New Superintendent Orientation
2018

FOR MORE INFORMATION:
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Missison Statement
The purpose of Capital Region ESD 113 is to ensure excellent and equitable education for all students through service and collaboration.

STAFF

Superintendent
• Dana Anderson

Assistant Superintendents
• Andrew Eyres Teaching and Learning
• Mike Hickman Student Support
• Matthew Solomon Early Learning

Chief Financial Officer
• Calvin W. Brodie

Executive Director of Human Resources
• Jodi Petrovich

Director of Communications and Public Engagement
• Kristen Jaudon

BOARD OF DIRECTORS

District 1
• Rick Anthony Morton, Mossyrock, Onalaska, Rainier, Tenino, Toledo, White Pass and Yelm

District 2
• Don Rash Adna, Boistfort, Centralia, Chehalis, Evaline, Napavine, Pe Ell, Rochester and Winlock

District 3
• Dale McDaniel Elma, Grapeview, Hood Canal, Mary M. Knight, McCleary, Montesano, Pioneer, Satsop, Shelton and Southside

District 4
• Al Cohen Griffin and Olympia

District 5
• Bill Williams North Thurston A

District 6
• Harry Carthum Aberdeen, Cosmopolis, Hoquiam, North Beach, North River, Oakville, Ocota, Quinault, Raymond, South Bend, Taholah, Willapa Valley and Wishkah Valley

District 7
• Allen Jones North Thurston B and Tumwater
Capital Region ESD 113 Handbooks

Originated by John Molohon

2018–19 Updated by ESD 113 Financial Services

The Capital Region ESD 113 Handbook Series includes:

✓ New Superintendent Orientation
✓ Levy/Bond Orientation
✓ Fiscal Services
✓ School Budgeting
✓ Changing Director District Boundaries
✓ Small School Funding
## Contents

**INTRODUCTION TO CAPITAL REGION ESD 113** ........................................ 7
- ESD 113’s Current Programs .................................................. 8
- ESD 113’s Authorization and 2016–17 Funding .............. 9

**MINDING YOUR DISTRICT’S BUSINESS** ........................................... 10
- Processes to Review ................................................................. 10
- Data to Review ......................................................................... 12
- Review OSPI Apportionment Reports ................................. 12

**NEW SUPERINTENDENT GOVERNANCE BASICS** ...................... 14
- First Business for New Superintendents .................................... 14
- When You Have a New Member or Vacancy on the Board of Directors ....................................................... 14
- Who Can Sign Legal Documents? ............................................... 15
- Public Disclosure ........................................................................ 15
- Conflict of Interest (Superintendent and Board Members) ............................................................................. 16
- Open, Public, Executive, and Non-open Meetings ................................................................................................. 18
- Professional Conduct .................................................................. 20

**LEGAL FOUNDATIONS OF SCHOOL FINANCE** ........................................... 21
- State Constitution ...................................................................... 21
- State Laws .................................................................................. 21
- The Doran Decision and Basic Education Funding .................................................. 21
- Education Reform ...................................................................... 22
- Key Federal Law ......................................................................... 22
- Washington Administrative Code ............................................. 23
- The McCleary Decision .............................................................. 24

**SCHOOL FUNDING PRIMER** ............................................................. 26
- How Is Funding Allocated To Schools? ........................................ 26
- When Does the State Distribute Funding to Schools? .................. 28
- How Does the State Help Pay for Construction? .............. 30
- What Are the Sources of State Money for School Construction? .................................................. 30
- Who Is Responsible for Financial Management of Schools? ................................................................. 30

**ESD 113’S ESSENTIAL FINANCIAL SERVICES** ................................. 32
- School Financial Services and State Reports .............. 32
- Capital Regional Information Service Center (CRISC) .................................................. 32
- School District Organization ..................................................... 34
- Fiscal Agent Services ................................................................. 34

**AREAS TO WATCH** ...................................................................... 35
- Compulsory Attendance ............................................................ 35
- Truancy Consequences ............................................................. 35
- Claims Agent Filing With Your County .................................... 36
- Administrative Resource Services ............................................... 36

**APPENDIX: RECOMMENDED DISTRIBUTION FOR NEW SUPERINTENDENT FORMS** ................................. 37
- Superintendent’s Bond and Oath of Office .................................... 39
- Certificate of Election or Appointment ..................................... 41
- Certification of Manual Signature ............................................. 43
- Authorization of Facsimile Signature ........................................ 45
- Authorization of Warrant Signature ........................................... 47
- Authorization to Invest Funds ................................................... 49
- Designation of District Agent ..................................................... 51
- Designation of Auditing Officers ............................................... 53
- Authorization of Student Release/Acceptance .................................................. 55
Introduction to Capital Region ESD 113

Our mission is to ensure excellent and equitable education for all students through service and collaboration. Inside this document, you will see some of the ways your district partnered with Capital Region Educational Service District (ESD) 113 last school year to work together toward student success.

