Washington Office of Superintendent of
PUBLIC INSTRUCTION

S-275 Personnel Reporting Handbook

2026–27 School Year

2026–27

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S-275 PERSONNEL REPORTING HANDBOOK

2026–27 School Year

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SECTION 1. THE S-275 REPORTING PROCESS

A. Summary of Changes to the S-275 Personnel Reporting Process for 2026–27

CBRTN (Continuing, Beginning, Re-Entering, Transferring to district, and New classified employee) Code Eliminated

The CBRTN code is no longer reported on the S-275 report. 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.

B. Background

The S-275 reporting process is an electronic personnel reporting process that provides a current year record of certificated and classified employees of the school districts, educational service districts (ESDs), charter schools, and tribal compact schools of the state of Washington.

Developed during the 1970's, this report initially provided an annual staffing snapshot picture, or "census," of Washington state school districts. The snapshot concept has been mostly retained, but actual salary and benefit information is now updated through the end of the school year, fitting a more dynamic reporting concept. This dual nature has evolved to meet expanding needs and uses for certificated and classified staff data.

All school district, ESD, charter school, and tribal compact school personnel employed as of October 1, of each school year are reported to the Office of Superintendent of Public Instruction (OSPI) on the S-275 report.

C. How S-275 Data Is Used

The data collected by the S-275 reporting process are either mandated by state law, necessary for calculating state funding, or are needed for responding to requests by the federal government, the state Legislature, or other organizations. S-275 personnel data is used by OSPI to calculate staffing factors used for apportionment of state funding.

Staff Ratio Compliance

The number of full-time equivalent (FTE) staff reported on the S-275 are used in calculating staff-to-student ratios that determine school district compliance with maintaining a minimum ratio of 46 basic education certificated instructional staff per 1,000 FTE students in K–12, and the monetary penalty for not maintaining this ratio. See chapter 392-127 WAC.

Funding allocations for class size reductions in K–3 to 17 students per teacher will be limited to the actual demonstrated class sizes in each school district, based on teachers reported on the S-275 in grades K–3. See WAC 392-122-500 through 392-122-520 for further information.

Per 2SHB 1664 (2022 legislation), beginning with school year 2022–23, funding allocations for staff providing physical, social, and emotional support (PSES) will be maximized based on demonstrated actual district staffing. Districts will receive additional state funding for certificated ESA and classified staff providing PSES to students according to the prototypical funding model for all state funded units that are demonstrated PSES staff at the district. See WAC 392-122-430: for further information.

National Board Bonus

OSPI uses data reported on districts' S-275 report to identify those teachers with current certification by the National Board for Professional Teaching Standards (NBPTS) who are eligible for the national board bonus based on their certificated instructional duties, including those eligible for the additional bonus based on their FTE assignments to high poverty schools. See WAC 392-140-970: through 392-140-976 for further information.

Prototypical Funding Comparison

The S-275 information collected during the school year will be used to provide a school-level, web-based comparison between the prototypical funding model and the actual school level staffing provided by the district.

Data for the Legislature, National Organizations, and the Public

S-275 data is provided to the Legislative Evaluation and Accountability Program (LEAP) Committee, a research arm of the Legislature. Each year the LEAP Committee provides information and analysis to the Legislature on request. The state Legislature uses this information in setting policy, including state funding for school employee costs.

Selected statewide data are provided to the National Center for Education Statistics (NCES), the National Education Association (NEA), and other national organizations for state comparison and analysis nationwide.

S-275 data are provided on request to other organizations and individuals. S-275 information is public information except for:

- Social security numbers, which are exempt from disclosure per RCW 42.56.230(5).
- A very limited number of records where personal information of crime victims is protected per Chapter 40.24 RCW.

Monthly apportionment reports for each school district can be found through the "Apportionment Reports" link on the OSPI School Apportionment webpage.

September through December state apportionment payments to school districts are based on the district's budgeted data, such as budgeted enrollment. Beginning in January, monthly apportionment payments are based on actual data, such as actual staffing data and year-to-date average enrollment.

S-275 staff reporting, along with student enrollment reporting, determines the allocation of state funds (money going from the state to the school district). School employee compensation (money going from the employing school district to the teacher, etc.) is determined by local policy.

Because of the use and impact of the S-275 data, care must be taken to be as accurate and complete as possible in following these instructions.

D. Where to Go for Help

Most personnel reporting questions are answered by reference to state funding rules codified in the Washington Administrative Code (WAC) and the S-275 personnel reporting handbook.

Rules are published annually by OSPI in the Common School Manual. Rules can be viewed online by selecting the "OSPI Rulemaking Activity" link on the OSPI Policy & Funding website. The rules are the authoritative source of OSPI policy.

General S-275 reporting questions should be referred first to your ESD fiscal staff.

ESD	Name	Email	Phone
ESD 101	Leslie Oliver	loliver@esd101.net	509-789-3506
ESD 105	Wandah Messinger	wandah.messinger@esd105.org	509-454-3116
ESD 112	Charles Hole	charles.hole@esd112.org	360-952-3496
ESD 113	Julie Rupe	jrupe@esd113.org	360-464-6750
ESD 114	Jordan Coleman	jcoleman@oesd114.org	360-405-5802
ESD 121	Stephen Lord	slord@psesd.org	425-917-7778
ESD 123	Andrew Raab	araab@esd123.org	509-544-5773
ESD 171	Tamar Burns	tamarb@ncesd.org	509-888-7045
ESD 189	Lori McLeod	lmcleod@nwesd.org	360-299-4715

If you can't find the guidance you need in the rules referenced above or this S-275 personnel reporting handbook, and the ESD is unable to answer your questions, contact Ross Bunda at OSPI SAFS at 360-725-6308 or ross.bunda@k12.wa.us.

The following list identifies individuals that can provide additional help in their areas of responsibility:

Subject	Contact

S-275 Instructions Internet Address	OSPI School Apportionment *(Instructions and Tools, then Personnel Reporting)*
S-275 Reporting Process Instructions or edit messages on Report S-275Edit	Ross Bunda OSPI School Apportionment and Financial Services 360-725-6308 or ross.bunda@k12.wa.us
Data transmission problems and OSPI database error journal edits	OSPI Information Technology Services, EDS Technical Support 360-725-4983 or eds.support@k12.wa.us
Correcting name, social security number, or birth date	Kara Vassar OSPI Professional Certification 360-725-6405 or kara.vassar@k12.wa.us
Persons without certificate numbers	OSPI Professional Certification 360-725-6400 or cert@k12.wa.us
"Permanent temporary" certificate number in order to report as duty code 110 or 120 superintendents, deputy superintendents, and assistant superintendents who do not hold a Washington certificate.	Kara Vassar OSPI Professional Certification 360-725-6405 or kara.vassar@k12.wa.us

Disclaimer. The guidance in this handbook does not replace or supersede the RCWs and WACs that it attempts to illustrate and summarize. If there is a conflict in guidance, RCWs and WACs take precedence over the guidance in this handbook.

E. Definitions: Certificated Employee, Classified Employee

All school employees are categorized as either certificated or classified employees. Somewhat different S-275 reporting instructions apply to each group.

As used in these instructions, certificated employee means either:

- A person who holds a professional education certificate issued by OSPI and:
  - Is employed by a school district in a position for which such certificate is required by statute, rule of the PESB, or written policy or practice of the employing district (WAC 392-121-200); or
  - Is employed by a contractor in a position for which such certificate is required. See duty codes 630 and 640 (WAC 392-121-201 and 392-121-206).

Or

- A superintendent or a person hired to fill a position designated as, or which is, in fact, deputy superintendent or assistant superintendent (WAC 392-121-200). See duty codes 110 and 120.

The term "certificated" refers to the certificates authorized by WAC 181-79A-140, including teacher, vocational (CTE), administrator, educational staff associate, and limited certificates and to temporary permits authorized by WAC 181-79A-128.

As used in these instructions, classified employee means any person employed by a district in a position that is not a certificated employee staff position.

An individual may have both certificated assignments and classified assignments. Further information on reporting requirements for such an individual are found throughout these instructions.

F. Who to Report

Report each employee who, as of October 1, 2026, is contracted or hired to provide services any time during the 2026–27 school year (September 1, 2026, through August 31, 2027).

Include the following individuals:

- Each district certificated employee under contract for certificated employment. Note that RCW 28A.405.210 requires such a contract for each and every certificated employee.
- Certain contractor certificated instructional employees. See page 10.
- Each district classified employee.

Do not report a person hired after October 1, 2026. Do not delete a person who leaves the district after October 1, 2026 (WAC 392-121-220).

Notes—Who to Report

1. Report employees working on October 1 as well as those who start and leave prior to October 1 and those who may start later (e.g., February 1) but who are under contract as of October 1.
2. Report employees with only supplemental contracts as well as those with base contracts.
3. Report the partial FTE and assignments of employees terminated prior to October 1.
4. Report, using duty code 310, 320, 330, or 340, teachers with contracts on October 1 who both:

- Worked, or are anticipated to work, in the same assignment for more than 20 school days.
- And substitute in a position previously filled by a teacher who terminated, is on unpaid leave, or is reported for the same position with duty code 610 (certificated on leave). See example 1C.

5. Report, using duty code 520, substitute teacher, teachers who have base contracts for substitute duties. See example 1D.
6. Do not report certificated staff who:
    - Substitute in a position already reported through the S-275 reporting process with a duty code other than 610 (certificated on leave).
    - Have worked, or are anticipated to work, 20 or fewer school days in the same assignment. See example 1E.
7. Persons without valid social security numbers cannot be reported. Persons without valid certificate numbers cannot be reported.
8. If a person's contract period normally is between July 1 and June 30, report combined data for this person under contracts for the two periods: September 1, 2026, to June 30, 2027, and July 1, 2027, to August 31, 2027.
9. "Unfilled positions"—S-275 personnel reporting is the reporting of personnel or persons, not positions that may be unfilled. Report persons contracted or hired as of October 1 of the school year.

Examples—Who to Report

1A: If a person employed on October 1 resigns the following day, report that person's snapshot data just as if the person had remained with the district through the remainder of the school year.

1B: A person's contract period normally begins February 1, and on October 1 the person has a contract with the district. Report this person on the S-275 reporting process.

1C: A teacher is on leave without pay for the first semester but has a contract to return to the school district full time for the second semester. The district has contracted with a substitute teacher to fill the position during the first semester. Because the district has a contract with both of these persons on October 1, report each of these teachers on the S-275 report.

1D: A teacher has a full-time contract with one math teaching assignment, and the remainder of the day assigned as a substitute teacher. Report this individual as 1.0 FTE on the S-275 report. Report both assignments but use duty code 520 for the "substitute" assignment. See Section 2.D. Assignment Information, beginning on page 41 of this handbook.

1E: A full-time teacher is on paid sick leave for the last week of September. The teacher is expected back the third week of October, absent fewer than 20 school days. Another individual is substituting in this position. Report the first individual on the S-275 reporting process with 1.0 FTE. Do not report the substitute in this position through the S-275 reporting process.

1F: A full-time teacher terminates employment on September 18. A replacement is hired and contracted on September 25. Do not report the first individual who was employed fewer than 20 school days. Report the partial FTE and assignments of the second individual.

1G: A teacher is contracted to work during the first semester, then will be away on maternity leave for the remainder of the school year. In December, the district hires a replacement for this position for the second semester. Report the partial FTE of the first employee. Do not report the second employee, who was hired after October 1.

Contractor Certificated Instructional Employees. School districts must report certain staff who are not employees of the school district, but rather, employees of school district contractors. The following conditions make reporting necessary:

- A certificated teacher or educational staff associate spends more than 0.25 FTE with students for a given school district.

- The district claims basic education funding for students served by the contractor's staff according to WAC 392-121-188.
- The contractual agreement existed as of October 1 for services to be provided during the school year.
- The contractor is not a college or university.

If all four conditions are met, the school district must report the contractor's certificated instructional staff that provide basic and special education services to students claimed by the district for state funding. Reporting of the contractor's staff is optional if the teacher or educational staff associate spends 0.25 FTE or less with students for a given school district.

Determine contractor staff's time in a school district by using the following guidelines:

1) In the case of contractor staff providing classroom instruction, report the person's FTE. An example of this situation is Insight School of Washington at Quillayute Valley School District.
2) In the case of contractor staff providing online courses, determine the teacher's FTE by adding the total number of estimated weekly learning hours for courses on all students' Written Student Learning Plans where the teacher is identified as responsible for the course, then dividing the total hours by 750. If the quotient is more than 0.25, the teacher must be reported on the district's S-275 report.

Note: Report contractor certificated instructional employees providing basic education and special education services using duty codes 630 and 640. These duty codes are included in the calculation of the district K–12 staff ratio compliance.

WAC 392-121-206 Definition—Contractor certificated instructional employee.

As used in this chapter, "contractor certificated instructional employee" means a contractor certificated employee who:

(1) Is employed by a contractor, pursuant to WAC 392-121-188 or 392-121-1885, to serve students claimed for basic education funding by a school district or charter school; and

(2) Is employed as one or both of the following:

(a) An elementary, secondary or other teacher who instructs pupils in classes or courses; or

(b) An educational staff associate who assists, evaluates, counsels, or instructs students in a manner consistent with the employee's educational staff associate certificate.

WAC 392-121-188 Instruction provided under contract.

School districts have general authority to contract for the services of individuals to provide instruction, subject to applicable state and federal laws and local collective bargaining agreements. School districts also have authority to enter into interdistrict cooperative agreements for instructional services with other school districts under RCW 28A.225.250.

However, when a school district contracts with an entity other than a school district and that entity employs staff to provide basic education instruction claimed by the school district for state basic education funding, the requirements of this section also apply. Instruction provided by such an entity (hereafter called the contractor) may be counted as a course of study and claimed by the school district for state funding if the following requirements are met:

(1) The school district board of directors in accordance with RCW 28A.320.015 adopts a resolution that concludes it is in the best interest of the students to expand the options available by providing an appropriate basic education program pursuant to the contract and sets forth the rationale in support of the conclusion. A board adopted resolution is not required for online courses purchased by the school district from an online provider approved by the superintendent of public instruction under RCW 28A.250.020;

(2) The school district retains full responsibility for compliance with all state and federal laws;

(3) The contractor complies with all relevant state and federal laws that are applicable to the school district;

(4) The contractor provides instruction free of sectarian or religious influence or control;

(5) The contractor charges the student no tuition for enrollment;

(6) Enrollment is voluntary;

(7) No student or person is unlawfully excluded from participation on the grounds of sex, race, creed, religion, color, national origin, honorably discharged veteran or military status, sexual orientation, gender expression, gender identity, the presence of any sensory, mental, or physical disability, the use of a trained dog guide or service animal, or marital status;

(8) Each student is enrolled in the school district reporting the enrollment and each high school student is working toward course credits which satisfy high school graduation requirements;

(9) If the contractor is a state higher education institution, a state funded education center, or any other state funded entity, the contractor is not claiming enrollment of the student or receiving direct state support for the contracted instruction reported pursuant to this section;

(10) The curriculum is approved by the district. District approval for online course curriculum is not required for online courses offered by an online provider approved by the superintendent of public instruction under RCW 28A.250.020;

(11) The contractor provides enrollment reports to the school district that comply with this chapter;

(12) The contractor maintains and has available for audit or review by the school district, state, or federal authorities documentation of enrollment, hours of instructional activity participated in by the students, personnel data, and financial data including all revenues and expenditures pertaining to the contract with the school district;

(13) As of October 1st, if a contractor certificated employee employed by a contractor other than an institution of higher education spends more than twenty-five percent of a full-time equivalent time with students for a given school district, the school district must report the individual contractor certificated employee as required by the SPI annual personnel reporting system for calculation of state funding, staff ratios and statistics;

(14) The school district and contractor execute a written contract which is consistent with this section, and which sets forth the duties of the contractor in detail sufficient to hold the contractor accountable to the school district. School districts that purchase online courses

through the online course catalog provided by the office of superintendent of public instruction are exempt from this provision;

(15) The school district and contractor establish a process for periodic monitoring by the school district for compliance with this section and other terms of the contract between the school district and contractor. School districts that purchase online courses through the online course catalog provided by the office of superintendent of public instruction are exempt from this provision;

(16) Contracts for services for students with disabilities shall comply with WAC 392-172A-04085 and 392-172A-04090;

(17) Full-time equivalent enrollment reported for students served under a contract with a higher education institution shall be based on the number of hours of instruction meeting the criteria in WAC 392-121-107 (1)(a) provided by staff of the higher education institution under the contract. This section does not apply to running start enrollment, which is governed by chapter 392-169 WAC or at-risk programs meeting the standards of subsection (18) of this section; and

(18) Full-time equivalent enrollment reported for students served under contract with a community or technical college as defined in RCW 28B.50.030 shall be based on the credits generated by the student consistent with WAC 392-169-025 if the program meets the following standards:

(a) The student is earning credits applicable to a high school diploma.

(b) The program is focused on serving credit deficient students.

(c) The student population served is considered at-risk and meet the following criteria:

(i) The students have already dropped out of high school; or

(ii) The students have not demonstrated success in the traditional high school environment.

(19) The school district requires the contractor to clearly state in all of the contractor's advertising, publicity, or public statements regarding the contracted service that the service is being offered by the school district under contract.

Notes—Contractors

1. Contractors include any entity other than a school district, including ESDs.
2. WAC 392-121-188 does not apply to interdistrict cooperation agreements between and among school districts. Such agreements should clearly indicate who is responsible for reporting enrollment and staff. As a general rule the district providing instructional services reports both the enrollment and instructional staff.
3. If the ESD operates a special education cooperative and reports special education enrollment directly to OSPI, then the participating school districts should not report ESD special education staff.
4. In the case of an ESD basic education cooperative, certificated employees of the ESD are reported by each district receiving cooperative services as well as by the ESD itself. See example 1H:

Example 1H—Reporting Contractor Staff and Certificated Instructional Staff Duty Assignments			
Employee	**Participating District #1 (Note 1)**	**Participating District #2 (Note 1)**	**Employer (Note 2)**
Secondary Teacher	Reports a partial FTE using duty code 630.	Reports a partial FTE using duty code 630.	Reports the total FTE using duty code 320.
Other Teacher	Reports a partial FTE using duty code 630.	Reports a partial FTE using duty code 630.	Reports the total FTE using duty code 330.
Psychologist	Reports a partial FTE using duty code 640.	Reports a partial FTE using duty code 640.	Reports the total FTE using duty code 460.
Physical Therapist	Reports a partial FTE using duty code 640.	Reports a partial FTE using duty code 640.	Reports the total FTE using duty code 480.
Note 1: Participating school districts should compute FTE following the procedure for *Item C.3, Certificated FTE*, which begins on page 37.			
Note 2: FTE not reported by employer unless employer is an ESD.			

