

# **S-275 PERSONNEL REPORTING HANDBOOK**

**Instructions for Washington State School Districts and  
Educational Service Districts for the 2016–17 School Year**

Prepared by  
Rosauro Bunda, Supervisor, Personnel Reporting

**School Apportionment and Financial Services**  
**Office of Superintendent of Public Instruction**  
**T.J. Kelly, Director**

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Randy I. Dorn  
Superintendent of Public Instruction

Ken Kanikeberg  
Chief of Staff

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**September 2016**

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## **Section I. The S-275 Reporting Process**

### **I.A. Changes to the S-275 Reporting Process for 2016–17**

The following changes have been made in the S-275 reporting instructions for the 2016–17 school year:

- Expiration date of national board certification – A new data field has been added to the S-275 record to track the expiration date for teachers and other certificated instructional staff (CIS) with current National Board for Professional Teaching Standards certification. See Item II.A.10 on page 27 for more information.
- Recent changes in state funding have placed more emphasis on properly reporting the S-275 assignment data of CIS. For example:
  - For those eligible for the national board bonus, OSPI will use the school code and FTE data fields reported on the S-275 to determine eligibility for the national board challenging schools bonus and to calculate the amount of the individual's challenging school bonus. Keep in mind that school buildings are categorized as challenging, high poverty schools based on student poverty data, so district administrative offices and other non-student buildings cannot be categorized as such.
  - A district's funding for K–3 class size compliance and K–3 high poverty class size compliance is based on teacher data reported on the S-275, such as FTE and school, program, duty, and grade group codes.
- In May 2016, the Professional Educator Standards Board expanded the definition of “accredited” institutions of higher education to include all the national and regional accreditors, or Recognized Accrediting Associations, approved by the Washington Student Achievement Council and the Secretary of the U. S. Department of Education and included in the list of accrediting agencies at <http://www.k12.wa.us/certification/colleges/default.aspx>.

This impacts the reporting of degrees and credits on the S-275 report for the 2016–17 and subsequent school years. Chapter 392-121 of the Washington Administrative Code will be revised accordingly, and the WAC revisions may be tracked at <http://www.k12.wa.us/ProfPractices/adminresources/RulesProcess/OSPIchanges.aspx>.

- Reporting of duty code suffix 4 – Report duty code suffix 4 only if you are reporting supplemental contracts for implementing specific innovative activities, including professional development to
  - close one or more achievement gaps,
  - focus on development of science, technology, engineering, and mathematics learning opportunities, or
  - provide arts education,
 pursuant to Education Reform legislation in 2010 (2nd Engrossed Substitute Senate Bill 6696).

Districts that report duty suffix “4” activities on the S-275 report must also submit a brief description of the innovative activities paid with the supplemental contracts on the district's end-of-year F-196 financial reporting Certification Page.

In past years, several school districts have erroneously reported duty code suffix 4 assignments on the S-275, then subsequently had to correct that erroneous reporting.

### **I.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 and educational service districts (ESDs) 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 retained for the most part, 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 and ESD 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.

### **I.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 mix factors.** The staff mix factor is a five-decimal number between 1.00000 and 1.88482 that quantifies the varying education and experience levels of certificated staff. Mix factors are taken from LEAP Document 1 and are assigned to certificated employees through the S-275 reporting process. The staff mix factor for certificated instructional staff reported on the S-275 is used to determine state salary allocations to school districts for basic education, special education, and other programs.
- **Staff ratio compliance.** The number of full-time equivalent (FTE) staff reported on the S-275 are used in calculating staff/student ratios that determine:
  - School district compliance with maintaining a minimum ratio of 46 certificated instructional staff per 1000 FTE students (K–12), and the monetary penalty for not maintaining this ratio.
  - Beginning in 2015–16, students-per-teacher class size calculations for grades K–3.
- **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 42.56.250(3).
    - 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 "Reports" → "District Reports" link on the SAFS website at <http://www.k12.wa.us/safs/>.

September through December state apportionment payments to school districts are based on the district's budgeted data (enrollment and staff mix factor). Beginning in January, monthly apportionment payments are based on actual data (year-to-date average enrollment and staff mix factor).

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.

### I.D. Where to Go for Help

Most personnel reporting questions are answered by reference to rules codified in WAC 392-121-200 through 392-121-299:

Important References		
How to Determine Certificated Employees':	Eligibility Criteria	Documentation Criteria
- LEAP placement	WAC 392-121-270	WAC 392-121-280
- Highest degree	WAC 392-121-250	WAC 392-121-280(1)
- Academic credits	WAC 392-121-255	WAC 392-121-280(2)
- In-service credits	WAC 392-121-257	WAC 392-121-280(3)
- Nondegree credits	WAC 392-121-259	WAC 392-121-280(4)
- Excess credits	WAC 392-121-261(2)(a)	
- Certificated years of experience	WAC 392-121-264(1)	WAC 392-121-280(5)

Rules are published annually by OSPI in the *Common School Manual*. Rules can be viewed online by selecting the “Rules (WACs)” link on the SAFS website at <http://www.k12.wa.us/safs/>. The rules are the authoritative source of OSPI policy.

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

ESD	Name	E-mail	Phone
ESD 101	Cory Plager	<a href="mailto:cplager@esd101.net">cplager@esd101.net</a>	509-456-2718
ESD 105	Dustin Kinley	<a href="mailto:dustin.kinley@esd105.org">dustin.kinley@esd105.org</a>	509-454-3116
ESD 112	Kent Simpson	<a href="mailto:kent.simpson@esd112.org">kent.simpson@esd112.org</a>	360-750-7511
ESD 113	Jody Thompson	<a href="mailto:jthompson@esd113.org">jthompson@esd113.org</a>	360-464-6759
ESD 114	Steve McIntire	<a href="mailto:smcintire@oesd.wednet.edu">smcintire@oesd.wednet.edu</a>	360-782-5001
ESD 121	Jane Murray	<a href="mailto:jmurray@psesd.org">jmurray@psesd.org</a>	425-917-7778
ESD 123	Michelle Dearlove	<a href="mailto:mdearlove@esd123.org">mdearlove@esd123.org</a>	509-544-5776
ESD 171	Sally Ryan	<a href="mailto:sallyr@ncesd.org">sallyr@ncesd.org</a>	509-665-2624
ESD 189	Lori McLeod	<a href="mailto:lmcleod@nwesd.org">lmcleod@nwesd.org</a>	360-299-4715

If you can't find the guidance you need in the rules referenced above, and the ESD is unable to answer your questions, contact Ross Bunda at OSPI's School Apportionment and Financial Services section at 360-725-6308 or [ross.bunda@k12.wa.us](mailto: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	<a href="http://www.k12.wa.us/safs/">http://www.k12.wa.us/safs/</a> (select “Instructions” 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 <a href="mailto:ross.bunda@k12.wa.us">ross.bunda@k12.wa.us</a>
Data transmission problems and OSPI database error journal edits	OSPI Information Technology Services, Customer Support 360-725-6371 or <a href="mailto:customersupport@k12.wa.us">customersupport@k12.wa.us</a>
Subject	Contact

<b>Subject</b>	<b>Contact</b>
Correcting name, social security number, or birth date	Laura Gooding OSPI Professional Certification 360-725-6396 or <a href="mailto:laura.gooding@k12.wa.us">laura.gooding@k12.wa.us</a>
Persons without certificate numbers	OSPI Professional Certification 360-725-6396 or <a href="mailto:cert@k12.wa.us">cert@k12.wa.us</a>
“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.	Laura Gooding OSPI Professional Certification 360-725-6396 or <a href="mailto:laura.gooding@k12.wa.us">laura.gooding@k12.wa.us</a>
Determining if specific credits or clock hours are authorized for continuing education by the Professional Educator Standards Board (authorized continuing education hours may be reported as in-service credits).	Laura Gooding OSPI Professional Certification 360-725-6396 or <a href="mailto:laura.gooding@k12.wa.us">laura.gooding@k12.wa.us</a>
Determining if credits are authorized for vocational/career and technical education educator training.	OSPI Career and Technical Education 360-725-6243
Accredited institution of higher education. S-275 reporting recognizes degrees and credits earned from institutions of higher education that are accredited by regional or national accrediting associations recognized by the Washington Student Achievement Council and the Secretary of the U. S. Department of Education.	“Recognized accrediting associations” are regional or national associations included in the list of accrediting agencies at <a href="http://www.k12.wa.us/certification/colleges/default.aspx">http://www.k12.wa.us/certification/colleges/default.aspx</a> .

Subject	Contact
<p>Evaluation of foreign transcripts:</p> <p>As of September 11, 2008, OSPI will accept translation services from members of the National Association of Credential Evaluation Services (NACES). For information regarding NACES, membership criteria, and NACES' guiding principles of good practice for educational credential evaluation, please visit <a href="http://www.naces.org/">http://www.naces.org/</a>.</p> <p>The more commonly used evaluation agencies used for foreign transcripts are listed to the right.</p>	<p>e-Val Reports 3213 W. Wheeler St., #287 Seattle, WA 98199 206-257-4249 <a href="http://www.e-valreports.com/">http://www.e-valreports.com/</a></p> <p>Educational Credential Evaluators, Inc. PO Box 514070 Milwaukee, WI 53203-3470 414-289-3400 <a href="http://www.ece.org/">http://www.ece.org/</a></p> <p>Foundation for International Services, Inc. 505 5th Avenue South, Suite 101 Edmonds, WA 98020 425-248-2255 <a href="http://www.fis-web.com/">http://www.fis-web.com/</a></p> <p>International Consultants of Delaware, Inc. PO Box 8629 Philadelphia, PA 19101-8629 215-243-5858 <a href="http://www.icdeval.com/">http://www.icdeval.com/</a></p> <p>International Education Research Foundation, Inc. PO Box 3665 Culver City, CA 90231-3665 310-258-9451 <a href="http://www.ierf.org/">http://www.ierf.org/</a></p> <p>Josef Silny &amp; Associates, Inc. International Education Consultants 7101 SW 102 Avenue Miami, FL 33173 305-273-1616 <a href="http://www.jsilny.com/">http://www.jsilny.com/</a></p> <p>World Education Services Bowling Green Station PO Box 5087 New York, NY 10274-5087 212-966-6311 <a href="http://www.wes.org/">http://www.wes.org/</a></p>

**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.

### **I.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 district in a position for which such certificate is required by statute, rule of the Professional Educator Standards Board, 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.

### **I.F. Who to Report**

**General.** Report each employee who, as of October 1, 2016, is contracted or hired to provide services any time during the 2016–17 school year (September 1, 2016, through August 31, 2017).

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, 2016. Do not delete a person who leaves the district after October 1, 2016 (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, 2016, to June 30, 2017, and July 1, 2017, to August 31, 2017.
  9. "Unfilled positions" – S-275 personnel reporting is the reporting of personnel/persons, not positions. Report persons that are 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 II.D. Assignment Information*, beginning on page 57 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 pursuant 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 a contractor employee's time in a school district by using the following guidelines:

- (1) In the case of a teacher hired as part of a cohort, 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 a teacher of 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 average staff mix factor and the K–12 staff ratio compliance. However, they are not included in determining salary 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, 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 on-line courses purchased by the school district from an on-line 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 on-line course curriculum is not required for on-line courses offered by an on-line 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 on-line courses through the on-line 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 on-line courses through the on-line 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:**

- Contractors include any entity other than a school district, including educational service districts.
- 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.
- 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.
- 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.

<b>Example 1H—Reporting Contractor Staff and Certificated Instructional Staff Duty Assignments</b>			
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 <i>Item C.3, Certificated FTE</i> , on pages 54–55.			
Note 2: FTE not reported by employer unless employer is an ESD.			

**Independent Contractors.** The Department of Labor and Industries provides for your information the following statement dated August 2, 1994:

“It has recently been brought to our attention that some school districts are advising personnel to register with the State of Washington to establish themselves as a business. This is possibly being done in an effort to avoid responsibility by the district for employer taxes. A public school teacher does not meet the criteria for independent contractor cited in RCW 51.08.195.”

These persons should be considered as employees of the district and reported as such. Experience as an independent contractor does not qualify as eligible certificated years of experience pursuant to WAC 392-121-264(1)(a). However, educational staff associates may be eligible for up to two years of experience pursuant to WAC 392-121-264(1)(f).

**I.G. What to Report**

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

- **Demographic Information.** Report personal characteristics and identifying data as defined in Section II.A, pages 25–27.
- **State LEAP Placement Information.** Report certificated degree, experience, and eligible credits as defined in Section II.B, pages 27–53.
- **Contract Information.** Report certificated contract information as defined in Section II.C, pages 53–57.

- **Assignment Information.** Report assigned duties and salary attributed to assignments by program and activity as defined in Section II.D, pages 57–72. 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*.

## I.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.

<b>Schedule of Reporting Target Dates</b>	
<b>October 1, 2016</b>	The snapshot date for all staff.
<b>November 1–23, 2016</b>	Initial data submission period for the S-275 reporting process.
<b>November 23, 2016</b>	All initial S-275 data due to OSPI on or before this date.
<b>December 31, 2016</b>	Corrections to edit exceptions so that snapshot data are complete and accurate.
<b>January 19, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>February 15, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>March 21, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>April 18, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>May 18, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>June 20, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>July 19, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>August 21, 2017</b>	OSPI calculates monthly apportionment using data received as of this date.
<b>August 31, 2017</b>	Final district updates to current items. Note that this is the date on which <i>Item C.4, Total Final Salary</i> , is based.
<b>September 30, 2017</b>	Final corrections to edit exceptions so that all snapshot and current data are complete and accurate. Submit final data prior to 5 p.m., September 30, 2017, for entry into the 2016–17 S-275 personnel files located at OSPI.

Failure to submit data by November 23, 2016, and correct edit exceptions by December 31, 2016, may result in reduction or delay of state apportionment pursuant to chapter 392-117 WAC. Missing or incorrect data will impact staffing calculations (for example, staff mix) used for state funding.

## I.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:** Log on to EDS on the Personnel → then Import Error Journal page, then select at the

top of the import screen, [Click here for help with FTP](#). If you continue to have difficulty, contact OSPI IT Services, Customer Support at 360-725-6375 or [customersupport@k12.wa.us](mailto:customersupport@k12.wa.us).

## **I.J. Documentation and Audit 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), WAC 392-140-067(7), and WAC 392-121-280. Districts must establish a clear audit 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.

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.**

[Because WAC 392-121-280 is lengthy and detailed, this handbook presents its individual provisions in a text box where the subject matter is discussed.]

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

- Those degrees, credits, and certificated years of experience used to place staff on LEAP salary allocation documents.
- Full-time equivalents (FTEs).
- Assignment codes and percent of time in assignment for basic education, special education, and state institution education programs.

For certificated instructional employees, degrees and credits beyond the MA+90/PhD column and certificated years of experience beyond the 16-year row as shown on LEAP salary allocation documents do not impact apportionment of state moneys. Such data are informational only and may be documented in any reasonable manner.

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. 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. However, district policy may require that all documentation be original. In either case, the responsibility for reviewing and ultimately accepting or

rejecting each document resides with the district alone. Refer to WAC 392-121-280(6) and WAC 392-121-280(7). Note that the unprofessional conduct provisions of WAC 181-87-050(7) may apply to both employees submitting documentation and district staff accepting the documentation.

Do not 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.

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(6) Any documentation required by this section may be original or copies of the original: *Provided*, that each copy is subject to school district or charter school acceptance or rejection.

(7) The falsification or deliberate misrepresentation, including omission of a material fact concerning degrees, credits, or experience by an education practitioner as defined in WAC 181-87-035 shall be deemed an act of unprofessional conduct pursuant to WAC 181-87-050. In such an event the provisions of chapters 181-86 and 181-87 WAC shall apply.

**Rounding** of computations of credits and experience 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. Documentation of computations of total credits and experience should show both the accumulated totals in the number of decimal places required by the applicable rule and the rounded total reported pursuant to the applicable rule. It is important to note:

- When accumulating a person's total credits over a number of years, a school district should sum the credits as they were computed for each year (one decimal place), not the rounded total used for placement on the LEAP salary allocation schedule (whole number).
- When accumulating a person's total experience over a number of years, a school district should sum the experience as it was computed for each year (two decimal places), not as it was reported to OSPI (one decimal place) or as it was used by OSPI for placement on the LEAP salary allocation schedule (whole number).

OSPI has defined how to compute, accumulate, round, and report credits and experience for state funding purposes (WAC 391-121-215 through 392-121-280) on Report S-275. For placement on the LEAP salary allocation schedule, OSPI rounds reported credits and experience to the nearest whole number in accordance with WAC 392-121-270(5).

**WAC 392-121-270 Placement of certificated instructional employees on LEAP salary allocation documents. . . .**

(5) For placement on LEAP salary allocation documents, total eligible credits and certificated years of experience shall be rounded to the nearest whole number. One-half credit or year shall be rounded to the next highest credit or year.

The following example summarizes the rounding of credits and experience:

<b>Example 1I—Rounding Credits and Experience</b>						
	Credits			Experience		
School districts accumulate/record:	Credits rounded to 1 decimal place.	44.4	89.5	Experience rounded to 2 decimal places.	3.44	6.45
School districts report on S-275:	Credits rounded to 1 decimal place.	44.4	89.5	Experience rounded to 1 decimal place.	3.4	6.5
For LEAP salary placement, OSPI rounds:	Credits to the nearest whole number.	44	90	Experience to the nearest whole number.	3	7

Note: For S-275 reporting, experience is a single numeric value which includes the total of both Washington and out-of-state years of experience which meet the criteria in WAC 392-121-264.

A summary table, such as the example on page 17, should be used in each certificated employee file to provide the link between the required documentation and the data reported for degrees, credits, and certificated years of experience. The data shown in the table on page 17 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 by WAC 392-121-280. 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.

The form or format the district chooses to use must include the data elements shown in the example summary tables on this page.

<b>Personnel File Summary Table—Documentation of Degrees, Credits, and Experience</b>								
<b>Example: Highest Degree, Academic Credits, In-service Credits</b>								
Date or Term Awarded	Institution	Notes	Quarter Credits	Degree	Total academic credits since highest degree	Total in-service credits since highest degree	Minus 45 = Excess Credits	Total credits to be reported on S-275
Spr 2001	College C.		195 total	BA				
Fall 2001	College C.		5.0		5.0			5.0
Fall 2002	State U.		15.0		20.0			20.0
11/4/02	Local Sch Dist	In-service clock hrs	(5 hrs / 10 =) 0.5		20.0	0.5		20.5
Win 2003	State U.		15.0		35.0			35.5
Spr 2003	State U.		15.0	MA			(50.5 - 45.0 =) 5.5	5.5
Fall 2004	Comm Coll	3.0 sem hrs	4.5		4.5		5.5	10.0
7/25/05	ESD 112	In-service clock hrs	(11 hrs / 10 =) 1.1		4.5	1.1	5.5	11.1
<b>Example: Nondegree Credits (applies only to degree type “V,” “H,” or “S”)</b>								
Date or Term Awarded	Institution	Notes	Nondegree Credits - from converted occupational experience	Nondegree Credits - from approved voc educator training	Cumulative Nondegree Credits	Total credits to be reported on S-275		
11/23/01	ABC Auto Repair	Minimum occupational experience met (6,000 hrs)*						
11/24/01–12/31/01	ABC Auto Repair	224 hrs	(224 hrs / 100 =) 2.2		2.2	2.2		
1/1/02–12/31/02	ABC Auto Repair	2,080 hrs	(2,080 hrs / 100 =) 20.0 (max)		22.2	22.2		
1/1/03–5/3/03	ABC Auto Repair	712 hrs	(712 hrs / 100 =) 7.1		29.3	29.3		
Spr 2004	Bates Tech College	Voc educator preparation and training requirements met**						
8/6/05	SPI	Voc educator training		(3 hrs / 10 =) 0.3	29.6	29.6		
*WAC 181-77-041(1)(a)(i).								
**WAC 181-77-041(1)(b) and (c).								
<b>Example: Certificated Years of Experience</b>								
Period	Employer	Full-Time Employment - Hrs Per Year	Actual Hrs Paid	Notes	Reportable Experience	Cumulative Experience	Experience to be reported on S-275	
10/29/95	XYZ Company			Minimum occupational experience met (6,000 hrs)+				
10/30/95–12/31/95	XYZ Company	2,000	352	Management experience++	(352 / 2,000 =) 0.18	0.18	0.2	
1/1/96–12/31/96	XYZ Company	2,000	2,080	Management experience++	(2,080 / 2,000 =) 1.00 (max)	1.18	1.2	
1/1/97–12/31/97	XYZ Company	2,000	1,144	Management experience++	(1,144 / 2,000 =) 0.57	1.75	1.8	
1998–99	Other School District	(183 x 7 =) 1,281	1,241	Less 40 hours unpaid leave	(1,241 / 1,281 =) 0.97	2.72	2.7	
1999–2000	Other School District	(183 x 7 =) 1,281	1,456	Summer school contract	(1,456 / 1,281 =) 1.00 (max)	3.72	3.7	
2000–01	ESD 171	(183 x 8 =) 1,464	1,464		(1,464 / 1,464 =) 1.00	4.72	4.7	
2001–02	This School District	(184 x 7 =) 1,288	921	Part-time	(921 / 1,288 =) 0.72	5.44	5.4	
2002–03	This and Other School District	(180 x 7 =) 1,260	280	Substitute	(280 / 1,260 =) 0.22	5.66	5.7	
2003–04	This School District	(182 x 7 =) 1,274	1,019	Part-time	(1,019 / 1,274 =) 0.80	6.46	6.5	
+WAC 181-77-041(1)(a)(i).								
++Certificated years of experience for management experience apply only to NONDEGREED vocational/CTE instructors.								

