is enrolled in their high school for 3 classes that meet 1 hour a day, 5 days a week. Each high school class' FTE is 0.18 ((60 x 5) ÷ 1,665). The student is also enrolled in a skill center for 3 hours a day, 5 days a week for a total of 900 weekly minutes. The student's FTE is reported as follows:

- High school would claim a 0.54 FTE (0.18 x 3)
- Skill center would claim a 0.54 FTE (900 ÷ 1,665)

The student's total FTE would be 1.08 FTE (0.54 + 0.54).

- Running Start: A student enrolled in both high school and Running Start courses cannot be claimed for more than a combined 1.40 FTE for any month except December and January. The high school is limited a 1.00 FTE. The college can claim a student up to a 1.40 FTE or 21 college credits in any month.

  Students eligible to enroll in the summer quarter are limited to 10 college credits or a 0.67 FTE for the months of July and August.

  This limitation applies to the AAFTE, where a Running Start student may be claimed for a maximum combined high school and college 1.40 AAFTE for the school year. The high school is limited to a 1.00 AAFTE. Colleges can claim up to a 1.40 AAFTE.

  Students who exceed the 1.40 FTE or AAFTE are charged tuition by the college for the credits that exceed this limitation.

  When a high school's second trimester overlaps with the college fall quarter in December, a Running Start student could be claimed for more than a 1.40 FTE for that month only. When the first high school semester overlaps with the college winter quarter in January, a Running Start student could be claimed for more than a 1.40 FTE for that month only. When this occurs, the student may be subject to a reduced FTE for the spring college quarter, if the 1.40 AAFTE would be exceeded.

  The Running Start Enrollment Verification Form (RSEVF) must be completed for each Running Start student, for each college term and for each college. This form outlines how the student's 1.40 FTE will be split and claimed between the high school and the college and informs the student and parents of the 1.40 FTE limitation and whether tuition will be due.

  The Spring Quarter Eligibility Adjustment Form (SQEAF) is completed for students who are on track to exceed the 1.40 combined AAFTE and whose spring quarter available college FTE is reduced. This form notifies the student, parents, high schools, and colleges of the reduced spring quarter FTE.

  For further guidance, refer to the annual fiscal bulletin regarding Running Start updates and the Running Start Frequently Asked Questions found on the Dual Credit Programs website.

Example 1: A 12th grade student is enrolled in their high school for 4 classes that meets 1 hour a day, 5 days a week. Each high school class' FTE is 0.18. The student is also enrolled in 2 5-credit Running Start college course. The student's FTE is reported as follows:

- 12th grade FTE is 0.72 (0.18 x 4)
- Running Start FTE is 0.67 (10 ÷ 15)

The student's total FTE would be 1.39 FTE (0.72 + 0.67).

Example 2: An 11th grade student is enrolled in their high school for 1 class that meets 1 hour a day, 5 days a week. Each high school class' FTE is a 0.18. The student is also enrolled in Running Start for 18 colleges credits. The student can exceed 1.00 FTE at the college and would be reported as follows:

- 11th grade FTE is a 0.18 (0.18 x 1)
- Running Start FTE is 1.20 (18 ÷ 15)

The student's total FTE would be 1.38 FTE.

- Student Enrolled in High School, Skill Center, and Running Start: To determine the available FTE for Running Start for a student enrolled in both high school and skill center, the following rules apply:
  - When a student's combined high school and skill center exceeds 1.00 FTE, the available Running Start FTE is limited to a 0.40 FTE.
  - When a student's combined high school and skill center FTE is less than 1.00 FTE, the standard Running Start calculation applies.

Example 1: A student is enrolled in a skill center for 3 hours a day, 5 days a week for 900 weekly minutes, and claimed as a 0.54 FTE. Also, the student is enrolled in their high school for 3 hours, 5 days a week for 900 weekly minutes, and claimed as a 0.54 FTE. Additionally, the student wants to attend Running Start. How much FTE is available for Running Start?

The student's combined high school and skill center FTE totals 1.08 FTE. Since the combined skill center and high school FTE exceeds 1.00, the available Running Start FTE is 0.40.

Example 2: A student is enrolled in a skill center for 3 hours a day, 5 days a week for 900 weekly minutes, and claimed as a 0.54 FTE. Also, the student is enrolled in a high school class 1 hour, 5 days a week for 300 weekly minutes, and claimed as a 0.18 FTE. Additionally, the student wants to attend Running Start. How much FTE is available for Running Start?

The student's combined high school and skill center FTE totals 0.72 FTE. Since the combined skill center and high school FTE is less than 1.00, the standard Running Start calculation applies and the available Running Start FTE is 0.68 (1.40 – 0.72).

FTE Limitations for WSL and PWE: Prior to claiming a student's WSL or PWE for state funding, it is important to make sure the limitation on a student's FTE is not exceeded in any month, and the AAFTE is not exceeded for the school year.

- High School Limitation: For WSL that associated with a high school course and for all or PWE, a student's high school FTE cannot exceed 1.00 FTE. Accordingly, if the student is being claimed as a 1.00 FTE by the high school for their high school classes, the WSL and or PWE cannot be claimed for additional basic education

funding in the grade category on Form P-223. Only students whose monthly high school FTE is less than a 1.00 could have their WSL and or PWE hours claimed for basic education funding and only to the limits so as not to exceed 1.00 FTE.

If the high school WSL qualifies for enhanced vocational funding, the WSL hours could be claimed in the grades 9–12 Vocational field on Form P-223 provided the student's vocational FTE does not exceed 1.00 FTE. This would not apply for PWE since this course of study does not qualify to be claimed for enhanced vocational funding.

Example: A student is enrolled in 1,665 weekly minutes of high school classes. One high school class is a vocational class with a 0.18 FTE. The high school reports the student as a 1.00 FTE for basic education funding and a 0.18 FTE for enhanced vocational funding at the beginning of the month.

The student performs 15 hours of cooperative vocational WSL that month which equal 0.15 FTE (15 ÷ 100).

The WSL FTE cannot be claimed for basic education funding, since the student has already been claimed as a 1.00 FTE. However, the WSL FTE can be claimed in the grades 9–12 Vocational field making the student's total vocational FTE 0.33 (0.18 + 0.15).

- Skill Center WSL: When the WSL is preparatory and associated with a state-approved skill center course program, the 1.60 Skill Center FTE applies. A student could be claimed for up to a 1.60 FTE by both the high school and skill center in any month, but neither the high school nor skill center can claim more than a 1.00 FTE. When reporting a student's skill center WSL, careful attention must be paid to ensure reporting the student's skill center WSL does not exceed this limitation.

Example: A student is enrolled in 900 weekly minutes at the high school and 900 weekly minutes at the skill center. The student's high school FTE is 0.54 (900 ÷ 1,665) and his skill center FTE is 0.54 (900 ÷ 1,665) with a total FTE of 1.08.

The student performs 25 hours of cooperative skill center WSL that month which equal 0.25 FTE (25 ÷ 100).

The WSL FTE can be claimed for basic education funding, since the student's skill center FTE is 0.54 for that month and his total FTE is 1.08. The 0.25 WSL FTE will not exceed the FTE limitation. Additionally, the WSL FTE can be claimed in the Skill Center field for the enhanced Skill Center funding.

- **Determining Available AAFTE for the Nonstandard School Year**
  The following steps should be taken to determine a student's available AAFTE that could be claimed for the nonstandard school year:

  1. For each eligible student, total the student's FTE enrollment claimed on the monthly Form P-223 for the 10 count dates of the standard school year (September

through June), including enrollment reported by other LEAs, as well as enrollment in a private school or home-based instruction. For the months of private school and home-based instruction, a student's FTE would be 1.00. Divide the result by 10.

Example 1: A student was home-schooled from September through February. On March1, the student enrolled in the district for the remainder of the school year. The student's home-schooled FTE would be 1.00 for 6 months. The student's district enrollment would be 1.00 for 4 months. This student's September to June AAFTE is 1.00 (10 ÷ 10). This student cannot be reported on Form P-223S.

Example 2: A student dropped out of school and was not enrolled in any school for 2 enrollment count dates. The student was reported for 8 months as a 1.00 FTE. This student's September to June AAFTE is 0.80 (8 ÷ 10). The student's available AAFTE for the summer months is 0.20.

2. Determine each eligible student's nonstandard AAFTE enrollment.
   - For seat-time enrollment, divide the student's actual hours of attendance during nonstandard school year by 1,000.
   - For ALE programs, determine the daily expected hours of learning outlined in the written student learning plan and the number of school days for the nonstandard school year. Multiply the expected daily hours by the number of school days. Divide this number by 1,000.
   - For WSL and PWE, divide the student's actual work hours during the nonstandard school year by 1,000.
   - For Open Doors programs, determine the student's FTE on each of the nonstandard school year's monthly count day (July and August).
   - For Running Start, determine the student's FTE on each of the nonstandard school year's monthly count day (July and August) based on their enrolled college credits divided by 15.

Example: An eligible student attended 30 days of 5 hours per day during July and August. The student's nonstandard school year AAFTE is 0.15 ((30 x 5) ÷1,000).

3. Evaluate the combined AAFTE.
   - For all enrollment except Open Doors programs, total the AAFTE calculated in Steps 1 and 2 above.
     - If the student's combined AAFTE is less than or equal to 1.00, report the nonstandard school year AAFTE calculated in Step 2. in the appropriate grade on Form P-223S.
     - If the student's combined AAFTE is greater than 1.00, subtract the student's September through June AAFTE calculated in Step 1. from 1.00 and report the result in the appropriate grade on Form P-223S.

Example 1: A student's September through June AAFTE is 0.44 and the student's nonstandard school year AAFTE is 0.28. Report 0.28 on Form P-223S.

Example 2: A student's September through June AAFTE is 0.89 and the student's nonstandard school year AAFTE is 0.28. Report 0.11 on Form P-223S (1.00 – 0.89).

- For Open Doors programs, add the student's July and August FTE and divide by 10 to determine the nonstandard school year AAFTE. Then add the standard school year AAFTE calculated in Step 1.
  - If the student's combined AAFTE is less than or equal to 1.00, report the student's monthly FTE for July and August.
  - If the student's combined AAFTE is greater than 1.00, adjust the July and August monthly FTE so the student's total AAFTE does not exceed the allowable limitations.

4. If the enrollment is in a state-approved vocational course, report the AAFTE in the grades 9–12 Vocational field on Form P-223S. If the enrollment is in a state-approved skill center course program, report the AAFTE in the Skill Center field on Form P-223S.

- **Summer WSL and PWE:** Claiming WSL and PWE that occur over the summer months (July and August) must not exceed the AAFTE limitations. Similar to the monthly FTE limitations, no student's WSL hours for a high school course and PWE hours can exceed the 1.00 AAFTE. Prior to claiming the summer hours, the available AAFTE must be determined and the summer hours cannot exceed the available AAFTE. Similarly, no student's WSL hours for a skill center class can exceed the 1.00 AAFTE at the skill center and when combined with the student's high school AAFTE, cannot exceed 1.60 AAFTE.

- **Additional Cautions Regarding the FTE and AAFTE Limitations**
  - For students served in more than one school or LEA, exercise particular care in reporting students served in more than one school or LEA to ensure the combined enrollment does not exceed the limitations above. If a student is reported by two LEAs, the Interdistrict Agreement must address how the FTE will be split and reported on Form P-223.
  - For Running Start students enrolled in multiple colleges, the colleges must work together to ensure a student's available Running Start FTE is not exceeded. If the Running Start FTE is exceeded, the colleges will determine how the available FTE will be claimed and which college will collect tuition.
  - For a student who temporarily enrolls in an education component of a drug or alcohol treatment program operated by another district, the student's original LEA and the district operating the treatment program must agree on who will report the student for state funding subject to the limitations of WAC 392-122-145.
  - For students who are reported full-time on Form E-672 by an institutional education program:
    - No LEA may include the student on Forms P-223 and P-223H for that count date when the institution's count date is the same as or occurred prior to the student's enrolled school count day except for Open Doors, TBIP and Exited

TBIP funding.

- For students in an institutional education program and an Open Doors program, their Open Doors enrollment can be included on the Form P-223.
- For students in an institutional education program and eligible to be claimed for TBIP or Exited TBIP funding, their headcount can be claimed on Form P-223.
- If the student's school count date is prior to the institution's count date and the student is eligible to be counted by the school, the institution may not count the student on Form E-672.
- A student reported as part- time on Form E-672 and on Form P-223 may not have a combined enrollment of more than 1.00 FTE for that month.

SECTION 6. TYPES OF ENROLLMENT

A. Basic Education

A student reported for basic education funding must meet the following standards:

- The student must be an enrolled student of the LEA on the count date. See Section 5.A. of this handbook.
- The student must have participated in a course of study on or before the count date. See Section 5.B. of this handbook.
- The student must not meet any of the enrollment exclusions set forth in Section 5.C. of this handbook.

B. Special Education

For the 2025–26 school year, special education enrollment is reported in the following categories:

- **Age 3–5** – report any special education student who is age 3-5 including any kindergarten age student not enrolled in a kindergarten class.
- **TK** – report any special education student enrolled in a TK program.
- **K-22** – report any special education student enrolled in grades K–12.

Students who are age 6 and older, not yet enrolled in kindergarten, and eligible for special education services should be reported consistent with WAC 392-121-137.

Special education enrollment is reported for students meeting all of the following requirements on the count date:

- The student is an enrolled student of the LEA.
- The student is age 3–22 and has a current individualized education program (IEP).
- The student has a current evaluation that has been reevaluated every 3 years.
- The student has received special education as defined under WACs 392-172A-01175 and 392-172A-01155 on or before the monthly count day but sometime in the prior month.

Failure to meet each of the above requirements can result in an audit finding or exception and a repayment of state apportionment funding.

- **Limitations on Enrollment Counts**
  Report only enrolled and properly identified students. Counts should include students placed in nonpublic school agencies on a contractual basis. Eligible students are those with current IEPs that comply with the requirements to provide free and appropriate public education (FAPE). Additionally, the following criteria must be met:
  - The IEP complies with federal and state procedural requirements.
  - The delivery of specially designed instruction complies with state standards (regularly scheduled teaching or training activities provided or designed by special education qualified staff).
  - Areas for the provision of special education services conforms with areas of need

identified in the student's evaluation made under WACs 392-172A-03035 and 392-172A-03040.