G. What to Report

Report each data item as defined in Section 2, Definitions of Data Items. There are four major categories of data:

- **Demographic Information.** Report personal characteristics and identifying data as defined in Section 2.A, beginning on page 26.
- **Degree and Experience Information.** Report certificated staff degree and experience data as defined in Section 2.B, beginning on page 29.
- **Contract Information.** Report certificated contract information as defined in Section 2.C, beginning on page 36.
- **Assignment Information.** Report assigned duties and salary attributed to assignments by program and activity as defined in Section 2.D, beginning on page 41. This information follows the *Accounting Manual for Public School Districts in the State of Washington*, and the *Accounting Manual for Educational Service Districts in the State of Washington*.

H. When to Report

The reporting schedule below is intended as a guide to help districts in planning submission of data to OSPI. Except for the initial submission date, the target dates are not mandatory reporting dates. Rather they represent significant dates when accurate and complete

information must be available to OSPI for statistical reports, legislative requests, and school apportionment. October 1 remains the only snapshot date.

Complete this three-step process prior to each target date after November 1:

- **Step 1.** Submit any updates or corrections to the October 1 data.
- **Step 2.** Review all edit exceptions for errors (see Appendix B).
- **Step 3.** As necessary, resubmit corrections identified in step 2.

Schedule of Reporting Target Dates	
October 1, 2026	The snapshot date for all staff (whether that date falls on a weekday or weekend).
November 1–25, 2026	Initial data submission period for the S-275 reporting process.
November 25, 2026	All initial S-275 data due to OSPI on or before this date.
December 31, 2026	Corrections to edit exceptions so snapshot data are complete and accurate.
January 15, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
February 12, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
March 16, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
April 15, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
May 14, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
June 15, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
July 1, 2027	Final district updates for the annual National Board bonus.
July 15, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
August 16, 2027	OSPI calculates monthly apportionment using S-275 data received as of this date.
August 31, 2027	Final district updates to current items. Note that this is the date on which *Item C.4*, *Total Final Salary*, is based.
September 30, 2027	Final corrections to edit exceptions so all snapshot and current data are complete and accurate. Submit final data prior to 5 p.m., September 30, 2027, for entry into the 2026–27 S-275 personnel files located at OSPI.

Failure to submit data by November 25, 2026, and correct edit exceptions by December 31, 2026, may result in reduction or delay of state apportionment according to chapter 392-117 WAC. Missing or incorrect data may impact staffing calculations used in state funding, such as the K–12 staff ratio compliance in chapter 392-127 WAC.

I. How to Submit a Report

School districts are responsible for preparing and transmitting S-275 data by the reporting target dates. Districts can fulfill reporting requirements through one of the following procedures:

- **Transmit electronically through the WSIPC network.** Contact your WSIPC coordinator for details.
- **If you are a school district that does not use WSIPC or are having difficulty with your import:** If you are having SFTP login issues, please contact Technology Support Center (formerly OSPI Customer Support) at 1-800-725-4311 option 7 or technology.support@k112.wa.us. If you have successfully logged into the SFTP and are still having issues with your import, please contact Ross Bunda at 360-725-6308.

J. Documentation of Personnel Data

Data submitted through the S-275 reporting process impacts apportionment of state moneys. Documentation of such data is required by WAC 392-121-011(7) and WAC 392-140-067(7). Districts must establish a clear trail between data reported in the S-275 Report and supporting materials such as employment verifications or transcripts.

> ***WAC 392-121-011 General provisions.***
> The following general provisions apply to this chapter:
> . . .
> (7) School districts and charter schools shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

> ***WAC 392-140-067 General provisions.***
> The following general provisions apply to this chapter:
> . . .
> (7) School districts and charter schools shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

Certificated instructional personnel data which impact apportionment of state moneys are:

- Full-time equivalents (FTEs).
- Assignment codes and percent of time in assignment for basic education and special education programs.

Documentation of full-time equivalency, assignment codes, percent of time in assignment, assignment hours per year, and grade level assignment codes is required by WAC 392-121-011(7) and WAC 392-140-067(7) for all employees, certificated and classified. Please note that grade level assignment codes are optional for classified employees and applies only to the Physical, Social, and Emotional Support (PSES) staff compliance calculation. While documentation must exist to substantiate the data reported for these items, such documentation is not discussed further in this handbook.

Other data reported on Report S-275 are informational only and may be documented in any reasonable manner.

Documentation may be original or copies of the original. Don't report data that impacts apportionment of state moneys without having the required documentation to support that data. Update or correct a data item if documentation becomes available before the S-275 reporting process is closed.

Rounding of computations should follow the general rule: a decimal ending with a 5 or higher is rounded up; a decimal ending with a 4 or lower is rounded down.

A summary table, such as the example on page 18, should be used in each certificated employee file to provide the link between the required documentation and the data reported for degrees and certificated years of experience. The data shown in the table on page 18 is the reported data. The required supporting documentation should be in the file with the summary. The examples include only the minimum essential data required. Since requirements for information about employees of the district are extensive and varied, school district personnel administrators may require or desire more data or may maintain summary data in a different format.

Personnel File Summary Table—Documentation of Degrees and Experience			
Example: Highest Degree			
Date or Term Awarded	Institution	Degree	Degree to report on S-275
Spring 2014	College C.	Bachelor's	B
Spring 2017	State U.	Master's	M

Example: Certificated Years of Experience						
School Year	Employer	Full-Time Employment Hrs Per Year	Actual Hrs Paid	Notes	Reportable Experience	Experience to report on S-275
2020–21	Other School District	(183 x 7 =) 1,281	1,241	Less 40 hours unpaid leave	1,241 / 1,281 = ***1.0***	2.7
2021–22	Other School District	(183 x 7 =) 1,281	1,456	And summer school contract	1,456 / 1,281 = ***1.0*** (max)	3.7
2022–23	This School District	(184 x 7 =) 1,288	921	Part-time	921 / 1,288 = ***0.7***	4.4
2023–24	This & Other School Dist.	(180 x 7 =) 1,260	280	Substitute	280 / 1,260 = ***0.2***	4.6
2024–25	This School District	(182 x 7 =) 1,274	1,019	Part-time	1,019 / 1,274 = ***0.8***	5.4

K. Corrections and Updates to S-275 Data

After initial submission of S-275 data, there are two possible types of changes: corrections and updates. All data may be corrected; however, not all data may be updated.

The term correction refers to a data change needed because of an error in a previous submission or because documentation was not previously available. Most data items depict a snapshot of district staff as of October 1 and are not to be changed during the year except for corrections to the snapshot. All snapshot report items begin the item title with October 1.

The term update refers to a change in a data item that is not a fixed part of the district's October 1 snapshot. All such report items begin the item title with the word current:

- Current—Total Final Salary
- Current—Annual Insurance Benefits
- Current—Annual Mandatory Benefits
- Current—Assignment Salary

The term suffix refers to the final digit in the duty code. Duty code suffixes are explained in Section 2.D, beginning on page 41.

Notes—Corrections and Updates

1. Do not update an employee's base contract (suffix 0) assignments or full-time equivalencies for changes made after October 1.
2. Update certificated base contract hours per FTE day, certificated base contract FTE number of days, assignment salary, supplemental assignment salary and hours per year, and benefit changes due to negotiated contract agreements for the school year ending August 31, 2027.

3. Update duty code suffix 1 (supplemental) contract assignments for additional responsibility or incentive for $200 or more made after October 1 to reflect additional contracts for services provided during the school year ending August 31, 2027.
4. Update duty code suffix 2 (supplemental) contract assignments for additional time made available to any group of employees after October 1 to reflect negotiated changes for the school year ending August 31, 2027. The term made available means that members of the group may, but are not required to, work up to a negotiated number of hours. Such circumstances are often associated with the process of negotiating time-driven "TRI" (time, responsibility, or incentive) assignments. Update for all such contract assignments even if the contract is for less than $200.
5. For persons with snapshot certificated duty assignments, report all classified duty assignments for services provided during the school year ending August 31, 2027.
6. If the person's assignment has changed or the person has terminated employment or gone on leave, updates to the assignment salaries and benefits are determined by what the individual would have earned had that individual remained in the same position and assignment as reported on October 1. However, total final salary is determined by payroll, not the snapshot. See example 2F on page 40.
7. Update total final salary and mandatory benefits to reflect all actual compensation for services provided during the school year ending August 31, 2027. Include all forms of compensation recognized as income by the Internal Revenue Service (IRS).
8. There is no provision in law for supplemental contracts for classified employees.

Corrections and Updates to S-275 Data			
Item #	**Reporting Item**	**Corrections**	**Updates**
A.2	Certification Number	Yes	No
A.3	Social Security Number	Yes	No
A.4	Individual's Name	Yes	No
A.5	Birth Date	Yes	No
A.6	Sex Code	Yes	No
A.7	Hispanic Ethnicity Code	Yes	No
A.8	Race Code	Yes	No
A.9	[Item Discontinued]	-	-
A.10	National Board Certification Expiration Date	Yes	**** a ****
A.11	Address Confidentiality Program Expiration Date	Yes	No
B.1	October 1—Highest Degree Level	Yes	No
B.2	October 1—Highest Degree Year	Yes	No
B.3	October 1—Certificated Years of Experience	Yes	No
C.1	October 1—Cert. Base Contract Hours Per FTE Day	Yes	**YES**
C.2	October 1—Cert. Base Contract FTE Number of Days	Yes	**YES**
C.3	October 1—Certificated FTE	Yes	No
C.4	Current—Total Final Salary	Yes	**YES**
C.5	Current—Annual Insurance Benefits	Yes	**YES**
C.6	Current—Annual Mandatory Benefits	Yes	**YES**
D.1	October 1—Building Code	Yes	No
D.2	October 1—Assignment (Program-Activity-Duty) Code		
	• Duty Code Suffix 0	Yes	**** 0 ****
	• Duty Code Suffix 1	Yes	**** 1 ****
	• Duty Code Suffix 2	Yes	**** 2 ****
	• Duty Code Suffix 3	Yes	**** 3 ****
D.3	October 1—Grade Group Assignment Code	Yes	No
D.4	October 1—Percent of Certificated Contracted Time	Yes	No
D.5	October 1—Assignment Hours Per Year	Yes	No
D.6	Current—Assignment Salary	Yes	**YES**

Note	**Explanation** (See discussion of assignment codes beginning on page 41)
**** a ****	Update for first-year national board certified teachers (who attain initial national board certification during the 2026–27 school year) and those with national board expiration dates during 2026 or 2027 that renew their national board certification.
**** 0 ****	• Snapshot only for classified. Do not update for employees with only classified assignments on October 1. • For an employee with any certificated assignment on October 1, update for time-driven classified assignments received after October 1—see note 5, page 20.
**** 1 ****	Update for actual assignments in excess of $200.
**** 2 ****	Update for all assignments made available even if less than $200—see note 4, page 20 and the discussion of suffix 2 beginning on page 43.
**** 3 ****	• Snapshot only for classified. Do not update for employees with only classified assignments on October 1. • For an employee with any certificated assignment on October 1, update for not time-driven classified assignments received after October 1—see note 5, page 20.

Examples—Corrections and Updates

1I: Two teachers' contracts are full-time contracts on October 1. One teacher leaves halfway through the year. The other teacher's contract is changed in January to half time each in two assignments.

Both teachers must be reported as full time on October 1. No change is made in the FTE or any of the other snapshot data as a result of these changes in the teachers' contracts.

1J: On October 1, George, a classified employee, is employed with two assignments:

- Assignment #1—salary of $11,560 for 1,156 hours per year.
- Assignment #2—salary of $9,240 for 924 hours per year.
- Mandatory benefits are at $3,900 for the year; insurance benefits at $4,200 for the year.

The district's initial S-275 report included the following data for George:

- Item C.4, Total Final Salary (estimated) is $20,800 ($11,560 + $9,240).
- Item C.5, Current—Annual Insurance Benefits: $4,200 for the year.
- Item C.6, Current—Annual Mandatory Benefits: $3,900 based on assignment #1 and #2.
- Item D.5, October 1—Assignment Hours per Year: first assignment is 1,156 hours.
- Item D.5, October 1—Assignment Hours per Year: second assignment is 924 hours.
- Item D.6, Current—Assignment Salary: first assignment salary is $11,560.
- Item D.6, Current—Assignment Salary: second assignment salary is $9,240.

On October 3, George leaves the district. Two new classified employees are hired. George worked 176 hours during the school year, 98 hours in the first assignment and 78 hours in the second assignment, and was paid:

Salary: $1,760
Insurance Benefits: $355
Mandatory Benefits: $330

No change is made to S-275 data as a result of George leaving district employment. The new classified employees are not reported.

In January, contract negotiations resulted in a 3% raise for all classified employees. There were no other increases.

As a result of the January contract negotiations, S-275 reporting for George should be updated. (See When to Report.) The new figures to be reported are:

Item C.6, Current—Annual Mandatory Benefits: total for the year is $4,017.
Item D.6, Current—Assignment Salary: **first** assignment salary is $11,907 (1.03 x 11,560).
Item D.6 Current—Assignment Salary: **second** assignment salary is $9,517 (1.03 X 9,240).

Note the updated data regards the October 1 snapshot. The fact George's actual insurance and mandatory benefits were less than the expected total because George left district employment prior to the end of the year is not relevant to the reporting of *Items C.5, Current—Annual Insurance Benefits, C.6, Current—Annual Mandatory Benefits, and D.6, Current—Assignment Salary*.

Prior to the August 31 final reporting target date (see ***When to Report***), S-275 reporting for George should be updated for the following:

- *Item C.4, Total Final Salary* is $1,760.

In order to maintain the October 1 snapshot, the assignments of the employee who left after October 1 continued to be reported. The employees hired after October 1 are not reported during this school year.

L. Corrections to S-275 Data after Year-End Closeout

After the closeout of the S-275 personnel report for the school year, school districts and ESDs shall submit corrections to personnel data affecting state apportionment in accordance with WAC 392-117-045.

A district wishing to correct personnel data after the close of the reporting year should submit a letter or email to OSPI. If needed for clarity, include the relevant pages of the final S-275 report with the desired corrections clearly marked.

M. Edits of S-275 Data

Edits provide means by which districts can review reported data, identify potential errors, and initiate corrective action if necessary. Because personnel data are used in calculation of state funding, the data is subject to audit by the State Auditor. Resolving discrepancies immediately helps eliminate errors in funding and potential audit exceptions, both of which can result in adjustments to apportionment.

Edits should be processed as part of reports S-275. This means the district will receive any edit exceptions immediately after submitting data updates, thereby allowing the district to maintain timely submission of accurate and complete data.

If necessary, additional edit exceptions may be sent to the district directly from OSPI. These edits do not find all errors, nor do they relieve districts from the responsibility to report accurate data. It is the district's responsibility to review edits and all data and to make appropriate corrections. For more information on edits refer to Appendix B.

N. Verification of Personnel Data

Data submitted by the district through the S-275 reporting process to OSPI are reiterated on Reports S-275 Certificated Personnel, S-275 Classified Personnel, and S-275 Combined Personnel. The completeness and accuracy of all data on those reports are the district's responsibility. Districts are to verify all data reported through the S-275 reporting process.

Note the instructions on page 15 anticipate corrections to edit exceptions will be made by December 31, 2026. Complete and accurate data are crucial to the legislative process and must be available at that time.

After districts' submission of their initial S-275 data file in November of the school year and their final S-275 data file in September after the school year, districts should run/print/check (and repeat as needed) your S-275 reports:

- 1801 Certificated and Classified Personnel reports
- S-275 Personnel report
- S-275 Personnel Edit report

Check that you have:

- No errors on the SPI Personnel Database Error Journal report (in the EDS system, select View my applications, then select SAFS, then select Personnel, then select Import Error Journal, then in the Import History select View Report for the last S-275 data file you submitted). You should see something like this example:

```
DISTRICT  XXXXX              SPI PERSONNEL DATABASE ERROR JOURNAL                11/1/2026

Xxxxxx School District

File processing complete.
```

Otherwise, you probably have one or more file processing errors that you need to fix.

SECTION 2. DEFINITIONS OF DATA ITEMS

A. Demographic Information

Item A.1 County-District Code

Report the two-digit code number of the county in which the central office of the reporting district is located and the three-digit district code number. ESDs enter "801" for the district code.

Item A.2 Certificate Number

Report the seven-digit certificate number assigned by OSPI upon first issue of a permanent certificate. Certificate numbers start with a **numerical** character (example—456789A).

The following are examples of certificate categories; they start with an **alphabetical** character and are not valid certificate numbers:

- Permit
- T310600 (teacher)
- E310516 (educational staff associate)
- A320515 (administrator)

When submitting data on new certificated employees, check the OSPI Certification records in the EDS e-Certification system to see if a certificate number has recently been assigned. If the individual has no seven-digit certification record number assigned by OSPI, leave this item blank.

Item A.3 Social Security Number

Report the nine-digit number assigned by the Social Security Administration (xxx-xx-xxxx). This is the primary record control number for data submitted on this report and must be reported correctly.

Districts should not send complete social security numbers via email, as that is not a secure method of sending privacy data.

Item A.4 Individual's Name

Report the last, first, and middle names of the employee.

Item A.5 Birth Date

Report the month, day, and year of birth; use numbers.

Item A.6 Sex Code

M = Male, F = Female, X = Nonbinary.

Item A.7 Hispanic Ethnicity Code

Federally mandated reporting of staff ethnicity and race data requires districts to collect data about Hispanic origin and about race, using a "two-part question." Districts must answer **both** questions. If the employee does not provide this information, the district should report the data based on the judgment of the district's reporting official.

Ethnicity and race categories are set by the federal government. For purpose of this report, Hispanic or Latino is an ethnicity category, not a race category.

(1) The first part of the question asks, Is this person Hispanic or Latino?
- (N) No, not Hispanic or Latino
- (Y) Yes, Hispanic or Latino

Hispanic or Latino—A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.

Item A.8 Race Code

(2) The second part of the question asks, what race categories does the person belong to?
- (W) White
- (B) Black or African American
- (I) American Indian or Alaska Native
- (A) Asian
- (P) Native Hawaiian or Other Pacific Islander

A person may be reported in more than one category. Also, the previous "Asian or Pacific Islander" category has been split into two categories: "Asian" and "Native Hawaiian or Other Pacific Islander."

(W) White—A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.

(B) Black—A person having origins in any of the Black racial groups of Africa.