Any form or format the district chooses to use should include the data elements shown above.

## **Audit Errors**

Because staffing data is used to determine state funding, S-275 data reported to OSPI must be properly documented. Errors on the S-275 report should be corrected promptly. Documentation must be available for audit by the Washington State Auditor's Office. Audit findings can result in the adjustment of school district allocations after the end of the school year. In recent years, audit reports noted the following S-275 reporting errors:

- ***Improperly accepted a master's degree from a non-accredited college.*** [Degrees must be earned from an institution of higher education that is regionally or nationally accredited pursuant to WAC 181-78A-010(7). Reference: WAC 392-121-250.]
- ***Reported a grandfathered (G) bachelor's degree when eligible credits totaled less than 135.*** [Example: Employee earned less than 135 total credits before January 1, 1992. References: RCW 28A.150.410(3) and WAC 392-121-270(2).]
- ***Misclassified degree type.*** [Example 1: Highest degree should have been reported as master's degree instead of grandfathered bachelor's degree. Example 2: District reported incorrect date for award of master's degree; master's degree was awarded before October 1 snapshot date, but not reported.]
- ***Did not have on file, for instructors with master's degrees, transcripts documenting the award of the bachelor's degree from the granting institution.*** [For certificated employees with a master's degree, districts should have on file documentation of the employee's first bachelor's degree. This is required to calculate excess credits and properly determine the employee's total eligible credits. Reference: WAC 392-121-280(1).]
- ***Improperly reported a vocational/CTE instructor as "nondegreed" when the instructor had a bachelor's degree and did not meet the criteria/definition of "nondegreed."*** [Reference: WAC 392-121-250.]
- ***Reported academic credits earned from a non-accredited institution.*** [Report only those academic credits earned from an institution of higher education that is regionally or nationally accredited pursuant to WAC 181-78A-010(7). Reference: WAC 392-121-255(3).]
- ***Improperly counted academic credits that were below college level.*** [Report only academic credits that are transferable or applicable to a bachelor's or more advanced degree program. Reference: WAC 392-121-255(4).]
- ***Improperly reported credits that were earned prior to the award of a bachelor's degree as academic credits.*** [Report only academic credits earned after the awarding or conferring of the employee's first bachelor's degree. Reference: WAC 392-121-255(1).]
- ***Did not convert semester credits to quarter credits.*** [Example: 3.0 semester hour credits should be reported as 4.5 quarter hour credits. Reference: WAC 392-121-255(7).]
- ***Counted transfer credits without a copy of the transcript from the college that awarded the credits.*** [Credits are to be documented by transcripts from the institution awarding the credits. Reference: WAC 392-121-280(2)(c).]
- ***Counted same credits twice.***
- ***Did not convert clock hours to in-service credits.*** [Example 1: 7 clock hours should be reported as 0.7 in-service credits. Example 2: 15 continuing education credit hours should be reported as 1.5 in-service credits. Reference: WAC 392-121-257(7).]
- ***Counted in-service credits which totaled less than 3.0 hours.*** [Count only in-service programs which total 3 or more hours. Reference: WAC 181-85-030(6).]
- ***Improperly reported in-service credits earned in another state.*** [Count only Washington-approved in-service credits. Reference: WAC 392-121-257(3).]
- ***File contained eligible credits that district didn't report.*** [For state reporting purposes, count all eligible credits earned on or before October 1, even if you don't receive the documentation until after October 1. References: WAC 392-121-255(2) and WAC 392-121-257(2).]

- **Did not calculate credits in excess of 45 earned between the bachelor's and master's degrees to establish excess credits.** [For certificated employees whose highest degree is a master's degree, districts should report as excess credits those academic and in-service credits in excess of 45 earned after the awarding or conferring of the bachelor's degree and prior to the awarding or conferring of the master's degree. Districts should then report academic and in-service credits earned after the awarding or conferring of the master's degree. Reference: WAC 392-121-261(2).]
- **Misclassified credit types, such as academic vs. excess.** [Example 1: Credits that were reported as academic credits should have been reported as excess credits. Example 2: Credits earned after master's degree reported as excess credits should have been reported as academic credits.]
- **Did not include eligible work experience towards nondegree credits.** [For "nondegreed" vocational/CTE instructors, report occupational experience beyond three years (6,000 hours) as nondegree credits. Reference: WAC 392-121-259(3)(a).]
- **Did not include eligible clock hours of vocational/CTE educator training toward nondegreed credits.** [For "nondegreed" vocational/CTE instructors, report as nondegree credits those clock hours which are earned after meeting the program requirements for initial certification. Reference: WAC 392-121-259(3)(b).]
- **Improperly included clock hours of vocational/CTE educator training toward nondegreed credits before the instructor met the program requirements for initial certification.** [For "nondegreed" vocational/CTE instructors, report as nondegree credits those clock hours which are earned after meeting the program requirements for initial certification. Reference: WAC 392-121-259(3)(b).]
- **Inappropriately allowed a degreed vocational/CTE instructor to convert occupational experience to credits and years of experience.** [Nondegree credits and "management experience" apply only to nondegreed certificated instructional employees. Reference: WAC 392-121-259 and 392-121-264(1)(e).]
- **Did not have approval forms for all eligible credits earned after September 1, 1995.** [Reference: WAC 392-121-262.]
- **Counted out-of-state substitute experience which didn't require certification.** [Count K–12 employment only for those positions which require certification, as determined by the state or other governmental unit in which employment occurred. Reference: WAC 392-121-264(1)(a).]
- **Did not include experience credit for substitute hours.** [Count all K–12 employment in positions which require certification. Reference: WAC 392-121-264(1)(a).]
- **Incorrectly converted substitute days from out-of-district to the number of equivalent days in the district, instead of using 180 days.** [Reference: WAC 392-121-264(2)(b).]
- **Incorrectly counted experience which did not meet criteria.** [Reference: WAC 392-121-264.]
- **General mathematical and clerical errors in recording credits and years of experience, including data entry and rounding.**
- **Lacked supporting documentation for earned credits and years of experience.** [Example 1: No transcript. Example 2: Academic credits documented by a registration form instead of transcript. Reference: WAC 392-121-280.]
- **Did not update files as credits were earned, but only when approaching changes to LEAP placement.**
- **Did not correct errors identified in the previous audit.**

## **I.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 II.D, page 57.

### **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, 2017.
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, 2017.
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, 2017. 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, 2017.
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 2Q on page 56.
7. Update total final salary and mandatory benefits to reflect all actual compensation for services provided during the school year ending August 31, 2017. 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.

<b>Corrections and Updates to S-275 Data</b>			
<b>Item #</b>	<b>Reporting Item</b>	<b>Corrections</b>	<b>Updates</b>
<b>A.2</b>	Certification Number	Yes	No
<b>A.3</b>	Social Security Number	Yes	No
<b>A.4</b>	Individual's Name	Yes	No
<b>A.5</b>	Birth Date	Yes	No
<b>A.6</b>	Sex Code	Yes	No
<b>A.7</b>	Hispanic Ethnicity Code	Yes	No
<b>A.8</b>	Race Code	Yes	No
<b>A.9</b>	October 1 - CBRTN Code	Yes	No
<b>A.10</b>	National Board Certification Expiration Date	Yes	** a **
<b>B.2</b>	October 1 - Highest Degree Year	Yes	No
<b>B.3</b>	October 1 - Academic Credits since Highest Degree	Yes	No
<b>B.4</b>	October 1 - In-service Credits since Highest Degree	Yes	No
<b>B.5</b>	October 1 - Credits in Excess of 45 Earned between the Bachelor's Degree and the Master's Degree	Yes	No
<b>B.6</b>	October 1 - Nondegree Credits	Yes	No
<b>B.7</b>	October 1 - Certificated Years of Experience	Yes	No
<b>C.1</b>	October 1 - Certificated Base Contract Hours Per FTE Day	Yes	<b>YES</b>
<b>C.2</b>	October 1 - Certificated Base Contract FTE Number of Days	Yes	<b>YES</b>
<b>C.3</b>	October 1 - Certificated FTE	Yes	No
<b>C.4</b>	Current - Total Final Salary	Yes	<b>YES</b>
<b>C.5</b>	Current - Annual Insurance Benefits	Yes	<b>YES</b>
<b>C.6</b>	Current - Annual Mandatory Benefits	Yes	<b>YES</b>
<b>D.1</b>	October 1 - Building Code	Yes	No
<b>D.2</b>	October 1 - Assignment (Program-Activity-Duty) Code		
	• Duty Code Suffix <b>0</b>	Yes	<b>** 0 **</b>
	• Duty Code Suffix <b>1</b>	Yes	<b>** 1 **</b>
	• Duty Code Suffix <b>2</b>	Yes	<b>** 2 **</b>
	• Duty Code Suffix <b>3</b>	Yes	<b>** 3 **</b>
	• Duty Code Suffix <b>4</b>	Yes	<b>** 4 **</b>
<b>D.3</b>	October 1 - Grade Group Assignment Code	Yes	No
<b>D.4</b>	October 1 - Percent of Certificated Contracted Time	Yes	No
<b>D.5</b>	October 1 - Assignment Hours Per Year	Yes	No
<b>D.6</b>	Current - Assignment Salary	Yes	<b>YES</b>
<b>Note</b>	<b>Explanation</b> (See discussion of assignment codes on pages 57–61)		
<b>** a **</b>	Update for first-year national board certified teachers (who attain initial national board certification during the 2016–17 school year) and those with national board expiration dates during 2016 that renew their national board certification.		
<b>** 1 **</b>	Update for actual assignments in excess of \$200.		
<b>** 2 **</b>	Update for all assignments made available even if less than \$200—see note 4, page 20 and the discussion of suffix 2 on pages 58–60.		
<b>** 3 **</b>	<ul style="list-style-type: none"> <li>• Snapshot only for classified. Do not update for employees with only classified assignments on October 1.</li> <li>• 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.</li> </ul>		
<b>** 4 **</b>	Update for actual assignments in excess of \$200.		

### Examples—Corrections and Updates

**1J:** A newly hired teacher has 60 credits earned after a bachelor's degree; all earned before October 1, and is enrolled in a five-credit course during the current fall quarter at a local college. The file for this employee documents only the bachelor's degree on October 1. In February, transcripts for 65 credits arrive. The documentation shows 60 credits earned prior to October 1 and five more credits earned two months later.

The district should report a bachelor's degree and zero (0) credits on the initial S-275 submission. In February the district should correct the initial submission for this teacher by reporting 60 credits. Do not report the five credits earned after October 1 (i.e., during fall quarter) until next year.

**1K:** 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.

**1L:** 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 percent 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 that the updated data regards the October 1 snapshot. The fact that 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.

### **I.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 educational service districts shall submit corrections to personnel data affecting state apportionment in accordance with WAC 392-117-045. Districts should provide a copy of all revisions to the state auditor and note this information on correspondence to OSPI which request corrections to S-275 data.

OSPI will only correct data which the state auditor has been made aware of prior to, or during, audit of data. However, corrections do not require state auditor approval if submitted prior to, or during, audit of data.

A district wishing to correct personnel data after the close of the reporting year should submit a letter to OSPI. Include the relevant pages of the final S-275 report with the desired corrections clearly marked. The letter should indicate whether the corrections are submitted either:

- (a) Prior to the entrance conference by the state auditor,
- (b) During the audit of data by the state auditor (after entrance and before exit conference), or
- (c) As part of the audit resolution process, e.g., per the auditor's instructions.

Also, if the corrections are submitted during audit of data, the letter should indicate that the state auditor shall be provided a copy of the revisions.

**WAC 392-117-045 Corrections to data reported to the superintendent of public instruction.** School districts and educational service districts shall submit corrections to district enrollment, personnel, and other data affecting state apportionment as provided in this section.

- (1) If at any time prior to the completion of audit of data by the state auditor a school district or educational service district discovers that data have been reported to the superintendent of public instruction in error, the district shall submit revised data. The "completion of audit" means the date of the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.
- (2) During audit of data, districts submitting revised data shall provide a copy of revisions to the state auditor. "During audit" means between the entrance conference and the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.
- (3) After audit of data by the state auditor, the district shall report revisions only as part of the audit resolution process pursuant to [chapter 392-115 WAC](#). "After audit" means after the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.
- (4) Unless the superintendent of public instruction provides instructions to the contrary, revised data shall be submitted in the same manner as the original report. The revised report shall contain an original signature of the educational service district superintendent or the school district superintendent or the authorized official.

### **I.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 that 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.

**I.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 that the instructions on page 13 anticipate that corrections to edit exceptions will be made by December 31, 2016. Complete and accurate data are crucial to the legislative process and must be available at that time.

## **Section II. Definitions of Data Items**

### **II.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)
- A880715 (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

#### **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/Latino is an ethnicity category, not a race category.

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

Hispanic/Latino - A person of Mexican, Puerto Rican, Cuban, 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 indigenous 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 indigenous 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 indigenous 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 indigenous peoples of Hawaii, Guam, Samoa, Australia, New Zealand, New Guinea, 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 requirements are based on the U.S. Department of Education Federal Register 59266, Volume 72, Number 202 from October 19, 2007.

**Item A.9 October 1 – CBRTN Code**

Report **B**, **R**, **T**, or **N** only for employees who are reported this year but were not reported by the district in the previous year. For all other employees this item must be **C**. Report the appropriate code according to the following criteria:

- C** Continuing Individual - An individual who was reported by the district in the previous year, unless the person is a certificated employee with less than 0.5 certificated years of experience as of August 31. In that case report such a person as a beginning individual.
- B** Beginning Individual - An individual with a certificated assignment who is reported with less than 0.5 certificated years of experience.
- R** Re-Entering Individual - An individual with a certificated assignment who was not reported in a certificated capacity anywhere during the previous 2015–16 school year, and has at least 0.5 certificated years of experience as of August 31. Report in this category an individual returning from leave.

Do not report an individual as re-entering who was reported by the district during the previous 2015–16 school year and is again employed for the current 2016–17 school year.

- T** Transferring to District - An individual with a certificated assignment who was employed in a certificated capacity in another Washington district (in a public or a private school), another state, or foreign country during the previous 2015–16 school year and has at least 0.5 certificated years

of experience as of August 31, and was not reported by the current 2016–17 school year's employing district last year.

- N** New Employee - An employee with only classified assignments that was not reported by the reporting district for the previous 2015–16 school year.

### **Item A.10 National Board Certification Expiration Date**

For teachers and other certificated instructional staff (CIS) who hold, or held, current certification by the national board for professional teaching standards, 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 following website for the national board for professional teaching standards <http://www.nbpts.org/nbctsearch>.

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 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 pursuant to instructions published in an annual OSPI bulletin. Instructions will also include how to report eligible staff that are not reported on the district's S-275 report.

OSPI will use this data field, along with other S-275 data, to replace the national board bonus process using iGrants during previous years.

## **II.B. State LEAP Placement Information**

Report all items in the State LEAP Placement Information section for individuals with at least one snapshot duty assignment as a certificated employee even if that individual has one or more duty assignments as a classified employee. It is not necessary to report state LEAP placement information for individuals employed solely in classified duty assignments.

Maintain a file for each certificated employee that contains documentation for degree, credits, and experience data reported in *Items B.1 through B.7* (WAC 392-121-280). See the discussion of documentation requirements on pages 14–19 of these instructions.

Degree, credits, and experience data reported on the S-275 may differ from degree, credits, 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 Type**

Report each employee's highest degree type as of October 1, 2016. The degree must be from an accredited college or university, either regionally or nationally accredited pursuant to WAC 181-78A-010(7). 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 a regionally accredited United States college or university indicating that the college/university has accepted the degree as equivalent to its degree.
- (2) A statement of degree equivalency for the appropriate degree from a foreign credentials' evaluation agency approved by the office of the superintendent of public instruction.

**For certificated employees with college degrees,** report as degree type:

- B** Persons holding a **bachelor's** degree as the highest degree, that are not reported with degree type **G** or **H**.
- H** Persons who obtain a bachelor's degree while employed in the state of Washington as a nondegreed vocational/CTE instructor. (**H** means "**hold harmless**," or that persons are not penalized for obtaining a bachelor's degree.)
- G** Persons holding a bachelor's degree as the highest degree and whose total eligible credits reported on the S-275 report before January 1, 1992, were 135 or more (RCW 28A.150.410). These persons are **grandfathered** at the BA+135 column.
- 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.

**For certificated employees without college degrees,** (or for certificated employees with a bachelor's or higher level degree but are reported as "nondegreed" pursuant to WAC 392-121-250(2)(b)), report as degree type:

- V Vocational/CTE** instructors holding valid vocational/CTE certificates as provided for in chapter 181-77 WAC.
- S** Persons who are in **special** circumstances holding:
  - A valid continuing or standard school nurse certificate.
  - A valid limited certificate authorized per WAC 181-79A-140(3) or (6).
  - A position defined as certificated in these instructions such as a superintendent, deputy superintendent, or assistant superintendent.

### Highest Degree Eligibility Criteria

**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 regional or national accrediting association recognized by the Washington student achievement council and the Secretary of the U. S. Department of Education pursuant to WAC 181-78A-010(7).  
[Proposed change.]

**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:
  - (a) Holds no bachelor’s or higher level degree; or
  - (b) Holds a bachelor’s or higher level degree and a valid vocational/career and technical education certificate, but:
    - (i) The bachelor’s or higher level degree was not a requirement of any past or present education certificate or permit, including the vocational/career and technical education certificate, pursuant to chapter 181-77 or 181-79A WAC; and
    - (ii) Whose highest placement pursuant to WAC 392-121-270 is as a nondegreed certificated instructional employee.

### Highest Degree Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts and charter schools shall have documentation on file and available for review which substantiates each certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows:

- (1) Districts and charter schools shall document the date of awarding or conferring of the highest degree including the date upon which the degree was awarded or conferred as recorded on the diploma or transcript from the registrar of the accredited institution of higher education.
  - (a) If the highest degree is a master’s degree, the district or charter school shall also document the date of awarding or conferring of the first bachelor’s degree.
  - (b) If the degree was awarded by an institution which does not confer degrees after each term, and all degree requirements were completed at a time other than the date recorded on the diploma or transcript, a written statement from the registrar of the institution verifying a prior completion date shall be adequate documentation.
  - (c) If the degree program was completed in a country other than the United States, documentation must include documentation in English of degree equivalency for the appropriate degree as allowed by WAC 181-79A-260: *Provided*, That documentation of degree equivalency is not required if that institution of higher education is already regionally or nationally accredited pursuant to WAC 181-78A-010(7).  
[Proposed change.]

#### Documentation of degrees—WAC 392-121-280(1):

- The degree must 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 foreign credentials evaluation agency.
- Documents from sources other than the registrar (e.g., the instructor) are not valid documentation.