- **Basic Education Funding for Special Education Students**
  Special education students who are enrolled in grades K–12, including Running Start and Open Doors programs can be reported on Form P-223 and can generate state basic education funding. Special education students who are enrolled in a TK program can be reported on Form P-223 and can generate TK funding. Special education students who are not enrolled in grades K–12 or TK are limited to be claimed only on Form P-223H and generate only state special education funding.

  For reporting eligible special education students for basic education funding on Forms P-223, determine a student's grade placement as follows under WAC 392-121-137:
  - For students enrolled exclusively in an ungraded special education program, the student's grade level shall be based on the typical grade level of the students of the same age. For example, a student who is 6 years old at the beginning of the school would be counted as a first grader.
  - For students enrolled in a grade level below the typical grade level of the students of the same age, the LEA has the option of counting the student in the grade enrolled or the typical grade level of the student's age.
  - Students who are 5 years old at the beginning of the school year may be counted as a kindergarten student only if the student is enrolled in a kindergarten program.

  Refer to Section 5.H. of this handbook for instructions on calculating a student's FTE.

C. Alternative Learning Experience (ALE)

The definition of ALE is provided in WAC 392-550-020(1)(a) and is:

"*Alternative learning experience*" *means a course, or for grades kindergarten through eight, grade-level course work, that is a delivery method for the program of basic education and is:*

i. *Provided in whole or in part independently from a regular classroom setting or schedule, but may include some components of direct instruction;*
ii. *Supervised, monitored, assessed, evaluated, and documented by a certificated teacher employed by the school district or charter school, or under contract as permitted by applicable rules; and*
iii. *Provided in accordance with a written student learning plan that is implemented under the school district's or charter school's policy and this chapter.*

Students in grades K–12 and enrolled in ALE classes can be claimed for state basic education funding provided the program complies with Chapter 392-550 WAC and WAC 392-121-182. For additional clarification and guidance regarding ALE, refer to OSPI's Alternative Learning Experience webpage.

ALE enrollment rules outlined in WAC 392-121-182 (3)(b) limit student eligibility for ALE to grades K–12. TK, a program prior to kindergarten cannot be claimed under the ALE rules.

D. Vocational

Enhanced vocational funding is generated for students enrolled in a state-approved vocational course as defined in WAC 392-121-138.

- Grades 9–12 vocational FTE is reported for state-approved high school vocational courses taught by an instructor with a valid endorsement for the subject area and offered to students in grades 9–12. Students in grades other than grades 9–12 can enroll in a high school vocational course and can earn the high school vocational credit, but cannot be claimed for grades 9-12 vocational enhanced funding.
- Middle school vocational FTE is reported for state-approved middle school vocational courses taught by an instructor with a valid endorsement for the subject area and offered to students in grades 7 and 8. Students in grades other than grade 7 and 8 can enroll in a middle school vocational course and can earn the middle school vocational credit, but cannot be claimed for middle school vocational enhanced funding.
- The FTE for a vocational student is based upon the enrolled weekly minutes in a state-approved vocational course (1,665 weekly minutes equal 1.00 FTE).
- The time reported for each course may not include more than one class' passing time.
- For vocational courses taught by a substitute teacher, to claim the student for vocational enhanced funding, the course must have been taught by an instructor with a valid endorsement for the subject area within the past twenty consecutive school days to the count day.
- If a vocational course is jointly taught by an instructor holding a vocational endorsement for the course and an instructor without such endorsement, only the portion of the class time taught by the instructor with the vocational endorsement can be claimed for enhanced vocational funding.
- Worksite learning (WSL) provided as part of a vocational course may be claimed for vocational enhanced funding as long as the WSL requirements are met (refer to Section 6.L. of this handbook) and the student's FTE limitation is not exceeded (refer to Section 5.I. of this handbook).

Example: A school offers 5 50-minute periods of instruction with 5 minutes of passing time each day of the week. A student is enrolled in 2 vocational classes. Each vocational class' FTE is 0.17 ((55 x 5) ÷ 1,665). The student's total vocational FTE is 0.34 (0.17 x 2).

E. Skill Center

Enhanced skill center funding is provided for students enrolled in a state-approved skill center course and taught by an instructor with a valid endorsement for the subject area.

- The FTE for a skill center student is based on the enrolled weekly minutes in a state-approved skill center course (1,665 weekly minutes equal 1.00 FTE).
- Students enrolled in classes at the skill center and at a high school are reported for a maximum combined 1.60 FTE. Refer to Section 5.I. of this handbook for more information on this allowance.
- Refer to Section 5.H. of this handbook for guidance on claiming passing time for a skill center course.

- For skill center courses taught by a substitute teacher, to claim the student for skill center enhanced funding, the course must have been taught by an instructor with a valid endorsement for the subject area within twenty consecutive school days to the count day.
- **Preparatory** WSL provided as part of a skill center course may be claimed for skill center enhanced funding as long as the WSL requirements are met (refer to Section 6.L. of this handbook) and the student's FTE limitation is not exceeded (refer to Section 5.I. of this handbook).

F. Running Start

Running Start is a program where eligible students enroll in college level courses at a specific college to earn both high school and college credits tuition free. All Washington state community and technical colleges, Central Washington University, Eastern Washington University, The Evergreen State College, Northwest Indian College, Spokane Tribal College, and Washington State University can participate in Running Start if they choose to offer the program.

For the standard school year (September through June), students in grade 11 or 12 are eligible to enroll in Running Start. For the summer term, students who have completed their 10th grade can enroll too. As a general rule, a student's eligibility for a Running Start program terminates at the end of the student's 12th grade regular academic year. Additional years of Running Start applies only for those courses needed to meet the LEA's high school graduation requirements and limited to no more than 63 college credits for all 12th grade years. See WAC 392-169-055.

RCW 28A.600.385 allows Washington school districts in border counties and community colleges in Oregon and Idaho to enter into cooperative agreements under Chapter 39.34 RCW to allow 11th and 12th grade students who are enrolled in an LEA to earn high school and college credit concurrently.

Colleges report Running Start enrollment on Form P-223RS to the LEAs from which students earn high school graduation credit. LEAs report Running Start enrollment to OSPI on Form P-223. OSPI allocates state basic education funding to LEAs and can retain up to 7% of the funds generated. The remaining Running Start funds (93%) must be transmitted to the college.

- **College Reports to LEA**
  Instructions for Form P-223RS can be found on the back of the form. Colleges may use alternative monthly report forms if the report:
  - Displays all information required on Form P-223RS except for LEAs who do not require the students' grade level information,
  - Is signed by the authorized college official, and
  - Is acceptable to the LEA.

Scanned and emailed reports are permitted if acceptable to the LEA.

- **LEA Reports to OSPI**
  After reviewing the college's report, the LEA reports the Running Start nonvocational and

vocational enrollment separately on Form P-223.

All colleges except Washington State University report Running Start enrollment for the months, October through June. Washington State University reports Running Start enrollment for the months, September through May, however, the enrollment is reported on the October through June Form P-223.

The count dates for Running Start enrollment are:

- The first count day of a college term is the fourth college day of the term of the first month.
- For the remaining months of the term, the count day is the first college day of the month.

Example: The fall quarter starts on September 29. The college's October count day is October 6, the fourth school day of October. The November and December count days are the first school days for these months.

Any student enrolled on the monthly count day and has shown participation on or before that day but since the prior count day, can be claimed for Running Start funding.

G. Transition to Kindergarten (TK)

TK is a legislatively established and authorized program for children who are at least 4-year-old by August 31 and have been identified through a screening process to be in need of additional preparation to be successful kindergarten students in the following school year. Chapter 392-425 WAC provides rules for TK consistent with the criteria identified in RCW 28A.300.072. Visit the OSPI TK webpage for updated rules and operating guidance.

TK enrollment is reported separately as follows:

For Form P-223:

- In the **TK HC** field, report any TK student as 1 headcount at the school where they are marked "IsPrimary".
- In the **TK FTE** field, report TK student FTE at the school where they attend. TK FTE will be based on 1,665 enrolled weekly minutes.
- In the **TBIP TK** field, report any TK student eligible to be claimed for TBIP funding as 1 headcount at the school where they are marked "IsPrimary".

For Form P-223H:

- In the **TK** field, report any TK student eligible for special education funding.

ALE enrollment rules outlined in WAC 392-121-182(3)(b) limit student eligibility for ALE to grades K–12. TK is a program prior to kindergarten and cannot be claimed under the ALE rules.

H. Open Doors

Open Doors programs under Chapter 392-700 WAC provide reengagement instruction for students that:

- Are under the age of 21 but at least 16 as of September 1. Students who are eligible and receiving special education services and over the age 21 on September 1 would meet the age requirement to enroll in Open Doors. Students receiving special education services would also be eligible to enroll in Open Doors until the end of the school year they turned 22.
- Have not met the high school graduation requirements of the LEA or who have not earned a college degree, and
- Are significantly behind in credits based on the student's cohort graduation date as outlined in WAC 392-700-035(1)(c) and after a credit deficiency calculation is run. If found not to be credit deficient, have been recommended to enroll by a case manager from the Department of Social and Health Services or the juvenile justice system, a district designated school personnel, or staff from community agencies which provide educational advocacy services.

Open Doors programs and the reporting LEAs must receive approval from OSPI to operate an Open Doors program before enrollment may be reported for state funding.

Rules for reporting enrollment and calculating FTE for Open Doors programs are significantly different than other types of programs. Students enrolled in below 100 level classes are claimed based on the Open Doors program's total hours of instruction. Students enrolled in college level classes are claimed based on the enrolled college credits.

Students who have met the following requirements can be counted for state funding:

- Attendance period as defined in WAC 392-700-015(3).
- Weekly Status check as defined in WAC 392-700-015(24).
- For below 100 level classes, evidence of academic progress within three months of being counted. When the three months span September, programs have an additional month to meet the academic progress requirement.

Enrollment is reported on Form P-223-1418 by the program to the reporting LEA. The Open Doors enrollment is included on the LEA's monthly Form P-223. July and August enrollment is reported on a monthly Form P-223 available only for LEAs that are approved to report Open Doors enrollment.

For more detailed information on Open Doors programs, refer to OSPI's Open Doors webpage.

I. Transitional Bilingual Instructional Program (TBIP)

Students who meet all of the following requirements qualify to be claimed for TBIP funding:

- Primary language is other than English,
- Identified as qualifying for TBIP services through a placement test (or provisionally for TK students),
- Enrolled in a state-approved TBIP program, **and**
- Received TBIP services on or before the count day but sometime in the prior month.

On each monthly count day, report the enrolled TBIP student headcount in the field provided

on Form P-223 in the following categories:

- **TBIP K–6:** Report eligible students who are in grades K–6.
- **TBIP 7–12:** Report eligible students who are in grades 7–12.
- **TBIP TK:** Report eligible students who are enrolled in a TK program.

J. Exited TBIP

Additional academic instruction support funding is provided for students who have exited from TBIP in the previous 2 school years. An Exited TBIP eligible student is one who is currently enrolled in the LEA and met the criteria for exiting TBIP services in Spring 2024 or Spring 2025. This includes Exited TBIP students who transfer from another LEA, or whose parents had previously waived TBIP services. This would not include Multilingual/ English Learners (MLs) who scored Proficient at a private school participating in Title III or exited Native American students who are eligible for Title III services but were not in TBIP. This also does not include students who did not qualify for TBIP services because they scored Proficient on the WIDA or ELPA21 Screener.

On each monthly count day, report the enrolled Exited TBIP student headcount in the field provided on Form P-223. Identifying and reporting students who qualify to be counted as Exited TBIP for the September count, as well as students transferring from other LEAs during the school year is imperative to ensure an accurate Exited TBIP count.

K. Direct-Funded Technical College (DFTC) High School

Technical colleges may operate high school programs and receive funding directly from OSPI for the academic and vocational instruction they provided students served under an interlocal agreement as defined in RCW 28B.50.533. The technical college will report only students who:

- Were under 21 as of September 1st of the school year. Students receiving special education services would also be eligible to enroll in a DFTC high school program until the end of the school year they turned 22.
- Are enrolled tuition free.
- Are enrolled in a district which the technical college has a signed interlocal agreement on file with OSPI and in courses where the student is earning high school graduation credit,
- Are enrolled in the technical college for the purpose of earning a high school diploma or certificate, and
- Have participated in in-person instruction within the 20 consecutive school days of the monthly count day.

Similar to traditional high school programs, the FTE claimed by a DFTC for their high school program is based on the student's enrolled weekly minutes in classroom instruction.

Provision of special education and TBIP services must be afforded to eligible students enrolled in a DFTC. These services can be provided by the resident district and the FTE can be shared between the district and the DFTC. The reverse could occur where the DFTC provide these services – however, funding would not be provided directly from OSPI but would be generated through the resident district who would report these services on their Form P-223 or P-223H.

DFTC enrollment is reported by the technical college on the Form P-223TC and **is not**

reported by the district. Refer to WAC 392-121-187 for rules governing DFTC. Instructions for Form P-223TC can be found on the back side of the form.

L. Worksite Learning (WSL)

WSL experiences are opportunities for students to earn additional credit for work performed apart from a class. For additional clarification and guidance regarding WSL, refer to OSPI's Work-Based Learning webpage.

WAC 392-410-315 defines the two categories of WSL, cooperative and instructional. Instructional WSL is taught by a certified instructional staff. Cooperative WSL is coordinated by a certified instructional staff, is typically an employer-employee relationship, and could include a salary for the student.

A student's WSL hours can be claimed for state funding when all of the following requirements are met:

- A completed learning plan,
- An agreement between the LEA and the workplace, and
- The student participates in a program orientation.

Example: A student obtains employment in the fall. In January, the student enrolls in a WSL program. Can the school revise the fall enrollment to include the student's fall work hours?

Answer: No. A student's WSL hours that occur before a learning plan, workplace agreement, and student orientation are in place cannot be claimed for state funding.

WSL can be claimed for vocational enhanced funding provided the WSL is associated with a state-approved vocational course and the instructor who is either teaching or coordinating the vocational WSL experience has a valid vocational endorsement for the subject area. Additionally, **preparatory** WSL provided as part of a state-approved skill center course and where the instructor has a valid endorsement for the skill center course can be claimed for skill center enhanced funding.