(I) American Indian or Alaska Native—A person having origins in any of the original peoples of North and South America (including Central America), and who maintains tribal affiliation or community attachment.

(A) Asian—A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.

(P) Native Hawaiian or Other Pacific Islander—A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

These standards allow more accurate identification of staff ethnicity and race data, reflect population changes, and are consistent with U.S. Census data. The federal guidance is at the U.S. Department of Education.

Item A.9 [Item Discontinued]

Item A.10 National Board for Professional Teaching Standards Certification Expiration Date

For teachers and other certificated instructional staff (CIS) who hold, or held, current certification by the NBPTS, report the expiration date of the national board certification in year-month-day (YYYY-MM-DD) format. School districts can verify this expiration date on the NBPTS directory website at NBPTS Main Site NBCT Directory - NBPTS Main Site.

Report the expiration date of certificates from the National Board for Professional Teaching Standards only. Leave this item blank for all other staff.

OSPI will use this data field to generate the initial list of teachers and other CIS that may be eligible for the annual national board bonus, including those first-year national board teachers who become eligible during the school year. If eligible, the individual shall be provided the national board bonus according to instructions provided by OSPI. Instructions will also include how to report eligible staff not reported on the district's S-275 report.

Item A.11 Address Confidentiality Program (ACP) Expiration Date

Report the Address Confidentiality Program expiration date in year-month-date (YYYY-MM-DD) format for applicable staff. Leave this item blank for all other staff.

- OSPI will use this data field to maintain the confidential list of school employees whose personnel data, specifically the individual's school employer (district) and work location (school building location code or district central office), are exempt from public disclosure. The S-275 records of these employees are treated as confidential, where personal information of crime victims is protected (Chapter 40.24 RCW) and where the safety of individuals may be endangered. The school employee must provide to the employer a signed, sworn statement that the employee or a dependent of the employee, is a survivor of domestic violence, sexual assault, sexual abuse, stalking, or harassment. A sworn statement under these provisions expires after two years but may be subsequently renewed by providing a new sown statement to the employer.
- Or the school employee may provide proof to the employer of the employee's participation or the participation of a dependent in the Washington Secretary of State's address confidentiality program per chapter 40.24 RCW.
- See RCW 42.56.250 for further details regarding these confidential employment records.

The S-275 personnel records with an ACP date are protected for two years, and protection may be extended.

- Records with an ACP expiration date of 10/01/2027 are protected on the S-275 report for the two school years 2025–26 and 2026–27.
- Records with an ACP expiration date of 10/01/2028 are protected on the S-275 reports for the two school years 2026–27 and 2027–28.
- Etc.

B. Degree and Experience Information

Report the highest degree and certificated years of experience for individuals with at least one snapshot base contract duty assignment as a certificated employee, even if that individual has one or more duty assignments as a classified employee. There is no need to report highest degree and certificated years of experience for individuals employed solely in classified duty assignments.

Maintain a file for each certificated employee that contains documentation for degree and experience data reported in *Items B.1* through *B.3*. Degree and experience data reported on the S-275 may differ from degree and experience data recognized in the district's local salary schedule or recorded in the district's payroll process.

Item B.1 October 1—Highest Degree Level

Report each certificated employee's highest degree level as of October 1, 2026. The degree must be from an accredited college or university, either regionally or nationally accredited. However, there is no requirement that the highest degree be related to education or to the individual's assignment. Determine the employee's highest degree and report the appropriate one-letter code. Report this item for each employee with a certificated duty assignment (duties 110 through 640). For classified employees, this item may be left blank.

If the employee's highest degree is from an institution in a country other than the United States, refer to WAC 181-79A-260 regarding a written statement of degree equivalency for the appropriate degree.

WAC 181-79A-260 Establishing equivalency for course work, degrees and programs completed in countries outside the United States.

Certification candidates who have completed degree and/or approved professional preparation programs in a country other than the United States may be required to provide one or more of the following:

(1) A transcript from an accredited United States college or university indicating that the college or university has accepted the degree as equivalent to its degree.

(2) A statement of degree equivalency for the appropriate degree from an international credentials' evaluation agency approved by the office of the superintendent of public instruction.

(3) A statement from an official of the college or university where the certification program was completed, indicating completion of the program and approval of the program by the agency governing certification in that country.

For certificated employees, report with degree level:

Degree Codes	
B	Persons holding a **bachelor's** degree as the highest degree**.**
M	Persons holding a **master's** degree, or any other degree between the master's and doctorate, as the highest degree.
D	Persons holding a **doctorate** degree as the highest degree.
X	For certificated employees with no bachelor's or higher**-**level degree.

WAC 392-121-249 Definition—Accredited institution of higher education.

As used in this chapter, "accredited institution of higher education" means an institution of higher education that has been accredited by a national or regional accrediting association recognized by the Washington student achievement council and the secretary of the U.S. Department of Education pursuant to WAC 250-61-050.

WAC 392-121-250 Definition—Highest degree level.

As used in this chapter, the term "highest degree level" means:

(1) The highest degree earned by the employee from an accredited institution of higher education, pursuant to WAC 392-121-249; or

(2) "Nondegreed" for a certificated instructional employee who holds no bachelor's or higher level degree.

Documentation of degrees:

- The highest degree should be documented by a diploma or transcript issued by the registrar of the awarding institution and, in the case of a degree from a foreign institution, by a statement of degree equivalency from an approved international credentials evaluation agency or appropriate United States college or university.

Item B.1 Notes:

1. An **educational specialist** degree is reported as degree level **M.**
2. A juris doctorate is reported as degree level **D.** Also, other professional doctorate degrees are reported as degree level **D**, such as:
    - Doctor of Education (EdD)
    - Doctor of Psychology (PsyD)
    - Doctor of Nursing Practice (DNP)
    - Doctor of Social Work (DSW)
    - Doctor of Physical Therapy (DPT) and
    - Doctor of Occupational Therapy (OTD)
3. The accredited institution of higher education does not have to be located within the U.S.
4. ***Regional*** accrediting associations include:
    - Middle State Commission on Higher Education (previously Middle States Association of Colleges and Schools).
    - New England Commission of Higher Education (previously New England Association of Schools and Colleges, Commission on Institutions of Higher Education).
    - Higher Learning Commission (previously North Central Association of Colleges and Schools).
    - Northwest Commission on Colleges and Universities (previously Northwest Association of Schools and Colleges).
    - Southern Association of Colleges and Schools Commission on Colleges.
    - Western Association of Schools and Colleges Senior College and University Commission
5. ***National*** accrediting associations include those recognized by the Washington Student Achievement Council and the Secretary of the U. S. Department of Education and included in the list of accrediting agencies Accredited Colleges/Universities | OSPI.

6. For degrees completed in a country other than the United States, a foreign credentials' evaluation is required not (only) for the language translation, but to determine U. S. degree equivalency from an accredited institution of higher education.

   For S-275 reporting purposes, this requirement applies to degrees earned in Canada (unless the institution is regionally or nationally accredited). This requirement is different from that for certification purposes, which does not require evaluation of degrees from Canada.

   A foreign credentials' evaluation is not required if the foreign degree is from a college already accredited, such as one regionally accredited by the Northwest Commission on Colleges and Universities.

   OSPI accepts translation and evaluation services from members of the National Association of Credential Evaluation Services (NACES). For a list of evaluation agencies, information regarding NACES, membership criteria, and NACES' guiding principles of good practice for educational credential evaluation, please visit http://www.naces.org.

7. When reporting an employee's highest degree, determine:
   - The date of awarding or conferring of the degree as recorded on the transcript (or diploma).
   - If that date was on or before October 1, 2026, report that degree as the employee's highest degree.
8. Electronic transcripts from the registrar of the institution are acceptable documentation of degrees.

Item B.2 October 1—Highest Degree Year

Report the year in which the highest degree was awarded or conferred. This item must be reported for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

Item B.2 Notes

1. If a person holds two or more degrees at the same highest degree level, enter the year when the first of those degrees was awarded or conferred.

Item B.3 October 1—Certificated Years of Experience

Report the years of full-time and part-time certificated employment determined in accordance with WAC 392-121-264 as of August 31, 2026. Report certificated years of experience for each employee with a certificated duty assignment (duties 110 through 640). For all other employees, this item may be left blank.

Certificated experience should be computed and accumulated using one decimal place. No more than 1.0 year of experience can be accumulated during any traditional nine-month academic year or during any twelve-month period.

Item B.3 Notes

1. Certificated employment counts as certificated years of experience if it is in schools in positions which require certification. This means

   - Employment in P–12 ***schools*** (preschools or elementary and secondary schools),
   - In positions which require ***certification***, where
     - Certification must be required (not recommended, suggested, encouraged, requested, etc.) for employment in that position, and
     - The employee must have an education certificate or permit.

   Employment may be in public schools (examples—Seattle Public Schools, Yakima School District) or private schools (example—Gonzaga Preparatory School). There is no requirement that schools be accredited. A current list of state-approved private schools is available on the Washington State Board of Education website. However, there is no requirement that private schools be state approved.

2. If a teacher works a 1.0 FTE assignment and also works as a substitute teacher for another district during the same twelve-month year, that employee may not accumulate more than one year of experience for that twelve-month period.

3. Any hours for an employee which exceed 1.0 FTE for that employee are not reported and do not have to be documented.

4. In-district full-time hours per year equal the number of hours in a full-time day times the number of full-time days per school year (e.g., 7.5 x 180 = 1,350).

5. If an employee is in a position that is part-time or the employee took ***unpaid*** leave during the year, determine the years of experience accumulated for that year as the quotient of the number of hours actually worked to the number of hours in the full-time year.

6. Out-of-district full-time hours per year are determined by the former employer.

7. Substitute days are accumulated as full-time or part-time certificated employment, subject to the one year of experience in a twelve-month period limitation. Calculate years of experience for substitute days by dividing the accumulated number of full-time substitute days by 180.

8. Partial substitute days are accumulated as full-time or part-time certificated employment, subject to the one year of experience in a twelve-month period limitation. The number of

hours in a full day is determined by the employing district. To calculate years of experience for partial substitute days:

Step 1. Determine the accumulated number of full-time substitute days by dividing the hours of the day worked by the number of hours in a full day.

Step 2. Divide the accumulated number of full-time substitute days by 180.

9. Experience as an independent contractor does not qualify as eligible certificated years of experience according to WAC 392-121-264(1).

WAC 392-121-264 Definition—Certificated years of experience.

Regardless of the experience factors used by a school district, charter school, or tribal compact school for the purposes of its salary schedule(s), as used in this chapter, the term "certificated years of experience" means the number of years of accumulated full-time and part-time certificated employment prior to the current reporting school year in the state of Washington, out-of-state, and a foreign country. School districts, charter schools, and tribal compact schools shall report all certificated years of experience including those beyond the experience limit of their salary schedule(s).

(1) Certificated employment shall be limited to employment in public or private preschools or elementary and secondary schools in positions which require certification where certification means the concurrent public professional education licensing requirements established in the state, province, country, or other governmental unit in which employment occurred and which, for the state of Washington, refers to the certificates authorized by WAC 181-79A-140 and 181-79A-142, and temporary permits authorized by WAC 181-79A-128.

(2) Years of full-time and part-time certificated employment prior to the current reporting school year are accumulated as follows:

(a) For each certificated employment which is not employment as a casual substitute pursuant to subsection (1) of this section;

(i) Determine the total number of hours, or other unit of measure, per year for an employee working full-time with each employer;

(ii) Determine the number of hours, or other unit of measure, per year with each employer, including paid leave and excluding unpaid leave;

(iii) Calculate the quotient of the hours, or other unit of measure, determined in (a)(ii) of this subsection divided by the hours, or other unit of measure, in (a)(i) of this subsection rounded to one decimal place for each year.

(b) For certificated employment as a casual substitute pursuant to subsection (1) of this section:

(i) Determine the total number of full-time equivalent substitute days per year;

(ii) Calculate the quotient of full-time equivalent days determined in (b)(i) of this subsection divided by 180 rounded to one decimal place for each year.

(c) No more than 1.0 year may be accumulated in any traditional nine-month academic year or any 12 month period.

(i) Accumulate, for each year, certificated employment calculated in (a)(iii) and (b)(ii) of this subsection.

(ii) Determine the smaller of the result in (c)(i) of this subsection or 1.0 for each year.

(d) Determine certificated years of experience as the accumulation of all years of certificated employment calculated in (c)(ii) of this subsection and report such years rounded to one decimal place.

Examples—Certificated Years of Experience

2A: Teacher David Green is a union representative of the current school year. This is not school board approved, and the teacher is on unpaid leave of absence. His assignment as union representative does not count as certificated years of experience.

C. Contract Information

Item C.1 October 1—Certificated Base Contract Hours per FTE Day

Report this item for each employee with a certificated duty assignment (duties 110 through 640). For all other employees this item may be left blank.

Report, as of October 1, the contracted number of hours per day associated with a **full-time certificated employee** in this position. Typically, this number of hours will be the same for all certificated employees in the district. Report hours to two decimal places (e.g., 7.25 hours).

Item C.1 Notes

1. Include hours associated with the local certificated base contract.
2. Exclude time for meals when the employee is not performing any duties.
3. Exclude time associated with classified duty assignments.
4. Exclude hours associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).

Item C.2 October 1—Certificated Base Contract FTE Number of Days

Report this item for each employee with a certificated duty assignment (duties 110 through 640). Leave this item blank for all other employees. Report the number of workdays in a year for a **full-time certificated employee** in this position. The number of workdays in a full-time year will be established in the district's base contract with the employee and should be at least 180. Report the number of days to one decimal place (e.g., 180.5 days).

Item C.2 Notes

1. Include all paid days associated with the local certificated base contract, e.g., paid vacation, and paid holidays, if part of the base contract.
2. Exclude days associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).
3. Exclude days associated with classified duty assignments.

4. If a person's contract period is between July 1 and June 30, report the scheduled days to be worked in the two periods: September 1, 2026, to June 30, 2027, and July 1, 2027, to August 31, 2027.

Item C.3 October 1—Certificated FTE

Report the full-time equivalent certificated employment for each employee with a certificated duty assignment between 110 and 640. For all other employees this should be left blank. Full-time equivalent (FTE) certificated employment is determined as defined in WAC 392-121-212.

Calculate certificated FTE as follows:

Step 1. Determine the total annual base contract hours associated with all of the individual's certificated duty code suffix 0 assignments reported in *Item D.2, Assignment Code* (e.g., 900 hours).

Step 2. Determine the product of hours in *Item C.1, Certificated Base Contract Hours per FTE Day,* and days in *Item C.2, Certificated Base Contract FTE Number of Days* (e.g., 7.5 x 180 = 1,350 hours).

Step 3. Divide the result in step 1 by the result in step 2, carrying the quotient to three decimal places (e.g., 900/1,350 = 0.667 FTE).

Item C.3 Notes

1. Count no employee as more than a 1.0 full-time equivalent certificated staff.
2. The length of a full workday is determined by the district.
3. The number of full-time days per contract year is determined by the district, with a minimum of 180 days.
4. Do not include time associated with supplemental contracts for additional time, responsibility, or incentive (RCW 28A.400.200[4]).
5. Report FTEs for part time employees to three place decimal fractions. Prorate for partial days and partial years.

WAC 392-121-212 Definition—Full-time equivalent (FTE) certificated instructional staff.

As used in this chapter, "full-time equivalent (FTE) certificated instructional staff" means the number of staff units determined as follows:

(1) Each employee of the school district or charter school who, as of October 1 of the school year, is contracted to provide services as a certificated instructional employee for not less than 180 full work days shall be counted as one FTE.

(2) Each employee of the school district or charter school who, as of October 1 of the school year, is contracted to provide services for 180 partial days as a certificated instructional employee shall be counted as a partial FTE, such part to be the quotient rounded to three decimal places obtained by dividing that part of the day worked by the full day as determined by the district or charter school.

(3) Each employee of the school district or charter school who, as of October 1 of the school year, is contracted to provide services for less than 180 full work days as a certificated instructional employee shall be counted as a partial FTE, such part to be the quotient rounded to three decimal places obtained by dividing the number of work days contracted for by 180: Provided, That if the normal annual full-time contract for the position exceeds 180 work days, the greater number of work days normally contracted shall be used as the divisor.

(4) Each employee of the school district or charter school who, as of October 1 of the school year, is contracted to provide services for less than 180 partial days as a certificated instructional employee shall be counted as a partial FTE, such part to be the quotient rounded to three decimal places obtained by dividing the part of the day worked by the full day as determined by the district or charter school and then multiplying the result by the ratio of work days contracted for by 180: Provided, That if the normal annual full-time contract for the position exceeds 180 work days, the greater number of work days normally contracted shall be used in place of 180 in the ratio.

(5) No employee shall be counted as more than one full-time equivalent certificated staff unit.

(6) The length of a full work day as used in this section shall be determined by the district or charter school.

(7) As used in this section, contracts to provide services as a certificated instructional employee shall exclude supplemental contract services as defined under RCW 28A.400.200(4) .

Examples—Certificated FTE

2B: A teacher is contracted to work full time. Another teacher is contracted to work 110 days part time. In each position, full time is defined in the base contract to be 180 days. In Item C.2, report both persons with 180.0 base contract FTE days.

2C: A teacher has a 181-day contract on October 1. In December, negotiations for the current school year were finalized. The new base contract is 180 days. In Item C.2, report 181.0 base contract FTE days initially. When negotiations are completed, update Item C.2 to 180.0.

2D: A person employed half time for the full school year or full time for one-half of the school year is 0.500 FTE.

2E: A person works 4 hours a day for 74 days. Base contract hours per FTE day are reported as 7.5. Base contract FTE days are reported as 180. Calculate and report this FTE as (4 x 74) / (7.5 x 180) = 0.219.

Item C.4 Current—Total Final Salary

The desire of the Legislature and the goal of this reporting requirement are to have school districts report any and all earnings of staff employed as of October 1.

Report the total of all salary earned. *Item C.4* should reflect the current school year final gross pay for each employee reported. For the purpose of S-275 reporting, the term salary includes salary (daily, weekly, monthly, or annual), wages (hourly, daily, weekly, monthly, or annual), and any other compensation recognized as income by the IRS and not reported as benefits.

Item C.4 Notes

1. Update this item. Report the actual total for 2026–27 at the end of the 2026–27 school year.
2. Include all salary for the individual for the period September 1, 2026, through August 31, 2027, whether or not they were reported in *Item D.6, Current Assignment Salary.* Payments to employees based on time sheets or other documentation must be reported, even in the absence of a written contract.
3. For an individual whose contract is from July 1 to June 30, report the combined final salary earned by the individual under the terms of each contract for the school year period September 1, 2026, to August 31, 2027.
4. Districts may use a cash, accrual, or blended method for reporting supplemental contracts included in *Item C.4, Total Final Salary* of the S-275 reporting process. The method used by the district should be consistent from year to year. Any salary not reported in the 2026–27 school year must be reported in the 2025–26 or the 2027–28 school year.
5. Express in whole dollars.