We can save your district time and money so you can focus on the classroom. You receive the services you want and have a voice in how we deliver those services.

What is an “ESD”?  

Washington has nine educational service districts (ESDs). They were created by the state legislature in 1969 to ensure equitable outcomes for all students by:

- Helping schools provide high-quality, cost-effective services.
- Helping schools provide equal educational opportunities for all children.
- Providing cooperative and information services to schools.
- Acting as a liaison between the local schools and the Office of the Superintendent of Public Instruction (OSPI).
- Providing local programs, as required by the state.

ESDs provide a vital link between local public and private schools and various state and federal agencies. They provide a central focal point for the aggregation of services and information. This centralized approach is efficient and cost-effective for the ESD’s client districts. It ensures that school districts receive the services they want in a way that makes sense for them. And it ensures participating school districts can use more of their taxpayer dollars in the classroom, rather than on support services.

CR ESD 113 receives funding many different sources. They include federal and state grants, state allocations, service fees charged to local school districts and other agencies, and facility rentals and other miscellaneous revenue sources.

The state Legislature provides CR ESD 113 with a small “core” allocation. It supports some of the costs associated with mandated services like teacher certification, district financial assistance including budget and financial review services, and various state reporting requirements. Currently, it supports only about 2% of the total ESD budget.

Local school directors elect a seven-member board to govern CR ESD 113. Each board member represents several school districts within the ESD region. The ESD board has the responsibility to hire a superintendent to manage its affairs.

Dr. Dana Anderson, superintendent, oversees agency operations.
<table>
<thead>
<tr>
<th>Cooperatives</th>
<th>Fee for Service</th>
<th>Grant-Funded Services</th>
<th>Services at NO COST to Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Asbestos Abatement Services</td>
<td>• Business Management</td>
<td>• 21st Century Learning Centers</td>
<td>• Administrative Consultation &amp; Training</td>
</tr>
<tr>
<td>• Capital Regional Information Service Center - Fiscal</td>
<td>• Business Manager Academy</td>
<td>• Building Bridges</td>
<td>• Art Show</td>
</tr>
<tr>
<td>• Capital Regional Information Service Center - Student</td>
<td>• Business Support</td>
<td>• Chehalis Basin Watershed Ed</td>
<td>• Consultation</td>
</tr>
<tr>
<td>• Capital Regional Information Service Center - Operations</td>
<td>• Certification</td>
<td>• Sound to Harbor Early Learning Programs</td>
<td>• Curriculum &amp; Instruction</td>
</tr>
<tr>
<td>• Instructional Resources (Science Learning Resource Center - SLRC)</td>
<td>• Communications</td>
<td>• Homeless Liaison Ed Advocate</td>
<td>• Education Tech. Support Center</td>
</tr>
<tr>
<td>• Legal Services</td>
<td>• Drug &amp; Alcohol Testing</td>
<td>• Math and Science</td>
<td>• K–20 Internet System Support</td>
</tr>
<tr>
<td>• Lewis County Special Education Co-op</td>
<td>• Fingerprinting</td>
<td>• Nursing Services (includes some fee for service)</td>
<td>• Professional Lending Library</td>
</tr>
<tr>
<td>• Lewis County Vocational Co-op</td>
<td>• Knowledge Bowl</td>
<td>• Student Assistance Program</td>
<td>• Regional Math Specialist</td>
</tr>
<tr>
<td>• Personnel Co-op</td>
<td>• Network Services</td>
<td>• Nursing Consultation &amp; Training</td>
<td>• Research and Evaluation</td>
</tr>
<tr>
<td>• Substitute Calling Service</td>
<td>• Readiness to Learn/Ed Advocates</td>
<td></td>
<td>• Resolve District Boundary Disputes</td>
</tr>
<tr>
<td>• Unemployment Comp. Insurance Co-op</td>
<td>• Student Assessment</td>
<td></td>
<td>• River of Words - Art/Poetry Contest</td>
</tr>
<tr>
<td>• Workers’ Comp. Insurance Co-op</td>
<td>• Teaching and Learning Specialists</td>
<td></td>
<td>• School Fiscal Consultation</td>
</tr>
<tr>
<td></td>
<td>• Traffic Safety Education</td>
<td></td>
<td>• Special Education Consultation &amp; Training</td>
</tr>
<tr>
<td></td>
<td>• Web-Based Products</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Workshops, In-service, Trainings, Classes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CR ESD 113’s Authorization and 2016–17 Funding