The number of WSL hours that can be claimed depends upon the amount of credits awarded for the WSL experience. When one earned credit is awarded, WSL hours are limited to:

- 180 hours of each credit of instructional WSL, and
- 360 hours for each credit of cooperative WSL.

If the credits earned are less or more than one credit, the amount of WSL hours is adjusted proportionally.

Example: A student has worked 200 hours but earned a half credit through cooperative WSL. The total WSL hours that could be claimed would be limited to no more than 180 hours – provided the student has available FTE or AAFTE.

Additional Guidance for WSL

- Vocational WSL hours occurring in association with an ALE course can generate vocational enhanced funding.
- WSL hours that are performed through an Open Doors program cannot be claimed as an additional FTE or for additional funding.

M. Paid Work Experience for Elective Credit (PWE)

PWE are opportunities for students to earn elective credit for paid work experiences.

WAC 392-410-316 defines PWE. A student's hours of PWE can be claimed for state funding when all of the following requirements are met:

- The student is legally eligible for paid employment and is at least 16 years old;
- The student's High School and Beyond Plan is updated to reflect the PWE; and
- The PWE is approved in advance by a school counselor, principal, or principal designee and meets the requirements outlined in WAC 392-410-316 (1)(d).

PWE cannot be claimed for vocational or skill center enhanced funding.

The number of PWE hours that can be claimed is dependent on the amount of credits awarded for the PWE. When one earned credit is awarded, PWE hours are limited to 360. If the earned credits are less than one credit, the amount of PWE hours is adjusted proportionally.

N. Nonstandard School Year Enrollment

See RCW 28A.150.420 and WAC 392-121-123 and 392-121-133 for rules. LEAs providing instruction during the nonstandard school year may claim basic education funding on Form P-223S if all of the following requirements are met:

- The student is enrolled tuition free in a course of study, as defined in Section 5.B. of this handbook.
- The student has available AAFTE after the June count.
- When the student's nonstandard school year enrollment is combined with the enrollment in the standard school year's 10 months including private school or home-based instruction, the AAFTE cannot exceed the limitations described in Section 5.I. of this handbook.

All nonstandard school year enrollment, except Open Doors and Running Start programs, is based on the total number of hours for which a student is enrolled and reported on Form P-223S. The form calculates an AAFTE based on the reported number of hours enrolled. One thousand hours of enrollment for all grades K–12 equal 1.00 AAFTE.

For Open Doors enrollment, programs report the eligible student FTE based on the first instructional day for the months July and August and complete a Form P-223-1418 for each of these months. The programs submit the form to their reporting LEA who will include this enrollment on a July and August Form P-223. Open Doors programs are funded based on a 10-month average of the 12 months of reported enrollment.

P. Ancillary Services

Ancillary services for students in grades K–12 are reported on Form P-240 for basic education funding. These services are defined in WAC 392-121-107(1)(e).

In conformance with WAC 392-134-025, LEAs report the actual number of student contact hours of ancillary services for part-time, private school, and home-based students.

When a student's ancillary enrollment, including special education services is regularly scheduled, report the part-time enrollment as a partial FTE on Form P-223.

Enrollment Count Limitations

All enrollment reported on Form P-240 are subject to the following limitations:

a. Do not report the same enrollment on Forms P-223 and P-240.
b. Report only students who are enrolled in grades K–12.
c. Report actual hours of services, not estimates. Do not include absences.
d. Maintain documentation of the actual hours of ancillary services.

The information reported on Form P-240 reflects the actual hours of services and can be aggregately reported each month on the annual form. Actual hours are not entered on the form until after the service hours occur and can be summarized.

Except for services to students with a disability, only those services provided by the LEA on school grounds or facilities controlled by the LEA can be counted.

Q. State Institution Enrollment

See WAC 392-122-221 for state institution rules. State institution enrollment is reported on Form E-672 and is not reported on Form P-223 or P-223H.

In most cases, students confined to a state institution on count day that may be receiving educational services at both the state institution and at an LEA, and with the permission of the state institution may be claimed as a partial FTE on Forms E-672 and P-223, but the combined FTE cannot exceed 1.00. A part-time confined student cannot be claimed on Form P-223H. The only exception to these rules occurs when a student receives educational services at a state institution and an Open Doors program. In these cases, the student can exceed a combined 1.00 FTE based on each program's reporting rules but neither program can exceed 1.00 FTE.

The institution and LEA must work together to ensure the state institution program's enrollment reported on Form E-672 is not reported on Forms P-223 and P-223H. To ensure students are not reported both for institution education funding and for basic education and special education funding, the LEA receiving notice an individual was reported on Form E-672 for a certain count date must revise their Forms P-223 and P-223H to exclude this student's enrollment for all such count dates. Enrollment reporting on Forms P-223 and P-223H should not resume until the student returns to school.

Example: A district reports a student on Form P-223 for the October count date. A week later the district is notified the student was actually in the county juvenile detention center on that date and was eligible for reporting on Form E-672. The district must revise the October Form P-223 to exclude the student. The student would not be reported on the November Form P-223 unless the student returned to the district's school on or before the November count date.

R. Home Hospital (HH) Instruction

HH instruction is provided to students who are temporarily unable to attend school for an estimated period of at least four weeks but no more than 18 weeks because of a physical or mental disability or illness. Weeks of absences may be consecutive or intermittent. LEAs are responsible to provide services based on the student's needs and their policy.

HH allocations are made in two categories. This distinguishing factor is related to economies of scale for mileage. HH services at sites with a single enrolled student, such as in the student's home, generates $60 per week in HH program allocations. This allocation includes a factor for mileage. HH services at sites with multiple-enrolled students such as in a children's ward of a hospital or residential treatment center generates $55 per week in HH program allocations.

An eligible student is one who has a notice from a qualified medical practitioner stating the student is expected to be absent for at least four school weeks and who has received HH services. HH reimbursement may not be claimed for weeks when a student is at Seattle Children's Hospital because the hospital is directly funded for those students.

HH services are reported on Form E-525, which is due at OSPI by July 17, 2026.

Weeks of Enrollment Calculations

Report only total weeks of HH services calculated through the following process:

1. Determine the first day of HH services on which the student was both eligible for HH services and began to receive HH services.
2. Determine the last day the student received HH services.
3. Count the number of missed school days, as defined in WAC 392-121-033, between the first day and last day of HH services.
4. Divide the number of missed school days by five to determine the number of weeks of HH services.
5. Use the lesser of the calculated HH weeks or 18 weeks. Total weeks of HH services to be reimbursed per student cannot exceed 18.
6. Total each student's HH weeks and report the total number of HH weeks rounded to one decimal place.

Students who began the school year participating at a school but who has been absent and receiving HH services can be claimed for basic education funding on Form P-223 for two months under WAC 392-121-108(1)(a), provided the student returns to school prior to the end of the school year. Students eligible to be claimed for special education funding on Form P-223H can be claimed for the duration of the HH services, provided the requirements of

Section 6.B. of this handbook are met.

Refer to Home/Hospital (H/H) Services Guidelines for information on eligibility, week limitation, tutoring, and reporting requirements.

S. Nonhigh Students

Districts are either a "high district" or a "nonhigh district." RCW 28A.545.040 defines a "student residing in a nonhigh district" as:

> "…any common school-age person with or without disabilities who resides within the boundaries of a nonhigh school district that does not conduct the particular kindergarten through grade twelve grade which the person has not yet successfully completed and is eligible to enroll in, not including students enrolled in an innovation academy cooperative established under RCW 28A.340.080 through 28A.340.090."

In some districts, this includes junior high or middle school students.

High districts complete a separate Form P-213 for each nonhigh district served and send signed form(s) to their ESD by **June 26, 2026**. ESDs forward each Form P-213 to the nonhigh district for a concurring signature. Nonhigh districts review and sign the form and return it to the ESD by **July 10, 2026**. Forms are due at OSPI by **July 24, 2026**.

Form P-213 enrollment is used to calculate payments from nonhigh districts to high districts. Levy authority transfers from high districts to nonhigh districts and eligibility for local effort assistance may be affected. Refer to Chapter 28A.545 RCW and Chapter 392-132 WAC for details about nonhigh payments to high districts. See RCW 84.52.0531 and WAC 392-139-340 for details about levy authority transfers.

All enrollment included on Form P-213 are subject to the following limitations:

- Students must reside within the boundaries of the nonhigh districts.
- The students must be in a grade the nonhigh district does not conduct.
- Include the FTE for special education and TBIP services and vocational classes.
- Include Open Doors FTE.
- Do not include Running Start FTE.
- A student reported full-time on Form P-223 (1,665 weekly minutes for 10 months, September through June) is 1.00 AAFTE. A student enrolled less than 1,665 weekly minutes is reported as a partial FTE. The student's partial AAFTE would be the 10-month average of the partial FTE reported.

SECTION 7. DETAILED INFORMATION ON REPORTING ENROLLMENT

This section provides detailed information on each enrollment collection including the method to report and the data collected.

The following reports are submitted electronically each month in EDS. Refer to Section 4.B. of this handbook for the monthly due dates:

A. Form P-223, Monthly Report of Enrollment Eligible for Basic Support

On each count date from September through June, the serving LEA submits Form P-233 reporting the following enrollment by resident district:

- Grades K–12 total basic education HC and FTE, including enrollment in ALE programs.
- In separate columns, ALE HC and FTE in grades K–12.
- Total FTE in vocational classes; for grades 7 and 8 and for grades 9–12 separately, and in separate fields, any ALE FTE in these vocational classes.
- Total Skill Center FTE, and in a separate field, any ALE FTE in Skill Center classes.
- TBIP HC for grades K–6, grades 7–12 and TK programs, and Exited TBIP HC.
- TK programs HC and FTE.
- Running Start FTE for nonvocational and vocational funding. Enrollment for the summer college term is reported on Form P-223 for July and August.
- Open Doors HC and FTE. Open Doors enrollment for the summer months is reported on Form P-223 for July and August.

B. Form P-223H, Monthly Report of Special Education Enrollment

On each count date, the serving LEA, or ESA 112 Special Education Cooperative submits eligible special education students on Form P-223H. Complete a separate row for each resident district served.

C. SAFS ALE Enrollment Application

LEAs claiming ALE enrollment for state basic education funding on Form P-223 are required to report separately their ALE enrollment in the SAFS ALE application available in EDS as follows:

- By program,
- By grade,
- By month, and
- By home district—defined as the district the student lives in regardless of choice.

For more information on how to navigate this application, refer to the User Guide posted on

the OSPI's Enrollment Reporting Instruction website.

The following reporting is submitted monthly by paper form:

D. Form P-223RS, Monthly Report of Running Start Enrollment

- The college providing a Running Start program reports students enrolled in college level (100 level or above) courses on Form P-223RS. The college reports the FTE in nonvocational or state-approved vocational courses, as well as the total headcount.
- The count days for Running Start classes are the first instructional days for the months of October through August.

A separate Form P-223RS is required for each LEA served by the reporting college. Form P-223RS is due to the student's LEA on or before the eighth calendar day of the month. See Section 6.F. of this handbook for further information.

E. Form P-223-1418, Monthly Report of Open Doors (OD) Program Eligible Enrollment

Approved Open Doors programs report their eligible enrollment on each count date to the reporting LEA on Form P-223-1418. This paper form is due to the reporting LEA by September 16 and the eighth calendar day of the months, October through August. See Section 6.H. of this handbook for further information.

F. Form P-223TC, Monthly Report of Technical College Enrollment Eligible for Basic Education Support

DFTCs report their high school program enrollment on Form P-223TC. A separate Form P-223TC is required for each resident district served by the reporting technical college and a copy of each form should be sent to each resident district to ensure students are not reported for more than a 1.00 FTE.

These forms are in turn reported by the technical college on the electronic Form P-223 and submitted to the ESD according to the due dates shown in Section 4.B. of this handbook. See Section 6.K. of this handbook for further information.

G. Form E-672, Monthly Report of Institutional Education Program Enrollment

On each count date for the months of September through July, institutional education programs report their students on Form E-672. This form is due to OSPI September 16 and the tenth calendar day of the months, October through July. See Section 6.Q. for further information.

The following optional reporting is submitted annually and electronically in EDS:

H. Form P-223S, Nonstandard School Year AAFTE Enrollment Eligible for Basic Support

Form P-223S is used to claim eligible summer enrollment for grades K–12, including ALE and vocational/skill center programs. Running Start and Open Doors summer enrollment is not reported on Form P-223S but instead on a July and August Form P-223. Refer to Section 6.N. of this handbook for information about a student's eligibility to be claimed for the nonstandard school year and how to calculate FTE.

I. Form P-240, Attendance Report of Ancillary Services to Part-time Students Eligible for Basic Support

Form P-240 is used to claim state basic education funding for ancillary services. On Form P-240, the reported total hours of service is used to calculate the AAFTE. See Section 6.P. of this handbook for specific reporting information.

The following optional reporting is submitted monthly by paper form:

J. Form E-525, Report of Final Home and Hospital (HH) Services

This is a year-end report. Form E-525 is used to report actual HH enrollment for the entire school year. If used, this form is due to OSPI by July 17, 2026. See Section 6.R. of this handbook for further information.

K. Form P-213, Report of Students Residing in Nonhigh Districts and Enrolled in High Districts

This is a year-end report. Form P-213 is used to summarize nonhigh students who attend High districts. Refer to Section 6.S. of this handbook for further information.

SECTION 8. HOW TO REVISE REPORTED ENROLLMENT

At any time prior to the completion of the audit for the school year, reported enrollment can be revised. How to revise reported enrollment is dependent on the time of the revisions.

During the current school year, submit revisions electronically by revising the file in EDS for the month, submitting the revised data, and notifying the ESD of the revision. Be sure to retain signed revised reports. Once the revisions are submitted, the next monthly apportionment will reflect the changes. Revisions made to prior months between September and August must be submitted by the monthly due dates available in Section 4.B. of this handbook. Do not begin a revision if the file will not be submitted by the monthly due dates.