6. See also *Item D.6, Current—Assignment Salary,* on page 58 and the general guidelines under Assignment Information on page 41.
7. For contractor certificated instructional staff reported using duty codes 630 and 640, Item C.4 Total Final Salary shall be entered manually.

Example 2F—Total Final Salary. On October 1, a teacher is reported with a base salary of $30,000, a single $1,000 supplemental contract for football coaching, and an extended day supplemental contract for $500. On January 3, the teacher leaves the district after earning $13,333 on the base contract and $1,000 on the coaching contract.

The initial S-275 submission estimated $31,500 in Item C.4. By August 31, the district updates Item C.4 to be $14,333.

No changes were made to snapshot assignment salary data as a result of this departure. The suffix 1 coaching assignment salary did not change because that contract was completed prior to departure.

Item C.5 Current—Annual Insurance Benefits

Current annual insurance benefits are the total district share of insurance benefits paid to or for the employee during the current school year. Included are benefits such as liability, life, health, health care, accident, disability, and salary protection or insurance as provided for in RCW 28A.400.350 through 28A.400.370.

Item C.5 Notes

1. Update this item for changes resulting from local negotiated contract agreements.
2. Exclude the amount remitted to the Health Care Authority for deposit in the public employees' and retirees' insurance account (retiree subsidy payment "carve out").
3. Report all insurance benefits associated with the individual's certificated base contract, supplemental contracts, and classified duty assignments. In other words, include benefits resulting from all compensation.
4. Report the actual annual insurance benefits for each individual. Do not report district average annual insurance benefits or district average health benefit pool amounts.
5. Do not change reported insurance benefits to reflect changes in assignments made after October 1. If a certificated person employed on October 1 has a change in contract or assignment after October 1 because of reassignment, termination, or reduction in FTE, continue to report insurance benefits under *Item C.5* based on the October 1 contract, assignment, and FTE.

6. For insurance benefit purposes only, a classified full-time equivalent employee is a classified employee contracted to work 1,440 hours or more per year.
7. Express in whole dollars.

Item C.6 Current—Annual Mandatory Benefits

Current annual mandatory benefits are the total district or employer share of social security (Old Age, Survivors, and Disability Insurance), Medicare, employee retirement, industrial insurance (Labor & Industries), Medical Aid, and unemployment compensation benefits paid for all assignments (certificated and classified, base contract and supplemental), the salaries of which are reported in *Item D.6, Current Assignment Salary,* for 2026–27 for the individual during the current school year.

Item C.6 Notes

1. Update this item for changes resulting from local negotiated contract agreements or state and federal laws.
2. Do not change the amount reported for changes in assignment or FTE made after October 1.
3. Express in whole dollars.

D. Assignment Information

General Guidelines for Assignment Duty and Salary Reporting

Assignments are distinguished by five variables: building, program, activity, duty, and grade group. Report each of the five variables associated with each assignment. The following discussion is provided as a general guideline for reporting salaries. Report assignment salary amounts in *Item D.6* discussed later in this section. Report total final salary in *Item C.4* discussed previously.

Types of Salary: School districts need to examine all salary amounts earned by all staff reported through the S-275 reporting process. Distinguish these amounts as follows:

- Those salaries earned by a certificated employee during the current school year under terms of the certificated **base** employment contract should be reported as a salary associated with each October 1 snapshot duty assignment. Base contract assignments are all salaried assignments that do not meet the criteria of RCW 28A.400.200(4).
- Other salaries earned by a certificated employee during the current school year are under terms of a **supplemental** contract (RCW 28A.400.200). For reporting purposes, such contracts include formal and informal contracts known in the district by various terms such as TRI, supplemental, stipends, and time sheets. Supplemental contracts should be issued for a measurable and deliverable product or service. Distinguish these

contracts as issued for either a **time-driven** service (such as extra, optional or extended days or hours) or a product which is **not time-driven** (such as additional responsibility or incentive). Supplemental contract assignments must meet the criteria of RCW 28A.400.200(4). Report supplemental contract assignment salaries as time-driven (duty code suffix 2) or not time-driven (duty code suffix 1).

- Those salaries earned by a classified employee during the current school year under terms of classified employment should be reported as a salary associated with each October 1 snapshot classified duty assignment.

- **Total salary** earned by the individual during the current school year includes all actual certificated base and supplemental contract salaries and hourly wages for certificated and classified services provided during the school year ending August 31, 2027. Total salary is determined by final payroll, not the reported assignments. Report total final salary in *Item C.4*.

RCW 28A.400.200 Salaries and compensation for employees—Minimum and maximum amounts—Limitations—Supplemental contracts.

. . .

(4)(a) Salaries and benefits for certificated instructional staff may exceed the limitations in subsection (3) of this section only by separate contract for additional time, for additional responsibilities, or for incentives. Supplemental contracts shall not cause the state to incur any present or future funding obligation. Supplemental contracts must be accounted for by a school district when the district is developing its four-year budget plan under RCW 28A.505.040.

(b) Supplemental contracts shall be subject to the collective bargaining provisions of chapter 41.59 RCW and the provisions of RCW 28A.405.240, shall not exceed one year, and if not renewed shall not constitute adverse change in accordance with RCW 28A.405.300 through 28A.405.380. No district may enter into a supplemental contract under this subsection for the provision of services which are a part of the basic education program required by Article IX, section 1 of the state Constitution and RCW 28A.150.220.

(c)(i) Beginning September 1, 2019, supplemental contracts for certificated instructional staff are subject to the following additional restrictions: School districts may enter into supplemental contracts only for enrichment activities as defined in and subject to the limitations of RCW 28A.150.276.

(ii) For a supplemental contract, or portion of a supplemental contract, that is time-based, the hourly rate the district pays may not exceed the hourly rate provided to that same instructional staff for services under the basic education salary identified under subsection (3)(a)(iii) of this section. For a supplemental contract, or portion of a supplemental contract that is not time-based, the contract must document the additional duties, responsibilities, or incentives that are being funded in the contract.

Assignment duty code suffix is related to type of contract salary. The first two digits of the duty code are called the **duty root** and identify the duty category. The third digit of the duty code, the duty **suffix,** distinguishes contractual characteristics of the duty assignment and may be **0, 1, 2,** or **3.** Districts need to examine all staff salary amounts to determine whether each assignment and salary is reported and which duty code suffix to use. Report duty assignments and salaries as follows (see also examples 2V, 2W, and 2X beginning on page 60):

Using a duty code with the **suffix 0**, report:

- All October 1, 2026, snapshot certificated base contract assignments.
- All October 1, 2026, snapshot classified duty assignments that are time-driven.
- Time-driven classified assignments for individuals who had October 1 certificated assignments.

Report the salary for each assignment.

Using a duty code with **suffix 1,** report each certificated supplemental contract assignment for a product which is **not time-driven** and which is in excess of $200. Report by assignment code such actual contract earnings for services provided during the school year ending August 31, whether or not the contract was known on October 1. It is not necessary to report individual not time-driven contracts for less than $200. However, all such earnings are to be included in *Total Final Salary, Item C.4*. (See the table Corrections and Updates to S-275 Data on page 21 and the Assignment Code Suffix Summary on page 45.)

Using a duty code with **suffix 2,** report those **time-driven** certificated supplemental contract assignments for extra, optional or extended days or hours as are made available to any group of employees which includes this individual, regardless of whether the individual chooses to work all of the days and hours. Report time-driven supplemental contract assignments as described above even if they are less than $200. Report available hours, not actual hours worked. Report all such additional contracts for services to be provided during the school year ending August 31, 2027, whether made available on October 1 or at a later date. It is not necessary to update reported miscellaneous time sheet activities (i.e., time-driven assignments made only to an individual after October 1). However, all such earnings are to be included in *Total Final Salary, Item C.4*. (See the table Corrections and Updates to S-275 Data on page 21. See also the table Summary of Required Salary Reporting on page 47.)

Using a duty code with **suffix 3,** report each classified duty assignment for a duty which is not time-driven. Report by assignment code such earnings for services to be provided during the school year ending August 31 for all assignments known on October 1. For individuals with only classified assignments on October 1, do not update for classified duty suffix 3 assignments made after October 1. However, duty suffix 3 classified assignments should be reported and updated for individuals with October 1 certificated assignments. All duty suffix 3 assignment

earnings are to be included in *Total Final Salary, Item C.4,* whether or not the assignment is reported.

There is no provision in law distinguishing base and supplemental contracts for classified staff. Therefore, report all assignments, including extracurricular assignments, for classified staff using duty suffix 0 or 3, as appropriate. Do not use suffix 1 or 2 for classified duty assignment reporting.

Districts may use a cash, accrual, or blended method for reporting supplemental contracts included in *Item C.4, Total Final Salary,* of the S-275 reporting process. The method used by the district should be consistent from year to year. Any earnings not reported in the 2026–27 school year must be reported in the 2025–26 or the 2027–28 school years.

Summary: Assignment Code Suffix				
Assignment Type	**Duty Code Suffix**			
	0	**1**	**2**	**3**
Certificated	Base Contract Assignment.	Not Time-Driven Supplemental Assignments.	Time-Driven Supplemental Assignments.	Suffix 3 not used for certificated assignments.
Classified	Time-Driven Assignments.	Suffix 1 not used for classified assignments.	Suffix 2 not used for classified assignments.	Not Time-Driven Assignments.
S-275 Update Rules (See the Corrections and Updates Table on page 21.)				
Certificated	After October 1, update only for negotiated contract changes.	Update for actual assignments in excess of $200.	Update for new assignments made available to any **group** of employees, even if less than $200.	Suffix 3 not used for certificated assignments.
Classified	Do not update for persons with only classified assignments on October 1. For an employee with a certificated assignment on October 1, update for time-driven classified assignments received after October 1.	Suffix 1 not used for classified assignments.	Suffix 2 not used for classified assignments.	Do not update for persons with only classified assignments on October 1. For an employee with a certificated assignment on October 1, update to add any not-time-driven classified assignments received after October 1.

PERC Decision 4722-B (Castle Rock Decision)

On January 10, 1995, the Public Employment Relations Commission (PERC) issued a decision that impacts every school district. Each district was required by May 1, 1995, to determine for each extracurricular activity duty assignment whether the assignment was:

- **Included** and under the Educational Employment Relations Act, chapter 41.59 RCW.

- **Excluded** and under the Public Employees' Collective Bargaining Act, chapter 41.56 RCW.

As used in these instructions, **included** duty assignments should be reported using **certificated** employee duty assignment codes.

As used in these instructions, **excluded** duty assignments should be reported using **classified** employee duty assignment codes.

Base Contracts—Supplemental Contracts. RCW 28A.405.210 requires a written contract to be made between the school district and each certificated employee. RCW 28A.400.200(4) refers to separate contracts for supplemental services and limits supplemental contracts to the provision of additional time, responsibilities, or incentives which are not part of the basic education program required by the state's Constitution. Districtwide contracts for supplemental services may be used or individual contracts may be written. In whatever form such supplemental contract(s) is (are) written, a clear distinction between basic education services and the contract services (i.e., additional time, responsibilities, or incentives) is mandatory. The Office of the State Auditor may look at supplemental contracts for a clear indication that the services for which supplemental contracts were made are not basic education. Refer to State Auditor's Office Bulletin No. 315, Supplemental Contract Payments to Employees.

Notes—Assignment Duty and Salary Reporting

1. The assignment codes reported on the S-275 should agree with the F-196 expenditure accounting code used by the district.
2. Most, if not all, certificated supplemental assignments and earnings will be reported using appropriate duty root and a duty code suffix 1 or 2.
3. There should be no duplication of salary reporting among assignments.
4. The salaries of supplemental contracts not reported with assignment codes will be included in an end of the year submission of total final salaries. The reported total final salary may be greater than, or even less than, the sum of reported base contract and supplemental assignment salary for the individual.
5. Not every certificated supplemental contract must be reported individually. If an individual is issued several supplemental contract assignments with the same assignment code, those assignments and salaries may be combined and reported as one assignment.
6. For supplemental contracts for summer school other than for basic education, use program code 73.

Summary of Required Salary Reporting				
Type of Salary Which Must Be Reported	**Duty Code Suffix Used**	Employee Has **Certificated Only** Assignments on October 1 Snapshot	Employee Has **Classified Only** Assignments on October 1 Snapshot	Employee Has **Both Certificated and Classified** Assignments on October 1 Snapshot
October 1 snapshot **certificated** base contract duty assignments.	**0**	Yes	Not Applicable	Yes
October 1 snapshot **classified** duty assignments	**0**	Not Applicable	Yes	Yes
	3	Not Applicable	Yes	Yes
Any **certificated supplemental contract** assignments for additional responsibility or incentive **(not time-driven)** with a total salary earned which is greater than $200.	**1**	Yes	No	Yes
Any **certificated supplemental contract** assignments for extra, optional or extended days and hours **(time-driven)** made available to any group of certificated employees including this individual, even if less than $200.	**2**	Yes	No	Yes
Classified duty assignments made after the October 1 snapshot.	**0**	Yes	No	Yes
	3	Yes	No	Yes

Item D.1 October 1—Building (or School or Location) Code

A four-digit code identifies the district's school or other administrative organization. Report the school code (codes 1500–59xx) associated with the location of each reported assignment.

If an assignment is districtwide and nonspecific in terms of time and responsibilities at various schools and administrative locations, report the code of the district central office (codes 1000–1367) . Please note that for purposes of the national board bonus, district central offices:

- Have no students, and therefore
- Have no student poverty, and
- Are not eligible for the additional, high poverty school(s) bonus.

If the employee has assignments in more than one school and is responsible to one administrator, report the code of that administrator's office.

If an employee is assigned to two or more schools for specified periods of time and is responsible to each principal as a school staff member during those times, report each assignment separately with the appropriate school code.

Districts should use the list of school codes in the Education Directory of the OSPI website, and report both certificated and classified staff to the same school code(s) where the students they serve are reported to in the comprehensive education data and research system (CEDARS).

Item D.2 October 1—Assignment Code

A seven-digit assignment code identifies each assignment by program, activity, and duty. The code consists of a two-digit program code, a two-digit activity code, and a three-digit duty code (PP-AA-DDD). The third (suffix) digit of the duty code distinguishes contractual characteristics of the duty assignment. Program and activity codes are delineated in the current edition of the *Accounting Manual for Public School Districts in the State of Washington* and the *Accounting Manual for Educational Service Districts in the State of Washington*.

See Appendix A of these instructions for a complete listing of assignment codes. See the General Guidelines for Assignment Duty and Salary Reporting discussion on page 41 of this handbook for further explanation of the term suffix.

Item D.2 Notes

1. The assignment code reported on the S-275 should agree with the F-196 expenditure accounting code used by the district.
2. Duty roots 11 through 25 are certificated administrative staff.
3. Duty roots 31 through 34 are teaching staff.
4. Duty roots 39 through 49 are educational staff associates.
5. Duty roots 31 through 49, 63, and 64 are certificated instructional staff.
6. Duty roots 51 through 64 are other certificated staff.
7. Duty roots 90 through 99 are classified staff.

8. Duty code 510 is used only for extracurricular assignments that are part of a certificated base contract duty assignment. If on October 1 a certificated individual has a base contract assignment for extracurricular duties, report the individual's assignment as activity code 28 and duty code 510.
9. Duty code 511 should not be used by staff without a duty code 510 base contract assignment. Instead, for example, use duty code 321 for a secondary school coach with a base contract duty assignment 320.
10. Duty code 520 is used only for substitute assignments that are part of the base contract. Such a person fills in for any teacher in the district who is absent. If on October 1 a certificated individual has a base contract assignment for substitute teaching duties, report the individual with activity code 27 and duty code 520. See example 1D.
11. Duty code 610 is used for paid leave assignments other than paid sick leave or paid vacation days that are part of the certificated base contract. Such a person may be on leave with pay, on sabbatical, or may be performing duties as the union representative.
12. Duty code 611 is used for certificated sick leave buy back or certificated vacation buy back.
13. Duty code 900 is used for paid leave assignments other than paid sick leave or paid vacation days associated with classified duty assignments.
14. Duty code 903 is used for classified sick leave buy back or classified vacation buy back.
15. Extracurricular activities, such as coaching, class or student activity advising, supervising student body fund accounting, and related duties, for "certificated" duties that, by law or district policy, require a certificated employee to perform those duties, should be reported with a certificated duty code, such as 321. If not specifically certificated duties, report with a classified duty code, such as 963.

Examples—Assignment Codes		
Assignment Description	Likely Assignment Codes	
	Base Contract	Supplemental Contract
2G: Sally is a kindergarten teacher. Under the local contract, Sally can work three seven-hour optional days (21 hours) this year. District negotiations define compensation for these three days as not being part of the base contract and it is agreed the employees are simply paid from time sheets. Without regard to the number of these available hours Sally actually works, report the 21 hours available as a supplemental, time-driven contract assignment.	01-27-310-K	01-27-312
2H: A certificated instructional employee teaches secondary English full-time and also has a contract for additional responsibility coaching high school wrestling.	01-27-320-H	01-28-321
2I: A full-time high school activity coordinator is in a position on October 1, which requires a certificate. This person also has a supplemental coaching contract.	01-28-510	01-28-511
2J: On October 1, a certificated employee has no other contract except for a $1,000 supplemental contract in a secondary coaching position that requires a certificate. This employee is reported with a 0.0 in Item C.3, Certificated FTE.		01-28-321
2K: A secondary librarian has a contract that includes nine extended days. Determine if the extended days contract meets the criteria for supplemental contracts and then report it with the proper assignment code as part of the base contract or as a supplemental contract. Do not double-report any contracts.	01-22-410-H	01-22-412
2L: A teacher has a high school base contract and a supplemental contract for additional responsibilities as a districtwide department head.	01-27-320-H	01-21-401
2M: An elementary teacher is offered a stipend as an incentive to advance her education.		01-27-311

Item D.3 October 1—Grade Group Assignment

In order to be able to provide staff ratio information to the Legislature and others, school districts are requested to report grade group codes.

Report the grade group assignment for:

- **All basic education certificated instructional staff (BEACIS) with duty suffix 0.** Basic education certificated instructional staff are those with base contract assignments in programs 01, 02, 03, 31, 34, 45, or 97 and in duty roots 31 through 49, or 63 and 64, with suffix 0.
- **All special education certificated instructional staff with duty suffix 0.** Special education certificated instructional staff are those with base contract assignments in programs 21 or 22 and in duty roots 31 through 49, or 63 and 64, with suffix 0.