#### Item B.1 Notes:

1. An **educational specialist** degree is reported as degree type **M**.
2. A **juris doctorate** is reported as degree type **D**. Also, other professional doctorate degrees are reported as degree type **D**, such as:
  - Doctor of Education (EdD)
  - Doctor of Psychology (PsyD)
  - Doctorate in Social Work (DSW)
  - Doctorate of Physical Therapy (DPT) and
  - Doctorate of Occupational Therapy (OTD)

3. The term “obtain,” as used with degree type **H**, may also be interpreted to mean “obtain the use of.”
4. Do not report employees with degree type **G** (bachelor’s degrees grandfathered at BA+135) unless they are reported with at least 135 total eligible credits. Also, employees reported with degree type **G** must have been reported with at least 135 total eligible credits on the S-275 report, by a Washington school district or ESD, before January 1, 1992.
5. Report an employee as nondegreed with degree type **V** only if:
  - The employee holds no bachelor’s or higher level degree; or
  - The employee holds a bachelor’s or higher level degree and a valid vocational/CTE certificate, but has not used the degree(s) to obtain any past or present education certificate or permit. The employee must not have used the degree to obtain a certificate (including conditional certificate, temporary permit, etc., anything that would constitute a “certificate” or education credential by the state of Washington.) If the degree has been used for a state of Washington purpose, such as to obtain a Washington education credential/certificate, then the state of Washington must/shall recognize that degree, and the employee cannot be reported as nondegreed. Report such employees with highest degree type **B**, **H**, **G**, **M**, or **D**.

Do not report employees as nondegreed with degree type **V** if they have ever used a degree to obtain the following endorsements on vocational/CTE initial, initial renewal, continuing, or continuing renewal certificates, which normally require a bachelor’s degree per WAC 181-77-031:

- Agriculture Education – V010000
- Business Education – V070000
- Marketing Education – V080000
- Business and Marketing Education – V078000
- Family and Consumer Sciences Education – V200002
- Technology Education – V210100

The vocational/CTE conditional certificate is not issued based on a degree; employees with such certificates may be reported as nondegreed (degree type **V**), if all other requirements are met.

6. RCW 28A.415.024(4)(a) requires school districts to submit degree information only after verification that the degree was earned from an accredited institution of higher education, either regionally or nationally accredited.
7. The accredited institution of higher education does not have to be located within the U.S.
8. “Regionally accredited institution of higher education” means an institution of higher education accredited by one of the following regional accrediting associations:
  - Middle States Commission on Higher Education - website: <http://www.msche.org/> (previously Middle States Association of Colleges and Schools).
  - New England Association of Schools and Colleges, Commission on Institutions of Higher Education - website: <http://www.neasc.org/>.
  - North Central Association of Colleges and Schools, Higher Learning Commission - website: <http://www.ncahlc.org/>.
  - Northwest Commission on Colleges and Universities - website: <http://www.nwccu.org/> (previously Northwest Association of Schools and Colleges).
  - Southern Association of Colleges and Schools, Commission on Colleges - website: <http://www.sacscoc.org/>.
  - Western Association of Schools and Colleges, Senior College and University Commission - website: <http://www.wascsenior.org/>.

9. 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 at <http://www.k12.wa.us/certification/colleges/default.aspx>.

10. 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. equivalency and whether the foreign degree is equivalent to a degree earned from an accredited institution of higher education.

For state funding and salary placement 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 transcripts from Canada.

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

11. For state funding purposes, only those staff reported with a G (grandfathered) bachelor's degree and 135 or more credits are placed on the LEAP K–12 salary allocation schedule at BA+135 placement. See example 2D.

12. When reporting an employee's highest degree, determine:

- The date of awarding/conferring of the degree as recorded on the transcript (or diploma).
- If that date was on or before October 1, 2016, report that degree as the employee's highest degree.

Letters indicating the completion of all degree requirements at an earlier date do not meet the documentation requirements of WAC 392-121-280(1).

The exception in WAC 392-121-280(1)(b) applies only to a very few institutions which do not confer degrees after each term.

- Lesley University in Massachusetts discontinued that practice in 2006.
- Per OSPI conversation with the National University registrar on October 5, 2010, National University does not confer degrees after each term, which are monthly terms, but rather confers degrees quarterly (4 times per year). Therefore, National University meets the exception in WAC 392-121-280(1)(b).
- Per an October 24, 2011, letter from the registrar of Saint Martin's University, Saint Martin's University does not confer degrees after each term, with 3 periods for conferring degrees but up to 5 terms each year.

13. Electronic transcripts from the registrar of the institution are acceptable copies of documentation.

14. WAC 392-121-249, as *proposed*, includes accredited institutions of higher education, but excludes institutions that are candidates and applicants for accreditation.

**Examples—Highest Degree**

**2A:** A teacher has a bachelor's degree and 140 eligible academic credits earned after the degree. This individual had earned 116 of the credits before January 1, 1992, and 24 of the credits after that date. Report this teacher with highest degree type **B**.

Another teacher is new to the district, but worked in another Washington school district last year. This person has a bachelor's degree and 140 eligible academic credits that were earned after the degree was awarded and before January 1, 1992. You checked and determined that the prior district reported the credits on the S-275. Report this teacher with highest degree type **G**.

A third teacher has a bachelor's degree and 140 eligible academic credits earned after the bachelor's degree and before earning a master's degree. The master's was awarded before October 1 of the reporting year. Report this teacher with highest degree type **M**. The individual can no longer be reported with a bachelor's degree.

**2B:** A vocational/CTE instructor teaches agriculture and holds a bachelor's degree in agricultural education. The degree was earned prior to the issue of the vocational/CTE certificate. This teacher is reported with highest degree type **B**.

**2C:** A vocational/CTE instructor teaches auto mechanics and is reported as "nondegreed" with highest degree type **V**. This teacher later obtains a bachelor's degree in math from an accredited institution of higher education, gets a teaching certificate, and teaches math. This teacher is then reported with degree type **H** and is considered to have obtained a bachelor's degree while employed in the state of Washington as a nondegreed vocational/CTE instructor. This teacher would continue to be reported with nondegree credits recognized per WAC 392-121-259, WAC 392-121-270(4), and WAC 392-121-262. Also, this teacher would continue to be reported with certificated years of experience recognized per WAC 392-121-264(1)(e). Other eligible credits and certificated years of experience would be reported as for a certificated employee with a college degree.

**2D:** Employee Gary Green is reported with highest degree type **G** and 142 total eligible credits that were earned after the degree was awarded and before January 1, 1992; placement is on the BA+135 column.

Employee Randy Red is reported with highest degree type **B** and 154 total eligible credits, of which only 116 credits were earned before January 1, 1992; placement is on the BA+90 column.

Employee Wanda White is reported with highest degree type **G** and 133 total credits; since less than 135 credits are reported, placement is on the BA+90 column.

**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.

For certificated employees who are coded as degree type **V** or **S** (i.e., certificated employees without college degrees), report the initial reporting year as the highest degree year.

**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 (WAC 392-121-270[1]).

**General Overview: Items B.3 through B.6 – Eligible and Documented Credits**

The following discussion is a general overview of the credit reporting process. Specific instructions are discussed under *Item B.3* through *Item B.6*. Report credits according to these instructions, regardless of local salary placement policy.

Report these items for each employee with a certificated duty assignment (duty codes 110 through 640). For classified employees, these items may be left blank.

For degree type “B” or “G” – Report all eligible academic credits and eligible in-service credits earned since the awarding or conferring of the employee’s first bachelor’s degree. Report no excess and no nondegree credits.

For degree type “M” – Report all eligible academic credits and eligible in-service credits earned since the awarding or conferring of the employee’s first master’s degree. Report all eligible excess credits. Report no nondegree credits.

For degree type “D” – Report no credits.

For degree type “H” – Report all eligible academic credits and eligible in-service credits earned since the awarding or conferring of the employee’s first bachelor’s degree. Report no excess credits. Continue to report all eligible nondegree credits prior to the obtaining of the employee’s first bachelor’s degree.

For degree type “S” or “V” – Report all eligible nondegree credits. Report no academic, no in-service, and no excess credits.

**WAC 392-121-261 Definition—Total eligible credits.** As used in this chapter, “total eligible credits” means the total number of credits determined as follows:

- (1) For an employee whose highest degree is a bachelor’s degree, sum:
  - (a) Academic and in-service credits; and
  - (b) Nondegree credits, determined pursuant to WAC 392-121-259 and reported on Report S-275 prior to the awarding of the bachelor’s degree for vocational/career and technical education instructors who obtain a bachelor’s degree while employed in the state of Washington as a nondegreed vocational/career and technical education instructor.
- (2) For an employee whose highest degree is a master’s degree, sum:
  - (a) Academic and in-service credits in excess of forty-five earned after the awarding or conferring of the bachelor’s degree and prior to the awarding or conferring of the master’s degree; and
  - (b) Academic and in-service credits earned after the awarding or conferring of the master’s degree.
- (3) For a nondegreed employee sum only nondegree credits.

Use the following summary table as a guide to the categories of credit that may be reported on the S-275. The number and reporting category of eligible credits depends upon the employee's highest degree type reported in *Item B.1* and the date on which credits were earned. Determine the categories of eligible credits to be reported indicated on the table below for an employee whose highest reported degree in *Item B.1* is as indicated. Report all credits rounded to one decimal place.

Summary: Reporting Credits							
Credit Reporting Category	S-275 Item	Highest Degree Type					
		With Degrees				Without Degrees	
		B, G	M	D	H	S	V
Academic (after highest degree)	B.3	YES	YES	NO	YES	NO	NO
In-service (after highest degree)	B.4	YES	YES	NO	YES	NO	NO
Excess	B.5	NO	YES	NO	NO	NO	NO
Nondegree	B.6						
- converted occupational experience		NO	NO	NO	SOME	NO	YES
- approved vocational/CTE educator training		NO	NO	NO	SOME	NO	YES
- special (WAC 392-121-259[2])		NO	NO	NO	NO	YES	NO
Yes = The credit type may be reported for individuals reported with this degree type. No = The credit type may not be reported for individuals reported with this degree type. Some = Some of the credits of this type may be reported for individuals reported with this degree type.							

**Criteria applicable to all credits.** There are two aspects of each credit reported: **eligibility** and **documentation**. Credits must be both eligible and documented before they are reported. Do not report credits that do not meet the eligibility criteria. Do not report credits that do not meet the documentation criteria. To eliminate potential audit exceptions and consequential adjustment of apportionment, ensure that all reported credits are both eligible and properly documented in accordance with the criteria discussed with *Items B.3* through *B.6*. See Appendix C for sample documentation forms.

Remember that the additional "relevancy" criteria apply to all credits earned after September 1, 1995, pursuant to WAC 392-121-262. However, these additional criteria do not apply to degrees.

### Eligibility Criteria

**WAC 392-121-262 Definition—Additional criteria for all credits.** Credits earned after September 1, 1995, must satisfy the following criteria in addition to those found in WAC 392-121-255, 392-121-257, and 392-121-259:

(1) At the time credits are recognized by the school district or charter school the content of the course must meet at least one of the following:

(a) It is consistent with a school-based plan for mastery of student learning goals as referenced in RCW 28A.655.110, the annual school performance report, for the school in which the individual is assigned;

(b) It pertains to the individual's current assignment or expected assignment for the following school year;

(c) It is necessary for obtaining endorsement as prescribed by the Washington professional educator standards board;

(d) It is specifically required for obtaining advanced levels of certification;

(e) It is included in a college or university degree program that pertains to the individual's current assignment or potential future assignment as a certificated instructional staff;

(f) It addresses research-based assessment and instructional strategies for students with dyslexia, dysgraphia, and language disabilities when addressing learning goal one under RCW 28A.150.210, as applicable and appropriate for individual certificated instructional staff; or

(g) Beginning in the 2011–12 school year, it pertains to the revised teacher evaluation system under RCW 28A.405.100, including the professional development training provided in RCW 28A.405.106.

(2) Credits which have been determined to meet one or more of the criteria in subsection (1) of this section shall continue to be recognized in subsequent school years and by subsequent school district and charter school employers; and

(3) Credits not recognized in a school year may be recognized in a subsequent school year if there is a change in the qualifying criteria such as a change in professional educator standards board rules, a change in the district's or charter school's strategic plan, a change in the school-based plan for the school in which the individual is assigned, a change in the individual's assignment, or a change in the individual's employer.

### Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts and charter schools shall have documentation on file and available for review which substantiates each certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(2) Districts and charter schools shall document academic credits . . .

(e) For credits earned after September 1, 1995, districts and charter schools shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district or charter school representative and must be available to the employee's future employers. . . .

(3) Districts and charter schools shall document in-service credits . . .

(b) For credits earned after September 1, 1995, districts and charter schools shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district or charter school representative and must be available to the employee's future employers. . . .

(4) Districts and charter schools shall document nondegree credits . . .

(c) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers. . . .

### Item B.3 October 1 – Total Academic Credits since Highest Degree

Refer to the general overview on page 33. Do not report credits here that are reported in *Items B.4 through B.6*.

#### Item B.3 Notes:

1. To be eligible, academic credits must meet all the criteria of WAC 392-121-255.

### Academic Credits Eligibility Criteria

**WAC 392-121-255 Definition—*Academic credits.*** As used in this chapter, “academic credits” means credits determined as follows:

(1) Credits are earned after the awarding or conferring of the employee’s first bachelor’s degree;

(2) Credits are earned on or before October 1 of the year for which allocations are being calculated pursuant to this chapter;

(3) Credits are earned from an accredited institution of higher education: *Provided*, That credits, determined eligible pursuant to subsections (1), (2), (4) and (6) of this section, earned from any other accredited community college, college, or university and reported on Report S-275 on or before December 31, 1992, shall continue to be reported;

(4) Credits are transferable or applicable to a bachelor’s or more advanced degree program: *Provided*, That for educational courses which are the same or identical no more credits for that educational course than are transferable or applicable to a bachelor’s or more advanced degree program at that institution shall be counted;

(5) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262;

(6) Credits are not counted as in-service credits pursuant to WAC 392-121-257 or nondegree credits pursuant to WAC 392-121-259;

(7) The number of credits equals the number of quarter hours, units or semester hours each converted to quarter hours earned pursuant to this section; and

(8) Accumulate credits rounded to one decimal place.

### Academic Credits Documentation Criteria

**WAC 392-121-280 Placement on LEAP salary allocation documents—*Documentation required.*** School districts shall have documentation on file and available for review which substantiates each certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(2) Districts shall document academic credits by having on file a transcript from the registrar of the accredited institution of higher education granting the credits. For purposes of this subsection:

(a) An academic credit is deemed “earned” at the end of the term for which it appears on the transcript: *Provided*, That a written statement from the registrar of the institution verifying a prior earned date may establish the date a credit was earned;

(b) Washington state community college credits numbered one hundred and above are deemed transferable for purposes of WAC 392-121-255(4) subject to the limitations of that same subsection;

(c) Credits are not deemed “earned” at an institution of higher education which transfers-in credits. Such credits must be documented using a transcript from the initial granting institution and are subject to all the limitations of WAC 392-121-255;

(d) If the credits were completed in a country other than the United States, documentation must include a written statement of credit equivalency for the appropriate credits from a foreign credentials’ evaluation agency approved by the office of superintendent of public instruction: *Provided*, That documentation of credit equivalency is not required if that institution of higher education is already regionally or nationally accredited pursuant to WAC 181-78A-010(7); and

(e) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee’s future employers.

*[Proposed change.]*

2. All academic credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed on pages 34–35.
3. The transcript that documents the credits must be issued by the institution awarding the credits.
4. Documents must be from the registrar to be valid documentation. Electronic transcripts from the registrar of the institution, including those sent via eSCRIP-SAFE, are acceptable copies of documentation. A February 28, 2013, email message from the Office of the Attorney General provides the following clarification regarding transcripts.

WAC 392-121-280(2) requires that:

- The district have a transcript on file; and

- The transcript must be from the registrar of the college or university (the transcript must indicate that it is from the registrar).

There is no requirement in WAC 392-121-280(2) that:

- Dictates the form of the transcript; or
  - Requires the transcript to be sealed; or
  - Requires the transcript to be signed; or
  - Requires the transcript to be sent directly from the registrar. (Previous employing school districts may transfer the certificated employee's transcript, or copies of transcripts, to the new employing school district.)
5. An academic credit is deemed earned at the end of the term for which it appears on the transcript. Only a written statement by the registrar, including those provided by email, can establish that an academic credit was earned prior to the date on which the term ended. (See WAC 392-121-280[2][a] above.)
  6. Credits grandfathered pursuant to provisions in WAC 392-121-255(3) must have been reported through the S-275 reporting process on or before December 31, 1992. Districts should place a copy of such a prior S-275 report (in 1992 it was known as Report S-727) in the individual's personnel file.
  7. Accumulate credits rounded to one decimal place (see the discussion of rounding on page 15). The cumulative total of academic credits in the documentation file should correspond to the number of credits on Report S-275. Verification of this condition should be a routine part of S-275 reporting and updating.
  8. "Regionally accredited institution of higher education" means an institution of higher education accredited by one of the following regional accrediting associations:
    - Middle States Commission on Higher Education - website: <http://www.msche.org/> (previously Middle States Association of Colleges and Schools).
    - New England Association of Schools and Colleges, Commission on Institutions of Higher Education - website: <http://www.neasc.org/>.
    - North Central Association of Colleges and Schools, Higher Learning Commission - website: <http://www.ncahlc.org/>.
    - Northwest Commission on Colleges and Universities - website: <http://www.nwccu.org/> (previously Northwest Association of Schools and Colleges).
    - Southern Association of Colleges and Schools, Commission on Colleges - website: <http://www.sacscoc.org/>.
    - Western Association of Schools and Colleges, Senior College and University Commission - website: <http://www.wascsenior.org/>.
  9. 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 at <http://www.k12.wa.us/certification/colleges/default.aspx>.
  10. The accredited institution of higher education does not have to be located within the U.S.
  11. Convert to quarter credits prior to reporting. Semester credits convert to quarter credits in the ratio two-to-three; so four semester credits convert to six quarter credits. Trimester credits for a typical 15-week trimester also convert to quarter credits in the ratio two-to-three. Report credits rounded to one decimal place.
  12. Academic credits must have been earned after the awarding or conferring of the employee's first bachelor's degree (not "after completion of all requirements" for the first bachelor's degree). There

are no exceptions which allow the reporting of academic credits that were earned before the awarding or conferring of the employee's first bachelor's degree.

**Example 2E—Academic Credits.** A teacher completed the following two courses at a local community college after her bachelor's degree:

- ENGL 101, English Composition I
- MATH 090, Basic Math

The English course is transferable to a bachelor's degree for purposes of WAC 392-121-255(4), but the Math course is not.

#### **Item B.4    October 1 – In-service Credits Earned after 8/31/87 and Since Highest Degree**

Refer to the general overview on page 33. Report credits earned in either a locally approved in-service training program or a state-approved continuing education program and which are not earned for the purpose of satisfying the requirements of the employee's next highest degree. Do not report credits here which are reported in *Items B.3, B.5, or B.6.*

#### **In-service Credits Eligibility Criteria**

#### **In-service Credits Documentation Criteria**

**WAC 392-121-257 Definition—In-service credits.** As used in this chapter, "in-service credits" means credits determined as follows:

- (1) Credits are earned:
  - (a) After August 31, 1987; and
  - (b) After the awarding or conferring of the employee's first bachelor's degree.
- (2) Credits are earned on or before October 1 of the year for which allocations are being calculated pursuant to this chapter.
- (3) Credits are earned in either:
  - (a) A locally approved in-service training program which means a program approved by a school district board of directors, and meeting standards adopted by the professional educator standards board pursuant to the standards in WAC 181-85-200 and the development of which has been participated in by an in-service training task force whose membership is the same as provided under RCW 28A.415.040; or
  - (b) A state approved continuing education program offered by an education agency approved to provide in-service for the purposes of continuing education as provided for under rules adopted by the professional educator standards board pursuant to chapter 181-85 WAC.
- (4) Credits are not earned for the purpose of satisfying the requirements of the employee's next highest degree.
- (5) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262.
- (6) Credits are not counted as academic credits pursuant to WAC 392-121-255 or nondegree credits pursuant to WAC 392-121-259.
- (7) Ten locally approved in-service or state approved continuing education credit hours defined in WAC 181-85-030 equal one in-service credit.
- (8) Each forty hours of participation in an approved internship with a business, industry, or government agency pursuant to chapter 181-83 WAC equals one in-service credit.
  - (a) No more than two in-service credits may be earned as a result of an internship during any calendar-year period.
  - (b) Each individual is limited to a maximum of fifteen in-service credits earned from internships.
- (9) Accumulate credits rounded to one decimal place.

**WAC 392-121-280  
Placement on LEAP salary  
allocation documents—  
Documentation required.**

School districts shall have documentation on file and available for review which substantiates each certificated instructional employee's placement on LEAP salary allocation documents. The minimum requirements are as follows:

...