After the close of the school year, refer to WAC 392-117-045 for the rules on submitting corrections to enrollment and other data that affects state apportionment. Revisions made after the August due date will appear as prior year adjustments in apportionment payments for the next school year.

- **Revisions made after the August due date but prior to the closing of the school year in EDS:** 2024–25 revisions submitted after August 12, 2025, but by November 24, 2025, and 2025–26 revisions submitted after August 13, 2026, but by November 23, 2026, are submitted electronically to the ESD. Make sure to notify the ESD of the changes. Changes done after the August due date will not be included in the district's levy calculation.

- **Revisions made after the closing of the school year in EDS, but prior to the completion of the audit for the school year:** all revisions made after the closing of the school year in EDS are submitted by paper. If the revision occurs during the audit for the school year, the state auditor must be notified of the enrollment change. "During audit" means between the entrance conference and the exit conference held by the state auditor as part of the regular financial and state compliance audit. This may happen every year or less often depending on the audit cycle.

  To submit revisions, a current 1251, 1251H, or 1735 report should be printed and marked with the enrollment changes required. Additionally, include details on which schools require adjustments. Attach the report(s) to a letter on LEA letterhead with an authorizing signature. The letter should indicate what state the audit is in for that school year. If the audit is in progress, the letter should indicate this and note the auditor has been informed of the revision. This letter and the enrollment reports(s) can be scanned and emailed to OSPI or sent in the mail. The ESD should also receive a copy of the letter.

- **After completion of the audit by the state auditor:** revisions made after the exit meeting held by the state auditor are only made as part of the audit resolution process as defined in Chapter 392-115 WAC.

SECTION 9. DOCUMENTATION OF ENROLLMENT AND RETENTION OF RECORDS

Documentation supporting the enrollment claimed must be retained for audit. Unsubstantiated enrollment counts can result in an audit exception. Enrollment reporting errors found in an audit will generally require revised reports and adjustments to state apportionment.

The following supporting documentation must be maintained:

Signed enrollment reports to include:

- 1251 reports that include each month's Form P-223 basic education FTE and Forms P-223S and P-240 AAFTE.
- 1251H reports that include each month's Form P-223 basic education headcount, to include TBIP and Exited TBIP counts.
- 1735 reports showing each month's Form P-223H special education headcount.

Basic Education records to support the enrollment reported on Form P-223 to include:

- Evidence the student was enrolled on the monthly count day, participated on or before the September count day (fourth school day of September), and attended within the last 20 consecutive school days of the October through June count day.
- Enrollment and withdrawal reports identifying student, grade, and date.
- Student schedules by month, quarter, or semester necessary to support the claimed FTE.
- Calculation of FTE of individual schools or programs.
- Rosters identifying individual students counted for each type of enrollment (both headcount and FTE where applicable).
- Students' daily attendance records, including excused and unexcused absences.
- For nonresident students, completed choice transfers and interdistrict agreements.

Special Education records to support the enrollment reported on Form P-223H to include:

- Evidence there is an active IEP in place on the monthly count day.
- Evidence there is a current evaluation in place on the monthly count day.
- Evidence the student received special education services on or before the count day and within the prior month.
- For nonresident students, completed choice transfers and/or interdistrict agreements.

TK student records to support the enrollment reported to include:

- Evidence of screening results indicating eligibility qualifications for each TK student.
- The coordinated recruitment and enrollment steps that were taken and with which community and district-based early learning programs, to demonstrate TK is working in collaboration with existing programs and is serving an unmet need.
- Records to show students referred to other early learning programs including ECEAP/Head Start.

Grades 9–12 vocational records to support the enrollment reported to include:

- Evidence the classes are state-approved grades 9–12 vocational courses.
- Records to show the class was taught on the monthly count day or within the last 20

consecutive school days by an instructor with a valid endorsement for the subject area.
- The classes' weekly hours to support the FTE claimed.
- Student rosters showing the students claimed are in grades 9–12.

Middle school vocational records to support the enrollment reported to include:
- Evidence the classes are state-approved middle school vocational courses.
- Records to show the class was taught on the monthly count day or within the last 20 consecutive school days by an instructor with a valid endorsement for the subject area.
- The classes' weekly hours to support the FTE claimed.
- Student rosters showing the students claimed are in grades 7 and 8.

Skill center records to support the enrollment reported to include:
- Evidence the classes are state-approved skill center courses.
- Records to show the class was taught on the monthly count day or within the last 20 consecutive school days by an instructor with a valid endorsement for the subject area.
- The classes' weekly hours to support the FTE claimed.
- Student rosters showing the students claimed are in grades 9–12.

TBIP records to support the enrollment reported to include:
- Primary language is other than English,
- Identified as qualifying for TBIP services through a placement test (or provisionally for TK students),
- Enrolled in a state-approved TBIP program, **and**
- Received TBIP services on or before the count day but sometime in the prior month.

Exited TBIP records to support the enrollment reported to include:
- Records that show each reported Exited TBIP student met the criteria for exiting TBIP services in Spring 2024 or Spring 2025.

ALE records to support the enrollment reported to include:
- ALE school board policy.
- Annual reports to the board of directors as required by WAC 392-550-045.
- Evidence of student claimed for an ALE FTE was enrolled in grades K–12 on the monthly count day.
- Written student learning plans required by WAC 392-550-025(1).
- Evidence of weekly personal contact required by WAC 392-550-025(2).
- Student monthly progress evaluations and intervention plans required by WAC 392-550-025(3).
- Assessment requirements as required by WAC 392-550-050.
- Student enrollment detail substantiating FTE reported to the state.
- List of ALE purchased services and materials and documentation that supports how these purchases are substantially similar to those available in the regular instructional setting.
- For online ALE programs, evidence that the program has met the approval requirements outlined in RCW 28A.250.060.

Running Start records to support the enrollment reported to include:
- College must retain evidence the students claimed on Form P-223RS were enrolled in the

college course and had participated in the reported college courses on or before the monthly count day and within the prior month.

Nonstandard school year records to support the enrollment reported to include:

- For each student claimed on Form P-223S, the student's available AAFTE for the nonstandard school year.
- Records of each student's actual enrolled hours for the summer months.

WSL records to support the enrollment reported to include:

- Documented actual hours of work experience used to calculate FTE claimed.
- Individual student WSL learning plans.
- Agreements with the workplace.
- Evidence of each eligible student's participation in a program orientation.

PWE records to support the enrollment reported to include:

- Documented actual hours of work experience used to calculate FTE claimed.
- Evidence that the PWE is approved in advance by a school counselor, principal, or principal designee and meets the requirements outlined WAC 392-410-316(1)(d).

Open Doors records to support the enrollment reported to include:

- Documentation for each student's eligibility to enroll in an Open Doors program.
  - Evidence the student met the age requirement.
  - Credit deficiency calculation for each student. If the student is found not to be credit deficient, the written documentation from appropriate individual recommending the student to enroll.
- Evidence the student met the requirements to be claimed for state funding to include:
  - Minimum attendance requirement.
  - Weekly status check requirement.
  - For below 100 level classes, the requirement to make academic progress within three months of being counted.
- For each student claimed for July and August, evidence of the student's available AAFTE for the nonstandard school year.
- For more detailed information on the documentation requirements for attendance period and weekly status checks, as well as sample logs, refer to OSPI's Open Doors webpage.

Ancillary Service records for the enrollment reported on Form P-240 to include:

- Actual annual hours of services to private and home-based students.

Home Hospital (HH) services records reported on Form E-525 to include for each student:

- The original letter from a medical practitioner stating the student was expected to be absent from school for at least four weeks.
- Documentation of the student's first and last day of HH services.
- Student attendance records to show the student's missed school days.

The Secretary of State's Division of Archives and Records Management has established the standards for retaining enrollment records and for further information refer to the Secretary of State webpage.

APPENDICES

Appendix A: Paper Forms

The following enrollment reporting forms have been included in this handbook. These are also available on OSPI's Enrollment Reporting Instruction website.

P-223	–	Monthly Report of Enrollment Eligible for Basic Support
P-223H	–	Monthly Report of Special Education Enrollment
P-223RS	–	Monthly Report of Running Start Enrollment
P-223-1418	–	Monthly Report of Open Doors (OD) Program Eligible Enrollment
P-223TC	–	Monthly Report of Technical College Enrollment Eligible for Basic Education Support
P-223S	–	Nonstandard School Year AAFTE Enrollment Eligible for Basic Support
P-240	–	Attendance Report of Ancillary Services to Part-Time Students Eligible for Basic Support
E-672	–	Monthly Report of Institutional Education Program Enrollment
E-525	–	Report of Final Home and Hospital (HH) Services
P-213	–	Report of Students Residing in Nonhigh Districts and Enrolled in High Districts

Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF ENROLLMENT ELIGIBLE FOR BASIC SUPPORT

(See reverse side for instructions)

SERVING LOCAL EDUCATION AGENCY (LEA) NAME	SERVING LEA COUNTY DISTRICT NO.	REPORT MONTH
RESIDENT DISTRICT NAME	**RESIDENT DISTRICT COUNTY/DISTRICT NO.**	**YEAR**
		2025–26

Basic Educational Enrollment

	Total K–12 Enrollment [1]		ALE [2]	
	Headcount	**FTE**	**Headcount**	**FTE**
Kindergarten				
First Grade				
Second Grade				
Third Grade				
Fourth Grade				
Fifth Grade				
Sixth Grade				
Seventh Grade				
Eighth Grade				
Ninth Grade				
Tenth Grade				
Eleventh Grade				
Twelfth Grade				
Totals				

Transition to Kindergarten (TK) [3]		Running Start			
Total TK Headcount	TK FTE	Total RS Headcount [4]	College RS Only Headcount [5]	Nonvocational RS FTE [6]	Vocational RS FTE [6]

Open Doors Program [7]			Transitional Bilingual Instructional Program (TBIP)			
Total Headcount	Nonvocational FTE	Vocational FTE	TBIP TK Headcount [8]	TBIP Gr K–6 Headcount [8]	TBIP Gr 7–12 Headcount [8]	Exited TBIP Headcount [9]

Vocational Enhanced Enrollment [10]

Middle School Vocational—Grades 7–8		High School Vocational—Grades 9–12		Skill Center Program	
Total FTE	ALE FTE [2]	Total FTE	ALE [2]	Total FTE	ALE [2]

Footnotes

1. Report total general education K–12 enrollment, including any ALE enrollment. Do not include Open Doors enrollment.
2. Report ALE enrollment. Additionally, all K–12 ALE enrollment must be restated in SAFS ALE Reporting by program and home district.
3. Report eligible TK headcount and FTE. These numbers are not included in the K-12 fields above.
4. Report the number of all RS students; those taking courses at the high school and counted in K–12 above, plus college RS only students.
5. Report the number of RS students that are only taking RS classes (no high school classes).
6. Report the number of nonvocational and vocational RS FTE. These numbers are not included in K–12 above.
7. Report eligible enrolled headcount and FTE in an approved Open Doors program. These numbers (headcount and FTE) are not included in K–12 fields above.
8. Report total headcount enrolled in a state-approved transitional bilingual instructional program (TBIP) as defined in chapter 392-160 WAC, in categories: TK, Gr K–6, and Gr 7–12.
9. Report total headcount who met the criteria for exited TBIP services in Spring 2024 or Spring 2025.
10. These FTEs are included in K–12 above. Report FTEs only in state-approved vocational or skill center courses taught by an instructor having a valid endorsement for the subject are and for students in the correct grade span.

Certification

I hereby certify that all students reflected in this report are properly enrolled students, that conversions to FTEs are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

Acknowledged:

Signature of LEA Superintendent or Authorized Official	Date	Signature of ESD Superintendent or Authorized Official	Date

INSTRUCTIONS FOR COMPLETING FORM P-223

(For districts, complete a separate form for each resident district. Charter or tribal compact schools report all students with the resident district of the school.)

GENERAL INSTRUCTIONS

Count Dates
Report enrolled students as of the fourth school day of September and the first school day of each of the next nine months, October through June. (Reference WAC 392-121-033 and 392-121-119.) Running Start enrollment is reported as of the first school day of October–August.

Due Dates and Routing of Form P-223
The report for September is due at the Educational Service District (ESD) fiscal office September 19. Refer to Section 4.B. of the *2025–26 Enrollment Reporting Handbook* for the remaining ESD due dates for the months, October through August.

Late reporting can result in delay or withholding of state apportionment payments as provided in chapter 392-117 WAC, Timely Reporting.

Purpose
September through June annual average full-time equivalent (AAFTE) enrollment reported on Form P-223 are used to calculate state basic education funding for LEAs. For Open Doors and Running Start, FTE is reported for July and August. Additionally, the AAFTE is used to calculate the levy authority transfers from serving school districts to resident school districts and eligibility for local effort assistance. AAFTE resident enrollment impacts the calculation of state special education funding.

Basic education state funding is sent directly to the serving LEA and appears on Report 1191.

Enrollment received by the published August reporting deadline will be included in August apportionment calculations. Enrollment received after the August deadline will be included as a prior year adjustment in the January 2027 apportionment but **WILL NOT** be included in a district's levy base or LAP funding for the following year.

Enrollment Definitions
Report enrolled students participating in courses of study.
1. **Enrolled student** is defined in WAC 392-121-106.
2. **Courses of study** are those activities that may be counted in determining enrolled students and student FTE. Courses of study include classroom instruction, alternative learning experience, contracting services, ancillary services, worksite learning, Open Doors, and Running Start enrollment. See WAC 392-121-107.
3. **Full-time equivalent (FTE) calculations.** For each student enrolled in courses of study for at least the minimum weekly minutes shown below, report 1.00 FTE. For each student enrolled for less than 1,665 weekly minutes, report a portion of an FTE determined by dividing the enrolled weekly minutes by 1,665.

Enrolled weekly minutes include class change passing time and recess but exclude mealtimes. The breakfast after the bell program, as defined in RCW 28A.235.200, is not considered time for meals. A limited amount of passing time between classes can be claimed. Refer to Section 5.H. of the *2025–26 Enrollment Reporting Handbook* for more information on passing time.

Report FTE students rounded to two decimal places (e.g., 17.23).