For all other assignments, including all duty suffix 1, 2, and 3 assignments, this item may be left blank.

To determine the grade group attributed to an assignment, use the actual grades of students served by the assignment. If students are ungraded, report the grade assignment based on chronological age. Refer to instructions for Form P-223, Monthly Report of School District Enrollment Eligible for Basic Support.

Report the appropriate grade group code according to the following options:

Grade Group Codes	
Blank	*Item D.3* may be left **blank** for an assignment that is not a certificated instructional assignment in basic education or special education.
P	Use for reporting of preschool assignments in special education programs 21 or 22. Do not use this code for assignments in basic education programs 01, 02, 03, 31, 34, 45, or 97.
T	An assignment with transition-to-kindergarten students, usually in TTK program 09.
K	An assignment with kindergarten students.
1	A teacher assignment with elementary grade 1 students or with ungraded students aged 6.
2	A teacher assignment with elementary grade 2 students or with ungraded students aged 7.
3	A teacher assignment with elementary grade 3 students or with ungraded students aged 8.
4	A teacher assignment with elementary grade 4 students or with ungraded students aged 9.
5	A teacher assignment with elementary grade 5 students or with ungraded students aged 10.
6	A teacher assignment with elementary grade 6 students or with ungraded students aged 11.

E	An assignment in duty roots 39 through 49, or 64, with elementary grades 1 through 6 students or with ungraded students aged 6 through 11.
M	An assignment with middle school grades 7 or 8 students or with ungraded students aged 12 or 13.
H	An assignment with high school grades 9, 10, 11, or 12 students or with ungraded students aged 14 through 20.

Item D.3 Notes

1. Classroom teacher (duty code 310, 320, 330, 340, 520, and 630) assignments require distinction between kindergarten (K), TTK (T), and each of the elementary grades 1 through 6.

Grade	Teacher Duty Roots 31–34, 52, and 63	Duty Roots 39–49 and 64
Preschool	P	P
Transition-to-Kindergarten	T	T
Kindergarten	K	K
1	1	E
2	2	
3	3	
4	4	
5	5	
6	6	
7–8	M	M
9–12	H	H

2. ESAs and other certificated support staff (duty code 390 through 490, and 640) who cover several classrooms may be reported with K in kindergarten assignments and E in grades 1 through 6 assignments, if the district wishes.

3. Here are additional/supplemental grade group reporting instructions for those school districts, charter schools, and tribal compact schools that wish to have classified staff count towards the physical, social, and emotional support staff compliance requirements pursuant to 2 SHB 1664 (2022 legislation).

   Report the following applicable grade group code for those classified staff in program 01, Basic Education, and program 97, Districtwide Support, serving the following grade groups:

   - K Kindergarten,
   - E Elementary grades 1-6.
   - M Middle school grades 7-8, and
   - H High school grades 9-12

   And providing the following services:

   - Parent involvement coordinator/Family engagement coordinator reported to activity 24 Guidance and Counseling and duty root 96 Professional, or

- Classified staff providing student and staff safety reported to activity 25 Pupil Management and Safety or activity 26 Health/Related Services and duty roots 91–99.

- Classified staff in the above program-activity-duty root code combinations who are reported with no grade group code will be counted as assigned to the high school grades for purposes of 2 SHB 1664 physical, social, and emotional support staff compliance.

Example 2N—Assignment Grade Group. An employee has six base contract assignments. The first assignment, reported as 01-27-320, is teaching in a high school basic education program 01. The second assignment, reported as 01-27-320, is teaching grades 7 through 8 in a middle school. The third assignment, reported as 01-27-310, is teaching kindergarten. The fourth assignment, also reported as 01-27-310, is teaching grade 3 in the elementary school. The fifth assignment, also reported as 01-27-310, is teaching grade 4. The sixth assignment, reported as 21-27-330, which is a special education program, is teaching in a preschool program. The seventh assignment, reported as 01-23-250, is a basic education program, but not a certificated instructional duty, and is for time spent as a secondary school administrator in basic education program 01.

Report Item D.3, Assignment Grade Group, as follows:

	Assignment	Item D.3
1st	01-27-320	H
2nd	01-27-320	M
3rd	01-27-310	K
4th	01-27-310	3
5th	01-27-310	4
6th	21-27-330	P
7th	01-23-250	(blank) or Option: H

Item D.4 October 1—Percent of Certificated Contracted Time

Report the percent of certificated contracted time of each certificated base contract assignment. Report this item for all employees with a certificated base contract assignment (duty assignments 110 through 640 with suffix 0). For all other duty assignments, this item must be left blank.

Calculate percent of certificated contracted time for each base contract assignment of each individual who has base contract assignments using hours and days as defined in *Items C.1, Certificated Base Contract Hours per FTE Day,* and *C.2, Certificated Base Contract FTE Number of Days,* following the steps on the next page.

To determine percent of certificated contract time:

Step 1. Determine assignment hours per year in each base contract assignment.

Step 2. Determine the total certificated base contract hours per year for the individual being reported. This corresponds to the number of hours per year used to compute the reported individual's certificated FTE in Item C.3.

Step 3. Divide the result in step 1 by the result in step 2, carrying the quotient to three decimal places.

Step 4. Multiply the result in step 3 by 1000.

Step 5. Repeat steps 1 through 4 for each certificated assignment.

Example 2O—Percent of Certificated Contract Time.

Mr. Smedley has the following base contract assignments:

Record Number	Assignment	Assignment Hours Per Year
1.	01-27-310	720
2.	51-27-310	360
3.	55-27-310	180
	Total Assignment Hours =	1,260

The percent of certificated contract time for each of Mr. Smedley's assignments is computed as:

1.	(720/1,260) x 1000 =	571
2.	(360/1,260) x 1000 =	286
3.	(180/1,260) x 1000 =	143
Total percent of certificated contract time =		1000

Mr. Smedley's certificated FTE (Item C.3) is calculated as:

Total annual hours associated with base contract suffix 0 assignments =	1,260
Item C.1, Certificated Base Contract Hours Per FTE Day =	8.0
Item C.2, Certificated Base Contract FTE Number of Days =	180
Item C.3 = (1,260) / (8 x 180) =	0.875 FTE

Item D.4 Notes

1. Do not equate the total percent in *Item D.4, Percent of Certificated Contract Time,* (which will always be 1000) to the certificated FTE (which may vary from 0 to 1.0) reported in *Item C.2*.
2. For each person reported, the sum of the percent of certificated contract time in each individual assignment must equal 1000.
3. The use of enrollment (i.e., number of students served) is permitted for further subdividing percentage of certificated contracted time in grade level assignments.
4. Do not report this item for certificated duty assignments with suffix 1 or 2, or for any classified duty assignments.
5. Report whole numbers**.**

Further Subdividing Percent of Certificated Contracted Time for Grade Group Assignments

First calculate percent of certificated contract time for a program-activity-duty base contract assignment using steps 1 through 4 on page 54. If more than one grade group is needed to report this assignment, further subdivide the percent of contracted time from step 4 on page 54 for this assignment using one of the following procedure options:

(a) The proportion of time spent serving a single grade group to all time spent serving all grade groups.

(b) The proportion of students belonging to a single grade group served to the total of all students served.

(c) Any combination of (a) or (b) as appropriate.

Subdividing Percent of Certificated Contract Time for Grade Group Assignment Notes

- The above procedure options provide for subdividing the percent of contracted time determined in steps 1 through 4 on page 54 for a specific program-activity-duty code assignment.
- Use one of the above procedure options if more than one grade group is served in an identical program-activity-duty code assignment.
- When using procedure option (b), use full-time equivalent students for the month of October. This is part of the snapshot for October 1 staff.

Examples—Subdividing Assignment Codes and Percent of Certificated Contract Time Assignment Description	Likely S-275 and F-196 Codes	Percent of Contracted Time
2P: Sam is a full-time basic education grade 1 teacher with one base contract assignment.	01-27-310-1	1000
2Q: Adrian's contract specifies an assignment as a grade 3 teacher for 360 hours per year (2 hours per day x 180 days) and another assignment in the same school as a K–5 principal for the remainder of the day. The total contract is for 1680 hours per year (8 hours per day x 210 days).	01-27-310-3 01-23-210	214 786
2R: Maria's contract specifies an assignment teaching grade 3 students for 360 hours per year (2 hours per day x 180 days) and another assignment as a grade 5–6 principal for the remainder of the day. The total contract is for 1680 hours per year (8 hours per day x 210 days). As of October 1, there are 25 grade 3 and 75 grades 5–6 students. There is only one grade group served in each program-activity-duty assignment. Therefore, procedure option (a) results in:	01-27-310-3 01-23-210	214 786
2S: A full-time basic education teacher has a 720-hour (4 hours per day x 180 days) assignment with 20 grade 6 students and 720 hours with 25 grade 7 students. Procedure option (a) results in: If the above 45 students had been a mixed class, 1440-hour assignment, procedure option (b) results in (20/45 = 444 and 25/45 = 556):	01-27-310-6 01-27-320-M 01-27-310-6 01-27-320-M	500 500 444 556
2T: A teacher's contract specifies assignments teaching grade 7 for the first two quarters (8 hours per day x 90 days = 720 hours) and grade 6 for the last two quarters (8 hours per day x 90 days = 720 hours) of the year. As of October 1, there are 30 grade 7 and 20 grade 6 students in each of these assignments. Procedure option (a) results in: Procedure option (b) results in:	01-27-310-6 01-27-320-M 01-27-310-6 01-27-320-M	500 500 400 600

Examples—Subdividing Assignment Codes and Percent of Certificated Contract Time Assignment Description	Likely S-275 and F-196 Codes	Percent of Contracted Time
2U: Leslie's contract specifies an assignment teaching 25 grade 3 students for 360 hours per year (2 hours per day x 180 days) and another assignment as a K–6 librarian for the remainder of the day. The total contract is for 1440 hours per year (8 hours per day x 180 days). As of October 1, there are 75 grade 3 and 75 grades 4–6 students, a total of 150 students. There is only one grade group served in program-activity-duty assignment 01-27-310. Therefore, use procedure option (a) which results in (360/1440): The librarian assignment has more than one grade group. For this assignment, procedure option (b) results in (.750 x 150/150):	01-27-310-3 01-22-410-E	250 750

Item D.5 October 1—Assignment Hours per Year

Report hours per year associated with:

- Each contracted certificated duty assignment with suffix 2 (do not reduce assignment hours per year if the employee does not work all available hours). (See example 2E.)
- Each classified duty assignment with suffix 0.

Item D.5 Notes

1. For certificated duty assignments 110 through 640 with suffix 0, hours per year are **not** reported by the district. Instead, it is calculated by OSPI from *Items C.1, C.2, C.3,* and *D.4*.
2. For classified duty assignments 900 through 990 with suffix 0, hours per year must be reported by the district. *Items C.1, C.2, C.3,* and *D.4* are not reported for these assignments.
   - Report the total number of hours per year the individual is expected to be employed between September 1, 2026, and August 31, 2027, for each classified assignment.
   - Employment includes active working days, paid holidays, paid sick leave, and paid vacation leave.
   - For an individual whose work year is from July 1 to June 30, report the number of days the individual is paid under terms of the employment agreement for the two periods: September 1 to June 30 and July 1 to August 31.

3. Prorated time in classified special education duty assignments is reported in this item. Do not use *Item D.4*. For a discussion of the proration method, refer to the examples under *Item D.4*.

4. For duty code suffix 1 and 3 assignments, hours per year should remain blank.

Item D.6 Current—Assignment Salary

Report the salary associated with each duty assignment. Current assignment salary means the salary in the individual's certificated or classified assignment during the current school year period of September 1 through August 31. Refer to the general guidelines under *II.D. Assignment Information*.

Item D.6 Notes

1. **For all assignments, include:**
    - Negotiated contract increases applicable to the current school year.
    - Contracted sick leave and vacation days.
2. **For duty suffix 0 certificated base contract assignments:**
    - Include active working time, paid holidays, paid sick leave, paid vacation leave, and annuities as provided in RCW 28A.400.250.
    - If an October 1 contract or assignment changes after October 1 because of reassignment, termination, or reduction in FTE, do not change reported assignment salary to reflect the changed assignment. Continue to report earnings under *Item D.6* based on the October 1 contract assignment and FTE.
3. **For duty suffix 0 classified duty assignments:**
    - Include active working time, paid holidays, paid sick leave, paid vacation leave, and annuities as provided in RCW 28A.400.250.
    - If an October 1 contract or assignment changes after October 1 because of reassignment, termination, or reduction in duties, do not change reported assignment salary to reflect the changed assignment. Continue to report earnings under *Item D.6* based on the October 1 duty assignment.
4. **For duty suffix 1 certificated supplemental contract assignments for additional responsibility or incentive, report:**
    - Each actual contract salary earned which is greater than $200.
    - All such assignments whether or not known on October 1.

5. **For duty suffix 2 certificated supplemental contract assignments for extra, optional, or extended days and hours made available to any group of employees which includes this individual, even if less than $200, report:**
    - Salary associated with available contract hours, not actual salary.
    - All such assignments whether made available on October 1 or at a later date.
6. **For duty suffix 3 classified duty assignments, report each actual contract salary earned.**

Summary Examples of Assignment, Salary, and Benefit Reporting

Example 2V—Sample Reporting for an Individual with Certificated Duty Assignments Only	Assignment Code *Items D.2 and D.3*	Percent of Contracted Time *Item D.4*	Assignment Hours Per Year *Item D.5*	Assignment Salary *Item D.6*	Total Final Salary *Item C.4*	Benefits *Items C.5 and C.6*
On October 1, Ida Wanda has a full-time base contract for $35,775 as a grade 3–4 teacher, a single $1,000 supplemental contract for coaching duties, and an extended three-day supplemental contract for $596. The base contract is for 180 days at 7.5 hours per day. The initial S-275 submits Ida's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311	0.533 0.467	22.50	$ 19,068 16,707 596 1,000	(Note 1)	$ 3,870 (insurance) $ 8,969 (mandatory)
Note 1: An estimated amount may be reported initially, and then updated during the year so at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.						
On January 3, certificated contract negotiations for the current school year are completed and a 3% increase is made retroactive for the year. The S-275 data is updated to show the increase to Ida's assignments as: In this example, the mandatory benefits are determined by the reported assignment salaries.	01-27-310-3 01-27-310-4 01-27-312 01-28-311	0.533 0.467	22.50	$ 19,640 17,208 614 1,030		$ 3,870 (insurance) $ 9,390 (mandatory)
On February 23, Ida Wanda left the district. She was paid $23,746 for her base contract assignments through February 23. A replacement is found, and a new contract is made with the new teacher. The new teacher is **not** reported through the S-275 reporting process. Ida's coaching duties were only partially completed, and she was paid $664. She did not work any of the extended day contract. In addition, Ida bought back unused sick leave of $100 when she left the district. The S-275 data is updated to show Ida's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311 01-27-611	0.533 0.467	22.50	$ 19,640 17,208 614 664 100		$ 3,870 (insurance) $ 9,174 (mandatory)
No further change is made to Ida's assignments.						
On August 31, the district reports Ida's total final salary *Item C.4,* as $23,746 (base) + $0 (extended days) + $664 (coaching) + $100 (buy back) = $24,510.					$ 24,510 (actual)	

Example 2W—Sample Reporting for an Individual with Classified Duty Assignments Only	Assignment Code Items D.2 and D.3	Percent of Contracted Time Item D.4	Assignment Hours Per Year Item D.5	Assignment Salary Item D.6	Total Final Salary Item C.4	Benefits Items C.5 and C.6
On October 1, Juan is employed with the following assignments: • A grade 8 instructional assistant for 2 hours a day for 180 days at $7 per hour. • A baseball coach (scheduled for March through May and not time-driven) for $1,000. The initial S-275 process submits Juan's assignments as:	01-27-910 01-28-963		360	$ 2,534 1,000	(Note 1)	$ 973 (insurance) $ 698 (mandatory)
Note 1: Initially, an estimated amount may be reported, then updated during the year so at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.						
On January 3, classified employee negotiations for the current school year are completed and a 4% increase is made retroactive for the year. The S-275 data is updated to show the increase to Juan's assignments as: In this example, the mandatory benefits are determined by all reported assignment salaries.	01-27-910 01-28-963		360	$ 2,635 1,040		$ 973 (insurance) $ 726 (mandatory)
In February, Juan assumed additional duties in the business office. Juan also worked 25 hours selling tickets for the basketball games. Juan had no certificated duty assignments on the October 1 snapshot and these new classified duties were determined after the snapshot date. As a result, the S-275 reporting process is not updated.						
No further change is made to Juan's assignments. On August 31, the district reviewed payroll and reported Juan's total final salary Item C.4, as:					$ 9,401 (actual)	

Example 2X—Sample Reporting for an Individual with Certificated and Classified Duty Assignments	Assignment Code Items D.2 and D.3	Percent of Contracted Time Item D.4	Assignment Hours Per Year Item D.5	Assignment Salary Item D.6	Total Final Salary Item C.4	Benefits Items C.5 and C.6
On October 1, Ima Doit has a full-time base contract for $35,775 as a grade 3–4 teacher, a $1,000 supplemental contract for certificated coaching duties, and an extended three-day supplemental contract for $596. The base contract is for 180 days at 7.5 hours per day. Also on October 1, Ima is employed 2 hours per day for 180 days as a bus driver. The hourly rate is $12. The initial S-275 process submits Ima's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311 99-52-950	0.533 0.467	 22.50 360	$ 19,068 16,707 596 1,000 4,320	(Note 1)	$ 3,870 (insurance) $ 9,790 (mandatory)
Note 1: Initially, an estimated amount may be reported, then updated during the year so at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.						
In December, Ima is assigned a $600 classified coaching position that is not time-driven. The S-275 reporting process is updated to show Ima's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311 99-52-950 01-28-963	0.533 0.467	 22.50 360	$ 19,068 16,707 596 1,000 4,320 600		$ 3,870 (insurance) $ 9,904 (mandatory)
On January 3, certificated contract negotiations for the current school year are completed and a 3 percent increase is made retroactive for the year. Classified employee negotiations for the current school year are completed on the same date and a 4 percent increase is made retroactive for the year. The S-275 reporting process is updated to show the increase to Ima's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311 99-52-950 01-28-963	0.533 0.467	 22.50 360	$ 19,640 17,208 614 1,030 4,493 624		$ 3,870 (insurance) $10,210 (mandatory)
Later in the year Ima bought back unused certificated sick leave for $1,000. The S-275 reporting process is updated to show Ima's assignments as:	01-27-310-3 01-27-310-4 01-27-312 01-28-311 99-52-950 01-28-963 01-27-611	0.533 0.467	22.50 360	$ 19,640 17,208 614 1,030 4,493 624 1,000		$ 3,870 (insurance) $10,450 (mandatory)
No further change is made to Ima's assignments. On August 31, the district reported Ima's total final salary (Item C.4) of $44,609. It was calculated as: $36,848 (base) + $614 (extended days) + $1,030 (certificated coaching) + $4,493 (bus driver) + $624 (classified coaching) + $1,000 (buy back) = $44,609.					$ 44,609 (actual)	

