Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

LAP Funding: Preliminary FRPL Percentage for 2026–27 Now Available

Preliminary FRPL Percentages for the 2026–27 School Year for Learning Assistance Program (LAP) and High Poverty School LAP funding are on the School Apportionment and Financial Services (SAFS) webpage and OSPI's 2026-27 Budget Preparation website. This file shows the FRPL percentages that will be used for 2026–27 LAP funding, and for determining which schools will be eligible for 2026–27 High Poverty LAP funding.

This file is preliminary and uses data from a CEDARS October 1, 2025 extract as of January 31, 2026. There are two tabs—one that shows the local educational agency's (LEA) FRPL percentage and one showing the school's FRPL percentage.

The Hunger-Free Schools Act of 2020 amended RCW 28A.150.260 and created two provisions for schools and LEAs operating the United States Department of Agriculture's (USDA) Community Eligibility Provision (CEP). LEAs and schools that qualify for these provisions are included in this spreadsheet.

This file is intended to give LEAs a chance to review their FRPL percentages now and make any necessary corrections to the CEDARS reporting. This preliminary spreadsheet will be updated with data as of February 28. **The final LAP FRPL file will use the October 1, 2025, extract as of March 31, 2026**. Please make sure this data is accurate as of March 31, 2026. No changes will be accepted after March 31, and there is no appeals process.

For questions on this information, please contact Enrollment Reporting & Categorical Funding Manager, Becky McLean at becky.mclean@k12.wa.us.

Correction to Financial Statement Note Template

The 2024–25 Financial Statement Note Template, Accounting Changes and Error Corrections is edited to fix an incorrect date. Updated versions are now available on the OSPI—SAFS website and posted on the ABFR webpage under the 2024–25 F-196 Financial Reporting section.

- Updated 2024–25 Accounting Changes and Error Corrections F-196 Cash Basis (Posted February 4, 2026)
- Updated 2024–25 Accounting Changes and Error Corrections F-196 OCBOA (Posted February 4, 2026)

For questions related to the Note Templates, please reach out to Paul Stone at paul.stone@k12.wa.us.

Legislative Session Continues: Budget Information

While we do not have exact dates for the release of House and Senate budgets, we do expect them to be provided mid-February. As soon as we receive them, we will begin work on the John Jenft Summary and the Multi-year Budget Comparison Tool. We will get those out as soon as possible. Other tools will likely be provided after the Conference budget is released – including an update to the Levy Authority tool, the LAP Budget Calculator, and any revisions to transitional kindergarten limits. As these tools are released, please don't hesitate to contact SAFS@k12.wa.us if you have questions or concerns about the data.

Reminders

Don't forget to:

- Submit Pre-Ballot Levy Approval forms to PreBallotApprovals@k12.wa.us if you are running a levy in April.
- Safety Net Applications will be due in March
- K-3 and PSES compliance supplemental sheets are due on March 6

- S-275 snapshot will be done on March 16 for March

Questions? Check out our website at www.ospi.k12.wa.us/policy-funding/school-apportionment. Or:

- Email: 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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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.