- (3) Districts shall document in-service credits:
  - (a) By having on file a document meeting standards established in WAC 181-85-107; and
  - (b) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee's future employers.

**Item B.4 Notes:**

1. Eligible in-service credits must meet all the criteria of WAC 392-121-257.
2. All in-service credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed in the general overview.
3. Semester and quarter credits earned from accredited institutions of higher education are eligible in-service credits if they are not earned for the purpose of satisfying the requirements of the employee's next highest degree and are not reported as academic credits, *Item B.3*.
4. College courses completed after March 8, 1997, can be reported as in-service credits only if the course:
  - Is semester or quarter credits at the freshman (normally 100) level or higher; or
  - Qualifies for continuing education credit under WAC 181-85-025(2), i.e., clock hours which are documented on either an approved in-service registration form or an in-service transcript.

**WAC 181-85-025 Continuing education—Definition.**

As used in this chapter, the term "continuing education" shall mean:

...

(2) . . . all continuing education credit hours awarded in conformance with the in-service education procedures and standards specified in this chapter by an approved in-service education agency.

5. To be eligible, clock hour providers must be approved by the Washington Professional Educator Standards Board and courses must be offered in accordance with chapter 181-85 WAC.

For the latest list of approved providers, see the following website:

<http://www.k12.wa.us/certification/clockhours.aspx>.

6. In-service credits are earned on the completion date indicated on the documentation form.
7. In-service program classes must be a minimum of three hours to be eligible for recognition (WAC 181-85-030[6]). This requirement applies to both teachers and educational staff associates.

**WAC 181-85-030 Continuing education credit hour—Definition.**

As used in this chapter, the term "continuing education credit hour" shall mean:

...

(6) In the application of this section, for the purpose of official records of the amount of in-service credit hours, the in-service provider or the superintendent of public instruction shall round continuing education credit hours down to the nearest half hour of credits actually completed—i.e., .50, and .00—and in no case shall an applicant receive credit for an in-service program that was less than a total of three continuing education credit hours.

8. Convert ten 60-minute hours of instruction (clock hours) in course work provided by an approved provider to one in-service credit prior to reporting.
9. Continuing education units (CEUs), continuing education, and in-service earned under rules of other states are not reportable.
10. A cumulative total of in-service credits in the documentation file should correspond to the number of credits on Report S-275.
11. As of August 2016, the OSPI Certification Office accepts as proper documentation of continuing education, either:

- An in-service (clock hour) transcript issued by:
  - an educational service district (ESD),
  - University of Washington Educational Outreach office,
  - University of Washington at Tacoma,
  - Seattle Pacific University,
  - Seattle Public Schools,
  - Seattle University,
  - Western Washington University Extended Education and Summer Programs,
  - Washington Interscholastic Activities Association (WIAA no longer issues transcripts),
  - Center for Strengthening the Teaching Profession,
  - Bellevue School District,
  - North Thurston School District,
  - Wenatchee School District,
  - Federal Way Public Schools,
  - Spokane Public Schools,
  - Walla Walla Public Schools,
  - Snoqualmie Valley School District,
  - Sumner School District,
  - Franklin Pierce School District,
  - Renton School District,
  - Issaquah School District,
  - White River School District,
  - Monroe School District; or
- The OSPI in-service registration form approved by OSPI and issued by the clock hour provider. OSPI in-service registration forms include:
  - Form SPI 1125\*,
  - Form SPI 1126,
  - Form SPI 1128,
  - Form SPI 1128-1,
  - Form SPI 1128-2,
  - Form SPI 1128-3,
  - Form SPI 1128-4,
  - Form SPI 1128-5,
  - Form SPI 1128-8; or
- A payment voucher issued by North Central Educational Service District (ESD 171).  
A WA State Clock Hour In-Service Certification Form from the Archdiocese of Seattle.

These are the only acceptable forms of documentation for approved clock hours. Even if an agency is on the approved clock hour provider list, the clock hours are not eligible unless there is acceptable documentation. A certificate of completion, letter, or certificate of achievement or professional development cannot be used to document approved clock hours, unless the individual holds an ESA certificate and a state health professions license that requires continuing education (see the following Note 12).

\*The Form SPI 1125 is a four-part (Section I, II, III, IV) form with an affidavit signed by the participant. This form is given only to the approved clock hour provider for distribution and is not available via the OSPI website. The approved clock hour provider may remove the SPI logo and place their own logo on the top of the form. Providers are also able to add additional sections/requests for information to the form. However, changes in the overall look of the form should not be made to four sections of the form so that it may be recognized by participants and employers.

For the latest list of acceptable documentation, see the following website:  
<http://www.k12.wa.us/certification/ClockhoursDocumentation.aspx>.

**WAC 181-85-077 Continuing education credit—ESAs.**

Educational staff associates may use credits or clock hours that satisfy continuing education requirements for state professional licensure toward fulfilling professional educator standards board continuing education certification requirements.

12. WAC 181-85-077 allows ESAs to use continuing education units (CEUs), credits, or clock hours that satisfy the continuing education requirements for their state professional health license, for Washington and any other state, as in-service credits. ESA Clock Hour Verification, Form SPI/CERT 4098V, is used to document license hours as clock hours for certification purposes. See website: <http://www.k12.wa.us/certification/LicenseHours.aspx>. To be eligible, an ESA must hold the following Washington State Department of Health license:

- Licensed advanced registered nurse practitioner (ARNP) (WAC 246-840-360),
- Licensed occupational therapist (WAC 246-847-065),
- Licensed marriage and family therapist (counselor) (WAC 246-809-600),
- Licensed mental health counselor (WAC 246-809-600),
- Licensed physical therapist (WAC 246-915-085),
- Licensed psychologist (WAC 246-924-230),
- Licensed registered nurse (RN) (WAC 246-840-220, revised 2016), effective January 1, 2011,

**WAC 392-121-261 Definition—Total eligible credits.**

(2) For an employee whose highest degree is a master's degree, sum:

- (a) Academic and in-service credits in excess of forty-five earned after the awarding or conferring of the bachelor's degree and prior to the awarding or conferring of the master's degree; and
- (b) Academic and in-service credits earned after the awarding or conferring of the master's degree.

- Licensed social worker (WAC 246-809-600), or
- Licensed speech-language pathologist or audiologist (WAC 246-828-510).

ESAs with other than the above Washington licenses do not require continuing education to maintain their professional health license and may not use continuing education units (CEUs), credits, or clock hours accordingly.

13. Continuing education includes credit hours awarded in conformance with WAC 181-85-033.

14. There is no "repeat" restriction in WAC 392-121-257. In-service credits may be earned in subsequent undertakings of the same clock hour course or program, as long as all other requirements are met.

**Item B.5 October 1 – Credits in Excess of 45 Earned Between the BA and MA**

Credits in excess of 45 earned between the BA and MA are referred to in these instructions as excess credits. Refer to the general overview on page 33. Do not report credits here that are reported in *Items B.3, B.4, or B.6*.

**Documentation**—WAC 392-121-280: Districts shall document credits in excess of 45 earned between the BA and MA in the same manner as for *Items B.3 and B.4*.

Determine excess credits following the instructions in WAC 392-121-261(2)(a):

- Step 1. Determine the awarding or conferring dates of the first bachelor's degree and the first master's degree as discussed in *Item B.1*.
- Step 2. Total all eligible academic credits and all eligible in-service credits earned between these two dates.
- Step 3. Subtract 45 from the total credits in step 2 above.
- Step 4. Report the remainder in step 3 as excess credits in *Item B.5*. Do not report a number less than zero.

Report zero credits in *Items B.3, Academic Credits, and B.4, In-service Credits*, in the initial year the master's degree is reported unless the individual has credits earned after the master's degree for that year. Report all credits earned after the master's degree regardless of how many credits it took to earn the master's degree. In following years, academic and in-service credits earned after the master's degree are accumulated and reported as they are earned. The excess credits computed in step 4 when the master's degree was initially earned should continue to be reported without change.

#### Item B.5 Notes:

- Excess credits cannot be calculated/reported if there was no bachelor's degree earned, or if the bachelor's and master's degrees were earned on the same date. See example 2I.
- Excess credits cannot be calculated/reported if the bachelor's degree cannot be reported, such as:
  - From a college that is not accredited.
  - A foreign degree that is not evaluated to be equivalent to a bachelor's degree from an accredited college.

#### Examples—Credits in Excess of 45 Earned between the BA and MA and Credits Earned after the MA

**2F:** An employee earned a bachelor's degree on July 1, 2009, and a master's degree on July 1, 2011. This person earned 52 credits between the bachelor's degree (July 1, 2009) and the master's degree (July 1, 2011). This person has 7 excess credits (7 credits in excess of 45 earned between the bachelor's degree and master's degree). He also earned 3 eligible academic credits and 5 eligible in-service credits after the master's degree and prior to October 1. Report 3 academic credits in *Item B.3*. Report 5 in-service credits in *Item B.4*. Report  $(52 - 45 =)$  7 excess credits in *Item B.5*. This employee's total eligible credits =  $(3 + 5 + 7 =)$  15.

**2G:** An employee earned a bachelor's degree on June 15, 2008, and a master's degree on June 15, 2009. This person earned 45 credits between the bachelor's degree (June 15, 2008) and the master's degree (June 15, 2009). This person has zero (0) excess credits (zero (0) credits in excess of 45 earned between the bachelor's degree and master's degree). He also earned 3 eligible academic credits and 6 eligible in-service credits after the master's degree and prior to October 1. Report 3 academic credits in *Item B.3*, and 6 in-service credits in *Item B.4*. Report zero (0) excess credits in *Item B.5*. This employee's total eligible credits =  $(3 + 6 =)$  9.

**2H:** An employee earned a bachelor's degree on January 20, 2007, and a master's degree on September 10, 2008. This person earned 39 credits between the bachelor's degree (January 20, 2007) and the master's degree (September 10, 2008). This person has zero (0) excess credits (zero (0) credits in excess of 45 earned between the bachelor's degree and master's degree). He also earned 25 eligible academic credits and 20 eligible in-service credits after the master's degree and prior to October 1. Report 25 academic credits in *Item B.3*, and 20 in-service credits in *Item B.4*. Report zero (0) excess credits in *Item B.5*. This employee's total eligible credits =  $(25 + 20 =)$  45.

**2I:** An employee earned a bachelor's degree and master's degree on August 1, 2011. This person earned zero (0) credits between the bachelor's degree (August 1, 2011) and the master's degree (August 1, 2011). This person has zero (0) excess credits (zero (0) credits in excess of 45 earned between the bachelor's degree and master's degree). He earned zero (0) credits after the master's degree and prior to October 1. Report zero (0) academic credits in *Item B.3*, and zero (0) in-service credits in *Item B.4*. Report zero (0) excess credits in *Item B.5*. This employee's total eligible credits = zero (0).

**Item B.6 October 1 – Nondegree Credits**

Refer to the general overview on page 33. Report credits recognized for nondegreed certificated instructional employees following the provisions of WAC 392-121-259. Nondegree credits are reported only for certificated employees who are reported with highest degree type **S**, **V**, or **H**.

**Nondegree Credits  
Eligibility Criteria**

**WAC 392-121-259 Definition—Nondegree credits.** As used in this chapter, “nondegree credits” means credits recognized for nondegreed certificated instructional employees as follows:

(1) Zero credits shall be recognized for persons holding a valid certificate other than a certificate included in subsection (2) or (3) of this section.

(2) Thirty credits shall be recognized for persons holding a valid continuing or standard school nurse certificate.

(3) Persons holding valid vocational/career and technical education certificates as provided for in chapter 181-77 WAC shall accumulate recognized credits as follows:

(a) One credit for each one hundred clock hours of occupational experience as defined in WAC 181-77-003(7), subject to the following conditions and limitations:

(i) Clock hours of occupational experience used in determining nondegree credits must be earned after meeting the minimum vocational/career and technical education certification requirements of three years (six thousand hours) as established in WAC 181-77-041 (1)(a)(i), regardless of when the initial certificate is issued and regardless of type of vocational/career and technical education certificate held.

(ii) Nondegree credits based on occupational experience shall be limited to a maximum of twenty credits per calendar year.

(iii) Nondegree credits based on occupational experience shall exclude experience determined pursuant to WAC 392-121-264 (1)(a) through (d).

(b) One credit for each ten clock hours of vocational/career and technical education educator training meeting the requirements of WAC 181-77-003 (2), (9), or (12). Clock hours of vocational/career and technical education educator training used in determining nondegree credits must be earned after meeting the minimum vocational/career and technical education certification requirements as established in WAC 181-77-041 (1)(b) and (c), regardless of when the initial certificate is issued and regardless of type of vocational/career and technical education certificate held.

(4) Credits earned after September 1, 1995, must satisfy the additional requirements of WAC 392-121-262.

(5) Accumulate credits rounded to one decimal place.

**Nondegree Credits  
Documentation Criteria**

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.** School districts shall have documentation on file and available for review which substantiates each certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(4) Districts shall document nondegree credits.

(a) For vocational/career and technical education educator training credits pursuant to WAC 392-121-259(3) districts shall have on file a document meeting standards established in WAC 181-85-107 and evidence that the training was authorized pursuant to WAC 181-77-003(2), (9), or (12).

(b) For credits calculated from converted occupational experience pursuant to WAC 392-121-259(3) districts should have on file documents, which provide:

(i) Evidence that the occupational experience meets the requirements of WAC 181-77-003(7);

(ii) Evidence of the individual’s actual number of hours of employment for each year including dates of employment; and,

(iii) The district calculation of converted credits pursuant to WAC 392-121-259(3).

(c) For credits earned after September 1, 1995, districts shall document that the course content meets one or more of the criteria of WAC 392-121-262(1). At a minimum, such documentation must include a dated signature of the immediate principal, supervisor, or other authorized school district representative and must be available to the employee’s future employers.

Occupational experience is defined by WAC 181-77-003(7). For nondegreed vocational/CTE certificated instructional employees only, occupational experience acquired after the requirements for initial vocational/CTE certification are met (see WAC 181-77-041(1)(a) can be converted to nondegree credits pursuant to WAC 392-121-259(3)(a). Calculations, which convert occupational experience into nondegree credits, must be included in the documentation file.

**WAC 181-77-003 Definitions.**

(7) "Occupational experience" shall mean paid or unpaid work experience in the career field to be taught.

**WAC 181-77-041 Requirements for candidates seeking career and technical education certification on the basis of business and industry work experience. . . .**

(1) Initial.

(a) Candidates for the initial certificate shall provide documentation of paid occupational experience in the specific career and technical education subcategory for which certification is sought.

(i) Three years (six thousand hours) is required.

To compute nondegree credits based on occupational experience:

- Step 1. Identify, by year of employment, the total number of actual hours of employment in the occupational field acquired after the requirements for three years (6,000 hours) have been met.
- Step 2. For each year of employment, divide the total hours of employment in the occupational field identified above by 100.
- Step 3. The result of step 2, up to a maximum of 20 credits for each year, is the nondegree credits earned for the year.

See the example of nondegree credits on page 17.

Report nondegree credits based on clock hours of vocational/CTE educator training pursuant to WAC 392-121-259(3)(b). These clock hours must be earned after meeting the minimum vocational/CTE certification requirements as established in WAC 181-77-041(1)(b) and (c).

**WAC 181-77-041 Requirements for candidates seeking career and technical education certification on the basis of business and industry work experience. . . .**

(1) Initial. . . .

(b) Candidates for the initial certificate shall complete a state board of education approved program under WAC 181-77A-029 in which they demonstrate competence in the general standards for all career and technical education teacher certificate candidates pursuant to WAC 181-77A-165, which include but are not limited to knowledge and skills in the following areas:

- (i) General and specific safety;
  - (ii) Career and technical education teaching methods;
  - (iii) Occupational analysis;
  - (iv) Course organization and curriculum design;
  - (v) Philosophy of vocational education;
  - (vi) Personal student development and leadership techniques.
- (c) Candidates for the initial certificate shall also demonstrate knowledge and skills in the following areas:
- (i) School law;
  - (ii) Issues related to abuse as specified in WAC 181-77A-165(7).

**Item B.6 Notes:**

1. For staff with nondegree credits pursuant to WAC 392-121-259(1) and (2), the certificate shall be sufficient documentation. Nondegree credits for vocational/CTE instructors reported pursuant to WAC 392-121-259(3) must be documented as required by WAC 392-121-280(4).

2. Approved vocational/CTE teacher training may be either credits from an accredited institution of higher education or clock hours (WAC 181-77-003[2], [9] or [12]). To determine if the academic credits or clock hours are authorized vocational/CTE educator training, contact OSPI Career and Technical Education at 360-725-6245.
  - For semester or quarter credits, refer to the documentation requirements for academic credits. However, report these as nondegree credits, not academic credits.
  - For clock hours, refer to the documentation requirements for in-service credits. However, report these as nondegree credits, not in-service credits.
3. For highest degree type **S**, report only eligible nondegree credits determined by WAC 392-121-259(1) and (2). Staff with highest degree type **S** may have either 30 nondegree credits or zero nondegree credits only.
4. For highest degree type **V**, report only eligible nondegree credits determined by WAC 392-121-259(3).
5. For highest degree type **H**, eligible nondegree credits are determined by WAC 392-121-259(3) and are limited by WAC 392-121-261(1)(b).
6. All nondegree credits earned after September 1, 1995, must also satisfy the additional criteria of WAC 392-121-262 as discussed in the general overview on page 33.
7. Because nondegree credits based on occupational experience are limited to a maximum of 20 per year pursuant to WAC 392-121-259(3)(a)(ii), nondegree credits must be computed separately for each year of occupational experience. If, for example, an individual had 2,080 hours of occupational experience in a year, the excess over 2,000 hours does not carry forward to the next year's computation of nondegree credits.
8. Clock hours of occupational experience used in determining nondegree credits pursuant to WAC 392-121-259(3)(a) are counted after three years (6,000 hours), not after the initial vocational/CTE certificate is issued. Also, nondegree credits based on clock hours of occupational experience may be recognized for nondegree instructors holding conditional vocational/CTE certificates.
9. There is no limit to the number of nondegree credits based on clock hours of vocational/CTE educator training per calendar year.

**WAC 181-77-003 Definitions.** The following definitions shall apply to terms used in this chapter: . . .

(2) "Career and technical education educator training" shall mean those career and technical education programs, courses, seminars and workshops offered for the purpose of career and technical education certification in compliance with chapter 181-85 WAC. . . .

(9) "Professional education" shall mean those programs, courses, seminars and workshops that are designed to improve teaching ability. . . .

(12) "Technical education/upgrading" shall mean those career and technical education programs, courses, seminars and workshops which are designed to improve the skills and/or knowledge in the discipline in which the application is being made.

### Examples—Vocational/CTE Instructors and Nondegree Credits

**2J:** A vocational/CTE instructor whose highest degree type is **V** has documented 65 approved vocational/CTE teacher training credits and ten credits of converted occupational experience received after meeting minimum vocational/CTE certification requirements. Report 75 credits in *Item B.6, Nondegree Credits*. Report nothing in *Items B.3, Academic Credits, B.4, In-service Credits, and B.5, Excess Credits*.

**2K:** Another vocational/CTE instructor whose highest degree type is **B** has documented 65 approved vocational/CTE teacher training credits and 3,000 hours of occupational experience received after meeting minimum vocational/CTE certification requirements. Report no credits in *Item B.6, Nondegree Credits*, because this person has a degree. Check to see if the approved vocational/CTE teacher training qualifies as in-service or academic credits.

**2L:** A vocational/CTE instructor received a first bachelor's degree on August 31, 2016. For the 2015–16 school year this individual was reported with highest degree type **V** and 75 credits in *Item B.6* (65 approved vocational/CTE teacher training credits and ten credits of converted occupational experience). For the 2016–17 school year report this person with highest degree type **H**. Continue to report 75 credits in *Item B.6, Nondegree Credits*, but do not add any additional nondegree credits. Report any academic and in-service credits earned since the bachelor's degree in *Items B.3, Academic Credits, and B.4, In-service Credits*. Report nothing in *Item B.5, Excess Credits*.

### **Item B.7 October 1 – Certificated Years of Experience**

Report the number of years of full-time and part-time professional education employment determined and documented in accordance with WAC 392-121-264 and 392-121-280(5), respectively, as of August 31, 2016. 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 two decimal places and should be reported using one decimal place. (See the discussion of rounding on page 15.) No more than 1.0 year of experience can be accumulated during any traditional nine-month academic year or during any 12-month period (WAC 392-121-264(2)(c) displayed on page 53).

