



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

Apportionment System Update

The Legislature approved a complete redesign of our apportionment systems including the enrollment reporting, personnel reporting, financial reporting, and apportionment calculation components of the systems. If you hear about SASQUATCH – that is how we are referring to the suite of online collection, calculation, and reporting components and our selected vendor (ISG) is in the discovery and requirement validation process now.

Full implementation of the system is targeted for the 2028–29 school year. Development and testing will occur over the next two school years. ISG and OSPI are considering the best timing for school district, ESD, and other stakeholder involvement and testing – so stay tuned for more information throughout the next school year.

If you have questions about SASQUATCH, you can reach out to Julie Salvi at julie.salvi@k12.wa.us

New Enrollment Reporting Handbook | Clarification for Transition to Kindergarten Reporting

The [2026-27 Enrollment Reporting Handbook](#) is available now.

Point of clarification: Districts should report all their TK enrollment regardless of their cap and include students who are paying tuition to attend.

If you have questions about enrollment, you can reach out to Becky McLean at becky.mclean@k12.wa.us.

Submit your F-203 Right Away!

There are only a few districts that have not yet submitted their F-203 to OSPI. This message is intended for those where the F-203 is still in process.

Please submit as soon as possible! This data allows us to move forward with the calculations for September apportionment.

If you have questions, contact your ESD representative or Mike Sando at mike.sando@k12.wa.us.

New Accounting Manuals Now Available for 2026-27

The 2026 *Accounting Manual for Public School Districts in the State of Washington* (SDAM) and the 2026 *Accounting Manual for Educational Service Districts in the State of Washington* (ESDAM) are posted on the OSPI website. The revisions made to Accounting Manuals are also posted. You can access the SDAM documents on OSPI's Guidance and Tools webpage under [Accounting Manual](#) and the ESDAM documents are available on the [ESD Reports and Resources](#) webpage.

If you have questions about these accounting manuals or recent accounting changes, please reach out to Paul Stone at paul.stone@k12.wa.us.

National Board Stipends for 2025-26 Closed

Thank you to all districts for the work to ensure data accuracy regarding National Board Stipend allocations. The vast majority of distributions occurred in July and we processed all the adjustments and corrections we received by the cutoff date for August apportionment. Unfortunately, due to the rollover in the school year – no further changes are allowed for the 2025–26 school year allocations. Again – we appreciate everyone's efforts over the past several months.

If you have questions about personnel reporting, please reach out to Ross Bunda at ross.bunda@k12.wa.us.

Pension Contribution Reconciliation Tool is Available

The pension contribution reconciliation tool is available on the [Tools and Forms](#) webpage on the OSPI website. Amounts included in this tool are amounts as reported by the Department of Retirement Systems (DRS) for the plan year ending June 30, 2026. The School District Business Official will need to provide assurance that district-specific annual contribution amounts presented in DRS-provided schedules are reasonably accurate. If you have questions about this tool or other aspects of pension contribution reconciliation, please email Paul Stone at paul.stone@k12.wa.us.

Ummmm.....actually....

Last month, there was one typo in the data collection list that we would like to correct here – even though the collection does not occur until July 2027:

July 2027

- **July 1** – Final date to submit National Board Bonus updates for 2025–26 ~~2026–27~~

If you see what you think is an error or something that needs clarification, let us know at safs@k12.wa.us.

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

- Email: safs@k12.wa.us
- Phone: 360-725-6300
- The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384

Suggestion for a future monthly update? Let us know!

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

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

