

# STATE APPORTIONMENT PAYMENT INFORMATION

## School Year 2023-24 Payment Schedule-State Moneys

Month	Final Date of Revisions * Received at OSPI	Date Documentation Transmitted to ESDs and SDs	Electronic Moneys Transfer Date	Apportionment Payment Percentage
September 2023	19	25	September 29	9.0
October	19	25	October 31	8.0
November	16	22	November 30	5.0
December	18	22	December 29	9.0
January 2024	19	25	January 31	8.5
February	16	23	February 29	9.0
March	19	25	March 29	9.0
April	18	24	April 30	9.0
May	20	24	May 31	5.0
June	17	24	June 28	6.0
July	19	25	July 31	12.5
August	20	26	August 30	10.0
			<b>Total</b>	<b>100.0</b>

\*Child Nutrition and Grants have their own schedule of due dates for claims.

**Source:** This schedule governs the payment of state moneys for the following revenue accounts [RCW 28A.510.250](#).

Revenue Account	Description
3100	Basic Education
3121	Special Education, General Apportionment
4121	Special Education **
4126	State Institutions – Special Education
4155	Learning Assistance Program
4156	State Institutions, Centers and Homes – Delinquent **
4159	Institutions – Juveniles in Adult Jails
4165	Transitional Bilingual
4174	Highly Capable
4199	Transportation Operations

\*\*These programs also have a portion paid under the schedule below.

**Other payment dates:**

Revenue Account	Description	Month
3100	Fire District Payments	July
4121	Special Education – Safety Net	August
4126, 4156 & 4159	Institutions – Summer	50% July & 50% Aug
415803	National Board Certification	July
4198XX	State Child Nutrition	Based on claims
4499	Transportation Depreciation	August

**Payment Schedule – Local Effort Assistance – Revenue 3300**

The September through December 2023 LEA allocation equals 28 percent of the 2023 calendar year allocation. The January through August 2024 LEA allocation equals 72 percent of the 2024 calendar year allocation.

*September through December 2023 Allocation*

Month	Payment Percentage
September	0%
October	32.14%
November	60.72%
December	7.14%
<b>Total</b>	<b>100.00%</b>

*January through August 2024 Allocation*

Month	Payment Percentage
January	0%
February	0%
March	0%
April	41.67%
May	31.94%
June	2.78%
July	0%
August	23.61%
<b>Total</b>	<b>100.00%</b>

## Payment Schedule – Federal Moneys

Listed below are revenue accounts that will be paid through the apportionment system:

### *September through December 2023 Allocation*

Revenue	Description
6100	Special Purpose, SPI, Unassigned
6112	Federal Stimulus – School Improvement
6124	Special Education – Supplemental
6138	Secondary Vocational Education
6146	Skill Center
6151	Disadvantaged
6152	School Improvement
6153	Migrant
6157	Institutions – Neglected and Delinquent
6162	Math & Science – Professional Development
6164	Limited English Proficiency
6176	Targeted Assistance

A bulletin describing the payment process for these accounts, and due dates for submission of expenditure data, will be issued. Revenue Account 6198 School Food Services (Federal, Special Purpose) will continue to be paid through the apportionment systems as claims are approved.

## Planned Adjustments to 2022-23 State Apportionment Payments

Beginning in September 2023, payments will be based on Form F-203 data for most programs. Exceptions to this are Accounts 4126, 4156, and 4159 State Institutions, 4155 Learning Assistance Program, 4165 Transitional Bilingual, 4174 Highly Capable, and Account 4199 Transportation Operations. Payments for Accounts 4126, 4156, and 4159 will be based on OSPI allocations. Payments for Accounts 4155, 4165, and 4174 will begin once iGrant packages are approved.

Account 4199 will be the prior year allocation, adjusted for the increase in appropriation. The F-203 data will be adjusted during the year as the actual data become available. The schedule below displays the planned dates of these adjustments. In addition to the planned adjustments, districts may request an adjustment by writing to School Apportionment and Financial Services, stating the revised allocation factors and the reason for the revision.

Revenue Account	Revenue Type	Sept -Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
3100 Regular Apportionment	P-223 Enrollments including CTE		3, 1	1	1	1	1	1	1	1
3100 Regular Apportionment	Local Deductibles: Local in Lieu of Acct. 1400		3					2		2

Revenue Account	Revenue Type	Sept -Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
3100 Regular Apportionment	Local Deductibles: Federal in Lieu of Acct. 5400		3					2		2
3100 Regular Apportionment	Fire Payments		4						2	
4121 Special Education	P-223H Enrollments		1	1	1	1	1	1	1	1
4121 Special Education	Home and Hospital Enrollment									1
4121 Special Education	Safety Net									2
4126 Institutions – Special Education			4, 2	2	2	2	2	2	2, 5	5
4155 Learning Assistance			1, 4	1	1	1	1	1	1	1
4156 Institutions – N&D			4, 2	2	2	2	2	2	2, 5	5
4159 Institutions – Jails			4, 2	2	2	2	2	2	2, 5	5
415803 National Board Cert Bonus									2	
4165 Transitional Bilingual			1, 4	1	1	1	1	1	1	1
4174 Highly Capable			1, 4	1	1	1	1	1	1	1
4199 Transportation Operations			4	2						
4499 Transportation Depreciation										2

1 – Enrollment Update.

2 – Other Update (local deductible Revenue Accounts 1400 and 5400 are only adjusted upwards).

3 – Prior Year Final Adjustment.

4 – Prior Year Recovery of Unexpended Moneys.

5 – Summer Program Payment, 50 percent July and 50 percent August.



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