Enrollment Exclusions
Do not report the following students (see WAC 392-121-108):
1. Students whose consecutive days of absence exceed 20 school days may not be counted until attendance is resumed, except as follows:

   A student with a temporary excused absence as defined in RCW 28A.225 .010(d) may be counted for up to two monthly count dates provided they had participated at an LEA school prior to becoming absent for the new school year and will return to school before the end of the school year.
2. Prior year students who have not yet attended school this school year.
3. Full-time private school or home-based instruction students.
4. Students who have dropped out, transferred, or who have met high school graduation requirements by the beginning of the school year.
5. Students enrolled in state institutions, i.e., residential habilitation centers, state long-term juvenile institutions, state operated community facilities, county juvenile detention centers, Department of Corrections facilities, and county or city adult jails. These students are reported monthly on Form E-672.
6. Student enrollment at the Washington State School for the Blind or Center for Childhood Deafness and Hearing Loss.
7. Do not report enrollment in a technical college if the district approved an interlocal agreement authorizing the technical college to report the enrollment to OSPI and receive funding directly from OSPI.
8. Students claimed directly by the University of Washington.

Limitation on FTE Counts
Report no student for more than 1.00 FTE. If a student is enrolled in two schools, the combined FTE reported by the schools must not exceed 1.00.

Exceptions:
1. Students enrolled in high school (11th or 12th grade and including 10th grade for the summer college term) and Running Start (college) may be counted for a combined maximum FTE of 1.40. The high school cannot exceed 1.00. The college can claim up to a 1.40 FTE.
2. Students enrolled at a skill center and high school can be counted for a combined maximum FTE of 1.60. Neither the high school nor the skill center FTE can exceed 1.00.

References
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- Reported basic education enrollment is summarized on Report 1251.

DETAILED INSTRUCTIONS

Enter the LEA name, county/LEA number, and report month in the boxes provided.

Resident District
Enter the resident district name, county/district number in the boxes provided. Districts serving nonresident students must complete a separate P-223 form for each resident district served. Charter and tribal compact schools report all students with the resident district of the charter or tribal compact schools.

General Education Enrollment
Report headcount and FTE of enrolled students participating in courses of study. **Include** all special education students served by instructional staff. A grade assignment based on chronological age is made for any ungraded special education students. Report special education kindergarten as a kindergarten student on Form P-223 only if the student attends a regular kindergarten program in addition to the special education program.

Alternative Learning Experience (ALE) Enrollment
Report ALE enrollment as defined in WAC 392-121-182 that is included in the K–12, vocational, and skill center enrollment.

Transition to Kindergarten (TK) Enrollment
Student's enrollment in eligible TK programs is reported separately on Form P-223 and is not included in the K–12 grade counts. Report TK headcount and FTE.

Running Start (RS) Enrollment
Student's enrollment in RS are reported separately on Form P-223 and should not be included in the K–12 11th and 12th grade FTE counts. Colleges report their RS enrollment to each LEA monthly on Form P-223RS. The LEA reviews the enrollment and includes it on Form P-223.

RS FTE is reported for the months October through August.

"Total RS Students" headcount is the sum of RS students claimed in K–12 above (attending high school classes) plus "College RS Only" students (attending only college courses). Report "College RS Only" headcount in the separate field.

RS FTE is calculated based on the number of college credits. Fifteen college credits equal 1.00 FTE. A student's RS nonvocational and RS vocational FTE are calculated and reported separately with a maximum combined RS FTE of 1.40.

Open Doors Program Enrollment
LEAs who are approved to operate an Open Doors program as defined in WAC 392-700 report the program enrollment provided by the program on Form P-223-1418. Enrolled students that meet the following requirements qualify to be counted:

- Eligibility as defined in WAC 392-700-035,
- Attendance requirement as defined in WAC 392-700-160(1)(d),
- Weekly status check requirement as defined in WAC 392-700-160(1)(e), and
- For below 100 level classes, made academic progress within three months of being counted as defined in WAC 392-700-160(2). When the three months include September, an additional month is allowed to meet academic progress.

Transitional Bilingual Instructional Program (TBIP) and Exited TBIP Enrollment
In the TBIP field, report students enrolled in a state-approved TBIP as defined in chapter 392-160 WAC in the three categories; TK, Gr K–6, and Gr 7–12. In the Exited TBIP field, report total headcount who met the criteria to exited TBIP services in Spring 2024 or Spring 2025. For all TBIP fields, report the enrolled students monthly on a headcount basis.

Vocational and Skill Center Enrollment
FTE enrollment in state-approved vocational and skill center programs taught by a vocationally certified instructor are reported separately for enhancement funding purposes and for students in the correct grade span. Districts serving nonresident students must complete a separate P-223 form for each resident school district served.

Calculate the enhancement funding FTE in the same manner as is defined in Enrollment Definitions 3. above. For specific instructions to calculate the FTE for worksite learning, refer to Section 6.L. of the *2025–26 Enrollment Reporting Handbook*.

Certification
Provide a signature and date the completed Form P-223.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF SPECIAL EDUCATION ENROLLMENT

(See reverse side for instructions)

SERVING LOCAL EDUCATION AGENCY (LEA) NAME	SERVING LEA COUNTY/DISTRICT NO.	REPORT MONTH	YEAR **2025–26**

Special Education Enrollment

Resident District No	Resident District Name	Age 3–5	TK	K–22
Total Special Education Headcount				

Certification

I hereby certify that all students reflected in this report are properly enrolled and properly identified students in accordance with instructions and that student records and other pertinent documents are readily available for audit.

Signature of LEA Superintendent or Authorized Official — Date

Acknowledged:

Signature of EDS Superintendent or Authorized Official — Date

FORM P-223H (Rev. 7/2025)

INSTRUCTIONS FOR COMPLETING FORM P-223H

GENERAL INSTRUCTIONS

Count Dates
Report enrolled students as of the fourth school day of September and the first school day of each of the next nine months, October through June. See WAC 392-121-033 for a definition of "school day."

Due Dates and Routing of Form P-223H
The report for September is due at the Educational Service District (ESD) fiscal office September 19. Refer to Section 4.B. of the *2025–26 Enrollment Reporting Handbook* for the remaining ESD due dates for the months, October through June.

Late reporting can result in delay or withholding of state apportionment payments as provided in chapter 392-117 WAC, Timely Reporting.

Purpose
The October through June average resident enrollment reported on Form P-223H is used in calculating state special education funding for each LEA.

State funding is paid directly to the resident district or charter or tribal compact school and appears on Report 1191SE.

Enrollment received by the published August reporting deadline will be included in August apportionment calculations. Enrollment received after the August deadline will be included as a prior year adjustment in the January 2027 apportionment.

Enrollment Definitions
1. The following criteria **must** be met for each student counted on Form P-223H:
   a. The student's evaluation must be current.
   b. The student's eligibility to receive special education and related services must have been established.
   c. The student's individualized education program (IEP) must be current and in effect. Consideration of the need for extended school year special education services must be documented in the IEP for each special education student reported.
   d. The student must have received special education and related services on or before the count day but within the prior month.

2. A properly identified student that is age 3 through 22 is one who:
   a. has an active IEP that meets state requirements;
   b. has a current evaluation that meets state requirements; and
   c. receiving specially designed instruction as described in a current IEP.

3. All corrections to state enrollment reporting required for resolution of state audit examination findings related to special education and state child count verification findings are submitted as defined in chapter 392-117 WAC, Timely Reporting.

Limitations on Enrollment Counts
1. Report only enrolled and properly identified students.
2. Do not report students enrolled in state institutions; i.e., residential habilitation centers, state long-term juvenile institutions, state operated community facilities, county juvenile detention centers, Department of Corrections facilities, and county or city adult jails. The district or ESD that provides the education services for the institution reports these students monthly on Form E-672.

References
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- Reported enrollment is summarized on Report 1735.
- Refer to WAC Chapter 392-172A for special education guidelines.

DETAILED INSTRUCTIONS

Enter the LEA name, county, LEA number, ESD number, and report month in the boxes provided.

Resident District
For districts and ESDs, enter the resident district name, county, and school district number in the boxes provided.

For charter and tribal compact school, report the students as a resident district of the school.

Districts and ESDs serving nonresident students must complete a separate entry row on Form P-223H for each resident district served.

Headcount
Report special education headcount enrollment in the following categories

- Age 3–5: report eligible students who are between 3 and 5 years old and not enrolled in kindergarten or a transition to kindergarten (TK) program.
- TK: report eligible students who are enrolled in TK program.
- K–22: report students who are Kindergarten to Age 22.

Certification
Provide a signature and date the completed Form P-223H.

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF RUNNING START ENROLLMENT

(See reverse side for instructions)

COLLEGE NAME	COLLEGE TERM	REPORT MONTH
LOCAL EDUCATION AGENCY (LEA) NAME	**LEA NO.**	**REPORT YEAR**
		2025–26

	Running Start Headcount	Running Start Nonvocational FTE	Running Start Vocational FTE
Tenth Grade[1]			
Eleventh Grade			
Twelfth Grade			
Totals			

Enrolled Students (Attach additional pages as needed)

Student Name	Grade	Nonvocational Enrollment		Vocational Enrollment		
		# of Credits [2]	FTE [3]	# of Credits [2]	FTE [3]	CIP Code
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
		Total of FTE				

Footnotes

1. Students who completed 10th grade are eligible to enroll in the summer quarter only.
2. Report the student's enrolled college credits.
3. Using the Running Start formula, calculate and report the student's Running Start FTE (# of enrolled college credits ÷ 15).

Certification

I hereby certify that students are reported in accordance with enrollment reporting rules and instructions and that supporting student records are available for audit.

The college and the LEA should retain this form for audit purposes.

SIGNATURE OF AUTHORIZED COLLEGE OFFICIAL

DATE

INSTRUCTIONS FOR COMPLETING FORM P-223RS

(Complete a separate form for each LEA served by the reporting college.)

GENERAL INSTRUCTIONS

Count Dates (WAC 392-169-100)

1. For each college term, the first monthly count day is the fourth school day of the first full month. For the remaining months, the count day is the first school day of the month.
2. For all Running Start classes, except Washington State University, enrollment is claimed for the months, October through August.
3. For Washington State University Running Start classes, enrollment is claimed for the months, September through July but report the enrollment on the following month's Form P-223RS.

Due Dates and Routing of Form P-223RS

Submit forms to the LEA's business offices on or before the eighth calendar day of each month, October through August. LEAs must submit enrollment on or around the 13th calendar day of each month.

The provisions of chapter 392-117 WAC, Timely Reporting, apply to state funding for Running Start. If the actual enrollment is not available by the due date, the college must submit their estimated enrollment number by the due date and then submit a revised form when the actual enrollment is known. Submit revised forms whenever errors are discovered.

Submit a separate form to each LEA sending Running Start students to the college.

Purpose

Community and technical colleges, as well as Central Washington University, Eastern Washington University, The Evergreen State College, Northwest Indian College, Spokane Tribal College, and Washington State University, if participating, use this form to report Running Start students. Running Start students earn both high school and college credit for college courses. Running Start enrollment generates state basic education funding, which is paid to the LEA for transmittal to the college (less a seven percent administrative fee).

Enrollment Counts

To be counted, a student must:

- Be under 21 years of age at the beginning of the school year, except for students receiving special education services. For these students, eligibility to be counted could continue until the end of the school year they turned 22.
- Be enrolled tuition free.
- For all college terms except summer, be enrolled in 11th or 12th grade. For the summer term only, a student who has completed the 10th grade would be eligible.
- Has not met the LEA high school graduation requirements at the beginning of the school year.
- Be enrolled in college-level courses on the count date for which the student is earning both high school and college credit.
- Shown participation for each claimed course on or before the count day but since the last count.

Limitations on Enrollment Counts

Do not report:

- A student who has dropped out, transferred to another college, or not participated in instructional activities on at least one college day since the last enrollment count date.
- Students are limited to no more than 10 college credits for the summer quarter.
- No student can be claimed for more than 1.40 FTE or AAFTE for Running Start.
- Enrollment that generates state funding for higher education or adult education for the college.
- As a general rule, a student's eligibility for Running Start program terminates at the end of the student's 12th grade regular academic year. See WAC 392-169-055.

Applicable Laws and Regulations

Funding for Running Start students is provided as defined in RCW 28A.600.310 (as amended by Chapter 222, Laws of 1993). Rules governing the Running Start program are contained in chapter 392-169 WAC.

Documentation for Audit Purposes

Retain P-223RS reports for 6 years. Retain supporting documentation until completion of the Washington State Auditor's Office examination of the school year. Documentation should show the student's enrolled status on the count date and evidence of participation in college instruction since the last enrollment count date.

References

- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.

Questions

For additional information contact **Becky McLean**, OSPI, School Apportionment and Financial Services, at **360-725-6306.**

DETAILED INSTRUCTIONS

On the lines provided, enter the college name, school term, report month, LEA name and LEA number. Prepare a separate form for each LEA.

Enrollment

In the boxes provided, enter the number of 11th and 12th grade enrolled Running Start students, and the college nonvocational and vocational FTE on the monthly count day. For the summer term only, enter the number of 10th grade students and their FTE. If the LEA does not require the grade level information, enter the total of all students in the Total fields only.

Individual Enrolled Students

Report the name of each enrolled Running Start student on the monthly count date. Report the grade level of each student only if required by the LEA.

FTE Enrollment to Report

Report nonvocational and vocational enrollment in the columns provided. Report vocational enrollment only for courses in a vocational approved program or track taught by a vocationally certified instructor. Report the classification of instructional programs (CIP) codes in the appropriate column.

Determining FTE

Determine each student's FTE based on their enrolled college credits. 15 enrolled college credits equals 1.00 FTE. Use the following formula to calculate the student's FTE:

# of enrolled college credits ÷ 15

Report FTE rounded to two decimal places (e.g., 0.33, or 0.80).

Limitation on FTE Counts

Colleges are limited in counting any student for more than 1.40 FTE in any month (including combined nonvocational and vocational FTE).

The college 1.40 FTE limitation applies to students enrolled in multiple colleges.

Additionally, students enrolled in high school and Running Start may not exceed the allowed combined maximum FTE of 1.40, except for specific cases in the months of December and January. For further guidance, refer to the Running Start: A Technical Guide for Enrollment and Reporting regarding the Running Start Updates on 1.40 FTE Limitation.

