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| --- | --- | --- | --- |
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| **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 OR AUTHORIZED OFFICIAL DATE | | ORIGINAL SIGNATURE OF ESD SUPERINTENDENT OR AUTHORIZED OFFICIAL | |

FORM P-240 (Rev. 7/2025)

# 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.

* 1. Ancillary services are actual hours of student contact time with appropriate school staff.
  2. 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.
  3. 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.
  4. 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](https://ospi.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/enrollment-reporting).

## 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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