**Determination of certificated years of experience for individuals reported as nondegreed vocational/CTE instructors (degree type V).** Pursuant to WAC 392-121-264(1)(e), up to a maximum of six years of management experience may be reported in *Item B.7, Certificated Years of Experience*, for persons reported as nondegreed vocational/CTE instructors (degree type V). Management experience is defined by WAC 181-77-003(6). For nondegreed vocational/CTE certificated instructional employees only, management experience can be converted to certificated years of experience pursuant to WAC 392-121-264(1)(e), as discussed in *Item B.7*. Recognition of management experience as certificated years of experience starts after the individual has met the minimum occupational experience requirement for vocational/CTE certification. Two thousand hours constitutes one year of experience for this purpose. The minimum occupational experience requirement is three years or 6,000 hours work experience in the occupational field for which certification is sought. To determine the amount of certificated experience to report, for each year of management experience (up to a maximum of six years):

- Identify the total hours worked during the year.
- The certificated experience to be reported is the result of dividing the total hours worked during the year by 2,000, up to a maximum of 1.0 year for a calendar year. Hours worked in excess of 2,000 in a calendar year do not carry forward to the next year.

See the example of certificated years of experience on page 17.

Management experience is also occupational experience and can be used in the determination of nondegree credits.

**WAC 181-77-003 Definitions.**

(6) "Management experience" shall mean work as a supervisor, foreman or manager in the occupational area in which the person will instruct.

**Item B.7 Notes:**

1. Eligible professional education experience must meet the requirements of WAC 392-121-264. In general, for professional education experience eligibility rules regarding:
  - Employment in P–12 schools, refer to subparagraph (1)(a).
  - Employment in higher education, refer to subparagraph (1)(b).
  - Employment in government education, refer to subparagraph (1)(c).
  - Employment interruptions, refer to subparagraph (1)(d).
  - Employment in industry, refer to subparagraph (1)(e).
  - Employment as educational staff associates in nonschool positions, refer to subparagraph (1)(f).
2. For persons with highest degree type **S**, **B**, **G**, **M**, or **D**, experience eligibility is limited to the requirements of WAC 392-121-264(1)(a), (1)(b), (1)(c), and (1)(d).
3. Occupational experience eligibility is limited to persons reported with highest degree types **V** in accordance with WAC 392-121-264(1)(e).
4. For persons with highest degree type **H**, experience eligibility is limited to the requirements of WAC 392-121-264(1)(a), (1)(b), (1)(c), and (1)(e). Individuals reported with degree type **H** retain any certificated experience recognized from industry experience when they were reported with degree type **V**, but may not accrue any additional certificated experience converted from industry experience.
5. Employment may be in Washington, out of state, or in a foreign country.
6. Employment excludes time on unpaid leave.
7. Report all years of experience, including those beyond the experience limit of the district's salary schedule.
8. No more than one year of experience may be accumulated in any traditional nine-month school year or any 12-month period. For example, if a certificated instructional employee works a 1.0 FTE assignment and also works as a substitute teacher for another district during the same 12-month year, that employee may not accumulate more than one year of experience for that 12-month period.
9. Any hours for an employee which exceed 1.0 FTE for that employee are not reported and do not have to be documented.
10. 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.,  $7.5 \times 180 = 1,350$ ).
11. 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.
12. Out-of-district full-time hours per year are determined by the former employer except for experience counted under WAC 392-121-264(1)(e) in which full-time hours per year equal 2,000. Hours in excess of 2,000 per year may not be carried forward to the next year.

13. **Substitute days** are accumulated as part-time professional education employment, subject to the one year of experience in a 12-month period limitation explained in note 8 on page 47. Calculate years of experience for substitute days by dividing the accumulated number of full-time substitute days by 180.
14. **Partial substitute days** are accumulated as part-time professional education employment, subject to the one year of experience in a 12-month period limitation explained in note 8 on page 47. 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.
15. **Rounding:** Accumulate full- and part-time employment rounded to two decimal places and report such years to one decimal place. See the discussion of rounding on page 15.
16. **Learning centers:** Sylvan Learning Center and Huntington Learning Center are not approved private schools pursuant to chapter 28A.195 RCW and chapter 180-90 WAC, nor are they certified education centers pursuant to chapter 28A.205 RCW and chapter 392-185 WAC. Employment in these centers does not meet the criteria in WAC 392-121-264(1)(a).
17. **Private schools:** To determine whether a school is a state-approved private school pursuant to chapter 28A.195 RCW and chapter 180-90 WAC, contact OSPI Office of Private Education at 360-725-6433. A current list of approved private schools is available on the OSPI website at the following location: <http://www.k12.wa.us/PrivateEd/>.
18. **Education centers** deal with credit retrieval for high school dropouts pursuant to chapter 28A.205 RCW and chapter 392-185 WAC.
19. Employment documentation obtained under previous rule WAC 392-121-280 is grandfathered. Experience reported through the S-275 reporting process for the 1993–94 or previous school years may continue to be documented pursuant to WAC 392-121-280(5)(a).
20. If documentation of employment cannot be supported by normal “third party” evidence meeting the criteria in WAC 392-121-280(5)(b), such as in situations of self-employment or employment with an employer that has gone out of business, documentation of employment should be supported by other evidence, such as:
  - tax returns
  - business license
  - bonding insurance
  - social security recordsThe following documents are usually considered to be insufficient evidence of employment:
  - resumes
  - job applications
  - sworn affidavits

21. The following table may be used as a guide to determine whether previous nonschool, or more accurately, non-certificated employment by ESAs is equivalent to certificated school employment pursuant to WAC 392-121-264(1)(f).

- Row (4) identifies the “least restrictive certificate” (minimum certification requirement) to work as a school ESA in the various ESA categories.
- Row (7) identifies the “least restrictive criteria-1” (minimum nonschool employment requirement) for the first three ESA categories, which require the applicable health credential in Washington state. Nonschool employment must have been in positions requiring licensure as occupational therapist, physical therapist, or registered nurse.
- Row (8) identifies the “least restrictive criteria-2” (minimum nonschool employment requirement) for the other ESA categories, which do not require the applicable health credential in Washington state (health credentialing is voluntary, rather than mandatory). Nonschool employment must have been after meeting the minimum education requirements for the applicable “least restrictive certificate” for speech language pathologist or audiologist, counselor, psychologist, or social worker.

<b>ESA Summary Table</b>							
(1) ESA Duty Title	Occupational Therapist	Physical Therapist	[Registered] Nurse	Speech-Language Pathologist or Audiologist	Counselor	Psychologist	Social Worker
(2) Duty Root	43	48	47	45	42	46	44
(3) OSPI/PESB Education Credential	ESA Certificate	ESA Certificate	ESA Certificate	ESA Certificate	ESA Certificate	ESA Certificate	ESA Certificate
(4) Type of OSPI/PESB Certificate (“Least Restrictive” Certificate)	<b>Initial ESA</b>	<b>Initial ESA</b>	<b>Limited - Conditional</b>	<b>Limited - Conditional</b>	<b>Limited - Emergency</b>	<b>Limited - Emergency</b>	<b>Limited - Emergency</b>
(5) Authority for OSPI/PESB Certificate	WAC 181-79A-223(2)	WAC 181-79A-223(3)	WAC 181-79A-231(1)(c)(iii)	WAC 181-79A-231(1)(c)(iv)	WAC 181-79A-231(3)	WAC 181-79A-231(3)	WAC 181-79A-231(3)
(6) Department of Health - Authority	RCW 18.59	RCW 18.74	RCW 18.79	RCW 18.35	RCW 18.19	RCW 18.83	RCW 18.225
(7) Health Credential - Required? (“Least Restrictive” Criteria-1)	<b>License - Required</b>	<b>License - Required</b>	<b>License - Required</b>	License - Not required	Registration - Not required	License - Not required	License - Not required
(8) Education Required for Type of OSPI/PESB Certificate (“Least Restrictive” Criteria-2)	Bachelor’s (or higher) in Occupational Therapy	Bachelor’s (or higher) in Physical Therapy	N/A	<b>Bachelor’s (or higher) in Speech-Language Pathology or Audiology</b>	<b>Complete all coursework for Master’s in Counseling (except internship)</b>	<b>Complete all coursework for Master’s in School Psychology (except internship)</b>	<b>Complete all coursework for Master’s in Social Work (except internship)</b>

22. **Employment in higher education:** Employment in higher, or postsecondary, education counts as certificated years of experience pursuant to WAC 392-121-264(1)(b) if it is comparable to employment in schools in certificated positions.

WAC 392-121-264(1)(b) does not require certification for employment in higher education; certification is required only for employment in schools, pursuant to WAC 392-121-264(1)(a).

23. **ESD or OSPI employment:** Employment in an educational service district or office of superintendent of public instruction counts as certificated years of experience pursuant to WAC 392-121-264(1)(c) if it is in a professional position. Duty code 96 in Appendix A of the S-275 reporting instructions describes a professional duty position as one that “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.”

WAC 392-121-264(1)(c) does not require certification for ESD or OSPI employment; certification is required only for employment in schools, pursuant to WAC 392-121-264(1)(a).

24. **Employment in P–12 schools:** Employment in P–12 schools (preschool and K–12 schools) counts as certificated years of experience pursuant to WAC 392-121-264(1)(a) if it is in positions which require certification. This means
- Certification must be required (not recommended, suggested, encouraged, requested, etc.) for employment in that position; and
  - The employee must have a certificate, or permit, or else the employment is illegal and not authorized per WAC 392-121-264(1)(a).

Employment may be in public schools (examples—Seattle Public Schools, Yakima School District) or private schools (example—Gonzaga Preparatory School). There is no requirement in WAC 392-121-264(1)(a) that private schools be state-approved. While private schools that are state-approved clearly meet the requirement, it is also possible that private schools that are not state-approved can still meet the requirement. There is also no requirement that schools be accredited.

25. **Employment in a governmental educational agency with regional responsibilities for P–12 education:** Employment must be in an agency that:
- is governmental (excludes non-governmental agencies),
  - is educational (exclude agencies like the department of health, which is responsible for health, not education), and
  - has regional responsibilities for P-12 education. For example,
    - Puget Sound ESD is a governmental agency that has responsibilities for P–12 education in the Puget Sound region that includes Pierce and King Counties.
    - OSPI is a governmental agency that has responsibilities for P–12 education in the region that includes Washington state.

### Certificated Years of Experience Eligibility Criteria

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

Regardless of the experience factors used by a school district 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 professional education employment prior to the current reporting school year in the state of Washington, out-of-state, and a foreign country. School districts shall report all certificated years of experience including those beyond the experience limit of the school district’s salary schedule.

(1) Professional education employment shall be limited to the following:

(a) Employment in public or private preschools or elementary and secondary schools in positions which require certification where:

(i) Schools include the Centrum education program, the Pacific Science Center education program, educational centers authorized under chapter 28A.205 RCW, and Seattle Children’s Hospital education program;

(ii) 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 temporary permits authorized by WAC 181-79A-128;

(b) Employment in public or private vocational-technical schools, technical colleges, community/junior colleges, colleges, and universities in positions comparable to those which require certification in Washington school districts;

(c) Employment in a governmental educational agency with regional administrative responsibilities for preschool, elementary, and/or secondary education including but not limited to an educational service district, office of the superintendent of public instruction, or United States department of education in any professional position including but not limited to C.P.A., architect, business manager, or physician;

(d) Experience in the following areas:

(i) Military, Peace Corps, or Vista service which interrupted professional education employment included in (a), (b), or (c) of this subsection; and

(ii) Sabbatical leave.

(e) For nondegreeed vocational/career and technical education instructors, up to a maximum of six years of management experience as defined in WAC 181-77-003 acquired after the instructor meets the minimum vocational/career and technical education certification requirements of three years (six thousand hours) established in WAC 181-77-041(1)(a)(i), regardless of when the initial certificate is issued and regardless of type of vocational/career and technical education certificate held. If a degree is obtained while employed in the state of Washington as a nondegreeed vocational/career and technical education instructor, the eligible years of management experience pursuant to this subsection reported on Report S-275 prior to the awarding of the degree shall continue to be reported but shall not increase.

(f) Beginning in the 2007–08 school year, for occupational therapists, physical therapists, nurses, speech-language pathologists, audiologists, counselors, psychologists, and social workers regulated under Title 18 RCW, years of experience may include employment as occupational therapists, physical therapists, nurses, speech-language pathologists, audiologists, counselors, psychologists, and social workers, that does not otherwise meet the requirements of subsection (1)(a) through (e) of this section, subject to the following conditions and limitations:

(i) Experience included under this subsection shall be limited to a maximum of two years.

(ii) The calculation of years of experience shall be that one year of experience in a school or other nonschool position counts as one year of experience for the purposes of this subsection, per subsection (2)(a) of this section.

(iii) Employment as occupational therapists shall be limited to the following:

### Certificated Years of Experience Documentation Criteria

**WAC 392-121-280**

**Placement on LEAP  
salary allocation  
documents—**

**Documentation**

**required.** School districts shall have documentation on file and available for review which substantiates each certificated instructional employee’s placement on LEAP salary allocation documents. The minimum requirements are as follows: . . .

(5) Districts shall document certificated years of experience as follows

(a) For certificated years of experience obtained and reported on Report S-275 prior to the 1994-95 school year districts shall have on file documents that provide evidence of employment including dates of employment.

(b) For certificated years of experience reported on Report S-275 for the first time after the 1993-94 school year districts shall have on file:

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

(ii) The number of hours, or other unit of measure, per year and dates of employment with each employer, including paid leave and excluding unpaid leave: Provided, That documentation of hours in excess of one full-time certificated year of experience in any twelve-month period is not required;

**Certificated Years of Experience  
Eligibility Criteria**

**Certificated Years of Experience  
Documentation Criteria**

**WAC 392-121-264 Definition—Certificated years of experience. [cont.]**

(A) In positions requiring licensure as an occupational therapist under Title 18 RCW, or comparable out-of-state employment; and

(B) While holding a valid occupational therapist license, or other comparable occupational therapist credential.

(iv) Employment as physical therapists shall be limited to the following:

(A) In positions requiring licensure as a physical therapist under Title 18 RCW, or comparable out-of-state employment; and

(B) While holding a valid physical therapist license, or other comparable physical therapist credential.

(v) Employment as nurses shall be limited to the following:

(A) In positions requiring licensure as a registered nurse under Title 18 RCW, or comparable out-of-state employment; and

(B) While holding a valid registered nurse license, or other comparable registered nurse credential.

(vi) Employment as speech-language pathologists or audiologists shall be limited to the following:

(A) In positions requiring the same or similar duties and responsibilities as are performed by speech-language pathologists or audiologists regulated under Title 18 RCW; and

(B) After completion of the minimum requirements for conditional certification as a school speech-language pathologist or audiologist established in WAC 181-79A-231(1)(c)(iv).

(vii) Employment as counselors shall be limited to the following:

(A) In positions requiring the same or similar duties and responsibilities as are performed by counselors regulated under Title 18 RCW; and

(B) After completion of the minimum requirements for emergency certification as a school counselor established in WAC 181-79A-231(3).

(viii) Employment as psychologists shall be limited to the following:

(A) In positions requiring the same or similar duties and responsibilities as are performed by psychologists regulated under Title 18 RCW; and

(B) After completion of the minimum requirements for emergency certification as a school psychologist established in WAC 181-79A-231(3).

(ix) Employment as social workers shall be limited to the following:

(A) In positions requiring the same or similar duties and responsibilities as are performed by social workers regulated under Title 18 RCW; and

(B) After completion of the minimum requirements for emergency certification as a school social worker established in WAC 181-79A-231(3).

(x) Certificated years of experience as occupational therapists, physical therapists, nurses, speech-language pathologists, audiologists, counselors, psychologists, and social workers, determined pursuant to this subsection and reported on Report S-275, by teachers and other certificated staff who are no longer employed as occupational therapists, physical therapists, nurses, speech-language pathologists, audiologists, counselors, psychologists, and social workers, shall continue to be reported but shall not increase.

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

(a) For each professional education employment which is not employment as a casual substitute pursuant to subsection (1)(a) 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;

**WAC 392-121-280  
Placement on LEAP  
salary allocation  
documents—  
Documentation  
required. [cont.]**

(iii) The quotient of the hours, or other unit of measure, determined in (b)(ii) of this subsection divided by the hours in (b)(i) of this subsection rounded to two decimal places for each year;

(iv) The name and address of the employer; (v) For those counting out-of-district experience pursuant to WAC 392-121-264(1)(a), evidence whether or not the position required professional education certification pursuant to WAC 392-121-264(1)(a)(ii);

(vi) For those counting experience pursuant to WAC 392-121-264(1)(b), a brief description of the previous employment which documents the school district's decision that the position was comparable to one requiring certification in the Washington school districts;

(vii) For those counting management experience pursuant to WAC 392-121-264(1)(e), evidence that the experience meets the requirements of WAC 181-77-003(6).

### Certificated Years of Experience Eligibility Criteria

### Certificated Years of Experience Documentation Criteria

**WAC 392-121-264 Definition—Certificated years of experience. [cont.]**

(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)(i) of this subsection divided by the hours, or other unit of measure, in (a)(ii) of this subsection rounded to two decimal places for each year.

(b) For professional education employment as a casual substitute pursuant to subsection (1)(a) 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 two decimal places for each year.

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

(i) Accumulate, for each year, professional education 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 1.00 for each year.

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

**WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required. [cont.]**

(viii) For those counting experience for educational staff associates pursuant to WAC 392-121-264(1)(f), evidence that the previous employment meets the requirements in the applicable subsections of WAC 392-121-264(1)(f).

#### Examples—Certificated Years of Experience

**2M:** 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 account as certificated years of experience per WAC 392-121-264(2)(a)(ii).

**2N:** Counselor Judy Brown is 0.5 FTE as secondary teacher, duty code 320, and 0.5 FTE as union representative, duty code 610. Her assignment as union representative is school board approved sabbatical leave (paid by the district; reimbursed by the union) and counts as certificated years of experience per WAC 392-121-264(1)(d).

## II.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, 2016, to June 30, 2017, and July 1, 2017, to August 31, 2017.

**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.,  $7.5 \times 180 = 1,350$  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 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 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.

(3) Each employee of the school district 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 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 and then multiplying the result by the ratio of work days contracted for to 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.

(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

**2O:** 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.

**2P:** 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.

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

**2R:** 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  $(4 \times 74) / (7.5 \times 180) = 0.219$ .

#### 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 2016–17 at the end of the 2016–17 school year.
2. Include all salary for the individual for the period September 1, 2016, through August 31, 2017, 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, 2016, to August 31, 2017.
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 2016–17 school year must be reported in the 2015–16 or the 2017–18 school year.
5. Express in whole dollars.
6. See also *Item D.6, Current Assignment Salary*, on page 68 and the general guidelines under Assignment Information on page 57.
7. For contractor certificated instructional staff reported using duty codes 630 and 640, *Item C.4 Total Final Salary* shall be entered manually.

**Example 2S—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/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/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 2016–17 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 and/or FTE made after October 1.
3. Express in whole dollars.

## **II.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 and/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 or 4).

- 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

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

(4) Salaries and benefits for certificated instructional staff may exceed the limitations in subsection (3) of this section only by separate contract for additional time, additional responsibilities, or incentives. . . . Supplemental contracts shall not cause the state to incur any present or future funding obligation. 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 RCW 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 3 of the state Constitution.

classified services provided during the school year ending August 31, 2017. Total salary is determined by final payroll, not the reported assignments. Report total final salary in *Item C.4*.

**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, 3, or 4**. 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 2ZG, 2ZH, and 2ZI on pages 70–72):

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

- All October 1, 2016, snapshot certificated base contract assignments.
- All October 1, 2016, 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 59.)

Using a duty code with **suffix 2**, report those **time-driven** certificated supplemental contract assignments for extra, optional or extended days and/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, 2017, 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 61.)

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.

Using a duty code with **suffix 4**, report certificated supplemental contracts for implementing specific measurable innovative activities, including professional development, specified by the school district to:

- Close one or more achievement gaps.
- Focus on development of science, technology, engineering, and mathematics (STEM) learning opportunities.
- Provide arts education.

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, 2, or 4 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 2016–17 school year must be reported in the 2015–16 or the 2017–18 school years.