Alternative Report Forms

A college may submit alternative (computer-generated) P-223RS reports in lieu of the paper form provided if the report:

- Displays all of the information required on Form P-223RS except for LEAs who do not require the students' grade level information.
- Is signed by the authorized college official.
- Is acceptable to the LEA.

Scanned and emailed reports are permitted if acceptable to the LEA.

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF OPEN DOORS (OD) PROGRAM ELIGIBLE ENROLLMENT

(See reverse side for instructions)

REPORTING LOCAL EDUCATION AGENCY (LEA) COLLEGE NAME	LEA COUNTY/DISTRICT NO..	REPORT MONTH
OD PROGRAM NAME		**YEAR**
		2025–26

Open Door (OD) Program Eligible Enrollment

Do not include this enrollment in the K–12 portion of Form P-223.
OD enrollment is reported by the OD program on Form P-223-1418 and included on the reporting LEA's Form P-223 in the OD fields only.

	Headcount	Full-Time Equivalent (FTE)	
		Nonvocational [1]	Vocational [2]
Ninth Grade			
Tenth Grade			
Eleventh Grade			
Twelfth Grade			
Totals			

Enrolled Students

	Student Name [1]	Nonvocational FTE [2]	Vocational FTE [2,3]	CIP Code [2]
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
Totals				

Footnotes

1. Do not report students who have no FTE.
2. Calculate FTE for college level classes, divide enrolled credits by 15. Each student enrolled in below 100 level classes and eligible to be claimed would be reported as a 1.00 FTE.
3. Report vocational enrollment only for college level courses in a state-approved vocational program taught by a vocationally certified instructor. Include the CIP code for eligible courses.

Certification

I hereby certify that all students reflected in this report are properly enrolled students of an approved OD program, that conversions to FTEs are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

Acknowledged:

Signature of OD Program Authorized Official — Date

Signature of Reporting LEA Authorized Official — Date

INSTRUCTIONS FOR COMPLETING FORM P-223-1418

GENERAL INSTRUCTIONS

Purpose
September through August annual average full-time equivalent (AAFTE) enrollment reported on Form P-223-1418 is used to calculate state basic education funding for approved Open Doors (OD) programs. The generated funding is directed to the reporting LEA and appears on Report 1191.

Enrollment received by the published August reporting deadline will be included in August apportionment calculations. Enrollment received after the August deadline will be included as a prior year adjustment in the January 2027 apportionment.

Count Dates
Count day is the fourth school day of September and the first school day for October through August. (Reference WAC 392-121-033 and 392-121-119.) Report enrolled students that have participated on or before the count day.

Due Dates and Routing of Form P-223-1418
Form P-223-1418 is due to the reporting LEA on September 17 and the eighth calendar day of the months October through August. The reporting LEA will include the OD program's enrollment on their monthly Forms P-223. Note that July and August enrollment is reported on the July and August Forms P-223 and is not included on Form P-223S.

Late reporting can result in delay or withholding of state apportionment payments as provided in chapter 392-117 WAC, Timely Reporting.

Eligible OD Student
An eligible OD student is one who:
1. Is between the age of 16 and 20 as of September 1, 2025. Also, students who are over the age of 21 and receiving special education services until the end of the school year that they turned 22,
2. Has not met the high school graduation requirements of the reporting LEA or has not earned a college degree,
3. Is not currently enrolled in any high school classes that receive state basic education funding, excluding special education services, institutional education program, approved skill center program, or running start program,
4. Is a resident of the reporting district or has a completed choice transfer or interdistrict agreement in place to attend the reporting district as a nonresident student. For direct-funded technical college (DFTC) programs, there is an interlocal agreement in place with the student's resident district, and
5. Is significantly behind in credits as outlined in WAC 392-700-035(1)(c), or if found not to be credit deficient, has been recommended to enroll by a case manager from the department of social and health services, the juvenile justice system, district designated school personnel, or staff from community agencies which provide educational advocacy services.

Requirements for Claiming an OD Student for State Funding
Eligible students that meet the following requirements on or before the monthly count day may be reported on Form P-223-1418 and will generate basic education funding:
1. Enrolled in an approved OD program as defined by WAC 392-700-042,
2. Receiving instruction under WAC 392-700-065,
3. Met the attendance period requirement as defined in WAC 392-700-015(3) in the prior month,
4. Met the weekly status check requirement as defined in WAC 392-700-015(24) for each school week of the prior month, and
5. For below 100 level classes, made satisfactory progress as defined in WAC 392-700-160(2).

Limitations on Enrollment Counts
Do not report the following students:
1. Students who have withdrawn or dropped out prior to the monthly count day.
2. If concurrently in skill center or Running Start programs, has not exceeded the monthly FTE limitations outlined in WAC 392-121-136.
3. Students enrolled in a postsecondary course.
4. Students that have exceeded 1.00 AAFTE for the school year as defined in WAC 392-121-133 to include prior enrollment in another OD program, a high school, private school, and home-based instruction.

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Documentation for Audit Purposes
OD Programs are required to retain for audit purposes evidence of student's eligibility, as well as student's meeting the requirements to be claimed for state funding. Refer to detailed documentation guidance posted on OSPI's OD webpage .

Enrollment is subject to audit by the Washington State Auditor's Office. Lack of adequate documentation can result in the recovery of state funding.

References
- OD guidance online at OSPI's OD webpage.
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.

DETAILED INSTRUCTIONS

Enter the LEA name, county, LEA number, and report month in the boxes provided.

Enrollment
In the boxes provided, report the total number of students and FTE enrolled in an approved OD program on count date and eligible to be claimed for state funding. Do not report any student who cannot be claimed as an FTE.

Individual Enrolled Students
Report the name of each enrolled student on the monthly count date.

School District Enrollment
Report total headcount and FTE of enrolled students participating in an approved OD program and eligible to be claimed for state funding. Report nonvocational and vocational enrollment separately in the columns provided. The total of each student's nonvocational and vocational enrollment cannot exceed 1.00 FTE.

Report vocational enrollment only for state-approved college level vocational courses taught by a vocationally certified instructor. Report the classification of instructional programs (CIP) codes in the appropriate column.

Determining FTE
Determine FTE in an approved OD program based on program type.
1. For college level classes, FTE is based on enrolled credits. Fifteen college credits equal 1.00 FTE. For students enrolled for less than 15 credits, report a portion of an FTE determined by dividing the hours enrolled by 15 (e.g., 13 ÷ 15 = 0.87).
2. For below 100 level classes, a student's FTE is based on the program's total annual hours of instruction. For programs offering 1,000 or more annual planned hours of instruction, each eligible student is claimed as a 1.00 FTE.

Report FTE students rounded to two decimal places (e.g., 17.23).

Limitation on AAFTE Counts
No student will be claimed for more than 1.00 AAFTE in any school year. AAFTE is an average of 10 months of enrollment. Enrollment in a public school, private school, or home-based instruction during the school year must be included in the AAFTE calculation.

Certification
Provide a signature from the serving OD program authorized official and reporting LEA authorized official and date the completed Form P-223- 1418.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF TECHNICAL COLLEGE ENROLLMENT ELIGIBLE FOR BASIC EDUCATION SUPPORT

(See reverse side for instructions)

TECHNICAL COLLEGE NAME	COLLEGE TERM	REPORT MONTH
RESIDENT DISTRICT NAME	**RESIDENT DISTRICT COUNTY/DISTRICT NO.**	**REPORT YEAR**
		2025-26

Technical College Enrollment Eligible for Basic Education Support

	Headcount	Full-Time Equivalent (FTE)		
		Nonvocational	Vocational	Total
Ninth Grade				
Tenth Grade				
Eleventh Grade				
Twelfth Grade				
Totals				

Enrolled Students (Attach additional pages as needed)

	Nonvocational FTE	Vocational FTE	CIP Code
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

Footnotes

- Students enrolled in a technical college high school program are claimed for state funding based on their enrolled weekly minutes in a classroom and have evidence of participation within the previous 20 consecutive school days of the count day.
- Twenty-seven weekly hours and 45 minutes or 1,665 weekly minutes equals 1.00 FTE.
- A student's combined nonvocational and vocational FTE cannot exceed 1.00.

Certification

I hereby certify that students are enrolled under an interlocal agreement with the district authorizing the technical college to receive direct state funding for the students that FTEs are determined under chapter 392-121 WAC and instructions provided by the Office of Superintendent of Public Instruction, and that documentation of student enrollment is available for audit.

SIGNATURE OF AUTHORIZED TECHINCAL COLLEGE OFFICIAL DATE

INSTRUCTIONS FOR COMPLETING FORM SPI P-223TC

GENERAL INSTRUCTIONS

Count Dates
Count day is the fourth school day of September and the first school day of each of the next nine months, October through June.

Due Dates and Routing of Form P-223TC
The report for September is due at the Educational Service District (ESD) fiscal office September 19. Refer to Section 4.B. of the *2025–26 Enrollment Reporting Handbook* for the remaining ESD due dates for the months, October through June.

If the actual enrollment is not available by the due date, submit estimated enrollment by the due date and then submit a revised form when actual enrollment is known. Submit revised forms whenever errors are discovered.

The provisions of chapter 392-117 WAC, Timely Reporting, apply to this report. Failure to report by the due date or in the form required can result in the reduction or delay of state apportionment payments.

Purpose
This form is used by technical colleges to claim direct state funding for high school students served under an interlocal agreement with a district as defined in RCW 28B.50.533. Enrollment reported on this form generates state basic education funding which are paid to the technical college by the Office of Superintendent of Public Instruction (OSPI). A copy of this form for each resident district must be sent to that district.

Applicable Laws and Regulations
Direct basic education funding to technical colleges is made possible by Chapter 223, Laws of 1993. Funding is determined under chapter 28A.150 RCW, chapter 392-121 WAC, and the state Operating Appropriations Act. Unless otherwise stated, reporting rules and requirements for Form P-223TC are the same as rules and requirements for school districts reporting on Form P-223, Monthly Report of School District Enrollment Eligible for Basic Support.

Documentation for Audit Purposes
Colleges are required to retain P-223TC reports for 6 years. Documents supporting monthly enrollment counts are to be retained until the audit for the school year is complete. Enrollment is subject to audit by the Washington State Auditor's Office. Lack of adequate documentation can result in the recovery of state funding.

Documentation should permit the auditor to verify that the FTE claimed for each student is based on their enrolled weekly minutes in a classroom and there is evidence of the student's class attendance within the last 20 consecutive school days.

References
- See WAC 392-121-187 for rules governing DFTC enrollment.
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.

Questions
For additional information contact **Becky McLean,** OSPI, School Apportionment and Financial Services, at **360-725-6306.**

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DETAILED INSTRUCTIONS

On the lines provided, enter the college name, college term, report month, resident district name, and county/district number. Prepare a separate report for each resident district.

Enrolled Students
Report the name of each enrolled student on the monthly count date. Report students who enrolled tuition free under an interlocal agreement with a school district under RCW 28B.50.533 and who are under 21 years of age at the beginning of the school year (September 1), except for students receiving special education services. For these students, eligibility continues until the end of the school year they turned 22.

Do not report a student who meets any of the enrollment exclusions provided in WAC 392-121-108, who has missed twenty consecutive school days prior to the count day, or who has not yet attended class in the current school year.

Report only enrollment for which the student is earning high school graduation credit from a district. Do not report enrollment which is claimed by the district for state funding or which generates state or federal funding for higher education, adult education, or job training for the technical college.

Nonvocational and Vocational Courses
Report, by grade level, nonvocational and vocational enrollment separately in the boxes provided. Report vocational enrollment only for courses in a vocational approved program or track taught by a vocationally certified instructor. Report the classification of instructional programs (CIP) codes in the appropriate column.

Determining Full-Time Equivalent (FTE)
Determine each student's nonvocational and vocational FTE under WAC 392-121-122. If the student is enrolled exclusively in the technical college, report 1.00 FTE for 1,665 weekly minutes; report a partial FTE if the student is enrolled for less than 1,665 weekly minutes.

Example: A student enrolled for 20 hours per week or 1,200 weekly minutes is reported as 0.72 FTE (1,200 ÷ 1,665). See "Limitation on FTE Counts" below.

Enrolled hours include reasonable class change passing time but does not include lunch time. Report FTE rounded to two decimal places (e.g., 0.33).

Limitation on FTE Counts
No student's combined nonvocational and vocational FTE can exceed 1.00 in any month.

Example: A student enrolled for 15 hours per week or 900 weekly minutes of vocational instruction and 15 hours per week or 900 weekly minutes of nonvocational instruction can be reported for 0.54 vocational FTE (900 ÷ 1,665), and 0.46 nonvocational FTE (1.00 - 0.54).

If a student is taking high school classes that are reported by a district for basic education funding, the combined FTE reported by the college and the district cannot exceed 1.00. The method of dividing the FTE is to be negotiated by the college and the district.

Example: A student enrolls one hour per day in a high school course and five hours per day in technical college courses. If the high school reports 0.18 FTE, the technical college can report no more than 0.82 FTE. The district and college may agree on some other method of dividing the 1.00 FTE.

Students enrolled in high school (11th or 12th grade) and Running Start (college) may not exceed the allowed combined maximum FTE of 1.40.

Certification
Provide a signature and date the completed Form P-223TC.

Submission
A copy of this form for each resident district must be sent to that district.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

NONSTANDARD SCHOOL YEAR AAFTE ENROLLMENT ELIGIBLE FOR BASIC SUPPORT

(See reverse side for instructions)

SERVING LOCAL EDUCATION AGENCY (LEA) NAME	SERVING LEA NO.	YEAR
		2025–26
RESIDENT DISTRICT NAME	RESIDENT DISTRICT NO.	

Nonstandard School Year Enrollment

	Total K–12 Enrollment [1]			ALE [2]		
	Headcount	Total Hours	AAFTE [3]	Headcount	Total Hours	AAFTE [3]
Kindergarten						
First Grade						
Second Grade						
Third Grade						
Fourth Grade						
Fifth Grade						
Sixth Grade						
Seventh Grade						
Eighth Grade						
Ninth Grade						
Tenth Grade						
Eleventh Grade						
Twelfth Grade						
Totals						

Vocational Enhanced Enrollment

	Total K–12 Enrollment [1]			ALE [2]		
	Headcount	Total Hours	AAFTE [3]	Headcount	Total Hours	AAFTE [3]
Grades 7–8 Vocational [4]						
Grades 9–12 Vocational [4]						
Skill Center [4]						

Footnotes

1. Report total K–12 nonstandard school year enrollment, including any ALE enrollment.
2. Report ALE enrollment. ALE enrollment must be restated in the SAFS ALE Reporting by program and home district.
3. AAFTE is calculated by dividing the total hours by 1,000.
4. Any vocational enrollment is included in K–12 above. Report enrollment only in state-approved vocational courses, taught by a certified vocational instructor and the student is in the correct grade span.