APPENDIX A: ASSIGNMENT CODES FOR SCHOOL DISTRICTS AND ESDS

I. Program Codes for School Districts

Program Code	Program Title
01	Basic Education
02	Basic Education—Alternative Learning Experience
03	Basic Education—Dropout Reengagement
09	Transition to Kindergarten
21	Special Education—Supplemental—State
22	Special Education—Infants and Toddlers—State
23	Special Education—ARP—IDEA—Federal
24	Special Education—Supplemental—Federal
25	Special Education—Infants and Toddlers—Federal
26	Special Education—Institutions—State
29	Special Education—Other—Federal
31	Vocational—Basic—State
34	Middle School Career and Tech Education—State
38	Vocational—Federal
39	Vocational—Other Categorical
45	Skill Center—Basic—State
46	Skill Center—Federal
47	Skill Center—Facility Upgrades
51	Disadvantaged—Federal
52	School Improvement—Federal
53	Migrant—Federal
55	Learning Assistance Program—State
56	State Institutions, Centers and Homes—Delinquent
57	Institutions—Neglected and Delinquent—Federal
58	Special and Pilot Programs—State
59	Institutions—Juveniles in Adult Jails
61	Head Start—Federal
64	Limited English Proficiency—Federal
65	Transitional Bilingual—State
67	Indian Education—Federal—JOM
68	Indian Education—Federal—ED
69	Compensatory—Other
71	Traffic Safety
73	Summer School
74	Highly Capable
76	Targeted Assistance—Federal
78	Youth Training Programs—Federal
79	Instructional Programs—Other
81	Public Radio/Television
86	Community Schools
88	Child Care
89	Other Community Services
97	Districtwide Support
98	School Food Services
99	Pupil Transportation
CP	Capital Projects Funds
SB	Associated Student Body

II. Activity Codes for School Districts**

Activity Code	Activity Title
11	Board of Directors
12	Superintendent's Office
13	Business Office
14	Human Resources
15	Public Relations
21	Supervision (Instruction)—For assignments with districtwide leadership in instructional programs. May include assistant superintendents, supervisors, directors, coordinators, specialists, department chairpersons, and related secretarial and clerical assistants. May also include certain instructional employees.
22	Learning Resources—Includes audio-visual consultants, film inspectors, film librarians, projectionists, programmers, graphic artists, school librarians, script writers, camera operators, and related secretarial, clerical, and other assistants.
23	Principal's Office—For assignments in management and coordination of a school unit. Includes principals, assistant principals, vice principals, and related secretarial and clerical assistants. Also includes skill center directors and supervisors.
24	Guidance and Counseling
25	Pupil Management—Includes attendance officers, hall guards, and playground aides. May include lunchroom aides when controlling students.
26	Health/Related Services
27	Teaching—For assignments in a teacher-learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils.
28	Extracurricular
31	Instructional Professional Development
32	Instructional Technology
33	Curriculum
34	Professional Learning—State
35	Pupil Safety—Safety and security staff.
41	Supervision (Food Services)
44	Operations (Food Services)
51	Supervision (Pupil Transportation)
52	Operations (Pupil Transportation)
53	Maintenance (Pupil Transportation)
58	Remote Learning Operations
61	Supervision (Maintenance and Operation)
62	Grounds Maintenance
63	Operation of Buildings
64	Maintenance
65	Utilities
67	Building and Property Security
69	Depreciation Sub-Fund Facility Maintenance
72	Information Systems
73	Printing
74	Warehousing and Distribution
75	Motor Pool
91	Public Activities
CP	Capital Projects Funds
SB	Associated Student Body

****Refer to the *2026–27 Accounting Manual for Public School Districts in the State of Washington* for full activity code details.**

III. Program Codes for ESDs

Program Code	Program Title
01	ESD Core Services
02	ESD Direct Cost Centers and Agency Services
10	Instructional Resources
12	Special Education
13	Special Education—Cooperatives
16	Staff Development
18	Educational Technology
19	K–20
20	Safe and Drug-Free Schools
21	Special Education—Educational Service Agency—State
22	Traffic Safety
23	Special Education—Educational Service Agency—Federal
24	Math and Science
25	Communication, Reading, Writing
26	Art
27	Social Studies
28	Environmental Education
30	Highly Capable
32	Vocational
34	Early Childhood
36	Migrant Education
38	Alternative Learning Experience
40	Student Assessment
42	State Institutions
43	State Institutions—Juveniles in Adult Jails
46	Health and Fitness
48	Professional Development Centers
51	Special Ed—Cooperatives—Infants and Toddlers—State
52	Special Ed—Cooperatives—Infants and Toddlers—Federal
53	Special Ed—Edu Service Agency—Infants/Toddlers—State
54	Special Ed—Edu Service Agency—Infants/Toddlers—Federal
58	Race to the Top
59	Other Instructional Support Programs
62	Adult Education
64	Data Processing
66	Risk Management
68	Public Communications
70	Transportation
72	Environmental Compliance
73	Nursing Services
74	Human Resource Services
76	Employment Programs
78	Fiscal Agent Services
80	Group Purchasing
82	Equipment Repair
89	Other Noninstructional Support Programs
99	Transportation Equipment

IV. Activity Codes for ESDs

Activity Code	Activity Title
11	Board of Directors
12	Superintendent's Office
13	Business Office
14	Financial Services
15	Human Resources
16	Regional Committee
17	Public Information
20	Supervision of Instruction
21	Staff Development
22	Curriculum Support
23	Certification
26	Health/Related Services
27	Direct Instruction
41	Supervision of Food Services
44	Food Operations
51	Transportation Supervision and Coordination
52	Operating Buses
53	Maintenance of School Buses
56	Transportation Insurance
59	Purchase—Rebuilding of Buses
60	Facilities
72	Information Systems
73	Printing and Copying
75	Motor Pool
98	General Support

V. Duty Codes and Definitions for School Districts and ESDs

In the list of duty codes on the following pages, the third digit shown as:

x may be either suffix 0, 1, or 2.

y may be either suffix 0 or 3.

Report, with suffix:

Duty Suffix Codes	
0	Certificated base contracts and all classified employment assignments except as noted below.
1	Certificated supplemental contracts for additional responsibility and incentive but not additional time.
2	Certificated supplemental contracts for extended, extra, or optional days and hours which are available to the employee.
3	Certain classified employment or payments not related to time.

See beginning page 43 in these instructions for further clarification on the proper use of each duty code suffix.

Duty Codes	
11x	**Superintendent—**Functions as the chief executive officer of a district.
12x	**Deputy/Assistant Superintendent—**Performs system wide executive management functions in the superintendent's office of a district.
13x	**Other District Administrator—**Directs staff members or manages a function, a program, or a supporting service in a district. Includes administrative assistants, directors, supervisors, and coordinators of districtwide programs.
21x	**Elementary Principal—**Performs the assigned activities of the administrative head of an elementary school, normally any span of grades not above grade 8. Includes elementary and middle school principals.
22x	**Elementary Vice Principal—**Performs assigned activities in support of the head administrator of an elementary school, normally any grade span not above grade 8.
23x	**Secondary Principal—**Performs assigned activities of the administrative head of a secondary school, normally any grade span combination of grades 7–12. Includes junior high and senior high principals.
24x	**Secondary Vice Principal—**Performs assigned activities in support of the administrative head of a secondary school, normally any grade span combination of grades 7–12.

Duty Codes	
25x	**Other School Administrator—**Directs staff members or manages a function, a program, or a support service in a school. Includes administrative assistants, administrative interns, and supervisors of school programs.
31x	**Elementary Homeroom Teacher—**Instructs students in self-contained classroom situations for which daily student attendance is kept, normally in any span of grades not above grade 6. Includes the primary instructor for the students, who is responsible for the self-contained classroom situation for the majority of the instructional day. Also includes additional teachers providing instruction at the same time as the homeroom teacher. This may include teachers in the subjects of music, band, physical education, and other specialists, if and only if, the homeroom teacher is actively present in the classroom situation at the same time as the specialist teacher.
32x	**Secondary Teacher—**Instructs students in classes or courses in a classroom situation for which daily student attendance is kept, normally in any grade span combination of grades 7–12. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at a secondary school.
33x	**Other Teacher—**Instructs students in ungraded classes, special education, gifted, disadvantaged, early childhood, home or hospital, and adult education.
34x	**Elementary Specialist Teacher—**Instructs students in self-contained classes or courses in a classroom situation for which daily student attendance is kept, normally in any span of grades not above grade 6. Includes teachers who are not the primary instructor for the students, who provide instruction to several different groups of students or classes throughout the day. Examples would include music, band, and physical education, or other specialists.
39x	**Orientation and Mobility Specialist—**Serves students who are blind or have low vision, and supports students in learning to determine their position within their environment, and to navigate safely from one place to another.
40x	**Other Support Personnel—**Provides administrative, technical, and logistical support to the instruction program. Includes chairpersons or academic department heads and mentors. Also includes support personnel not specified above, such as attendance officers, educational specialists, dentists, physicians, other student personnel, etc.
41x	**Library Media Specialist—**Organizes and manages the use of teaching and learning resource materials, including equipment, content material and services for school libraries. Includes librarians and audio-visual or media specialists.
42x	**Counselor—**Assists students to assess and understand their abilities, aptitudes, interests, environmental factors, personal and social adjustments, educational needs, and occupational opportunities.

Duty Codes	
43x	**Occupational Therapist—**Assists students whose abilities to cope are impaired by developmental deficits, poverty and cultural differences, physical injury or illness, or psychological and social disability.
44x	**Social Worker—**Assists in the prevention of or solution to the personal, social, and emotional problems of students which involve family, school, and community relationships when such problems affect the school work of the student.
45x	**Speech-Language Pathologist or Audiologist—**Provides diagnostic, therapeutic, and consultative services for individuals disabled by disorders of language, speech, or hearing.
46x	**Psychologist—**Evaluates and analyzes students through such activities as measuring and interpreting students' intellectual, emotional, and social development to enhance their educational progress.
47x	**Nurse—**ESA-certificated school nurse licensed to perform activities requiring substantial specialized judgment and skill in observation, care and counsel of ill and injured students, and in illness prevention.
48x	**Physical Therapist—**Seeks to relieve disability and pain, develop or restore motor function, and maintain maximum performance within the student's capabilities.
49x	**Behavior Analyst—**Engages in applied behavior analysis, which is the design, implementation, and evaluation of instructional and environmental modifications to assist students in developing new behaviors, or increase or decrease existing behaviors.
51x Note	**Extracurricular (Base Contract)—**Assignment involving the guidance or supervision of a school-sponsored activity designed to provide opportunities for students participation in school and public events. Includes class advisor, club or activity advisor, coach, community recreation, intramural athletics, student activity coordinator, etc. Use duty code 510 only for extracurricular assignments that are part of a certificated base contract duty assignment. Do not use duty code 511 or 512 for an individual who has no duty code 510 assignment.
52x	**Substitute Teacher—**Assignment as a temporary replacement for other teachers assigned duty codes 310, 320, 330, and 340. Instructs students in self-contained classes or courses in a classroom situation for which daily student attendance is kept or in ungraded classes, special education, gifted, disadvantaged, early childhood, home or hospital, and adult education.
610	**Certificated on Leave—**An individual on paid certificated leave from the district other than normal vacation leave or normal paid sick leave. Includes union representatives.

Duty Codes	
611	**Certificated Leave Buy Back—**Payments to an individual for certificated sick leave buy back or certificated vacation buy out. Does not include normal vacation leave or normal paid sick leave.
630	**Contractor Teacher—**Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 310, 320, 330, or 340. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
640	**Contractor Educational Staff Associate—**Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 390, 400, 410, 420, 430, 440, 450, 460, 470, 480, or 490. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
900	**Classified on Leave—**An individual on paid classified leave from the district other than normal vacation leave or normal paid sick leave.
903	**Classified Leave Buy Back—**Payments to an individual for classified sick leave buy back or classified vacation buy out. Does not include normal vacation leave or normal paid sick leave.
91y	**Aide—**Assists classroom teachers or staff members performing professional educational teaching assignments on a regularly scheduled basis. Includes paraeducators, teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
92y	**Crafts or Trades—**Performs jobs which require special manual skill and a thorough and comprehensive knowledge of processes involved in work which requires apprenticeship or other formal training programs. Includes carpenters, electricians, painters, glaziers, plumbers, general maintenance, masons, mechanics, plasterers, etc.
93y	**Laborer—**Performs manual labor and generally requires no special training. Includes manual activities such as lifting, digging, mixing, pulling, etc.
94y	**Office or Clerical—**Performs clerical-type work such as preparing, transcribing, systematizing, or filing written communications and reports and operates such equipment as bookkeeping machines, typewriters, and tabulation machines. Includes secretaries, bookkeepers, messengers, clerks, typists, etc.
95y	**Operator—**Performs assignments requiring an intermediate skill level necessary to carry out machine-operating activities. Includes bus drivers, vehicle operators, dispatchers, etc.
96y	**Professional—**Requires a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. Includes accountants, architects, attorneys, auditors, dietitians, engineers, statisticians, negotiators, etc. Also includes coaches in positions that do not require certification.

Duty Codes	
97y	**Service Worker—**Performs a service for which there are no formal qualifications, including paraprofessionals and nonsupervisory personnel. Includes custodians, food service workers, security personnel, warehouse workers, delivery persons, etc.
98y	**Technical—**Requires a combination of knowledge and skill which can be obtained through about two years of post-high school education such as from a vocational-technical institute or junior college or on-the-job training. Includes computer operators, purchasing agents, computer programmers, print shop technicians, graphic arts technicians, etc.
99y	**Director or Supervisor—**Directs staff members and manages a function, a program, or a support service. Includes directors or supervisors of food services, maintenance, transportation, data processing, etc.

VI. Acceptable Assignment Code Combinations for School Districts

The matrix that follows shows acceptable program-activity-duty code combinations for school districts. To use the matrix, start with the assignment program code (top left). Move across the row to find open assignment activity codes. Choose the appropriate activity code and move down the assignment activity column to find open assignment duty codes (bottom left). The process works in reverse also.

Shaded cells indicate the program-activity-duty is closed. For duty codes with the third digit shown as x, y, or z:

- **x** may be either suffix 0, 1, or 2
- **y** may be either suffix 0 or 3
- **z** relates only to duty code 61 and may be either suffix 0 or 1

Notes Regarding Staffing Categories in the Prototypical School Funding Model (House Bill 2776 [2010])

- Classified staff assigned to duty root 91 aide in activity 22 learning resources are categorized as non-instructional aides rather than teaching assistants.
- Classified staff that report student enrollment and classroom attendance should be reported in activity 23 principal's office (duty 94 office or clerical) rather than activity 25 pupil management and safety (duty 91 aides).

Note Regarding Activity 28—Extracurricular

Compensation coded here shall include amounts paid to employees for additional duties not associated with the 180-day base contract or other time or incentive related activities.

Note a to Program-Activity-Duty Table

31x elementary homeroom teacher and 34x elementary specialist teacher are not valid for activities 27 teaching and 28 extracurricular in the following programs:

31 vocational—basic—state
34 middle school career and technical education—state
39 vocational—other
45 skill center—basic—state
71 traffic safety

Note b to Program-Activity-Duty Table

- The allowable program-activity-duty code combinations for program 22 are the same as program 21, except for duty roots 23, 24, and 32 which are not allowed in program 22.
- The allowable program-activity-duty code combinations for program 25 are the same as program 24, except for duty roots 23, 24, and 32 which are not allowed in program 25.