<b>Summary: Assignment Code Suffix</b>					
<b>Assignment Type</b>	<b>Duty Code Suffix</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>Certificated</b>	<b>Base Contract</b> Assignment.	<b>Not Time-Driven</b> Supplemental Assignments.	<b>Time-Driven</b> Supplemental Assignments.	Suffix 3 not used for certificated assignments.	<b>Not Time-Driven</b> Supplemental Assignments.
<b>Classified</b>	<b>Time-Driven</b> Assignments.	Suffix 1 not used for classified assignments.	Suffix 2 not used for classified assignments.	<b>Not Time-Driven</b> Assignments.	Suffix 4 not used for classified assignments.
<b>S-275 Update Rules</b> (See the Corrections and Updates Table on page 21.)					
<b>Certificated</b>	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 <u>group</u> of employees, even if less than \$200.	Suffix 3 not used for certificated assignments.	Update for actual assignments in excess of \$200.
<b>Classified</b>	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.	Suffix 4 not used for classified assignments.

**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 that are for summer school other than for basic education, use program code 73.

<b>Summary of Required Salary Reporting</b>				
<b>Type of Salary Which Must Be Reported</b>	<b>Duty Code Suffix Used</b>	<b>Employee Has Certificated Only Assignments on October 1 Snapshot</b>	<b>Employee Has Classified Only Assignments on October 1 Snapshot</b>	<b>Employee Has Both Certificated and Classified Assignments on October 1 Snapshot</b>
October 1 snapshot <b>certificated</b> base contract duty assignments.	<b>0</b>	Yes	Not Applicable	Yes
October 1 snapshot <b>classified</b> duty assignments.	<b>0</b>	Not Applicable	Yes	Yes
	<b>3</b>	Not Applicable	Yes	Yes
Any <b>certificated supplemental contract</b> assignments for additional responsibility or incentive ( <b>not time-driven</b> ) with a total salary earned which is greater than \$200.	<b>1</b>	Yes	No	Yes
Any <b>certificated supplemental contract</b> assignments for extra, optional or extended days and hours ( <b>time-driven</b> ) made available to any group of certificated employees including this individual, even if less than \$200.	<b>2</b>	Yes	No	Yes
Any <b>certificated supplemental contract</b> assignments for implementing specific measurable innovative activities ( <b>not time-driven</b> ) with a total salary earned which is greater than \$200.	<b>4</b>	Yes	No	Yes
<b>Classified</b> duty assignments made after the October 1 snapshot.	<b>0</b>	Yes	No	Yes
	<b>3</b>	Yes	No	Yes

#### **Item D.1 October 1 – Building/School/Unit Code**

A four-digit code identifies the district's school or other administrative organization. Report the school code (codes 1500–5xxx) 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 office (codes 1000–1306) or other central administrative organization (codes 7xxx).

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.

If students are reported in a school, such as in the comprehensive education data and research system (CEDARS), the applicable certificated and classified staff should also be reported in that school.

Districts should use the list of school codes in the Education Directory of the OSPI website: <https://eds.ospi.k12.wa.us/DirectoryEDS.aspx>, and report staff to the same school code that the students they serve are reported.

**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 57 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 40 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.

<b>Examples—Assignment Codes</b>		
<b>Assignment Description</b>	<b>Likely Assignment Codes</b>	
	<b>Base Contract</b>	<b>Supplemental Contract</b>
<b>2T:</b> 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 that 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
<b>2U:</b> 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
<b>2V:</b> 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
<b>2W:</b> 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 <i>Item C.3, Certificated FTE</i> .		01-28-321
<b>2X:</b> 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
<b>2Y:</b> 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
<b>2Z:</b> 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 through 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 through 64, with suffix 0.

For all other assignments, including all duty suffix 1, 2, 3, and 4 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:

- 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.
- 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 40 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:**

- Classroom teacher (duty code 310, 320, 330, 340, 520, and 630) assignments require distinction between kindergarten (K) and each of the elementary grades 1 through 6.
- ESAs and other certificated support staff (duty code 400 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.

Grade	Teacher Duty Roots 31–34, 52, and 63	Duty Roots 40–49 and 64
Preschool	P	P
Kindergarten	K	K
1	<b>1</b>	<b>E</b>
2	<b>2</b>	
3	<b>3</b>	
4	<b>4</b>	
5	<b>5</b>	
6	<b>6</b>	
7–8	M	M
9–12	H	H

**Example 2AA—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:

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

**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.

<b>Example 2AB—Percent of Certificated Contract Time.</b>		
Mr. Smedley has the following base contract assignments:		
Record Number	Assignment	Assignment Hours Per Year
1.	01-27-310	<b>720</b>
2.	51-27-310	<b>360</b>
3.	55-27-310	<b>180</b>
Total Assignment Hours =		<b>1,260</b>
The <b>percent of certificated contract time</b> for each of Mr. Smedley's assignments is computed as:		
1.	$(720/1,260) \times 1000 =$	<b>571</b>
2.	$(360/1,260) \times 1000 =$	<b>286</b>
3.	$(180/1,260) \times 1000 =$	<b>143</b>
Total percent of certificated contract time =		<b>1000</b>
<b>Mr. Smedley's certificated FTE (Item C.3) is calculated as:</b>		
Total annual hours associated with Base contract suffix 0 assignments =		<b>1,260</b>
<i>Item C.1, Certificated Base Contract Hours Per FTE Day =</i>		<b>8.0</b>
<i>Item C.2, Certificated Base Contract FTE Number of Days =</i>		<b>180</b>
<i>Item C.3 = (1,260) / (8 x 181) =</i>		<b>0.875 FTE</b>

**Item D.4 Notes:**

- 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*.
- For each person reported, the sum of the percent of certificated contract time in each individual assignment must equal 1000.
- The use of enrollment (i.e., number of students served) is permitted for further subdividing percentage of certificated contracted time in grade level assignments.
- Do not report this item for certificated duty assignments with suffix 1 or 2, or for any classified duty assignments.
- 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 66. If more than one grade group is needed to report this assignment, further subdivide the percent of contracted time from step 4 on page 66 for this assignment using one of the following procedure options (WAC 392-140-903[9]):

- (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 66 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	Likely S-275 and F-196 Codes	Percent of Contracted Time
Assignment Description		
<b>2AC:</b> Sam is a full-time basic education grade 1 teacher with one base contract assignment.	01-27-310-1	1000
<b>2AD:</b> Adrian's contract specifies an assignment as a grade 3 teacher for 360 hours per year (2 hours/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/day x 210 days).	01-27-310-3 01-23-210	214 786
<b>2AE:</b> Maria's contract specifies an assignment teaching grade 3 students for 360 hours per year (2 hours/day x 180 days) and another assignment as a grades 5–6 principal for the remainder of the day. The total contract is for 1680 hours per year (8 hours/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
<b>2AF:</b> A full-time basic education teacher has a 720-hour (4 hours/day x 180 days) assignment with 20 grade 6 students and 720 hours with 25 grade 7 students. Procedure option (a) results in:	01-27-310-6 01-27-320-M	500 500
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	444 556
<b>2AG:</b> A teacher's contract specifies assignments teaching grade 7 for the first two quarters (8 hours/day x 90 days = 720 hours) and grade 6 for the last two quarters (8 hours/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:	01-27-310-6 01-27-320-M	500 500
Procedure option (b) results in:	01-27-310-6 01-27-320-M	400 600

Examples—Subdividing Assignment Codes and Percent of Certificated Contract Time	Likely S-275 and F-196 Codes	Percent of Contracted Time
<p style="text-align: center;"><b>Assignment Description</b></p> <p><b>2AH:</b> Leslie's contract specifies an assignment teaching 25 grade 3 students for 360 hours per year (2 hours/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/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):</p> <p>The librarian assignment has more than one grade group. For this assignment, procedure option (b) results in (.750 x 150/150):</p>	<p>01-27-310-3</p> <p>01-22-410-E</p>	<p>250</p> <p>750</p>

### 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 2R.)
- 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, 2016, and August 31, 2017, 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.**
7. **For duty suffix 4 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.

## Summary Examples of Assignment, Salary, and Benefit Reporting

<b>Example 2AI—Sample Reporting for an Individual with Certificated Duty Assignments Only</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits Items <i>C.5 and C.6</i>
<p>On October 1, Ida Wanda has a full-time base contract for \$35,775 as a grades 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.</p> <p>The initial S-275 submits Ida's assignments as:</p>	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 <i>(insurance)</i> \$ 8,969 <i>(mandatory)</i>
<p>Note 1: An estimated amount may be reported initially, and then updated during the year so that at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>						
<p>On January 3, certificated contract negotiations for the current school year are completed and a 3 percent increase is made retroactive for the year. The S-275 data is updated to show the increase to Ida's assignments as:</p> <p>In this example, the mandatory benefits are determined by the reported assignment salaries.</p>	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 <i>(insurance)</i> \$ 9,390 <i>(mandatory)</i>
<p>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 <b>not</b> 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:</p>	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 <i>(insurance)</i> \$ 9,174 <i>(mandatory)</i>
No further change is made to Ida's assignments.						
On August 31, the district reports Ida's total final salary <i>Item C.4</i> , as \$23,746 (base) + \$0 (extended days) + \$664 (coaching) + \$100 (buy back) = \$24,510.					\$ 24,510 <i>(actual)</i>	

<b>Example 2AJ—Sample Reporting for an Individual with Classified Duty Assignments Only</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits <i>Items C.5 and C.6</i>
<p>On October 1, Juan is employed with the following assignments:</p> <ul style="list-style-type: none"> <li>♦ A grade 8 instructional assistant for 2 hours a day for 180 days at \$7/hour.</li> <li>♦ A baseball coach (scheduled for March through May and not time-driven) for \$1,000.</li> </ul> <p>The initial S-275 process submits Juan's assignments as:</p>	<p>01-27-910</p> <p>01-28-963</p>		<p>360</p>	<p>\$ 2,534</p> <p>1,000</p>	<p>(Note 1)</p>	<p>\$ 973 <small>(insurance)</small></p> <p>\$ 698 <small>(mandatory)</small></p>
<p>Note 1: Initially, an estimated amount may be reported, then updated during the year so that at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>						
<p>On January 3, classified employee negotiations for the current school year are completed and a 4 percent increase is made retroactive for the year. The S-275 data is updated to show the increase to Juan's assignments as:</p> <p>In this example, the mandatory benefits are determined by all reported assignment salaries.</p>	<p>01-27-910</p> <p>01-28-963</p>		<p>360</p>	<p>\$ 2,635</p> <p>1,040</p>		<p>\$ 973 <small>(insurance)</small></p> <p>\$ 726 <small>(mandatory)</small></p>
<p>In February, Juan assumed additional duties in the business office. Juan also worked 25 hours selling tickets for the basketball games.</p> <p>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.</p>						
<p>No further change is made to Juan's assignments.</p> <p>On August 31, the district reviewed payroll and reported Juan's total final salary <i>Item C.4</i>, as:</p>					<p>\$ 9,401 <small>(actual)</small></p>	

<b>Example 2AK—Sample Reporting for an Individual with Certificated and Classified Duty Assignments</b>	Assignment Code <i>Items D.2 and D.3</i>	Percent of Contracted Time <i>Item D.4</i>	Assignment Hours Per Year <i>Item D.5</i>	Assignment Salary <i>Item D.6</i>	Total Final Salary <i>Item C.4</i>	Benefits <i>Items C.5 and C.6</i>
<p>On October 1, Ima Doit has a full-time base contract for \$35,775 as a grades 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.</p> <p>Also on October 1, Ima is employed 2 hours per day for 180 days as a bus driver. The hourly rate is \$12.</p> <p>The initial S-275 process submits Ima's assignments as:</p>	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)
<p>Note 1: Initially, an estimated amount may be reported, then updated during the year so that at year-end the amount reported is the total of all compensation for all assignments during the year. See the August 31 row below.</p>						
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)
<p>No further change is made to Ima's assignments.</p> <p>On August 31, the district reported Ima's total final salary (<i>Item C.4</i>) 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.</p>					\$ 44,609 (actual)	

## Appendix A: Assignment Codes for School Districts and ESDs

<b>I. <u>Program Codes for School Districts</u></b>	<b>II. <u>Activity Codes for School Districts**</u></b>
Program Code    Program Title	Activity Code    Activity Title
01    Basic Education	11    Board of Directors
02    Basic Education—Alternative Learning Experience	12    Superintendent’s Office
03    Basic Education—Dropout Reengagement	13    Business Office
18    Federal Stimulus—Competitive Grants	14    Human Resources
21    Special Education—Supplemental—State	15    Public Relations
22    Special Education—Infants and Toddlers—State	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.
24    Special Education—Supplemental—Federal	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.
25    Special Education—Infants and Toddlers—Federal	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 skills center directors and supervisors.
26    Special Education—Institutions—State	24    Guidance and Counseling
29    Special Education—Other—Federal	25    Pupil Management and Safety - Includes attendance officers, hall guards, playground aides, and pupil security personnel. May include lunchroom aides when controlling students.
31    Vocational—Basic—State	26    Health/Related Services
34    Middle School Career and Tech Education—State	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.
38    Vocational—Federal	28    Extracurricular
39    Vocational—Other Categorical	31    Instructional Professional Development
45    Skills Center—Basic—State	32    Instructional Technology
46    Skills Center—Federal	33    Curriculum
51    Disadvantaged—Federal	41    Supervision (Food Services)
52    School Improvement—Federal	44    Operations (Food Services)
53    Migrant—Federal	51    Supervision (Pupil Transportation)
54    Reading First—Federal	52    Operations (Pupil Transportation)
55    Learning Assistance Program—State	53    Maintenance (Pupil Transportation)
56    State Institutions, Centers and Homes—Delinquent	61    Supervision (Maintenance and Operation)
57    Institutions—Neglected and Delinquent—Federal	62    Grounds Maintenance
58    Special and Pilot Programs—State	63    Operation of Buildings
59    Institutions—Juveniles in Adult Jails	64    Maintenance
61    Head Start—Federal	65    Utilities
62    Math and Science—Professional Dev—Federal	67    Building and Property Security
64    Limited English Proficiency—Federal	72    Information Systems
65    Transitional Bilingual—State	73    Printing
67    Indian Education—Federal—JOM	74    Warehousing and Distribution
68    Indian Education—Federal—ED	75    Motor Pool
69    Compensatory—Other	91    Public Activities
71    Traffic Safety	CP    Capital Projects Funds
73    Summer School	SB    Associated Student Body
74    Highly Capable	
75    Professional Development—State	
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	

**\*\*Partial information is shown here for clarification. Refer to the 2016–17 Accounting Manual for Public School Districts in the State of Washington for full details on each activity code.**

<b>III. Program Codes for ESDs</b>	
<u>Program Code</u>	<u>Program Title</u>
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 Srvc Agency—Infants/Toddlers—State
54	Special Ed—Edu Srvc 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

<b>IV. Activity Codes for ESDs</b>	
<u>Activity Code</u>	<u>Activity Title</u>
11	Board of Directors
12	Superintendent's Office
13	Business Office
14	Financial Services
15	Human Resources
16	Regional Committee
17	Public Information
21	Staff Development
22	Curriculum Support
23	Certification
27	Direct Instruction
51	Transportation Supervision and Coordination
52	Operating Buses
53	Maintenance of School Buses
56	Transportation Insurance
59	Purchase—Rebuilding of Buses
60	Facilities
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, and for certificated duty root codes 31–49, the third digit may also be 4.
- y may be either suffix 0 or 3.

Report, with suffix:

- 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.
- 4 – Certificated supplemental contracts for implementing specific measurable innovative activities.

See pages 57–61 in these instructions for further clarification on the proper use of each duty code suffix.

- 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 and/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.
- 25x **Other School Administrator** - Directs staff members and/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/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.
- 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.
- 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, and/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** **Reading Resource Specialist** - Serves as a diagnostician, advisor, special instructor and evaluator providing consultation, training, and assistance to classroom teachers and other personnel participating in a reading program.
- 51x** **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.
- Note: 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/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.
- 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 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 teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
- 92y** **Crafts/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/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.
- 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/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, and for certificated duty root codes 31–49, the third digit may also be 4.  
**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 new staffing categories in the prototypical school funding model (Substitute House Bill #2776 from the 2010 Legislative session):**

- 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/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 1 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 skills center–basic–state
- 71 traffic safety

### **Note 2 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.





## **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 the 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 that 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 1803 Certificated Instructional Staff Salary Lid Compliance.** This report compares assignment salaries reported by a district for all district certificated instructional staff (CIS) assignments to the district's state-allocated salary using the salary lid algorithm. The salary lid law (RCW 28A.400.200[3]) does not apply to individuals. Rather, it applies only to the district average salary. This report allows districts to identify individuals and reported staff mix data that may be adversely affecting the district's compliance with the salary lid law.

### **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 I.H, When to Report*, on page 13 of this handbook 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.

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 that 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 that your district submits other changes to these forms. See *Section I.H, When to Report*, on page 13 and *Section I.I, How to Submit a Report*, on page 13 for further details.

#### **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 / Warning Number	Message
<b>Error 1</b> <b>No Last Name Entered</b>	The employee's last name cannot be blank.
<b>Warning 2</b> <b>Birth Date Questionable</b>	<p>One of the following conditions is true:</p> <ul style="list-style-type: none"> <li>• The birth month entered is &lt; 1 or &gt; 12;</li> <li>• The birth day entered is &lt; 1 or &gt; 31; or</li> <li>• The report year minus the birth year entered is &lt; 18 or &gt; 77.</li> </ul> <p><b>Verify or correct Item A.5, Birth Date.</b></p> <p>Most edit exceptions will result from the third condition above. It is unusual for an employee to be either so young or so old.</p> <p><b>Example:</b> Aubrey was born in 1964 but reported as born in 1934. For the October 1, 2016, report, 2016 - 1934 = 82. Since the result (82) is greater than 77, an exception is found by this edit. Correcting the birth year to 1964 resolves the exception.</p>
<b>Warning 3</b> <b>Invalid Sex Code</b>	The code entered must be M or F. <b>Correct Item A.6, Sex.</b>
<b>Warning 4</b> <b>Invalid Ethnic Code</b>	The code entered must be N or Y. <b>Correct Item A.7, Ethnic Code.</b>
<b>Warning 5</b> <b>Invalid Race Code</b>	The code(s) entered must be W, B, I, A, or P. <b>Correct Item A.8, Race Code.</b>
<b>Error 6</b> <b>Invalid Social Security Number</b>	The social security number must be a valid nine-digit number. <b>Correct Item A.3, Social Security Number.</b> If this error cannot be corrected through the S-275 reporting process, contact Laura Gooding, OSPI Professional Education and Certification, 360-725-6396, and provide the person's valid social security number.
<b>Warning 7</b> <b>Invalid Certificate Number</b>	This error occurs only if the person was reported with a certificate number which is not valid. <b>Obtain the correct certificate number for this employee.</b>
<b>Edits 8 Through 9</b>	There are no edits 8 through 9 at this time.
<b>Error 10</b> <b>Invalid CBRTN Code</b>	The code entered must be C, B, R, T, or N. <b>Correct Item A.9, CBRTN code.</b>
<b>Error 11</b> <b>CBRTN Code = B and Experience ≥ .5</b>	The CBRTN code must not be B for employees with certificated duty assignments who have more than .4 certificated years of experience. <b>Correct Item A.9, CBRTN code or Item B.7, Years of Experience.</b>
<b>Error 12</b> <b>Experience &lt; .5 and CBRTN Code Not = B</b>	The CBRTN code must be B for employees with a certificated duty assignment who have less than 0.5 certificated years of experience. <b>Correct Item A.9, CBRTN code or Item B.7, Years of Experience.</b>
<b>Warning 13</b> <b>CBRTN Not C and Reported Last Year</b>	It appears that the current CBRTN code should be C (continuing) when it is not. <b>Verify or correct Item A.9, CBRTN code.</b>  <b>Example:</b> Last year, Ben was reported in a district with a CBRTN code of T (transfer). This year the same district reported him with a CBRTN code of T again. The CBRTN code should be C.
<b>Edits 14 Through 19</b>	There are no edits 14 through 19 at this time.
<b>Error 20</b> <b>Invalid Degree Type</b>	The code entered must be S, V, B, H, G, M, or D for any individual with a certificated duty assignment. For individuals with only classified duty assignments, this field may be blank. <b>Correct Item B.1, Highest Degree Type.</b>