Certification

I hereby certify that all students reflected in this report are properly enrolled students, that conversions to FTEs are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

SIGNATURE OF LEA SUPERINTENDENT OR AUTHORIZED OFFICIAL — DATE

Acknowledged:

SIGNATURE OF ESD SUPERINTENDENT OR AUTHORIZED OFFICIAL — DATE

INSTRUCTIONS FOR COMPLETING FORM P-223S

GENERAL INSTRUCTIONS

Who Should Complete Form P-223S?
LEAs claiming state basic education funding for all eligible nonstandard school year enrollment excluding Open Doors complete Form P-223S. Open Doors enrollment provided in the nonstandard school year is reported on the July and August Form P-223s.

Due Date of Form P-223S
Form P-223S should be submitted electronically as needed during the months of July and August.

Enrollment received by the published August reporting deadline will be included in August apportionment calculations. Enrollment received after the August deadline will be as a prior year adjustment in the January 2026 apportionment but **WILL NOT** be included in the district's levy base or LAP funding for the following year.

Purpose
State support for eligible nonstandard school year enrollment is provided under RCW 28A.150.420 and WAC 392-121-123 and -133. LEAs providing nonstandard school year instruction during the months of July and August may claim annual average full-time equivalent (AAFTE) attendance to the extent that such attendance is in lieu of attendance during the standard school year. AAFTE reported on Form P-223S is added to average September through June P-223 enrollment in determining state basic education funding.

Enrollment Counts and Limitations
Nonstandard school year attendance that is in lieu of basic education enrollment during the standard school year can be reported if all the following conditions are met:

1. The student was reported as part-time or for less than ten months and the same enrollment has not been previously reported during the regular school year.
2. The student is enrolled tuition free in a course of study as defined in WAC 392-121-107.
3. The student was not enrolled full-time in either a private school or home-based instruction for the months the student was not claimed for state funding during the school year.
4. The student's nonstandard attendance, when combined with enrollment during the first ten months (September through June) of the school year, does not exceed the limitations set forth in WAC 392-121-136 to include:

   No student will be counted for more than a 1.00 AAFTE, except for:
   - Skill center students who may be claimed up to a **combined** 1.60 FTE with the maximum 1.00 FTE for skill center enrollment and a maximum 1.00 FTE for high school.
   - Running Start students who may be claimed up to a **combined** 1.40 FTE with the maximum 1.40 FTE for Running Start enrollment and a maximum 1.00 FTE for high school.

Determining Available Nonstandard AAFTE
The following steps should be taken to determine a student's available AAFTE:

1. For each eligible student, total the student's FTE enrollment on the monthly Form P-223 for each 10 count dates of the standard school year (September through June), including enrollment reported for state funding, as well as enrollment in a private school or in home-based instruction. Divide the result by 10. If applicable to the student, add any hours of attendance from Form P-240 divided by 1,000 for all grades.
2. Determine each eligible student's nonstandard AAFTE enrollment by dividing the student's hours of nonstandard school year enrolled hours by 1,000 for all grades.
3. Evaluate the combined AAFTE by totaling the AAFTE calculated in Steps 1. and 2.
   a. If the student's combined AAFTE is less than or equal to 1.00*, report the nonstandard school year AAFTE calculated in Step 2. in the appropriate grade group.

   Example: A student's September through June AAFTE equals 0.44 and the student's nonstandard school year AAFTE equals 0.28. Report 0.28.

   b. If the student's combined AAFTE is greater than 1.00, subtract the student's September through June AAFTE calculated in Step 1. from 1.00 and report the result in the appropriate grade group.

   Example: A student's September through June AAFTE equals 0.89 and the student's eligible nonstandard school year enrollment equals 0.28. Report 0.11 (1.00 - 0.89).

   * For Running Start students, the AAFTE limit is 1.40 with the maximum 1.00 AAFTE for high school and 1.40 AAFTE for Running Start.

   For skill center students, the AAFTE limit is 1.60 with the maximum 1.00 AAFTE for skill center and 1.00 FTE for high school.

   c. Round the AAFTE to two decimal places as shown in the examples above.

References
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- Reported nonstandard school year enrollment is summarized on Report 1251.

DETAILED INSTRUCTIONS

Enter the LEA name and LEA county/district number in the boxes provided.

Resident District
Enter the resident district name, and the county/district number in the boxes provided. Districts serving nonresident students must complete a separate Form P-223S for each resident district served. Charter and tribal compact schools report all students with the resident district of the school.

Total K–12 Enrollment
Report the total headcount and actual enrolled hours of nonstandard school year in the appropriate grade group, include students enrolled in an Alternative Learning Experience (ALE) program.

Annual Average Full-Time Equivalent (AAFTE)
Calculate the cumulative AAFTE counts for all months of the nonstandard school year by dividing the Total Hours for all grades K–3 by 1,000. Round the AAFTE to two decimal places.

ALE Enrollment
ALE enrollment as defined in WAC 392-121-182 reported in the Total K–12, vocational, and skill center enrollment is reported in the fields provided. ALE enrollment must be restated in the SAFS ALE Reporting application.

Vocational and Skill Center Enrollment
Enrollment reported above in a state-approved vocational middle school (grades 7–8), vocational secondary programs (grades 9–12) or skill center program taught by a vocationally certified instructor is also reported in the boxes provided.

Certification
Provide a signature and date the completed Form P-223S.

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

ATTENDANCE REPORT OF ANCILLARY SERVICES TO PART-TIME STUDENTS ELIGIBLE FOR BASIC SUPPORT

(See reverse side for instructions)

SERVING LOCAL EDUCATION AGENCY (LEA) NAME	SERVING LEA NO.	SERVING LEA NO.	YEAR . **2025–26**

ATTENDANCE ELIGIBLE FOR BASIC SUPPORT		
	(A) Headcount	(B) Total Hours of Attendance
Kindergarten		
Grades 1–3		
Grade 4		
Grades 5–6		
Grades 7–8		
Grades 9–12		
Totals		

FOOTNOTES

Form P-240 is an annual form—one where all actual annual ancillary services hours are reported for the school year.

CERTIFICATION

I hereby certify that all students reflected in this report are properly enrolled students, that hours served are calculated in accordance with the instructions, and that student records and other pertinent documents are readily available for audit.	**Acknowledged:**
ORIGINAL SIGNATURE OF LEA SUPERINTENDENT ORAUTHORIZED OFFICIAL DATE	ORIGINAL SIGNATURE OF ESD SUPERINTENDENT OR AUTHORIZED OFFICIAL

INSTRUCTIONS FOR COMPLETING FORM P-240

GENERAL INSTRUCTIONS

Who Should Complete Form P-240?
LEAs providing non-scheduled ancillary services to part-time, private school, or home-based students eligible for basic education funding in kindergarten through 12th grade should complete this form. Whenever possible, ancillary services that are regularly scheduled should be reported as a partial FTE on Form P-223.

Due Date of Form P-240
Form P-240 is submitted electronically. Form P-240 is an annual form. Districts can report ancillary services monthly by adding the previous month's actual hours to the annual form or wait until the end of the school year and report the total annual hours at one time.

Enrollment received by the published August reporting deadline will be included in August apportionment calculations. Enrollment received after the August deadline will be as a prior year adjustment in the January 2027 apportionment but **WILL NOT** be included in the district's levy base or LAP funding for the following year.

Purpose
State support for hours of ancillary services is provided under RCW 28A.150.350 and WAC 392-121-133. LEAs may claim actual hours of attendance for ancillary services to part-time, private school, and home-based students in grades K–12. Total hours of ancillary services reported on Form P-240 are divided by 1,000 for all grades and added to average September through June P-223 enrollment in determining state basic education funding (1,000 annual hours equals one AAFTE student).

Definition: Ancillary services are any cocurricular service or activity, any health care service or activity, and any other services or activities, except "courses," in which kindergarten through 12th grade students are enrolled by a public school.

Enrollment Counts and Limitations
All enrollment reported on Form P-240 is subject to the following limitations:

1. In no case will the same enrollment be reported on Form P-223 and any other enrollment reporting forms for basic education.
2. Report actual hours of service, not estimates. Absences may not be reported.
3. Do **not** report ancillary services for full-time public school students.
4. Do **not** report enrollment in a private school.
5. Do **not** report time that the student is instructed or supervised by the parent. See chapter 392-134 WAC.
6. Do **not** report ancillary services to pre-kindergarten students.
7. **Ancillary services** are any cocurricular service or activity, any health care service or activity, and any other services or activities for or in which enrolled students are served by appropriate school staff. The services can include, but not be limited to, counseling, psychological services, testing, remedial instruction, speech and hearing therapy, health care services, and if such service is provided by the LEA, certificated contact time as defined RCW 28A.225.010(4)(a) with students who are in a home-based instruction program.
   a. Ancillary services are actual hours of student contact time with appropriate school staff.
   b. Except for services to students with a disability and home and hospital students, only those services provided by school staff on school grounds or facilities controlled by the LEA can be counted.
   c. Ancillary services exclude all extracurricular activities. Sports activities may be counted on Form P-223 (not Form P-240) only if the school's regular students participate in such activities as part of their regular educational curriculum.
   d. Ancillary services exclude other courses of study as defined in WAC 392-121-107.

References

- RCW 28A.150.350, RCW 28A.225.010(4), and chapter 392-134 WAC outlines eligibility requirements and other rules for part-time attendance of private school and home-based students.
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.

DETAILED INSTRUCTIONS

Enter the serving LEA name and LEA number.

Form P-240 enrollment is treated as resident enrollment of the reporting LEA.

Column A
Report the headcount of individual students served in each grade group.

Column B
Report the cumulative hours of ancillary services provided.

Certification
Provide a signature and date the completed Form P-240.

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

MONTHLY REPORT OF INSTITUTIONAL EDUCATION PROGRAM ENROLLMENT

(See reverse side for instructions)

SERVING DISTRICT OR ESD NAME	DISTRICT OR ESD NUMBER	COUNTY NAME	REPORT MONTH	SCHOOL YEAR
				2025–26
PROGRAM OR INSTITUTION NAME	SCHOOL NUMBER	NAME OF PERSON PREPARING THIS REPORT		TELEPHONE NUMBER

TYPE OF INSTITUTION (Check One)

- ☐ Residential Habilitation Center
- ☐ State (JRA) Long-Term Juvenile Institution
- ☐ State Operated Community Facility
- ☐ County Juvenile Detention Center
- ☐ Department of Corrections Facility
- ☐ County or City Adult Jail

ANNUAL NUMBER OF PROGRAM DAYS

Institutional Education Program Enrollment

Only include enrollment reported for Institutional Education Funding

	Education site is the institution facility		Education site is other than the institution facility	
	Headcount	FTE	Headcount	FTE
Residential Students				
Day Reporting Students (See the definition on the reverse side under Detailed Instructions)			N/A	N/A
Totals				

	Headcount	FTE
Mentally Ill Offender Unit at state long-term juvenile institutions		

Certification

I hereby certify that all students reflected in this report are properly enrolled students of the school district or institution, that conversions to FTEs are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

If "County Juvenile Detention Center" is checked in "Type of Institution" above, I certify that all students reported meet the definitions of "confinement" according to RCW 13.40.020 and that the facility meets the definition of "detention facility" according to RCW 13.40.020.

Acknowledged

SIGNATURE OF PROGRAM ADMINISTRATOR

SIGNATURE OF SCHOOL DISTRICT OR ESD SUPERINTENDENT OR AUTHORIZED OFFICIAL

INSTRUCTIONS FOR COMPLETING FORM E-672

GENERAL INSTRUCTIONS

Count Dates

School districts and other education providers are to report enrolled students as of the fourth school day of September and the first school day of the months of October through July.

Due Dates and Routing of Form E-672

Reports are due at the Office of Superintendent of Public Instruction (OSPI), School Apportionment and Financial Services, on September 19 and the tenth calendar day of each month, October through July.

Email completed Form E-672 to SAFSEnrollment@k12.wa.us.

Timely reporting rules (chapter 392-117 WAC) apply. Failure to report by the due date or on the form required may result in the delay or reduction of state allocations.

Purpose

School districts or ESDs use this form to report state institutional education program enrollment for residential habilitation centers, state long-term juvenile institutions, state operated community facilities, county juvenile detention centers, Department of Corrections facilities, and county or city adult jails.

Enrollment reported on Form E-672 is used by OSPI to calculate allocations of state funding for institutional education programs.

Enrollment Definitions

Enrolled institutional education student (WAC 392-122-220) is a person who:

1. (a) Is in a program in a Department of Corrections or City or County Adult Jail facility and is under 18 years of age, or is 18 years of age and is continuing in the institutional education program with the permission of the facility and the education provider; or
a. (b) Is in a residential institution other than the Department of Corrections or an Adult Jail and under 21 years of age at the beginning of the school year, except for students receiving special education services. For these students, eligibility to be counted could continue until the end of the school year they turned 22.
2. Is scheduled to engage in educational activity in the institutional education program during the current week.
3. During the current school year, has engaged in educational activity in the institutional education program provided or supervised by educational certificated staff.
4. Does not qualify for any of the enrollment exclusions in WAC 392-122-221.

