

WASBO

School Apportionment Hot Topics

WASBO 2016 Annual Conference

Items to Discuss

- ▶ John Jenft Sheet Review
- ▶ K–3 Class Size Compliance
- ▶ Levy Cliff
- ▶ SB 5879 - ESIT
- ▶ Federal ESSA Accounting Requirements
- ▶ Change in Definition of a 1.0 Student FTE
- ▶ P-223 Data Collection by School Building
- ▶ UGG Low Risk Auditee Status

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Full-Day Kindergarten

- ▶ All kindergarteners are eligible for state funded full-day kindergarten in the 2016–17 school year.
- ▶ Districts may elect to decline funding for the 2016–17 school year.
- ▶ All districts must accept funding for, and provide a state funded full-day kindergarten program beginning with the 2017–18 school year.

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K-3 and K-3 High Poverty Class Size

Grade	2015-16 Regular	2016-17 Regular	2015-16 High Poverty	2016-17 High Poverty
Kindergarten	22.00	19.00	18.00	17.00
First	23.00	21.00	19.00	17.00
Second	24.00	22.00	22.00	18.00
Third	25.00	22.00	24.00	21.00

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K–3 Class Size Compliance

- ▶ K–3 and K–3 high poverty teachers are allocated through a weighted average class size as calculated on the K–3 compliance reports.
- ▶ There is a K–3 class size budgeting tool on OSPI's website that allows you to enter projected enrollment and staffing, that will provide you with a K–3 and a K–3 high poverty class size for your F-203.

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K-3 Compliance Rules

- ▶ Public hearing was April 5th.
- ▶ Rules are found starting with WAC 392-140-915.
- ▶ Reminders:
 - Calculations are performed separately for high poverty and non-high poverty schools.
 - Staffing is from S-275, and enrollment is from P-223.

Included	Excluded
Program 01 staff.	Program 79 staff.
Staff coded to grades K, 1, 2, 3.	
Duty roots 31, 33, <u>34</u> , 52, 63.	
Program 21 staff multiplied by the district's 3121 percentage.	Non-basic education funded portion of program 21 staff.

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Cost-of-Living Adjustment

- ▶ All classifications of staff (CIS, CAS, and CLS) are provided a 1.8% COLA for the 2016–17 school year.
- ▶ This is current law as established in the 2015–17 biennial budget.
- ▶ There are no salary schedules in the supplemental budget document itself.
- ▶ The LEAP website has the salary schedules as approved in the biennial budget for the 2016–17 school year.

Materials, Supplies, and Operating Costs

MSOC Category	2015-16	2016-17
Total Per Student FTE	\$1,210.05	\$1,223.36
Technology	127.17	128.58
Curriculum and Textbooks	345.55	349.35
Other Supplies and Library Materials	289.88	293.07
Instructional Professional Development	21.12	21.35
Facilities Maintenance	171.19	173.07
Security and Central Office	118.60	119.90

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Other MSOC Allocations

Type	2015-16	2016-17
Lab Science	\$166.22	\$168.05
Vocational	\$1,431.65	\$1,447.40
Skill Center	\$1,272.99	\$1,286.99

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MSOC Reporting Requirement

- ▶ Districts must, as part of their budget, disclose:
 - A. The amount of general education and lab science MSOC to be received by the district.
 - B. The amount the district proposes to spend on MSOC, as well as the difference between these two amounts.
 - C. If MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use *WASBO* will improve student achievement.

Running Start Rates

Running Start Rate	2015–16	2016–17
Regular	\$6,608.71	\$6,683.30
Vocational	\$6,308.69	\$6,380.15

Open Doors (1418) Dropout Reengagement Programs are provided an allocation based on either the vocational or regular running start rates, depending on the instruction being offered.

Alternative Learning Experience (ALE) Programs are provided an allocation based on the regular running start rate only.

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Levy Cliff

- ▶ No changes were made to current law.

	2017 Collections	2018 Collections
Levy Lid	28%	24%
Ghost Revenue in Levy Base	Yes	No

- ▶ Statewide impact of the levy cliff estimated at an approximate \$700 million reduction in school district's ability to collect local funds.

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SB 5879 – Early Learning Expenses

- ▶ OSPI shall provide aggregate and per pupil expenditures for program 22 to the Department of Early Learning by October 1, 2016.
- ▶ Also reported must be “detailed information on services provided by school districts and contracted for by school districts, coordination and transition services, and administrative costs.”
- ▶ OSPI SAFS and Special Education Departments are working on a template or application through **WASBO** which districts will report the second bullet.

ESSA Accounting Requirements

- ▶ SEAs must annually report:
 - “The per-pupil expenditures of federal, state, and local funds, including actual personnel expenditures and actual non-personnel expenditures of federal, state, and local funds, disaggregated by source of funds, for each local education agency and each school in the state for the preceding fiscal year.”
 - LEAs must also report this information annually for its spending and spending for each of its schools.

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Definition of a 1.0 Student FTE

- ▶ For the 2016–17 school year a 1.0 student annual average FTE will continue to be based on 900 hours of instruction.
 - ▶ OSPI has established a workgroup to discuss the impacts of moving from 900 hours to 1,000 hours specifically as it relates to vocational and skill center program funding.
 - ▶ OSPI will make recommendations to the legislature in the fall with respect to moving forward with this change for the 2017–18 school year.
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School Level Enrollment Collection

- ▶ System to be released in July.
- ▶ Districts **are no longer required** to retroactively report school based enrollment for the 2015–16 school year.
- ▶ Enrollment will be collected at the district level and the school level for the entire 2016–17 school year.
- ▶ Funding will continue to be based on the districtwide data collection for the remainder of the 2015–16 school year and 2016–17 school year.

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Criteria for Low-Risk Auditee

- ▶ New Uniform Grant Guidance (UGG) is replacing OMB Circular guidance.
- ▶ The new rules are designed to increase thresholds and lower percent-of-audit coverage.
- ▶ UGG modifications to the audit requirements were designed to lower the audit cost to districts.

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Criteria for Low-Risk Auditee

- ▶ Is the F-196 the required financial statement of all Washington State School Districts?
- ▶ OSPI and SAO have disagreed on the answer to this question, which impacts the low-risk auditee status of districts.
- ▶ OSPI continues to advocate on district's behalf with the Feds on this issue.
- ▶ GAAP districts should expect accounting manual revisions for 2015–16. Non-GAAP districts will *WASBO* not be impacted by these changes.

Questions?

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