Error / Warning Number	Message
<b>Edit 21</b>	There is no edit 21 at this time.
<b>Warning 22 Degree Year Questionable</b>	<p>The degree year appears to be too long ago or in the future. One of the following conditions is true:</p> <ul style="list-style-type: none"> <li>• The high degree year is less than the report year minus 60.</li> <li>• The degree year is greater than the report year.</li> </ul> <p><b>Verify or correct the Highest Degree Year, Item B.2.</b></p> <p><b>Example 1:</b> Carla was reported with a 2018 bachelor's degree. Since 2018 is in the future, an exception results. Correcting the highest degree year to 2003 resolves the exception.</p> <p><b>Example 2:</b> Bill was reported with a 1919 master's degree. Since 1919 is less than 2016 minus 60, an exception results. Correcting the highest degree year to 1979 resolves the exception.</p>
<b>Warning 23 High Degree Type Lower than Last Year</b>	<p>A lower degree type is reported this year when compared to what was reported last year. This edit ranks degree types from high to low as follows:</p> <ul style="list-style-type: none"> <li>D        doctorate</li> <li>M        master's degree</li> <li>H or G    grandfathered and hold harmless degree types</li> <li>B, S, or V bachelor's or nondegree types</li> </ul> <p><b>Verify or correct Item B.1, Highest Degree Type.</b></p> <p><b>Example:</b> 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 lesser degree type than a master's, an exception is found.</p>
<b>Warning 24 High Degree Changed but Year Did Not</b>	<p>The high degree type reported this year is different than the high degree type reported last year. But both degrees were reported as earned in the same year.</p> <p><b>Verify or correct either Item B.1, Highest Degree Type, or Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> Eve was reported last year with a master's degree earned in 1983. This year she was reported with a doctorate earned in the same year, 1983. The edit finds this exception. Report the correct degree type and year.</p>
<b>Warning 25 Degree Year Changed but Not Degree Type</b>	<p>The same degree type was reported both this year and last year. But the degree year is reported differently this year.</p> <p><b>Verify or correct either Item B.1, Highest Degree Type, or Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> Frank was reported both years with a master's degree. But the degree was reported last year as earned in 1983 and this year as earned in 1993. The edit finds this exception.</p>
<b>Warning 26 Degree Year &lt; Reported Last Year</b>	<p>The highest degree year reported this year precedes the one reported last year.</p> <p><b>Verify or correct Item B.2, Highest Degree Year.</b></p> <p><b>Example:</b> 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.</p>

Error / Warning Number	Message
<p><b>Warning 27</b>  <b>Degree Type Changed and Credits Did Not</b></p>	<p>The highest degree type reported is higher this year than last year but credits earned since the high degree has not decreased. This may mean the district forgot to recalculate eligible credits reportable with the new degree. This edit ranks highest degree types from high to low as follows:</p> <ul style="list-style-type: none"> <li>D            doctorate</li> <li>M            master's degree</li> <li>H or G       hold harmless and grandfathered degree types</li> <li>B, S, or V   bachelor's or nondegree types</li> </ul> <p><b>Verify or correct Item B.1, Highest Degree Type, or credits reported in Items B.3, B.4, B.5, and B.6.</b></p> <p><b>Example:</b> Patrick was reported last year with a bachelor's degree, 78 academic credits and 2 in-service credits. This year Patrick has a master's degree but the district forgot to review eligible credits and again reported 80 credits (35 excess credits should have been reported). The edit finds this exception.</p>
<p><b>Edits 28 Through 29</b></p>	<p>There are no edits 28 through 29 at this time.</p>
<p><b>Warning 30</b>  <b>Questionable Number of Credits</b></p>	<p>The total of all credits reported for the individual exceeds one of the following:</p> <ul style="list-style-type: none"> <li>• 0 credits for individuals with degree type " " (blank).</li> <li>• 30 credits for individuals with degree type S.</li> <li>• 300 credits for individuals with degree type B.</li> <li>• 300 credits for individuals with degree type G.</li> <li>• 400 credits for individuals with degree type M.</li> <li>• 500 credits for individuals with degree types H or V.</li> </ul> <p>An error can occur when the district inadvertently enters the same credits in more than one field.</p> <p><b>Verify or correct the credits reported in Items B.3 through B.6.</b></p>
<p><b>Warning 31</b>  <b>In-Service Credits Questionable</b></p>	<p>Reported in-service credits exceed 150 credits.</p> <p><b>Verify or correct the number of in-service credits earned since August 31, 1987, and since the highest degree reported in Item B.4.</b></p>
<p><b>Warning 32</b>  <b>Excess Credits Seem High</b></p>	<p>Reported excess credits exceed 300 credits.</p> <p><b>Verify or correct the number of excess credits reported in Item B.5.</b></p>
<p><b>Error 33</b>  <b>Excess Credits not Eligible for this Degree</b></p>	<p>Excess credits may be reported only for staff with a high degree type M.</p> <p><b>Correct Item B.1, Highest Degree Type, or Item B.5, Excess Credits.</b></p>
<p><b>Warning 34</b>  <b>Credits Decreased but Same Degree</b></p>	<p>The high degree reported is the same as last year. But fewer credits have been reported this year.</p> <p><b>Verify or correct Item B.1, Highest Degree Type, or all eligible credits reported in Items B.3 through B.6.</b></p> <p><b>Example:</b> Howard was reported last year with a master's degree, 30-quarter credits, and 2 in-service credits. In this year's report his in-service credits were forgotten. A master's was reported both years but the number of credits earned beyond the degree were:</p> <ul style="list-style-type: none"> <li>Last year: 30 + 2 = 32 (correct)</li> <li>This year: 30 = 30 (incorrect)</li> </ul> <p>The edit finds this exception.</p>

Error / Warning Number	Message
<b>Error 35</b> <b>Degreed Staff with Nondegree Credits</b>	The individual is reported as degreed with a B, D, G, or M. Nondegree credits are reported only for those with highest degree type H, S, or V.  <b>Correct Item B.1, Highest Degree Type, or Item B.6, Nondegree Credits.</b>
<b>Error 36</b> <b>Nondegreed Staff with Degree Credits</b>	The individual is reported as nondegreed with a highest degree type H, S, or V and one of the following is true: <ul style="list-style-type: none"> <li>• Academic credits were reported for highest degree type S or V.</li> <li>• In-service credits were reported for highest degree type S or V.</li> <li>• Excess credits were reported for highest degree type H, S, or V.</li> </ul> <b>Correct Item B.1, Highest Degree Type, or the credits reported in Items B.3, B.4, and B.5.</b>
<b>Edits 37 Through 39</b>	There are no edits 37 through 39 at this time.
<b>Warning 40</b> <b>Experience Appears High for Age</b>	There appears to be an excessive number of experience years reported for an individual with a certificated duty assignment. The edit looks at the difference between the report year and the year in which the individual's age was 19. If reported years of experience exceed this difference, an exception is found by this edit. <b>Verify or correct Item B.7, Years of Experience, or Item A.5, Birth Date.</b>  <b>Example:</b> John was born in 1969 and has 20 years of experience. He was reported with 30 years of experience. The edit calculates $2016 - (1969 + 19) = 28$ . Since the reported experience (30) is greater than 28, this edit finds an exception. Correcting the years of experience to 20 eliminates the edit exception.
<b>Warning 41</b> <b>Questionable Increase in Experience</b>	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. <b>Verify or correct Item B.7, Years of Experience.</b>  Expected years of experience are calculated by adding last year's reported experience to one-half of last year's FTE. It is common that 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.  <b>Example 1:</b> 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 = $19.0 + 0.5 \times 1.000 = 19.5$ . 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.  <b>Example 2:</b> 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 = $19.0 + 0.5 \times 0.5 = 19.25$ . 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 / Warning Number	Message
<p><b>Error 42</b>  <b>Invalid Full-Time Contract Days per Year for 1.0 FTE</b></p>	<p>A full-time certificated contract provides services for no less than 180 days. (WAC 392-121-215). One of the following is true:</p> <ul style="list-style-type: none"> <li>• Zero contract days are reported with a certificated base contract assignment duty code.</li> <li>• Fewer than 180 contract days are reported with a certificated base contract assignment duty code between 310 and 490.</li> <li>• Contract days are reported as more than 366.</li> </ul> <p><b>Correct Item C.2, Certificated Base Contract FTE Number of Days.</b></p> <p><b>Example:</b> 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.</p>
<p><b>Warning 43</b>  <b>Full-Time Contract Days per Year for 1.0 FTE Appear Small</b></p>	<p>Fewer than 180 contract days are reported with a certificated base contract assignment duty code between 100 and 690.  <b>Verify or correct Item C.2, Certificated Base Contract FTE Number of Days.</b></p>
<p><b>Error 44</b>  <b>Invalid Full-Time Contract Hours per Day for 1.0 FTE</b></p>	<p>Certificated base contract hours per FTE day are reported as zero (0) or more than 12.00.  <b>Correct Item C.1, Certificated Base Contract Hours Per FTE Day.</b></p>
<p><b>Warning 45</b>  <b>Full-time Contract Hours per Day for 1.0 FTE Appear Small</b></p>	<p>One of the following is true:</p> <ul style="list-style-type: none"> <li>• Fewer than 7.00 contract hours per day are reported with a certificated base contract assignment duty code between 110 and 250.</li> <li>• Fewer than 6.00 contract hours per day are reported with a certificated base contract assignment duty code between 310 and 640.</li> </ul> <p><b>Verify or correct Item C.1, Certificated Base Contract Hours Per FTE Day.</b></p> <p><b>Example:</b> 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.</p>
<p><b>Error 46</b>  <b>Cert FTE &gt; 0 and no Cert Assignment</b></p>	<p>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.  <b>Correct Item C.3, Certificated FTE, or add the missing assignment information.</b></p>
<p><b>Error 47</b>  <b>Assignment Hours per Year = 0</b></p>	<p>This error appears for certificated base contract assignment codes (duty code suffix 0) if either item C.1, <i>Certificated Base Contract Hours Per FTE Day</i>, Item C.2, <i>Certificated Base Contract FTE Number of Days</i>, or Item C.3, <i>Certificated FTE</i>, is reported as zero (0).  <b>Correct the appropriate item.</b></p>
<p><b>Warning 48</b>  <b>Excessive Assignment Hours per Year</b></p>	<p>One of the following is true:</p> <ul style="list-style-type: none"> <li>• More than 2,096 assignment hours per year are reported with an assignment duty code suffix 0.</li> <li>• More than 400 assignment hours per year are reported with an assignment duty code suffix 2.</li> <li>• More than 0 assignment hours per year are reported with an assignment duty code suffix 1, 3, or 4.</li> <li>• More than 2,096 assignment hours per year are reported in total among all assignments.</li> </ul> <p><b>Verify or correct Item D.5, Assignment Hours Per Year.</b></p>
<p><b>Edit 49</b></p>	<p>There is no edit 49 at this time.</p>

Error / Warning Number	Message
<b>Error 50</b> <b>Assignment Salary = 0</b>	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. <b>Report an assignment salary for every reported assignment.</b>
<b>Warning 51</b> <b>Annualized Salary</b> <b>Appears Too Small</b>	This edit applies to all assignments with duty code suffix 0. One of the following is true: <ul style="list-style-type: none"> <li>• An annualized certificated duty assignment salary reported is less than \$35,700. Annualized certificated salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the product of the reported <i>Certificated FTE, Item C.3</i>, and the reported <i>Percent of Contracted Time, Item D.4</i>.</li> <li>• An annualized classified duty assignment salary is less than \$19,698 (equivalent to \$9.47 per hour—state minimum wage beginning January 1, 2015). Annualized classified salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the reported <i>Assignment Hours Per Year, Item D.5</i>, and multiplying the result by 2080.</li> </ul> <b>Verify and correct the appropriate items if necessary. Disregard this edit if it is generated due to rounding.</b>  <b>Example:</b> Mark was reported as 0.500 FTE with one certificated base contract assignment. The assignment was reported with 100 percent of contract time and an assignment salary of \$14,000. The annualized salary for this assignment is $\$14,000 / (0.500 \times 100\%) = \$28,000$ .
<b>Warning 52</b> <b>Annualized Salary</b> <b>Appears Excessive</b>	This edit applies to all assignments with duty code suffix 0. One of the following is true: <ul style="list-style-type: none"> <li>• An annualized certificated duty assignment salary reported appears large:                             <ul style="list-style-type: none"> <li>Certificated administrative staff: \$250,000.</li> <li>Certificated instructional staff: \$70,000.</li> </ul>                             Annualized certificated salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the product of the reported <i>Certificated FTE, Item C.3</i>, and the reported <i>Percent of Contracted Time, Item D.4</i>.</li> <li>• An annualized classified duty assignment salary appears large:                             <ul style="list-style-type: none"> <li>Classified: \$150,000.</li> </ul>                             Annualized classified salary is calculated by dividing the reported <i>Assignment Salary, Item D.6</i>, by the reported <i>Assignment Hours Per Year, Item D.5</i>, and multiplying the result by 2080.</li> </ul> <b>Verify and correct the appropriate items.</b>  <b>Example:</b> Maria was reported as 0.100 FTE with one base contract assignment. The assignment was reported with 100 percent of contract time and an assignment salary of \$37,000. The annualized salary for this assignment is $\$37,000 / (0.100 \times 100\%) = \$370,000$ . Maria's reported <i>Assignment Salary, Percent of Contracted Time</i> , and <i>Certificated FTE</i> should be verified.
<b>Warning 53</b> <b>Total Final Salary</b> <b>Appears Small</b>	Districts estimate <i>Item C.4, Total Final Salary</i> , 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. <b>Verify or correct Item C.4, Total Final Salary. For 2016–17 school year data, disregard this edit after May 2017.</b>
<b>Warning 54</b> <b>Total Final Salary Has Not</b> <b>Been Updated</b>	Districts estimate <i>Item C.4, Total Final Salary</i> , at the beginning of the year and update it at the end of the school year. From June 1, 2016, through the end of the 2016–17 school year, a warning appears when the update date is before May 1, 2017. <b>Update Item C.4, Total Final Salary.</b>
<b>Edit 55</b>	There is no edit 55 at this time.

Error / Warning Number	Message
<b>Warning 56 Additional Salary Appears Large</b>	This edit applies to all certificated supplemental contract assignments with duty code suffix 1, 2, or 4. The assignment salary exceeds \$20,000. <b>Verify or correct Item D.2, Assignment Duty Code, and/or Item D.6, Assignment Salary.</b>
<b>Edits 57 Through 59</b>	There are no edits 57 through 59 at this time.
<b>Warning 60 Insurance Benefits Appear Small</b>	The insurance benefit reported is less than \$900 and the sum of certificated FTE and classified FTE is at least half time. <b>Verify or correct Item C.5, Annual Insurance Benefits, Item C.3, Certificated FTE, and/or Item D.5, Assignment Hours Per Year.</b>
<b>Warning 61 Insurance Benefits Appear Large</b>	One of the following is true: <ul style="list-style-type: none"> <li>• The sum of certificated FTE and classified FTE is half time or more and the insurance benefit reported is greater than \$18,000.</li> <li>• The sum of certificated FTE and classified FTE is less than half time and the insurance benefit reported is greater than \$18,000 times the FTE.</li> </ul> <b>Verify or correct Item C.5, Annual Insurance Benefits.</b>
<b>Warning 62 Mandatory Benefits Appear Small</b>	Dividing reported mandatory benefits, <i>Item C.6</i> , by the sum of all reported assignment salaries results in a value less than 6 percent. <b>Verify or correct Item C.6, Annual Mandatory Benefits.</b>
<b>Warning 63 Mandatory Benefits Appear Large</b>	Dividing reported mandatory benefits, <i>Item C.6</i> , by the sum of all reported assignment salaries results in a value greater than 30 percent. <b>Verify or correct Item C.6, Annual Mandatory Benefits.</b>
<b>Edits 64 Through 69</b>	There are no edits 64 through 69 at this time.
<b>Error 70 Incorrect Grade Group for Assignment</b>	One of the following is true: <ul style="list-style-type: none"> <li>• 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, K, 1, 2, 3, 4, 5, 6, E, M, or H has been used.</li> <li>• The duty code is 310, elementary teacher, and the grade group is reported as M or H, which are secondary level grade groups.</li> <li>• The duty code is 320, secondary teacher, and the grade group is reported as P, K, 1, 2, 3, 4, 5, 6, or E, which are elementary level grade groups.</li> <li>• 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 11, 13, 14, 21, 22, 24, 25, 29, 88, and 89.</li> </ul> <b>Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.</b>
<b>Error 71 Grade Group Missing from Assignment</b>	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 <i>Item D.3, Grade Group Assignment</i> , is blank. <b>Correct Item D.3, Grade Group Assignment, or Item D.2, Assignment Code.</b>
<b>Error 72 Invalid Assignment Code</b>	No program-activity-duty assignment code was reported or a program, activity, or duty code not authorized in Appendix A was reported. <b>Correct Item D.2, Assignment Code.</b>
<b>Error 73 Total Assignment Percents Do Not = 100.0</b>	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. <b>Correct Item D.4, Percent of Contracted Time.</b>

Error / Warning Number	Message
<b>Error 74</b> <b>Assignment Percent Missing</b>	Report assignment percents for all certificated base contract assignments. Do not report assignment percents for duty code suffix 1, 2, or 4 assignments or for classified assignments. <b>Correct Item D.4, Percent of Contracted Time, or Item D.2, Assignment Code.</b>
<b>Warning 75</b> <b>Building Code Belongs to Another District</b>	A building code belonging to another district was reported. <b>Verify that the individual actually works in that building or correct Item D.1, Building Code.</b>
<b>Warning 76</b> <b>Invalid Building Code</b>	The building code must be a valid four-digit number, either: <ul style="list-style-type: none"> <li>• The district office building code (1000–1306 for school districts); or</li> <li>• A support building code, such as for transportation (70xx); or</li> <li>• A school building code (1500–59xx, or 8407).</li> </ul> The building code may not be: <ul style="list-style-type: none"> <li>• Blank, or</li> <li>• 0000, or</li> <li>• 9999, or</li> <li>• A closed school building code.</li> </ul> Current school building codes may be found on the OSPI Data and Reports website at <a href="http://www.k12.wa.us/DataAdmin">www.k12.wa.us/DataAdmin</a> , under Downloadable Files and School Information, K–12 Data and Reports.

## **Appendix C: Sample Documentation Forms**

**Sample Forms.** The following pages provide sample forms for:

- Documenting recognition of eligible credits earned after September 1, 1995.
- Verification of out-of-district years of experience.
- Verification of certain continuing education clock hours for licensed advanced nurse practitioners, licensed occupational therapists, licensed physical therapists, and licensed psychologists.

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

**Eligible Academic, In-service, or Nondegree Credits to Be Recognized  
 for Placement on LEAP Salary Allocation Documents**

Employee's Name		Date	
School/Location			
Current Assignment			

**Instructions**

- Enter in the table below the requested information about each course. Use the list of criteria below to determine which numbers to put in the last column. Additional sheets listing more courses may be attached to this certification.
- Deliver this form to the district personnel office and request that these credits be recognized for placement on LEAP salary allocation documents.
- Provide additional documentation as required by WAC 392-121-280 to the district personnel office.
- Contact the district personnel office or collective bargaining unit representative to obtain copies of district policies and/or contract language relating to eligibility of credits for salary classification, preapproval of credits, required documentation, timelines for submission of forms, and procedures for resolving disputes.

Date or Term Earned	Institution or Provider	Course Designation and Title	Number of Quarter Credits or Equivalent	Recognition of Credits is Based on the Following Criteria #'s <i>*1*</i>

*\*1\** = Explain connection of course content to recognition criteria. Attach additional page(s) as needed.

**Recognition Criteria**

Credits earned after September 1, 1995, must meet criteria established by the Legislature (RCW 28A.415.023) before they can be used for placement on LEAP salary allocation documents. At the time credits are recognized by the school district, the content of the course must meet at least one of the following:

1. It is consistent with a school-based plan for mastery of student learning goals as referenced in RCW 28A.655.110, the annual school performance report, for the school in which the individual is assigned.
2. It pertains to the individual's current assignment or expected assignment for the following school year.
3. It is necessary for obtaining endorsement as prescribed by the Washington Professional Educator Standards Board.
4. It is specifically required for obtaining advanced levels of certification.
5. It is included in a college or university degree program that pertains to the individual's current assignment or potential future assignment as a certificated instructional staff of the school district where the potential of the future assignment is agreed upon by the school district and the individual.
6. It addresses research-based assessment and instructional strategies for students with dyslexia, dysgraphia, and language disabilities when addressing learning goal one under RCW 28A.150.210, as applicable and appropriate for individual certificated instructional staff.