Capital Region ESD 113 is funded by the state Legislature, federal and state grants, cooperatives, fees and other sources.

Money from the Legislature pays for about 25% of state-mandated services, like teacher certification, and district assistance for fiscal reporting requirements.

In 2016–17, Capital Region ESD 113 received $614,441 from the state. Through entrepreneurial activities, we were able to leverage that money into $33.4 million for services to students, families and districts in our region.

Put another way, Capital Region ESD 113 delivered $53.36 worth of services to our students, families and districts for each dollar we received from the Legislature.
Minding Your District’s Business

Like an outstanding teacher, your success depends on your ability to connect and engage with stakeholders. Those connections and engagements vary by district. Culture, history, size, board make up, practice, and the quality and skill of your staff support affect your work. Beyond that, external stakeholders also affect your success, often without your knowledge or ability to engage and influence.

Besides written policies, laws, and rules, stakeholder expectations are likely unwritten. You need to know what they are. CR ESD 113 can help you navigate those expectations. While we do not have answers to every situation, our history and experience is valuable. We can work with you and your staff and connect you with other school district leaders to meet your needs and challenges.

Successful school district leaders must be able to trust and respect each other. For example, while the superintendent is responsible for the financial condition of the district, this work involves many people. He or she relies on the expertise of the district’s financial and human resources teams.

How can you know things are operating appropriately and you are not headed for trouble? Here are some accountability benchmarks to look for from your business office.

 Processes to Review

Your business office prepares monthly reports. They should go to you and the board of directors.

 MONTHLY BUDGET STATUS REPORT

Your business office should generate the monthly budget status report from the accounting system. This ensures the information provided to the board reconciles to the accounting records. They should not use a separate spreadsheet.

There should be no error messages on the report. If an error messages appears, that means one or more processes are incomplete. By law, districts must prepare the budget status report on a fund balance basis.

MONTHLY FINANCIAL REPORT

You must provide your board of directors a report that shows the month’s revenues, expenditures, and changes in fund balance. It is the statement of a district’s financial condition. Including a year-to-year comparison in those reports gives the board perspective and highlights differences.

These reports may also provide a projection of the district’s financial condition for each month of the school year. The projection is not required by law, but it can be helpful in managing the financial position of the district.

Monthly personnel status report

This report displays the combined responsibilities of the district’s administrative staff. It helps in personnel management and budget control.

The report indicates the:

✓ status of expenditures and commitments for salaries and wages.
✓ number of certificated and classified positions planned in the budget.
✓ amount of revenues budgeted for those positions, summarized by program and/or responsibility area.
✓ number of positions actually filled.
✓ amount of revenues expended and encumbered in support of these positions in a way that can be compared with budget.

A district’s board of directors may use the budget
and personnel status reports and the financial report to manage the financial position of the district.

The superintendent should also review following processes regularly:

**MONTHLY RECONCILIATION REPORT**

School districts receive their county treasurer’s statement each month. A district’s monthly reconciliation report shows how their budget status report balances to the treasurer’s statement. OSPI and CR ESD 113 have sample reports available. It is a good idea to request a copy of this report each month. Districts that do not reconcile regularly may not be posting all revenues or expenditures. This can result in an incorrect fund or cash balance.

**GRANT CLAIMING**

Failure to manage grants can result in two bad scenarios:

1. The district does not take advantage of the grant funding to meet its service needs, or
2. The district makes expenditure under the grant but fails to claim reimbursement.

Track grant programs to verify they are in effect and all resources are being used as planned. Make sure to account for indirect fees. State funding assumes those fees are paying for part of the district office expenditures.