Acceptable Assignment Code Combinations for School Districts

Progra	Activity Code																																										
Code	11	12	13	14	15	21	22	23	24	25	26	27	28	31	32	33	34	35	41	44	51	52	53	58	61	62	63	64	65	67	69	72	73	74	75	91	CP	SB
01	■	■	■	■	■														■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
02	■	■	■	■	■														■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
03	■	■	■	■	■														■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
09	■	■	■	■	■														■	■	■	■	■	■	■				■		■	■	■	■	■	■	■	■
21	■	■	■	■	■														■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
22	■	■	■	■	■														■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
23	■	■	■	■	■								■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
24	■	■	■	■	■			■					■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
25	■	■	■	■	■			■					■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
26	■	■	■	■	■		■						■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
29	■	■	■	■	■								■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
31	■	■	■	■	■														■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■
34	■	■	■	■	■														■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■
38	■	■	■	■	■			■			■		■				■		■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■
39	■	■	■	■	■			■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
45	■	■	■	■	■														■	■	■	■	■	■								■	■	■	■	■	■	■
46	■	■	■	■	■			■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
47	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			■		■			■	■	■	■	■	■	■
51	■	■	■	■				■					■				■		■	■	■	■	■	■	■	■				■		■	■	■	■	■	■	■
52	■	■	■	■													■		■	■	■	■	■	■	■	■				■		■	■	■	■		■	■
53	■	■	■	■	■			■					■				■		■	■	■	■	■	■	■	■				■		■	■	■	■	■	■	■
55	■	■	■	■	■			■					■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
56	■	■	■	■	■								■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
57	■	■	■	■	■			■					■				■		■	■	■	■	■	■	■	■				■		■	■	■	■	■	■	■
58	■	■	■	■	■												■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
59	■	■	■	■	■								■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
61	■	■	■	■	■		■						■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
64	■	■	■	■	■			■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
65	■	■	■	■	■			■			■		■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
67	■	■	■	■	■		■	■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
68	■	■	■	■	■		■	■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
69	■	■	■	■	■												■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
71	■	■	■	■	■			■	■	■	■		■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
73	■	■	■	■	■		■						■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
74	■	■	■	■	■			■					■						■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
76	■	■	■	■	■			■					■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
78	■	■	■	■	■			■			■		■				■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
79	■	■	■	■	■												■		■	■	■	■	■	■	■					■		■	■	■	■		■	■
81	■	■	■	■	■			■	■		■						■		■	■	■	■	■	■	■	■		■		■	■	■	■	■	■		■	■
86	■	■	■	■	■		■		■		■						■		■	■	■	■	■	■	■	■		■		■	■	■	■	■	■		■	■
88	■	■	■	■	■		■	■					■				■		■		■	■	■	■	■	■		■		■	■	■	■	■	■		■	■
89	■	■	■	■	■		■	■	■	■	■						■	■	■		■	■	■	■	■	■		■		■	■	■	■	■			■	■
97						■	■	■	■		■	■	■	■	■	■	■		■	■	■	■	■	■												■	■	■
98	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
99	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■		■	■					■	■	■	■	■	■	■	■	■	■	■	■	■	■
CP	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■
SB	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	

Duty Code	11	12	13	14	15	21	22	23	24	25	26	27	28	31	32	33	34	35	41	44	51	52	53	58	61	62	63	64	65	67	69	72	73	74	75	91	CP	SB
	Activity Code																																					
11x	■		■			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
12x	■						■	■	■		■	■	■	■	■		■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
13x	■						■	■	■		■	■	■	■	■		■			■		■	■	■		■	■	■	■	■	■								
21x	■	■	■		■	■	■		■		■	■	■		■	■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
22x	■	■	■		■	■	■		■		■	■	■		■	■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
23x	■	■	■		■	■	■	b	■	b	■	■	■	b	■	■	■	b	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
24x	■	■	■		■	■	■	b	■	b	■	■	■	b	■	■	■	b	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
25x	■	■	■		■		■		■		■	■	■		■		■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
31x	■	■	■	■	■	■	■	■	■		■	a	a		■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
32x	■	■	■	■	■	■	■	■	■	b	■	b	b	b	■		b	b	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
33x	■	■	■	■	■	■	■	■	■		■				■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
34x	■	■	■	■	■	■	■	■	■		■	a	a		■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
39x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
40x	■	■	■		■								■		■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			■
41x	■	■	■	■	■	■		■	■	■	■	■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
42x	■	■	■	■	■	■	■	■		■	■	■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
43x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
44x	■	■	■	■	■	■	■	■		■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
45x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
46x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
47x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
48x	■	■	■	■	■	■	■	■	■	■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
49x	■	■	■	■	■	■	■	■		■		■	■		■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
51x	■	■	■		■	■	■	■	■	■	■	■			■	■		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
52x	■	■	■	■	■	■	■	■	■	■	■		■		■			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
61z	■														■					■		■	■	■		■	■	■	■	■	■								
630	■	■	■	■	■	■	■	■	■		■				■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
640	■	■	■	■	■								■		■				■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
90y																	■																						
91y	■	■	■		■	■									■	■	■		■			■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■
92y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■					■		■	■			■		■
93y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■	■		■	■	■	■	■	■	■		■			■
94y															■		■					■		■														
95y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■						■		■	■	■	■	■	■	■			■		■
96y														■			■				■	■	■	■	■					■				■	■			
97y	■	■	■	■	■				■			■	■	■			■		■		■	■		■	■							■	■			■	■	■
98y	■	■			■					■				■			■	■				■		■	■					■				■	■			■
99y														■			■																					

VII. Acceptable Assignment Code Combinations for ESDs

The matrix which follows shows acceptable program-activity-duty code combinations for ESDs. To use the matrix, start with the program and activity in accordance with the *Accounting Manual for Educational Service Districts in the State of Washington*. Choose the appropriate activity code (top of matrix) and move down the assignment activity column to find open assignment duty codes (left).

Shaded cells indicate the program-activity-duty is closed. For duty codes with the third digit shown as x, y, or z:

- **x** may be either suffix 0, 1, or 2
- **y** may be either suffix 0 or 3
- **z** relates only to duty code 61 and may be either suffix 0 or 1

Acceptable Assignment Code Combinations for ESDs

Duty Code	Activity Code																							
	12	13	14	15	16	17	20	21	22	23	26	27	41	44	51	52	53	56	59	60	72	73	75	98
11x		■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
12x								■			■	■	■	■	■	■	■	■	■	■	■	■	■	■
13x											■	■		■										
31x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■
32x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■
33x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■
40x													■	■	■	■	■	■	■	■	■	■	■	
41x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	
42x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	
43x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
44x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
45x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
46x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
47x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
48x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
49x	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	
52x	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	
61z														■										
630	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■	■
640	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■	■	■	■	■
90y																								
91y	■	■	■	■	■	■	■	■	■	■			■			■	■	■	■	■	■	■	■	■
92y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■		■			■	■		
93y	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			■	■	■	
94y																■								
95y					■		■	■	■	■	■	■	■		■		■	■	■		■	■		
96y										■						■	■			■			■	
97y	■	■	■	■	■	■			■	■		■	■		■	■		■			■	■		
98y					■				■							■		■		■			■	
99y										■						■								

APPENDIX B: PERSONNEL REPORTS AND EDITS

I. Introduction

This appendix provides a discussion of the reports and edits available on the data submitted through the S-275 reporting process. In order to understand edits, it is first necessary to understand the files that edits review.

S-275 files prepared by the districts are transmitted to OSPI via FTP. Some districts create these files on the WSIPC network and request them to be transmitted to OSPI. For other districts the transmittal file is created on the district computer and sent directly to OSPI. Transmittal files are discarded after posting to the OSPI computer.

The OSPI electronic data system sometimes rejects certain transmitted data (transmittal files) as flawed and does not store it. Such rejected data appears on the database error journal that can be reviewed online using EDS.

All Report S-275 edits review the OSPI file. For a number of reasons, data in the district's file might differ from data in the OSPI file. For example, the transmittal file may not have reached the OSPI file, or some of the data in the transmittal file was flawed and did not enter the OSPI file. For information on flawed data, refer to the database error journal.

Report S-275 is created to OSPI's specifications to display data contained in the OSPI files and the results of edits performed on that data. Report S-275 consists of three parts:

- S-275 Certificated Personnel
- S-275 Classified Personnel
- S-275 Combined Personnel

Each part contains the data submitted by the district and the results of performance of the edit algorithms listed in this appendix on that data. Report S-275 and the related edits on Report S-275 data allow the district to verify the data from the district's file accurately entered the OSPI file. Always use this report when working with edits of data in OSPI files.

As a part of School Apportionment and Financial Services' monthly apportionment process for the months of January through September, the S-275 data used for the month's apportionment computations are subjected to a second edit process. The edit algorithms applied in this second process are the same as are applied to produce the S-275 Certificated Personnel, S-275 Classified Personnel, and S-275 Combined Personnel edit reports.

II. Personnel Reports

Districts may obtain the following reports at any time through the EDS system or by contacting their educational service district:

- **Report S-275 Certificated Personnel.** Includes all personnel with certificated assignments. This report includes the results of performance of the edits listed in this appendix.
- **Report S-275 Classified Personnel.** Includes personnel with classified assignments. This report includes the results of performance of the edits listed in this appendix.
- **Report S-275 Combined Personnel.** Includes all personnel and assignments. This report includes the results of performance of the edits listed in this appendix.
- **Report 1801 Certificated—Report on Salary and Benefits by Program.** Includes only certificated assignments.
- **Report 1801 Classified—Report on Salary and Benefits by Program.** Includes only classified assignments.
- **Report S-275 for National Board.** This report normally includes only those personnel the district has reported on the S-275 with valid, unexpired certificates by the NBPTS. However, there is an option to select all personnel reported on the district's S-275, to include personnel reported with expired National Board certificates and with no National Board certificate.

III. Overview of the Edit Process

The term **edit,** as used here, means a computer program that identifies potential errors in data files. All edits look for data that fail some logical process such as a formula or list of acceptable data items. Some edits review an employee's current school year data for missing or questionable items. Others, looking for inconsistencies, compare current reported data to data reported last school year for the same employee. The term **exception** means an individual personnel record singled out by an edit. Since edits identify only potential errors, not all edit exceptions are errors. An **error** is a record with incorrect data. A **warning** is an edit exception, which identifies personnel records for which the district must verify or correct data as necessary before the reporting target date. The edit will result in an error message when the data fails a logical process or is unacceptable. The edit will result in a warning message when the data is outside some preset parameter. The reporting target dates provide OSPI with the best possible data at crucial dates. Refer to *Section 1.H, When to Report*, on page 15 of this handbook for further details.

The phrase **verify or correct** means to:

(1) Review each edit exception.

(2) Determine from district records which, if any, of the exceptions are errors and, if so, which data items are in error.

(3) If the exception is not an error, make note on the report for future reference certifying the data are accurate as presented on Report S-275. For example, an exception that is not an error may occur if the district made corrections in the current year based on audited personnel records and errors remain in last year's files.

(4) If the exception is an error and:

(a) If the error is in the current year's data, correct the erroneous data items on Report S-275.

(b) If the error is in last year's data, the district may be required to correct data items for that year. Contact School Apportionment and Financial Services, 360-725-6300, regarding errors in prior year data.

(5) Submit corrections for current year data errors the same way your district submits other changes to these forms. See *Section 1.H, When to Report,* on page 15 and *Section 1.I, How to Submit a Report,* on page 17 for further details.

These edits do not find all errors, nor do they relieve districts from the responsibility to report accurate data. It is the district's responsibility to review all data and all edits and to make appropriate and timely corrections.

Each time the district updates or corrects data in OSPI's files located in Olympia, the district should obtain and review Report S-275.

Some errors will cause totals on Report S-275 Certificated Personnel to differ from Report 1801 Certificated—Report on Salary and Benefits by Program. Unequal totals on these reports are evidence of unresolved data errors. See Error 73.

Section IV of this appendix explains each edit. Examples are included. The section is organized numerically by the edit message number appearing on Report S-275. Please refer to other portions of the S-275 reporting process instructions for additional information.

OSPI may review edits of the personnel records, and districts may be requested to explain unresolved edit exceptions.

IV. Report S-275 Personnel Edits

Use the comments below to interpret and resolve edit exceptions printed on Report S-275.

Conventions used in the following pages:

- All edits are in numerical order. Edit numbers are those on Report S-275.
- Warning—edit messages indicate edit exceptions that are potential errors and might or might not require correction.
- Error—edit messages indicate edit exceptions that are errors and must be corrected.
- Symbols used in this appendix are:

  > means greater than.

  ≥ means greater than or equal to.

  < means less than.

  “ ” means a blank space.

Error or Warning Number	Message
Error 1 **No Last Name Entered**	The employee's last name cannot be blank.
Edit 2	There is no edit 2 at this time.
Warning 3 **Invalid Sex Code**	The code entered must be M, F, or X. ***Correct Item A.6, Sex.***
Warning 4 **Invalid Ethnic Code**	The code entered must be N or Y. ***Correct Item A.7, Ethnic Code.***
Warning 5 **Invalid Race Code**	The code(s) entered must be W, B, I, A, or P. ***Correct Item A.8, Race Code.***
Error 6 **Invalid Social Security Number**	The social security number must be a valid nine-digit number. ***Correct Item A.3, Social Security Number.*** If this error cannot be corrected through the S-275 reporting process, contact Kara Vassar, OSPI Professional Education and Certification, 360-725-6400, and provide the person's valid social security number.
Warning 7 **Invalid Certificate Number**	This error occurs only if the person was reported with a certificate number which is not valid. ***Obtain the correct certificate number for this employee.***
Edits 8 Through 19	There are no edits 8 through 19 at this time.
Error 20 **Invalid Degree Level**	The code entered must be B, M, D, or X for any individual with a certificated duty assignment. For individuals with only classified duty assignments, this field may be blank. ***Correct Item B.1, Highest Degree Level.***
Edit 21	There is no edit 21 at this time.

Error or Warning Number	Message
Warning 22 **Degree Year Questionable**	The degree year appears to be too long ago or in the future. One of the following conditions is true: • The highest degree year is less than the report year minus 60. • The degree year is greater than the report year. ***Verify or correct the Highest Degree Year, Item B.2.*** **Example 1:** Carla was reported with a 2028 bachelor's degree. Since 2028 is in the future, an exception results. Correcting the highest degree year to 2016 resolves the exception. **Example 2:** Bill was reported with a 1949 master's degree. Since 1949 is less than 2026 minus 60, an exception results. Correcting the highest degree year to 1979 resolves the exception.
Warning 23 **Highest Degree Level Lower than Last Year**	A lower degree level is reported this year when compared to what was reported last year. This edit ranks degree levels from high to low as follows: D Doctorate M Master's B Bachelor's X nondegreed; no bachelor's or higher-level degree Verify or correct Item B.1, Highest Degree Level. Example: David was reported last year with a master's degree and this year he was reported with a bachelor's degree. Since a bachelor's is a lower degree level than a master's, an exception is found.
Warning 24 **Highest Degree Changed but Year Did Not**	The highest degree level reported this year is different than the highest degree level reported last year. But both degrees were reported as earned in the same year. ***Verify or correct either Item B.1, Highest Degree Level, or Item B.2, Highest Degree Year.*** **Example:** Eve was reported last year with a master's degree earned in 2013. This year she was reported with a doctorate earned in the same year, 2013. The edit finds this exception. Report the correct degree level and year.

Error or Warning Number	Message
Warning 25 **Degree Year Changed but Not Degree Level**	The same degree level was reported both this year and last year. But the degree year is reported differently this year. ***Verify or correct either Item B.1, Highest Degree Level, or Item B.2, Highest Degree Year.*** **Example:** Frank was reported both years with a master's degree. But the degree was reported last year as earned in 2014 and this year as earned in 2020. The edit finds this exception.
Warning 26 **Degree Year < Reported Last Year**	The highest degree year reported this year precedes the one reported last year. ***Verify or correct Item B.2, Highest Degree Year.*** **Example:** Gerri was incorrectly reported last year with a high degree year of 1993. This year she was correctly reported with the year of 1983. Since the degree year changed to an earlier year this creates an exception. Note that since 1983 is correct, this exception is not an error.
Edits 27 Through 37	There are no edits 27 through 37 at this time.
Warning 38 **Cert FTE > 1.0**	No employee may be counted as more than a 1.0 FTE certificated staff. ***Correct Item C.3, Certificated FTE.***
Edits 39 Through 40	There are no edits 39 through 40 at this time.

Error or Warning Number	Message
Warning 41 **Questionable Increase in Experience**	For an individual with a certificated duty assignment, reported years of experience is less than expected by the edit or the employee's years of experience increased by more than one year. ***Verify or correct Item B.3, Years of Experience.*** Expected years of experience are calculated by adding last year's reported experience to one-half of last year's FTE. It is common an employee reported as of October 1 as one FTE may actually work less than expected. The factor of one-half in the edit formula allows for actual experience that differs from reported FTE. If an employee actually works one-half or less of the prior year's reported FTE or was employed by two or more districts, this exception might not be an error. **Example 1:** Karen was reported last year with 19.0 years of experience and 1.000 FTE. This year she was reported incorrectly with 30.0 years of experience. The minimum expected experience = 19.0 + 0.5 x 1.000 = 19.5. The maximum expected experience = 19.0 + 1.0 = 20.0. The range of expected experience is from 19.5 years to 20.0 years. Since this expected range does not include Karen's reported experience of 30.0, the edit finds this an exception. Eliminate the exception by correctly reporting Karen's experience. **Example 2:** Lyle was reported last year with 19.0 years of experience and .500 FTE. This year he was reported correctly with 19.1 years of experience. (He worked only 0.1 FTE last year.) The minimum expected experience = 19.0 + 0.5 x 0.5 = 19.25. The maximum expected experience = 19.00 + 1.0 = 20.0. This yields a range of expected experience between 19.25 and 20.0 years. This range does not include the reported experience of 19.1 years. The edit finds an exception, which in this case, is not an error. No correction is necessary.

Error or Warning Number	Message
Error 42 **Invalid Full-Time Contract Days per Year for 1.0 FTE**	A full-time certificated contract provides services for no less than 180 days. (WAC 392-121-215). One of the following is true: • Zero contract days are reported with a certificated base contract assignment duty code. • Fewer than 180 contract days are reported with a certificated base contract assignment duty code between 310 and 490. • Contract days are reported as more than 366. ***Correct Item C.2, Certificated Base Contract FTE Number of Days.*** **Example:** Martha was reported as 0.928 FTE with 167 certificated base contract FTE number of days. A full-time year in this district position is 180 days. Report 180.0 days even though Martha works only 167 days.
Warning 43 **Full-Time Contract Days per Year for 1.0 FTE Appear Small**	Fewer than 180 contract days are reported with a certificated base contract assignment duty code between 100 and 690. ***Verify or correct Item C.2, Certificated Base Contract FTE Number of Days.***
Error 44 **Invalid Full-Time Contract Hours per Day for 1.0 FTE**	Certificated base contract hours per FTE day are reported as zero (0) or more than 12.00. ***Correct Item C.1, Certificated Base Contract Hours Per FTE Day.***
Warning 45 **Full-time Contract Hours per Day for 1.0 FTE Appear Small**	One of the following is true: • Fewer than 7.00 contract hours per day are reported with a certificated base contract assignment duty code between 110 and 250. • Fewer than 6.00 contract hours per day are reported with a certificated base contract assignment duty code between 310 and 640. ***Verify or correct Item C.1, Certificated Base Contract Hours Per FTE Day.*** **Example:** Martha was reported as 0.500 FTE with 3.75 certificated base contract hours per FTE day. A full-time day in this district position is 7.50 hours. Report 7.50 hours even though Martha works only 3.75 hours, a half-day.

Error or Warning Number	Message
Error 46 **Cert FTE > 0 and no Cert Assignment**	Report an FTE of zero (0) for employees who do not have certificated base contract assignments. Report an FTE greater than zero (0) for employees who do have certificated base contract assignments. ***Correct Item C.3, Certificated FTE, or add the missing assignment information.***
Error 47 **Assignment Hours per Year = 0**	This error appears for certificated base contract assignment codes (duty code suffix 0) if either item *C.1, Certificated Base Contract Hours Per FTE Day*, *Item C.2, Certificated Base Contract FTE Number of Days*, or *Item C.3, Certificated FTE*, is reported as zero (0). ***Correct the appropriate item.***
Warning 48 **Excessive Assignment Hours per Year**	One of the following is true: • More than 2,096 assignment hours per year are reported with an assignment duty code suffix 0. • More than 400 assignment hours per year are reported with an assignment duty code suffix 2. • More than 0 assignment hours per year are reported with an assignment duty code suffix 1 or 3. • More than 2,096 assignment hours per year are reported in total among all assignments. **Verify or correct Item D.5, Assignment Hours Per Year.**
Edit 49	There is no edit 49 at this time.
Error 50 **Assignment Salary = 0**	This edit applies to certificated assignments with duty code suffix 0. The assignment salary field for the assignment is blank or zero. A salary for every assignment must be reported. ***Report an assignment salary for every reported assignment.***

Error or Warning Number	Message
Warning 51 **Annualized Salary Appears Too Small**	This edit applies to all assignments with duty code suffix 0. One of the following is true: • An annualized certificated duty assignment salary reported is less than $51,406. Annualized certificated salary is calculated by dividing the reported *Assignment Salary, Item D.6*, by the product of the reported *Certificated FTE, Item C.3*, and the reported *Percent of Contracted Time, Item D.4*. • An annualized classified duty assignment salary is less than $35,630 (equivalent to $17.13 per hour—state minimum wage beginning January 1, 2026). Annualized classified salary is calculated by dividing the reported *Assignment Salary, Item D.6*, by the reported *Assignment Hours Per Year, Item D.5*, and multiplying the result by 2080. ***Verify and correct the appropriate items if necessary. Disregard this edit if it is generated due to rounding.*** **Example:** Mark was reported as 0.500 FTE with one certificated base contract assignment. The assignment was reported with 100% of contract time and an assignment salary of $25,000. The annualized salary for this assignment is $25,000/(0.500 x 100%) = $50,000.

