



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

2026-27 Transition to Kindergarten (TK) Funding Allocation and Notification of Intent

In accordance with the 2026-27 Legislative budget for the Transition to Kindergarten program, the Legislature reduced state support to \$65.5 million. As part of ESSB 6260, the Legislature directed OSPI to establish criteria for prioritization of funding allocations. For the 2026-27 school year, this funding is being allocated based on (a) Low Income Enrollment in the 2025-26 school year shown in each District's OSPI Report Card, (b) Access to early learning programs based on a [report prepared by DCYE](#), and (c) 2025-26 TK funded enrollment. Districts with 78% or higher enrollment identified as low income, and districts with fewer than 20 AAFTE in 2025-26 maintained their funded enrollment levels. All other districts received a percentage of 2025-26 Funded FTE based on low-income enrollment and the early learning program access factors.

The [posted spreadsheet](#) provides the funded enrollment AAFTE for 2026-27. This may be adjusted upwards later in the year if district responses to the annual survey, or actual enrollment data indicate that funded programs are being reduced or eliminated.

We have also provided [this link to the TK Notification of Intent Survey](#) for 2026-27, which is **due by June 1, 2026**. The purpose of this form is to assist LEAs in meeting the requirement to notify OSPI of their intent to offer or continue TK per WAC 392-425-025. Please collaborate with necessary stakeholders when completing this survey. When multiple responses have been submitted, only the latest response will be considered, and all previous responses will be disregarded. For questions about this survey or requirements for TK, please refer to the [OSPI TK website](#).

For more information or questions regarding the funding allocation please contact Shawn Lewis at shawn.lewis@k12.wa.us. For questions regarding the TK program, please contact Samantha Bowen at samantha.bowen@k12.wa.us.

Final Free and Reduced Price Lunch (FRPL) Percentages for 2026-27 LAP and High Poverty LAP Funding

The FINAL Poverty Information file for 2026–27 is posted [HERE](#). This file provides the FRPL percentages for 2026–27 LAP funding, as well as a list of schools that will be eligible for 2026–27 High Poverty LAP funding. This is the final list based on CEDARS poverty data from October 1, 2025, as of March 31, 2026. There is no appeal process which allows changes to this final data, and further CEDARS data revisions will not impact this data.

This file contains the following sheets:

- The “Narrative” provides more information on this file.
- The “FINAL LEA” shows the LEA’s poverty percentage that will be used to fund a LEA’s LAP funding.
- The “FINAL School” shows the schools that will be eligible for High Poverty LAP funding.

If you have questions on this file, contact Becky McLean at becky.mclean@k12.wa.us or 360-725-6306

2025-26 School District Accounting Manual Addendum #3

The purpose of this School Apportionment and Financial Services (SAFS) Accounting notice is to advise school districts of an addendum to the Accounting Manual for Public School Districts in the State of Washington (Accounting Manual). The effective date of this addendum is September 2025, and the changes are applicable to the school district fiscal year beginning September 1, 2025.

2025–26 SCHOOL DISTRICT ACCOUNTING MANUAL ADDENDUM #3

A new resource code is added to the Chart of Account. Revenue Code 9902 Transfers – Technology and Maintenance is to be used to segregate these transfer transactions from other allowable transfers.

In Chapter 5, near page 5-74: A new Revenue Codes 9902 is added to the Chart of Accounts to recognize CPF Technology and Maintenance transfers to the General Fund.

9902 Transfers—Technology and Maintenance

Applicable Fund: (GFL)

Record the receipt of nonreciprocal Capital Projects technology and maintenance levy transfers to the General Fund in accordance with RCWs 28A.320.330 (2)(f)(ii) and 28A.320.330 (2)(g). For guidance on nonreciprocal interfund transfers, refer to Chapter 3 and the section titled Interfund Activities and Chapter 10, and the section titled Ongoing Technology and Maintenance Expenditure Transfers.

Background Information

Legal authority for technology and maintenance transfers is found in RCW 28A.320.330 (2)(f)(ii) and RCW 28A.320.330 (2)(g).

Capital Project Fund Technology Transfers:

RCW 28A.320.330 (2)(f)(ii): Costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services. However, to the extent the funds are used for the purpose under this subsection (2)(f)(ii), the school district shall transfer to the district's general fund the portion of the capital projects fund used for this purpose.

Capital Project Fund Maintenance Transfers:

RCW 28A.320.330 (2)(g): Major equipment repair, painting of facilities, and other major preventative maintenance purposes. However, to the extent the funds are used for the purpose under this subsection (2)(g), the school district shall transfer to the district's general fund the portion of the capital projects fund used for this purpose. The office of the superintendent of public instruction shall develop accounting guidelines for these transfers in accordance with internal revenue service regulations. Based on the district's most recent two-year history of general fund maintenance

expenditures, funds used for this purpose may not replace routine annual preventive maintenance expenditures made from the district's general fund.

In Chapter 10, the current *Accounting Manual* provides guidance for technology and maintenance transfers.

Ongoing Technology and Maintenance Expenditures and Transfers

Certain moneys in the Capital Projects Fund may be transferred to the district's General Fund and used for certain technology or maintenance and repair costs (RCW 28A.320.330(2)(f)(ii) and (g)). Capital Projects Fund moneys that are used in this manner shall be transferred to the General Fund, where the expenditures are recorded. Technology and Maintenance expenditures include:

Ongoing Technology

Costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services.

Maintenance and Repair

Major equipment repair, painting of facilities, and other major preventative maintenance purposes. Based on the district's most recent two-year history of General Fund maintenance expenditures, financial resources used for this purpose may not replace routine annual preventive maintenance expenditures made from the district's General Fund.

Transfers and Source of Funding

Resources received in the Capital Projects Fund including, but not limited to, interest earnings on unrestricted Capital Projects Funds, can be used for the purposes of RCW 28A.320.330(2)(f)(ii) and (g).

Resource which cannot be used for the purposes of RCW 28A.320.330(2)(f)(ii) and (g) include the following sources: A) Bond proceeds and interest on bond proceeds; B) School impact and mitigation fees and interest on impact and mitigation fees; C) Proceeds from the Washington LOCAL Program; or D) Other sources subject to legal or contractual restrictions as to use (for example grant proceeds).

In Chapter 5, the current *Accounting Manual* provides a listing of other financing sources which are a subsidiary ledger of GL 965 Other Financing Sources. There are

now three revenue codes to segregate transfers by type. The addition of new Revenue 9902 provides for better analysis of transfers in the future.

965 Other Financing Sources

Applicable Fund: (GF, DSF, CPF, TVF, PF)

This account is used to record the following other financing sources described in Chapter 5 as Revenue Category 9:

- 9100 Sale of Bonds
- 9200 Sale of Real Property
- 9300 Sale of Equipment
- 9400 Insurance Recoveries
- 9500 Long-Term Financing
- 9600 Sale of Refunding Bonds
- 9900 Transfers – Redirection of Apportionment
- 9901 Transfers – Other Resources
- 9902 Transfers – Technology and Maintenance

This matrix illustrates transfer authority by receiving fund. The “na” is used to show what is not applicable.

9000	Other Financing Sources (GL 965)	GFS	GFL	DSF	CPF	TVF
9900	Transfers – Redirection of Apportionment		na	na		na
9901	Transfers – Other Resources	na				
9902	Transfers – Technology and Maintenance	na		na	na	na

For questions regarding this SAFS Hot Topics Delivery notice, please reach out to Paul Stone at paul.stone@k12.wa.us.

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!

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.