\_\_\_\_\_  
 Employee's Signature

\_\_\_\_\_  
 Date

Original to Personnel Office  
 Copy to Employee

<b>For District Use</b>	
	_____ Approved By
	_____ Title
	_____ Date

### Verification of Professional Employment

To:

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

From:


☛ Return completed verification to this address.

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
Social Security 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.

Instructions for Industry Employers:

- Use one line for each calendar year or change in status.
- Divide work experience into management (supervisory) and non-management assignments.
- Calculate hours worked in each category. Do not duplicate.
- Prorate full-time experience for partial days and unpaid leaves of absence.
- Record work experience only in the following occupational area: \_\_\_\_\_.

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	9/1/2001 to 6/12/2002	184	7.5	184 x 3.75 = 690		Secondary Teacher	<u>Yes</u> No N/A
Example 2: Idaho College	9/15/2002 to 6/15/2008	Contracted for 16 credits each quarter for 3 academic quarters (full-time employment)				Math Professor	Yes No <u>N/A</u>
Example 3: California Coast School	3/13/2011 to 3/24/2011				10	Substitute Teacher	Yes <u>No</u> N/A
Example 4: Seattle Public Schools	6/1/2011 to 6/21/2011				15	Substitute Teacher	<u>Yes</u> No N/A
							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: Placement on LEAP Document 1**

### **I. Overview**

This appendix discusses how Report S-275 personnel data is used to place an individual on LEAP Document 1. LEAP Document 1 is authorized in the Operating Appropriations Act. This appendix also illustrates the computation of district certificated instructional staff mix factor and derived base salary.

Placement on LEAP Document 1 assigns a five-decimal number between 1.00000 and 1.88482 to each certificated individual. The number is known as the staff **mix factor**. Staff mix factors quantify the education and experience level of certificated staff.

A related document known as the **K–12 salary allocation schedule for certificated instructional staff** is obtained by multiplying a district's base salary (listed in LEAP Document 2) by each staff mix factor in LEAP Document 1. The K–12 salary allocation schedule for certificated instructional staff is contained in the Operating Appropriations Act.

These documents were designed for state funding purposes only. However, many districts use them and the related S-275 reporting process rules (WAC 392-121-200 through 392-121-280) as a compensation plan for certificated instructional employees.

### **II. Placement Is for Funding Purposes Only**

State policy regarding staff placement on LEAP Document 1 and the K–12 salary allocation schedule for certificated instructional staff is designed for funding purposes only and is a factor used in calculating funding for education. State funding allocation policy embodied in chapter 392-121 WAC addresses reporting of eligible credits and experience.

For purposes of reporting staff data to the state, school districts are charged with the responsibility of reporting employee degree, credits, and certificated years of experience pursuant to this policy. There are no exceptions.

The state funding policy is more effective at recognizing circumstances of particular school districts than those of individual teachers. State policy was designed to be equitable to funding the education of children. It was not designed to recognize subjective qualities or to distinguish inequities among individuals. In this sense it is not a "payroll salary schedule."

Regardless of state reporting requirements and funding allocation schedules, payroll, salary, and contract negotiations remain within the discretion of the local school district. With regards to conditions and contracts of employment, RCW 28A.405.200 states, "Every school district by action of its board of directors shall adopt annual salary schedules and reproduce the same by printing, mimeographing or other reasonable method, which shall be the basis for salaries for all certificated employees in the district."

Local compensation policy is created by collective bargaining between the school district and the district's teachers. If the district so bargains, the same policy may govern both district reporting to the state and employee compensation. Also, if the district so bargains, degrees, credits, and experience recognized for payroll purposes may differ from those recognized for state funding purposes. However, overall average salary limitations imposed on the school district by the Legislature (see RCW 28A.400.200[3][a]) mean that an increase in salaries of some individuals would have to come at the expense of other employees.

### III. Placement on LEAP Document 1

The district does not report staff mix factors. Rather, they are assigned by OSPI on Report S-275. OSPI assigns individual staff mix factors based on degree, credit, and experience data reported by the district.

Refer to WAC 392-121-270 for rules related to placement on LEAP Document 1. The table below shows how Report S-275 data are used to determine placement.

**Notes:**

1. Degree type is reported by the district in *Item B.1, Highest Degree Type*. Highest degree is as of October 1 of the reporting school year.
2. Eligible credits are reported by the district in *Items B.3 through B.6*. All credits are as of October 1 of the reporting school year.
3. Years of experience are reported by the district in *Item B.7, Certificated Years of Experience*. All years of experience are prior to the current reporting school year.
4. Column headers such as M + 45 refer to the degree type and the minimum number of eligible credits to enter that particular column.
5. Districts report credits and experience rounded to one decimal place. For placement on LEAP Document 1, credits and experience are rounded to the nearest whole number, with .5 rounding up.

<b>Degree Type and Total Eligible Credits</b>												
	<i>B, H, S, or V</i>					<i>G</i>	<i>H</i>	<i>V</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>D</i>
	+0	+15	+30	+45	+90	+135	+135*	+0	+45	+90		
<b>Years of Exp.</b>	<b>BA+0</b>	<b>BA+15</b>	<b>BA+30</b>	<b>BA+45</b>	<b>BA+90</b>	<b>BA+135</b>	<b>MA+0</b>		<b>MA+45</b>	<b>MA+90 or Ph.D.</b>		
0	1.00000	1.02701	1.05499	1.08304	1.17303	1.23099	1.19891	1.28891	1.34693			
1	1.01346	1.04084	1.06918	1.09846	1.18939	1.24704	1.21224	1.30317	1.36079			
2	1.02628	1.05393	1.08257	1.11411	1.20478	1.26303	1.22566	1.31632	1.37458			
3	1.03950	1.06741	1.09636	1.12890	1.21940	1.27905	1.23838	1.32881	1.38850			
4	1.05246	1.08160	1.11072	1.14439	1.23542	1.29551	1.25171	1.34274	1.40286			
5	1.06585	1.09513	1.12454	1.16008	1.25077	1.31206	1.26526	1.35599	1.41728			
6	1.07961	1.10825	1.13866	1.17597	1.26623	1.32785	1.27915	1.36942	1.43100			
7	1.10379	1.13286	1.16367	1.20301	1.29461	1.35793	1.30517	1.39673	1.46008			
8	1.13919	1.16984	1.20138	1.24398	1.33681	1.40246	1.34610	1.43896	1.50458			
9		1.20814	1.24125	1.28538	1.38038	1.44826	1.38747	1.48253	1.55041			
10			1.28158	1.32891	1.42517	1.49532	1.43104	1.52733	1.59744			
11				1.37371	1.47207	1.54362	1.47584	1.57423	1.64574			
12				1.41708	1.52023	1.59391	1.52240	1.62236	1.69607			
13					1.56956	1.64544	1.57060	1.67169	1.74756			
14					1.61913	1.69890	1.62022	1.72451	1.80105			
15					1.66126	1.74310	1.66233	1.76934	1.84788			
16+					1.69447	1.77794	1.69557	1.80472	1.88482			

\* = These 135 credits must be nondegree credits reported in *Item B.6*

**WAC 392-121-270 Placement of certificated instructional employees on LEAP salary allocation documents.** Each certificated instructional employee shall be placed on LEAP salary allocation documents with the highest placement based on the employee's highest degree level, total eligible credits, and certificated years of experience, each defined in this chapter: Provided, That

(1) If an employee holds more than one degree of the same level, additional credits shall be counted after the first degree.

(2) An employee whose highest degree is a bachelor's degree, whose total eligible credits are ninety or greater, and whose total eligible credits earned prior to January 1, 1992, were less than one hundred thirty-five shall be placed on the BA + 90 column.

(3) An employee whose highest degree level is nondegreed shall be placed on the BA columns except that such persons holding valid vocational/career and technical education certificates with one hundred thirty-five or more eligible credits shall be placed on the MA + 0 column.

(4) A vocational/career and technical education instructor who obtains a bachelor's degree while employed in the state of Washington as a nondegreed vocational/career and technical education instructor and for whom one hundred thirty-five or more eligible credits determined pursuant to WAC 392-121-259 were reported on Report S-275 prior to the awarding of that bachelor's degree shall continue to be placed on the MA + 0 column and shall not advance to any other column unless a master's degree is obtained.

(5) For placement on LEAP salary allocation documents, total eligible credits and certificated years of experience shall be rounded to the nearest whole number. One-half credit or year shall be rounded to the next highest credit or year.

#### IV. District Average Staff Mix Factor

A district average staff mix factor is used in state funding calculations. Individual staff mix factors must be averaged pursuant to WAC 392-121-295 to arrive at this number. An example of the process used by OSPI is shown below.

- Find all district Report S-275 staff with assignments in all programs except institutional education (program codes 26, 56, and 59).
- Within the group just selected, find all assignments with a certificated instructional duty root 31 through 49 plus duty roots 63 and 64.
- Further reduce this group to retain only those base contract assignments with suffix 0.
- For simplicity, this example assumes five assignments remain. For most districts the number of assignments remaining far exceeds this example. Calculate the average staff mix factor as indicated below.

<b>Example D1—District Average Staff Mix Factor</b>						
	Assignment	LEAP 1 Staff Mix Factor (a)	Certificated FTE (b)	Assignment Percent of Time (c)	Assignment FTE (d) (b times c)	Mix Points (e) (a times b times c)
	Sam	01-27-310	1.00000	1.000	1.000	1.00000
	Jodie	21-27-320	1.88482	1.000	0.800	1.50786
	Jodie	01-24-420	1.88482	1.000	0.200	0.37696
	Kathleen	24-27-630	1.62336	0.100	1.000	0.16234
	Charles	55-27-330	1.17597	0.400	0.500	0.23519
<b>TOTAL</b>					2.300	3.28235
						÷ 2.300
<b>District Average Staff Mix Factor</b>					<b>(Rounding is done as the last step.)</b>	
						<b>1.42711</b>

**WAC 392-121-295 Definition—District average certificated instructional staff mix factor.** As used in this chapter, “district average certificated instructional staff mix factor” means the number rounded to five decimal places determined as follows:

- (1) Assign a staff mix factor to each certificated instructional employee excluding institutional education employees by placing the employee on the appropriate LEAP salary allocation document pursuant to WAC 392-121-270;
- (2) Multiply the result by the full-time equivalency for the time each employee meets the definition of full-time equivalent certificated instructional employee pursuant to WAC 392-121-212 excluding only full-time equivalent institutional education staff;
- (3) Sum the results obtained in subsection (2) of this section for all certificated instructional employees of the school district excluding institutional education employees; and
- (4) Divide the result by the district’s total full-time equivalent certificated instructional staff excluding full-time equivalent institutional education staff.
- (5) For the purpose of this section certificated instructional staff are those employed by the school district or a contractor of the school district as of October 1 of the school year as reported to the superintendent of public instruction on Report S-275.

## V. Derived Base Salary Computation

The following example illustrates the computation of school district derived base salary and comparison of that average salary to the district’s allocated base salary to measure compliance with the salary lid law RCW 28A.400.200(3).

<b>Example D2—District Salary Lid Compliance Computation (Continuation of Example D1)</b>					
	Assignment FTE (f) <i>(Example D1, b times c)</i>	Assignment Salary (g)	Assignment Mix Points (h) <i>(Example D1, a times b times c)</i>	Assignment Derived Base Salary (i) <i>(g divided by h)</i>	Difference (j) <i>(i minus District LEAP 2 Salary)</i>
Sam	1.000	35,700	1.00000	35,700	0
Jodie	0.800	53,830	1.50786	35,700	0
Jodie	0.200	13,458	0.37696	35,701	1
Charles	0.200	8,396	0.23519	35,699	(1)
DISTRICT	2.200	111,384	3.12001	35,700	0

Derived Base Salary	=	(Average Salary) divided by (Average Staff Mix Factor)
District Certificated Instructional Staff in All Programs except Institutional Education	=	Assignments with duty codes 310–490 in all program codes <u>except</u> 26, 56, and 59
Average Salary	=	(Sum [AssSal]) / (Sum [AssFTE])
Sum (AssSal)	=	111,384
Sum (AssFTE)	=	2.200
Average Salary	=	50,629
Average Staff Mix Factor	=	(Sum [Staff Mix Factor] * [AssFTE]) / (Sum [AssFTE])
(Sum [Staff Mix Factor] * [AssFTE])	=	3.12001
Sum (AssFTE)	=	2.200
(Sum [Staff Mix Factor] * [AssFTE]) / (Sum [AssFTE])	=	1.41819
Derived Base Salary	=	35,700
LEAP 2 Base Salary	=	35,700
Difference	=	0

Note that contractor staff (Kathleen in the example, reported with duty code 630) are included in the average staff mix factor calculation for state funding, but are not included in the salary compliance measurement.

## VI. LEAP Salary Placement

The following guide is provided to assist school districts in placing their certificated instructional employees on LEAP salary allocation documents.

### LEAP Salary Placement\*

How is the LEAP salary placement of certificated instructional employees (teachers and educational staff associates) determined?

Certificated instructional employees are placed on LEAP salary allocation schedules based on the employee's:

- Highest degree
- Total eligible credits
- Certificated years of experience

Reference: WAC 392-121-270 Placement of certificated instructional employees on LEAP salary allocation documents.

How is the highest degree level determined?

**Highest degree** must be from a regionally or nationally accredited college or university.

For certificated employees with college degrees:

- B = Bachelor's degree (and who are not reported as "G" or "H").
- G = Bachelor's degree, Grandfathered at BA+135 column (reported on S-275 with BA+135 or more credits before January 1, 1992).
- H = Bachelor's degree, obtained while employed in Washington as a nondegreed vocational/CTE instructor ("Hold harmless").
- M = Master's degree (or any degree between the master's and doctoral degrees).
- D = Doctorate degree.

For certificated employees without college degrees:

- V = Vocational/CTE instructors who hold no bachelor's or higher level degree, or who are "nondegreed" pursuant to WAC 392-121-250(2)(b).
- S = Nondegreed certificated employees in Special circumstances.

Note 1: Nondegreed vocational/CTE instructors are those with vocational/CTE certificates only. If the employee holds other certificates, report that employee's highest degree level.

References: S-275 Personnel Reporting Instructions and WAC 392-121-250 Definition—Highest degree level.

How are total eligible credits determined?

**Total eligible credits** include:

- Academic credits (since highest degree)
  - After first bachelor's degree
  - Earned from accredited college/university
  - Transferable/Applicable to bachelor's degree or higher
- In-service credits (since highest degree)
  - After August 31, 1987
  - After first bachelor's degree
  - From approved in-service provider
  - Continuing education credit hours meeting the internship requirements of chapter 181-83 WAC
  - Continuing education credit hours awarded in conformance with WAC 181-85-033
  - Educational staff associates can count continuing education credits which are required to maintain health professions licensure
- Excess credits
  - Applicable if highest degree = master's
  - Academic and in-service credits in excess of 45 earned between the bachelor's and master's degree
- Nondegree credits (usually for nondegreed vocational/CTE instructors)
  - 1 credit per 100 hours of occupational experience (after meeting the minimum vocational/CTE certification experience requirement of 6,000 hours)
  - 1 credit per 10 clock hours of vocational/CTE educator training (after meeting the minimum vocational/CTE certification program training requirements)

Note 2: Credits earned after September 1, 1995, are eligible only if the district recognizes those credits as meeting additional state reporting criteria in WAC 392-121-262.

Note 3: Nondegreed vocational/CTE instructors are placed on the BA columns except those with 135 or more nondegree credits; those with 135 or more nondegreed credits are placed on the MA+0 column.

References:

WAC 392-121-255 Definition—Academic credits

WAC 392-121-257 Definition—In-service credits

WAC 392-121-259 Definition—Nondegree credits

WAC 392-121-261 Definition—Total eligible credits

WAC 392-121-262 Definition—Additional criteria for all credits

WAC 392-121-270 Placement of certificated instructional employees on LEAP salary allocation documents

How are certificated years of experience determined?

**Certificated years of experience** include only “professional education employment”:

- In public or private P–12 schools in certificated positions (teacher—Yes; teacher assistant—No).
- In colleges/universities in positions comparable to K–12 certificated positions (math professor—Yes; custodian—No).
- In governmental education agencies (ESD, OSPI, US Department of Education, etc.) in a professional position (curriculum director—Yes; mail clerk—No).
- And military, Peace Corps, or VISTA service, or sabbatical leave, which interrupted professional education employment above.

- And management experience—for nondegreed vocational/CTE instructors only (after meeting minimum vocational/CTE certification experience requirement of 6,000 hours; maximum of 6 years).
- And, for educational staff associates, up to 2 years “nonschool” experience if it was similar to employment as an ESA and either required health licensure (for occupational therapists, physical therapists, or registered nurses) or was after completing the minimum education requirement for ESA certification (for speech-language pathologists/audiologists, counselors, psychologists, or social workers).

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

Note 4: Districts should report only the degrees, credits, and experience which meet the documentation criteria in WAC 392-121-280 Placement on LEAP salary allocation documents—Documentation required.

\*LEAP = Legislative Evaluation and Accountability Program; LEAP salary placement is for state reporting and allocation purposes only. Salaries for all employees are set by the employing school district in conformance with RCW 28A.400.200—“*Every school district board of directors shall fix, alter, allow, and order paid salaries and compensation for all district employees.*”

## Appendix E: 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

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 “District Reports” on the OSPI website at <http://www.k12.wa.us/safs/>.

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 website at <http://www.k12.wa.us/safs/14budprp.asp>, Special Education Percentage for Revenue 3121 Calculation for 2016–17, 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, 2016, 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, 2016, 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 ( $680 \div 1,440$ ).
- 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 ( $600 \div 1,440$ ). 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 2016–17 staffing ratios in January 2017 using October 1, 2016, enrollment and staffing data. The ratios calculated in January 2017 will affect basic education apportionment payments beginning with January 2017 apportionment. Ratios calculated by OSPI are provided to each school district on Report 1159.

Forms SPI 1158 and 1160 that are received prior to January 15, 2017, 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 Forms 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
	<b>STAFFING RATIO ENROLLMENT AS SELECTED BY THE SCHOOL DISTRICT FOR THE 2016-17 SCHOOL YEAR</b>					

This is an optional report form.

School districts may use Form SPI 1160 to request that an enrollment, other than that reported for October 2016, be used to determine staffing ratios. School districts may submit this form multiple times during the school year. Districts may fax this form to 360-664-3683.

Use the enrollment for the month of: <input style="width: 150px; height: 20px;" type="text"/>
During the enrollment count date for the above month, I certify that all basic education instructional programs were operating pursuant 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 the Office of Superintendent of Public Instruction to use enrollment other than that reported for October 2016, to determine the school district's K–12 staffing ratio for 2016–17.

### PURPOSE

Unless a school district submits Form SPI 1160, OSPI will use October 2016 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 2016, 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
	<b>NET INCREASE IN BASIC AND SPECIAL EDUCATION                  CERTIFICATED INSTRUCTIONAL STAFF                  FOR THE 2016–17 SCHOOL YEAR</b>			

This is an optional report form.

Districts may submit Form SPI 1158 to report net increases in basic and special education certificated instructional staff that are not reportable on Report S-275. Staff reported on this form are added to S-275 staff in determining school district staff/student K–12 ratios. Districts may fax this form to 360-664-3683.

<b>A. NET INCREASE IN BASIC EDUCATION CERTIFICATED INSTRUCTIONAL STAFF</b>	
Enter the net increase in full-time equivalent basic education certificated instructional staff after October 1 as defined in WAC 392-127-065.	
<b>Grades K–12 FTEs</b>	<input style="width: 150px; height: 20px;" type="text"/>

<b>B. NET INCREASE IN SPECIAL EDUCATION CERTIFICATED INSTRUCTIONAL STAFF</b>	
Enter the net increase in full-time equivalent special education certificated instructional staff after October 1 as defined in WAC 392-127-065.	
<b>Grades K–12 FTEs</b>	<input style="width: 150px; height: 20px;" type="text"/>

I certify that 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 pursuant to WAC 392-127-065.

Signature of Superintendent or Authorized Representative	Date
Title	School District

## 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, 2016, that are not reportable on Report S-275.

### PURPOSE OF FORM SPI 1158

The Office of Superintendent of Public Instruction will add the net supplemental staff reported on Form SPI 1158 to staff reported on Report S-275 in determining the school district's 2016–17 staff/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 2016–17 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 Skills Center—Basic—State 97 Districtwide Support
Duty	310 through 490, 630 and 640

Determine full-time equivalent (FTE) BEACIS pursuant 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 pursuant 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, School Apportionment and Financial Services, 360-725-6308.

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