



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

Summer Reporting Guidance

In general, most students are unable to be claimed for summer funding because they have met the available annual average FTE (AAFTE) limitation. However, some students may qualify. This guidance - [Claiming Summer Guidance](#) provides detailed information on how to determine whether a student has available AAFTE to be claimed for the summer and how to report summer enrollment.

Important Dates for Summer Enrollment Reporting:

- **July 17, 2026** – This is the due date for the [E525 - Home and Hospital Services Form](#).
- **August 13, 2026** – This will be the last day to submit a 2025–26 P223, P223H, and P223S forms that will be funded in the August apportionment. Enrollment forms for 2025–26 can be submitted until November 23, 2026. Any enrollment changes for forms received after August 13 will be reflected on the January 2027 apportionment. Additionally, files submitted after August 13 will not be included in a district's levy base and LAP funding for 2026–27.

For more information on Summer Enrollment reporting, contact Becky McLean at becky.mclean@k12.wa.us.

August 2026 Enrollment Training

We will be offering three Teams Enrollment Trainings this August. The training will cover changes for 2026–27, review of the enrollment reporting basics, cover issues with the EDS

Enrollment application, and provide a chance to ask questions. Each training session will cover the same items. **No training session will be recorded.**

Links to these training sessions are listed below:

- [August 13, 10 am training registration link](#)
- [August 19, 1 pm training registration link](#)
- [August 25, 10 am training registration link](#)

*Registration is required. After registering, you will receive a confirmation email containing information about joining the meeting.

For more information on August Enrollment training, contact Becky McLean at becky.mclean@k12.wa.us.

Accounting Manual Addendum #3--Correction

Addendum #3 to the 2025–26 Accounting Manual contained a Transfer Code Matrix illustrating the applicable funds open for revenue codes 9900, 9901, and 9902. The illustration inadvertently depicted revenue code 9900 as closed to the Debt Service Fund. The revenue code is open to the Debt Service Fund pursuant to RCW 28A.150.270. Below is the corrected matrix for the revenue transfer codes. The “na” refers to closed funds.

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

For questions about this or other accounting manual topics, contact Paul Stone at paul.stone@k12.wa.us.

Levy Projection Tool Update and Process Change

The use of projected assessed values in the levy projection tool has resulted in significant variance between projected and actual values. To improve stability and

reliability, SAFS has determined that districts should create their own estimates and projections for future year assessed valuations. OSPI will utilize the most current actual assessed values and carry those amounts forward for future years – districts should adjust these amounts based as they deem appropriate.

This change is intended to reduce data distortion and minimize large fluctuations, providing districts with more consistent information for budgeting purposes.

An updated version of the levy projection tool reflecting this change is now available on the OSPI website at <https://ospi.k12.wa.us/policy-funding/school-appportionment/budget-preparations> under the “**Estimated Levy Authority & Local Effort Assistance**” section.

In alignment with this update, SAFS will discontinue issuing initial F-780s, as those reports were based on projected values which were unreliable and subject to significant adjustments.

For questions or additional information, please contact Rachel Buckle at rachel.buckle@k12.wa.us.

S-275 Reporting Change in the 2026-27 School Year | CBRTN Code to be Eliminated

Beginning in the 2026–27 School year, OSPI intends to eliminate the use of the CBRTN Code within the S-275. OSPI has developed alternative methods to meet any of its state or federal reporting requirements regarding employee status without this code and it is no longer needed.

This change will be included in the S-275 Personnel Reporting Handbook for 2026–27. For questions or additional information on this future change, please contact Ross Bunda at ross.bunda@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!

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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.

