



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**  
Financial Resources

## January Apportionment | A Few Notes

This is a big month for apportionment as we adjust distributions based on annual average FTE and funding based on carryover/recovery data collected from last year's financial reports. Please review your reports related to carryover/recovery, PSES compliance, K-3 compliance, and K-12 46:1000 compliance. Please make any necessary adjustments to your enrollment reporting, S-275 reporting or submit appropriate Smartsheet information to address any discrepancies you may find.

Also, please note that we were not able to make the carryover and recovery calculations for CTE as part of January apportionment, due to the changes in calculations that were made in the last legislative session. We intend to address program 31 and 34 carryover and recovery with February apportionment.

If you have questions, contact Jackie McDonald at [jackie.mcdonald@k12.wa.us](mailto:jackie.mcdonald@k12.wa.us).

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## 2024–25 Financial Data Updates on OSPI Website

The 2024–25 District Allocation of State Resources Portal, the 2024-25 Financial Health Indicators, and the 2024–25 Report Card financial data are all live or will be posted to our website before the end of this month. The F-196 Financial Summary data was previously updated to include 2024–25 on the SAFS website. Many thanks to Mike Sando and Gideon Belmaker for their work to get this data updated. If you have questions regarding the Financial Summary, contact Mike at [mike.sando@k12.wa.us](mailto:mike.sando@k12.wa.us).

For questions about the data in the Portal and Report Card, you can contact Gideon at [gideon.belmaker@k12.wa.us](mailto:gideon.belmaker@k12.wa.us). For Financial Health Indicator questions, please contact Paul Stone at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us)

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## New Capital Project Fund Type Codes

New Capital Project Fund Type Codes have been added to record capital expenditures related to CTE vocational program costs:

- 28 CTE Building Remodeling
- 38 CTE Equipment
- 48 CTE Energy Upgrades

For questions regarding these type codes, you can find information in the Accounting Manual or email Paul at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us)

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## Free and Reduced Lunch Data

We will post the first preliminary FRPL file for 2026–27 LAP and HP LAP the first week of February. LEAs should review and make any corrections to their Oct 1 CEDARS reporting. The next preliminary file will be available the first week of March. FINAL is based on data pulled on March 31. For questions, contact Becky McLean at [becky.mclean@k12.wa.us](mailto:becky.mclean@k12.wa.us).

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## Important Upcoming Dates

- 2/12/2026 Enrollment Due to ESDs
  - 2/13/2026 S-275 Preliminary Updates Due
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Questions? Check out our website at [www.ospi.k12.wa.us/policy-funding/school-apportionment](http://www.ospi.k12.wa.us/policy-funding/school-apportionment). Or:

- Email: [safs@k12.wa.us](mailto:safs@k12.wa.us)
- Phone: 360-725-6300

- The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384

Suggestion for a future monthly update? Let us know!

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**ALL STUDENTS PREPARED FOR POST-SECONDARY PATHWAYS, CAREERS, AND CIVIC ENGAGEMENT.**

Led by State Superintendent Chris Reykdal, OSPI oversees K-12 public education in Washington state. Our mission is to provide funding, resources, tools, data and technical assistance that enable educators to ensure students succeed in our public schools, are prepared to access post-secondary training and education, and are equipped to thrive in their careers and lives.