Educational activity (WAC 392-122-212) means the following teaching and learning experiences:

1. Instruction, testing, counseling, supervision, advising, and other services provided directly by certificated staff or by classified staff who are supervised by certificated staff.
2. Up to one hour per day of scheduled study time if the study is in conjunction with other educational activity and if the study is monitored by educational staff who are present during the study.
3. Up to two hours per day of individual study conducted by a student when educational staff are not present if all of the following conditions are met:
   a. The study is in pursuit of high school graduation credit, or the study is in a Department of Corrections facility and is in pursuit of a certificate of educational competence as defined in RCW 28B.50.536 and chapter 131-48 WAC.
   b. The study is part of a program of instruction defined by a certificated employee who evaluates the student's progress in that program.
   c. The student is making progress in the program.
   d. The study is not counted as work training experience per No. 4. below.
   e. Combined individual study time and scheduled study time per No. 2. above claimed in determining the student's full-time equivalent per WAC 392-122-225 do not exceed two hours per day.
4. Worksite learning meeting the requirements of WAC 392-410-315 will be reported in a student's full-time equivalent enrollment as defined in WAC 392-121-124.

Excused absence means an absence from scheduled educational activity due to illness; attendance in court; or a meeting with a lawyer, case worker, counselor, physician, dentist, nurse, or other professional service provider.

Full-time equivalent (FTE) students are defined in WAC 392-122-225 and 392-122-228.

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Limitations on Enrollment Counts

Enrollment reported on Form E-672 is not reported on Forms P-223 and P-223H, except for Open Doors, Transitional Bilingual Instructional Program (TBIP) and Exited TBIP. A full-time student at a state institution must be reported solely on Form E-672.

Students confined to a state institution on count day that may be receiving educational services at both the state institution and the district, and with the permission of the state institution may be claimed as a partial FTE on Forms E- 672 and P-223, but the combined FTE cannot exceed 1.00. A part-time confined student cannot be claimed on Form P-223H.

Institutions, districts, or other education providers must work together to ensure that enrollment reporting is in compliance with WAC 392-121-107 and 392-122-221. To ensure that students are not reported both for institution education funding, and for basic education and special education funding, state institutions will notify districts or other education providers when they have claimed a student on their Form E-672. LEAs must revise their Forms P-223 and P-223H removing the student's enrollment.

Enrollment reporting on Forms P-223 and P-223H should not resume for such a student until the student returns to the LEA.

For TBIP and Exited TBIP only, a student who qualifies to be claimed for this funding can be reported on an LEA's P223 in the TBIP and Exited TBIP fields only.

A student enrolled in an Open Door program and at a state institution can be claimed by both entities based on their reporting rules. Neither the Open Doors or state institution can exceed 1.0 FTE. Any gains made through the state institution program cannot be used by Open Doors to show academic progress.

References

- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- Questions may be directed to **Becky McLean,** School Apportionment and Financial Services, at **360-725-6306.**

DETAILED INSTRUCTIONS

Enter the ESD, county, and district numbers at the top of the form. In boxes 1–9, enter serving district name, county name, serving district number, ESD number, report month, program or institution name, person preparing the report, telephone number, and school number, respectively. In box 10, check the type of institution. Check one box only. In box 11, enter the number of planned program days of instruction for the school year.

Residential Students: Students whose living accommodations are at the institution. These students may leave the institution grounds during the day but return to the institution to sleep.

Day Reporting Students: For county juvenile detention centers only, students whose residence or living accommodations are not at the institution, but the court requires that they attend the day reporting school. These students must meet the standard of "confined" in accordance with RCW 13.40.020, in physical custody of the court, are on the institution grounds for education pursuits, due to a court order which requires attendance at day reporting, not on probation, and not previously confined and completing the school term.

Mentally Ill Offender Unit Students: Students residing at a state long-term juvenile institution and housed in a mentally ill offender unit.

Columns A–F: All counts are as of the monthly count date and are included in the respective Totals box.

Columns A and B: Using the definition of "Residential Students" and "Day Reporting Students" above, enter the headcount and FTE of enrolled education students whose education site is the institution facility named in item 6. in the respective boxes.

Columns C and D: Using the definition of "Residential Students" and "Day Reporting Students" above, enter the headcount and FTE of enrolled education students whose education site is other than the institution facility named in item 6. in the respective boxes. For Community Facilities and Day Reporting educational programs, institutional education services may only be conducted on-site at the institution facility.

Columns E and F: Enter the headcount and FTE of students housed in a mentally ill offender unit. This headcount and FTE should be included in Columns A–D and reported discretely again in Columns E and F.

Certification: Sign and date the completed Form E-672.

Washington Office of Superintendent of

PUBLIC INSTRUCTION

REPORT OF FINAL HOME AND HOSPITAL (HH) SERVICES

(See reverse side for instructions)

SERVING LOCAL EDUCATION AGENCY (LEA) NAME	COUNTY NAME	SERVING LEA NO.	YEAR
			2025–26

HOME AND HOSPITAL (HH) SERVICES	Total Actual Weeks of HH [1]
A. **HH provided at home:** For students enrolled in the LEA who are receiving HH services at sites with a single student (such as the student's home).	
B. **HH provided at a hospital:** For students enrolled in the LEA who are receiving HH services at sites such as in a children's ward of a hospital or a residential treatment center.	

[1] Actual weeks of HH services is calculated as:

- The number of **eligible school days** divided by five, rounded to the 2nd decimal place.
- The number of **eligible school days** is the number of school days between the start date the student was both eligible and received services and the end date the student was both eligible and received services.

CERTIFICATION

I hereby certify that all students reflected in this report are properly enrolled students, that conversions to weeks of attendance are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

Acknowledged:

SIGNATURE OF LEA SUPERINTENDENT OR AUTHORIZED OFFICIAL DATE

INSTRUCTIONS FOR COMPLETING FORM SPI E-525

GENERAL INSTRUCTIONS

Who Should Complete Form E-525?
LEAs claiming funding for home and hospital (HH) services provided to students as defined in WAC 392-172A-02100 should complete Form E-525.

Due Date and Routing of Form E-525
Form E-525 is not part of the electronic enrollment reporting system and should be submitted at the end of the school year on paper.

LEAs complete one Form E-525. Emailed signed forms to OSPI, at SAFSEnrollment@k12.wa.us, by **July 17, 2026.**

Purpose
Reported E-525 attendance will determine final HH allocations included in the July 2026 apportionment calculation. HH allocations appear on Line B of Report 1191SE.

Prior to OSPI receiving Form E-525, HH allocation is paid based on a projected HH amount submitted in the annual F-203. HH services including eligible summer HH received after the published August deadline will be included in scheduled end-of-year adjustments to apportionment.

HH allocations are made in two categories. The distinguishing factor is related to economies of scale for mileage.

Each reported week of HH services on Line A generates $60, and each reported week of attendance reported on Line B generates $55 in HH program allocations.

Limitations on Enrollment Counts
- Refer to Student Engagement and Support/Special Education's annual home hospital bulletin for program procedures.
- Students reported for HH services can be claimed for two additional monthly count days after their last day of attendance at school on Form P-223 for Basic Education funding, provided that the student returns to school prior to the end of the school year.
- Students reported for HH services but qualifying for Special Education funding can be claimed on the monthly Form P-223H provided that they receive special education services in the prior month.
- See WAC 392-122-140 and WAC 392-172A-02100 for fiscal eligibility requirements for HH funding.

References
- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- Questions may be directed to **Becky McLean,** School Apportionment and Financial Services, at **360-725-6306.**

DETAILED INSTRUCTIONS

Enter the LEA name, county, LEA number, and report month in the boxes provided.

Line A
Report, to the nearest tenth, the total number of HH service weeks provided at sites with a single enrolled student, such as the student's home. Calculate weeks of HH services as described below. Do not include students reported on Line B.

Each such week of HH services generates $60 in HH program allocations.

Line B
Report, to the nearest tenth, the total number of HH service weeks provided at sites such as a children's ward of a hospital or a residential treatment center. Calculate weeks of HH services as described below. Do not include students reported on Line A.

Each such week of HH services generates $55 in HH program allocations.

Weeks of HH Calculations
Total weeks of HH is calculated in the following method:
1. Determine the first regularly scheduled school day on which the student was both eligible for HH services and began to receive HH services.
2. Determine the last regularly scheduled school day on which the student was both eligible for HH services and received HH services.
3. Count the number of regularly scheduled school days the student did not attend, as defined in WAC 392-121-033, between the dates determined in Nos. 1. and 2.
4. Divide the number of days in No. 3. by five to determine weeks of HH.
5. Use the lesser of weeks in No. 4. or 18. Total weeks of HH for any individual may not exceed 18.
6. Total the number of weeks for each category for both Line A and B.

Certification
Provide a signature and date the completed Form E-525.

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

REPORT OF STUDENTS RESIDING IN NONHIGH DISTRICTS AND ENROLLED IN HIGH DISTRICTS

(See reverse side for instructions)

HIGH DISTRICT NAME	COUNTY NUMBER	HIGH DISTRICT NO.	ESD NO.
NONHIGH DISTRICT NAME	COUNTY NUMBER	NONHIGH DISTRICT NO.	ESD NO.

HIGH DISTRICT ENROLLMENT					Actual 2025–26 AAFTE *	Estimate 2026–27 AAFTE *
Total AAFTE for Students (including those listed below and any additional lists)						
Name of Student	Grade	Home Address	2025–26 Start Date	2025–26 End Date		

* To report more students, attach additional list(s). Do not submit additional forms.
Make sure to provide the Total AAFTE for all students in the above fields.

CERTIFICATION

We hereby certify that all students reflected in this report are properly enrolled students in the high district and are residents of the nonhigh district, that conversions to AAFTEs are in accordance with instructions, and that student records and other pertinent documents are readily available for audit.

ORIGINAL SIGNATURE OF SERVING HIGH DISTRICT SUPERINTENDENT OR AUTHORIZED OFFICIAL — DATE

ORIGINAL SIGNATURE OF NONHIGH DISTRICT SUPERINTENDENT OR AUTHORIZED OFFICIAL — DATE

ESD certifies all entries and revisions reflect the final agreement of both the nonhigh and the high district:

ORIGINAL SIGNATURE OF EDUCATIONAL SERVICE DISTRICT SUPERINTENDENT OR AUTHORIZED OFFICIAL

INSTRUCTIONS FOR COMPLETING FORM P-213

GENERAL INSTRUCTIONS

Who Should Complete Form P-213?
Any high district enrolling students residing in a nonhigh district as defined in chapter 28A.545 RCW completes this form. Nonhigh districts sending students to high districts must review and sign forms initiated by high districts.

Due Date and Routing of Form P-213
Form P-213 is not part of the electronic enrollment reporting system and should be submitted on paper.

	Due at ESD
High Districts	June 26, 2026
Nonhigh Districts	July 10, 2026

Completed reports are due at OSPI July 24, 2026.

1. High districts will:
   a. Complete a separate Form P-213 for each nonhigh district served.
   b. Each form has space for 27 students. To report additional students, attach lists. Do not submit additional forms.
   c. **Importantly, provide the Total AAFTE for each high/nonhigh relationship on the one form**
   d. Send signed form(s) to the high district's educational service district (ESD) by June 26, 2026.
2. ESDs forward each Form P-213 to the appropriate nonhigh district for input and a concurring signature.
3. Nonhigh districts will:
   a. Review and sign the form.
   b. Return it to the high district's ESD by July 10, 2026.
4. ESDs will:
   a. Facilitate Form P-213 process so that both districts reach agreement on the accuracy of the data before it is submitted to OSPI.
   b. Review and sign the form – making sure that the Total AAFTE fields are completed for each form.
   c. Make copies of the final report form for distribution to high districts and nonhigh districts.
   d. Send scanned forms to SAFSEnrollment@k12.wa.us, by July 24, 2026.

Purpose
P-213 enrollment is used to calculate payments from nonhigh districts to high districts. Levy authority transfers from high districts to nonhigh districts and eligibility for local effort assistance may be affected.

Limitations on Enrollment Counts
All enrollment included on Form P-213 is subject to the following limitations:

1. Students must reside within the boundaries of the nonhigh district. The students must be in a grade that the nonhigh district does not conduct, they must be eligible for that grade, and they must not previously have successfully completed that grade. Include special education and vocational students from the nonhigh district. Include middle school and junior high grades if they otherwise meet the criteria.
2. Running Start students are included only if they are also attending the high school. Report only the AAFTE enrollment at the high school. Do not include the Running Start AAFTE.
3. Enrollment in a skill center program should not be included.
4. Enrollment in an Open Doors program should be included.
5. A student enrolled full-time (1,665 weekly minutes) for 10 months (September–June) is 1.00 AAFTE. A student enrolled less than 1,665 weekly minutes for 10 months is reported as a partial AAFTE. For example: A student enrolled full-time for three months is counted as 0.30 AAFTE (3 ÷ 10). A student enrolled two daily hours each day of the week or 600 weekly minutes for 10 months is counted as 0.36 AAFTE (600 ÷ 1665).

References

- Annual Enrollment Reporting Handbook available on the Enrollment Reporting webpage.
- See RCW 84.52.0531 and WAC 392-139-340 for details about levy authority transfers.
- See chapter 28A.545 RCW and chapter 392-132 WAC for details about nonhigh payments to high districts.
- Reported nonhigh enrollment is summarized on Report F-483.

DETAILED INSTRUCTIONS

Enter the high district and nonhigh district names, county numbers, school district numbers, and ESD numbers in the spaces provided.

Totals
Under "Actual 2025–26 AAFTE," enter the AAFTE of students residing in the nonhigh district and enrolled in the high district during the 2025–26 school year – including those lists on the form and any attached lists.

Under "Estimated 2026–27 AAFTE," enter the estimated enrollment for the 2026–27 school year.

Details
List information for each nonhigh student attending the high district. Identify each student separately by name, grade, and home address. Show current school year starting and departure dates if different from the beginning and ending date of school. Report actual AAFTE for each 2025–26 student. Report estimated AAFTE for each 2026–27 student. Include middle school and junior high students if they otherwise meet the criteria.

Cross-Reference
The AAFTE reported for a student should be the same as the AAFTE reported by the high district on Form P-223 during the school year. Total AAFTE counts should equal the sum of AAFTE for each student.

Certification
Provide an original signature and date the completed Form P-213.

If any student is added or subtracted from the form, the ESD is responsible to verify the changes have been approved by both the Nonhigh and the High District.

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Download this material in PDF at Enrollment Reporting Instruction website. This material is available in alternative format upon request. Contact the Resource Center at 888- 595-3276, TTY 360-664-3631.

ESTD
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All students prepared for post-secondary pathways, careers, and civic engagement.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Chris Reykdal | State Superintendent
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