Error or Warning Number	Message
Warning 52 **Annualized Salary Appears Excessive**	This edit applies to all assignments with duty code suffix 0. One of the following is true: • An annualized certificated duty assignment salary reported appears large: Certificated administrative staff: $300,000. Certificated instructional staff: $150,000. Annualized certificated salary is calculated by dividing the reported *Assignment Salary, Item D.6*, by the product of the reported *Certificated FTE, Item C.3*, and the reported *Percent of Contracted Time, Item D.4*. • An annualized classified duty assignment salary appears large: Classified: $250,000. Annualized classified salary is calculated by dividing the reported Assignment Salary, Item D.6, by the reported Assignment Hours Per Year, Item D.5, and multiplying the result by 2080. ***Verify and correct the appropriate items.*** **Example:** Maria was reported as 0.100 FTE with one base contract assignment. The assignment was reported with 100% of contract time and an assignment salary of $37,000. The annualized salary for this assignment is $37,000/(0.100 x 100%) = $370,000. Maria's reported *Assignment Salary*, *Percent of Contracted Time*, and *Certificated FTE* should be verified.
Warning 53 **Total Final Salary Appears Small**	Districts estimate Item *C.4, Total Final Salary*, at the beginning of the year and update it at the end of the school year. A warning appears when total final salary is less than the sum of reported assignment salaries. ***Verify or correct Item C.4, Total Final Salary. For school year 2026–27 data, disregard this edit after May 2027.***
Warning 54 **Total Final Salary Has Not Been Updated**	Districts estimate *Item C.4, Total Final Salary*, at the beginning of the year and update it at the end of the school year. From June 1, 2027, through the end of the 2026–27 school year, a warning appears when the update date is before May 1, 2027. ***Update Item C.4, Total Final Salary.***
Edit 55	There is no edit 55 at this time.

Error or Warning Number	Message
Warning 56 **Additional Salary Appears Large**	This edit applies to all certificated supplemental contract assignments with duty code suffix 1 or 2. The assignment salary exceeds $25,000. ***Verify or correct Item D.2, Assignment Duty Code, and Item D.6, Assignment Salary.***
Edits 57 Through 59	There are no edits 57 through 59 at this time.
Warning 60 **Insurance Benefits Appear Small**	The insurance benefit reported is less than $1,000 and the sum of certificated FTE and classified FTE is at least half time. ***Verify or correct Item C.5, Annual Insurance Benefits, Item C.3, Certificated FTE, and Item D.5, Assignment Hours Per Year.***
Warning 61 **Insurance Benefits Appear Large**	One of the following is true: • The sum of certificated FTE and classified FTE is half time or more and the insurance benefit reported is greater than $20,000. • The sum of certificated FTE and classified FTE is less than half time and the insurance benefit reported is greater than $20,000 times the FTE. ***Verify or correct Item C.5, Annual Insurance Benefits.***
Warning 62 **Mandatory Benefits Appear Small**	Dividing reported mandatory benefits, *Item C.6*, by the sum of all reported assignment salaries results in a value less than 6%. ***Verify or correct Item C.6, Annual Mandatory Benefits.***
Warning 63 **Mandatory Benefits Appear Large**	Dividing reported mandatory benefits, *Item C.6*, by the sum of all reported assignment salaries results in a value greater than 30%. ***Verify or correct Item C.6, Annual Mandatory Benefits.***
Edits 64 Through 69	There are no edits 64 through 69 at this time.

Error or Warning Number	Message
Error 70 **Incorrect Grade Group for Assignment**	One of the following is true: • The assignment is a basic education program 01, 02, 03, 31, 34, 45, or 97 or special education program 21 and 22 certificated instructional staff (duty code between 310 and 490 or between 630 and 640) assignment and a grade group code other than a P, T, K, 1, 2, 3, 4, 5, 6, E, M, or H has been used. • The duty code is 310, elementary teacher, and the grade group is reported as M or H, which are secondary level grade groups. • The duty code is 320, secondary teacher, and the grade group is reported as P, T, K, 1, 2, 3, 4, 5, 6, or E, which are elementary level grade groups. • The assignment is a basic education certificated instructional assignment and the grade group reported is P. There is no preschool in basic education programs 01, 02, 03, 31, 34, 45, and 97. The accounting manual for school districts permits preschool in programs 21, 22, 24, 25, 29, 88, and 89. ***Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.***
Error 71 **Grade Group Missing from Assignment**	The assignment is a basic education program 01, 02, 03, 31, 34, 45, or 97 or special education program 21 or 22 certificated instructional staff (duty code between 310 and 490 or between 630 and 640) base contract (duty code suffix 0) assignment and *Item D.3, Grade Group Assignment,* is blank. ***Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.***
Error 72 **Invalid Assignment Code**	One of the following is true: • No program-activity-duty assignment code was reported. • A program, or activity, or duty code was reported that is not authorized in Appendix A. ***Correct Item D.2, Assignment Code.***

Error or Warning Number	Message
Error 73 **Total Assignment Percents Do Not = 100.0**	Certificated assignment percents must total 100.0. This error will cause the FTE totals on Report S-275 Certificated Personnel to differ from the FTE totals on Report 1801 Certificated. ***Correct Item D.4, Percent of Contracted Time.***
Error 74 **Assignment Percent Missing**	Report assignment percents for all certificated base contract assignments. Do not report assignment percents for duty code suffix 1 or 2 assignments or for classified assignments. ***Correct Item D.4, Percent of Contracted Time, or Item D.2, Assignment Code.***
Warning 75 **Building Code Belongs to Another District**	A building code belonging to another district was reported. ***Verify the individual actually works in that building, or correct Item D.1, Building Code.***
Error 76 **Invalid Building Code**	The building code must be a valid four-digit number, either: • The district central office building code (1000–1367) for school districts); or • A school building code (1500–59xx). The building code must not be: • Blank, or • 0000, or • 9999 or • A closed school building code. Districts should use the list of school building codes in the Office of Superintendent of Public Instruction (ospi.k12.wa.us) of the OSPI website, and report staff to the same school building code(s) where the students they serve are reported, or else report staff to the district central office building code.
Error 77 **Invalid Program-Activity-Duty Code Combination**	An invalid program-activity-duty assignment code combination was reported that is not authorized in Appendix A, Table VI. ***Correct Item D.2, Assignment Code.***

APPENDIX C: SAMPLE DOCUMENTATION FORMS

The following pages provide sample forms for:

- Verification of out-of-district years of experience.

These forms are provided as a convenience to districts. Their use is optional.

Verification of Professional Employment

To:

Superintendent or Chief Executive Officer
School System or Institution
Street Address
City, State, Zip Code

Return completed verification to the address below.

From:

The individual whose name appears below must have previous professional employment verified. Please complete the information requested on the reverse side of this form. Your assistance in establishing a correct service record for this employee is appreciated.

Individual's Name (First Middle Last)
Full Name When Last Employed with Your Organization
Certificate Number
Approximate Dates of Employment for Which Verification Is Requested
Approximate Dates of Leave of Absence Periods
Position(s)
Name of School(s) or Departments

I authorize you to release all information requested in this verification of professional employment to the school district listed above.

_____

/ /

Employee Signature Date

Verification of Experience

Instructions for Schools:

- Use one line for each academic year or change in status.
- Clearly identify unpaid leave of absence periods.
- For preschool through grade 12 experience, indicate whether a state education license (certification) was required.
- Do not record tutoring, practice work, or student teaching.
- Record casual substitute teaching in substitute column only.
- Prorate full-time experience for partial days and unpaid leaves of absence.

Institution	Dates of Service from Mo/Day/Yr to Mo/Day/Yr	Number of Paid Days in Full-Time Year	Number of Paid Hours in Full-Time Day	Number of Hours Paid This Period	Number of Full-Time Equivalent Substitute Teaching Days During This Period	Position	If Preschool or K–12 Employment, Was State Education License (Certification) Required?
Example 1: Pine Ridge School	9/1/2024 to 6/12/2025	184	7.5	184 x 3.75 = 690		Secondary Teacher	Yes No N/A
Example 2: Seattle Public Schools	9/1/2025 to 6/21/2026				15	Substitute Teacher	Yes No N/A
							Yes No N/A
							Yes No N/A
							Yes No N/A

Signature of Superintendent or Designee		Street Address
Date	Title	City, State, Zip Code

APPENDIX D: K–12 STAFF RATIO FUNDING

Statutory Citation: RCW 28A.150.100, RCW 28A.150.260, chapter 392-121 WAC, and chapter 392-127 WAC.

Purpose: This section provides instructions for completing optional report forms:

- Form SPI 1158
- Form SPI 1160

These forms are used to determine school district ratios of basic education certificated instructional staff (BEACIS) per 1,000 full-time equivalent (FTE) students in kindergarten through twelfth grade (K–12). Information reported on these forms affects OSPI's calculation of state basic education funding.

School districts with calculated staffing ratios of less than 46:1000 BEACIS in K–12 may wish to submit one or more of these forms in order to maximize state funding. Instructions for completing the forms are on the back of the forms. Beginning in January, these ratios are calculated and displayed with monthly apportionment reports as Report 1159, Calculation of Certificated Instructional Staff Ratio. These reports are available as "Apportionment Reports" on the OSPI School Apportionment website.

The percentage of school districts' special education (program 21) certificated instructional staff FTEs credited to the FTE BEACIS total, by school district, may be found on the OSPI School Apportionment website under Budget Preparations, Special Education Percentage for Revenue 3121 Calculation for 2026–27, in the special education average percent (i.e., last) column of the spreadsheet.

How to Report a Net Increase in Basic and Special Education Staff

A school district may report a net increase in basic and special education staff to OSPI on Form SPI 1158. OSPI will use data reported on this form to adjust districts' K–12 basic education staffing ratios in the next monthly apportionment payment. If the district submits Form SPI 1158 more than once, the form should be marked "Revised" and should include any net increase in information submitted on the prior submittal.

A. Net increase in Basic Education Certificated Instructional Staff. If a district increases BEACIS after October 1, the net increase can be reported on Form SPI 1158 in the boxes provided. OSPI will add the net staff increase to the October 1, 2026, staff reported on Report S-275 in determining the school district's K–12 basic education staffing ratios. Note that net increases after October 1, 2026, include decreases as well as increases in FTE staff.

Example:

- In February, the district hires one new basic education teacher and reassigns one teacher from other instructional programs (program 79) to basic education for the remaining 680 hours of the 1,440 hour contract year (180 days x 8 hours per day). Each teacher's increased FTE in basic education is 0.472 (680 ÷ 1,440).
- In December, one basic education teacher had terminated employment after 600 hours of employment. The teacher is reported as 1.0 FTE in basic education on Report S-275. The teacher's revised FTE in basic education is 0.417 (600 ÷ 1,440). The teacher's decrease in basic education FTE is 0.583 (1.000 – 0.417).
- Report the net increase of 0.361 FTE on Form SPI 1158 (0.472 + 0.472 – 0.583 = 0.361).

B. Net increase in Special Education Certificated Instructional Staff. Report a net increase in special education certificated instructional staff in the same manner as a net increase in BEACIS in A. above.

Background Information

RCW 28A.150.260 defines the state allocation formula for basic education funding.

RCW 28A.150.100 requires all school districts to maintain a K–12 ratio of at least 46 BEACIS per 1,000 AAFTE students. Rules implementing this statute are codified in chapter 392-127 WAC.

Data reported on Forms SPI 1158 and 1160 are used in determining a school district's K–12 BEACIS staffing ratio, which determines compliance with the 46:1000 requirement of RCW 28A.150.100.

Where to Find the Rules

Related rules may be found in the Common School Manual.

Washington Administrative Code	Subject
Chapter 392-121 WAC	Basic Education Funding
Chapter 392-127 WAC	46:1000 BEACIS Staff Ratio Compliance

Calculation of Staffing Ratios

OSPI will make an initial calculation of 2026–27 staffing ratios in January 2027 using October 1, 2026, enrollment and staffing data. The ratios calculated in January 2027 will affect basic education apportionment payments beginning with January apportionment. Ratios calculated by OSPI are provided to each school district on Report 1159.

Forms SPI 1158 and 1160 received prior to January 15, 2027 will be included in OSPI's January staffing ratio calculations. After January, actual staffing ratios are recalculated each month using the most current data available. The recalculated staffing ratios will be used for apportionment payments thereafter.

Audit Requirements

Information reported on Form SPI 1158 must be supported by documentation maintained by the school district and available for audit.

OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION
School Apportionment and Financial Services
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200
360-725-6308 TTY 360-664-3631

ESD	CO	DIST

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Staffing Ratio Enrollment as Selected by the School District for the 2026–27 School Year

This is an optional report form.

School districts may use Form SPI 1160 to request an enrollment, other than reported for October 2026, be used to determine staffing ratios. School districts may submit this form multiple times during the school year. Districts may email this form to ross.bunda@k12.wa.us.

Use the enrollment for the month of: _____

During the enrollment count date for the above month, I certify all basic education instructional programs were operating according to WAC 392-127-090.

Signature of Superintendent or Authorized Representative	Date
Title	School District

Instructions for Form SPI 1160

Who should complete Form SPI 1160?

Only those school districts that do not yet meet the K–12 certificated instructional staff ratio compliance (46:1000) required by Chapter 392-127 WAC should complete Form SPI 1160.

School districts should submit this optional report form if they want OSPI to use enrollment other than reported for October 2026, to determine the school district's K–12 staffing ratio for 2026–27.

Purpose

Unless a school district submits Form SPI 1160, OSPI will use October 2026 enrollment in calculating school district ratios of staff-to-students. If the school district requests the use of a different month's enrollment by submitting Form SPI 1160, OSPI will use that month's enrollment in calculating the school district's ratios of staff-to-students. These ratios affect the school district's eligibility for state basic education and full-day kindergarten funding as determined by the Biennial Operating Appropriations Act.

Detailed Instructions

If the school district wants to select a month other than October 2026, enter the name of the desired month in the box provided.

OSPI will use enrollment reported on Form SPI P-223 for the enrollment period selected.

Questions

Questions about this form should be directed to Ross Bunda, School Apportionment and Financial Services, 360-725-6308.

OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION
School Apportionment and Financial Services
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200
360-725-6308 TTY 360-664-3631

ESD	CO	DIST

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Net Increase in Basic and Special Education Certificated Instructional Staff for the 2026–27 School Year

This is an optional report form.

Districts may submit Form SPI 1158 to report net increases in basic and special education certificated instructional staff not reportable on Report S-275. Staff reported on this form are added to S-275 staff in determining school district staff to student K–12 ratios. Districts may email this form to ross.bunda@k12.wa.us.

Net Increase in Basic Education Certificated Instructional Staff

Enter the net increase in full-time equivalent basic education certificated instructional staff after October 1 as defined in WAC 392-127-065.

Grades K–12 FTEs _____

B. Net Increase in Special Education Certificated Instructional Staff

Enter the net increase in full-time equivalent special education certificated instructional staff after October 1 as defined in WAC 392-127-065.

Grades K–12 FTEs _____

I certify all representations made in this report are complete and accurate and the school district has available for audit purposes such documentation as necessary to support these representations. These data include the net increase in FTE as of this date according to WAC 392-127-065.

Signature of Superintendent or Authorized Representative	Date
Title	School District

Form SPI 1158 (Rev. 10/26)

Instructions for Form SPI 1158

Who should complete Form SPI 1158?

Only those school districts that do not yet meet the K–12 certificated instructional staff ratio compliance (46:1000) required by Chapter 392-127 WAC should complete Form SPI 1158.

School districts may submit this optional report form to report net increases in basic or special education certificated instructional staff after October 1, 2026, that are not reportable on Report S-275.

Purpose of Form SPI 1158

OSPI will add the net supplemental staff reported on Form SPI 1158 to staff reported on Report S-275 in determining the school district's 2026–27 staff to student K–12 ratios. These ratios affect the school district's state basic education funding as determined by the Biennial Operating Appropriations Act.

Detailed Instructions

Report persons employed for the 2026–27 school year.

Basic education certificated instructional staff (BEACIS) means persons working in a base contract position for which a certificate is required and assigned to:

Program	01 Basic Education 02 Basic Education—ALE 03 Basic Education—Dropout Reengage 31 Vocational—Basic—State 34 Middle School CTE—State 45 Skill Center—Basic—State 97 Districtwide Support
Duty	310 through 490, 630 and 640

Determine full-time equivalent (FTE) BEACIS according to WAC 392-121-215, such that a person employed for 180 full workdays or more per year equals one FTE.

Special education certificated instructional staff means persons working in a base contract position for which a certificate is required and assigned to:

Program	21 Special Education
Duty	310 through 490, 630 and 640

Determine special education CIS FTE according to WAC 392-121-212, such that a person employed for 180 full workdays or more per year equals one FTE.

Determining Net Increases in Staff

For purposes of completing Form SPI 1158 only, determine net increase in basic or special education CIS FTE as summarized below. Please refer to WAC 392-127-065 for further details.

1. Determine the basic or special education FTE that would be reported for each employee for the school year on Report S-275 if the current date were substituted for the October 1 snapshot date as required in S-275 instructions and subtract the basic or special education FTE as of October 1 actually reported for the employee on the school district's most current Report S-275.

2. Include decreases as well as increases in staff after October 1 and not reflected in Report S-275. Decreases include terminations, retirements, unpaid leave, and reassignment of staff.

Questions

Questions about this form should be directed to Ross Bunda, OSPI SAFS, 360-725-6308.

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