**MONTHLY CALENDAR**

A month-by-month listing of important tasks and due dates is available from the Washington Association of School Business Officials (WASBO). This calendar is useful in understanding the business office functions in any size district. In small districts where the new superintendent is also the primary business manager, this calendar is essential (see www.wasbo.org).

**BUDGETS AS A MANAGEMENT TOOL**

Budgets are initially developed as a planning tool. They answer questions like, “Where are we going?” “How will we get there?” “What are our priorities?” “How many more revenues and expenditures might come our way and how should we plan for them?”

Any good plan is based on educated guesses. Once the year has begun, though, the guesses are steadily replaced by actual circumstances and facts. Guesses that were useful in June when the budget was built may be dangerous or misleading by December.

You might choose to archive the original budget for reference. It still controls the board appropriation level (total allowed expenditures). But in its place, the district will use a current budget that reflects actual information as it unfolds.

- Replace revenue guesses from June with actual revenue calculations. Base apportionment revenue on actual enrollments and mix factors. Grants you applied for are now either awarded or not. For example, the grant you budgeted as $10,000 may now be $2,000 or even $0. Eliminate capacity revenue.

- Replace expenditure guesses from June with a blend of actual expenditures from the initial months, and anticipated expenditures for the rest of the fiscal year. If a revenue stream has decreased, you should also decrease the related expenditures so you avoid spending non-existent dollars. Eliminate capacity expenditures.

Use this process to keep your budget current. Reviewing the budget can help you make individual decisions about purchasing and staffing. A current budget’s bottom line shows if spending is on its way to exceeding revenues for the year.

The superintendent should monitor the following annual processes:

**BUDGET DEVELOPMENT**

(Report F-195)

In today’s environment with shrinking fund balances, there are three things a superintendent should monitor.

1. Know where your district has built in its budget capacity. The accounting manual doesn’t identify capacity, so we recommended you use revenue code 8100 and expenditure code 79. Most importantly, revenue capacity should equal expenditure capacity. If they are not equal, the budget will create a misleading picture of ending fund balance.
2. Know what indirect fees the district is taking and how much they contribute to district operation costs (expenditure program 97). State funding pays only a portion of district operations, the rest is designed to come from indirect fees.

3. Know which programs spend more than they receive in revenues. What fund sources make up the difference? Are these fund sources sustainable to meet long-term demand? If the fund source is the fund balance, make sure that everyone involved in that decision understands how fund balance comes to be and that it is most often “one-time money.” Does the fund balance, basic education program, or levy make up the difference?

YEAR-END CLOSING
(Report F-196)

Year-end expenditure reports reflect the district's financial position. They provide insight into how resources are actually used. From a management point of view, the F-196 is a far more useful data set than the district’s budget. When completing the F-196, check the ending fund balance from the year-end report against the beginning fund balance for the new current-year budget. Adjust the current budget if the ending fund balance is less than the budgeted beginning balance.

MANAGEMENT BY WALKING AROUND

The superintendent should reinforce additional communication processes.

The Central Office

Does the human resources office talk to the business office? Do both groups use the same data system? Who attends to potential HR issues that may end up costing money? You can avoid future woes by attending to risk factors.

Payroll should reflect all HR decisions. And it is important for the business office to know when HR will be correcting and updating state report S-275 personnel data. The potential change to staff mix factors affects district apportionment revenues.

Building secretaries

Do the building secretaries talk to the business office? Who tracks and reports student enrollment? All enrollments should be well-documented and reported on-time to OSPI. Enrollment counts affect district apportionment revenues.

Is the business office on top of the building Associated Student Body (ASB) practices? ASB transactions and activities are a significant source of audit findings. How is cash handled? Do cash processes meet the audit standards?

Data to Review

ENROLLMENT

Review enrollment each month. Compare your current enrollment to the amount for which the district budgeted. If your current enrollment is lower or is dropping, you may need to cut the budget to offset the resultant drop in apportionment.

REVENUES AND EXPENDITURES

Are all transactions posted immediately to the accounting system? Missing data misleads decisions about the financial condition of the district.

Review OSPI Apportionment Reports

Apportionment reports are available on OSPI’s website about five days before the end of each month. Take a look at the reports for your district.

The 1197 report shows grants and apportionment the district receives under each revenue code. Review all grant funds. Review the 1197 OSPI grant reimbursement against the amount spent. Failure to claim funds on a timely basis can tax the district’s cash flow and potentially result in failure to receive all grant monies due.

The 1191 reports show the staff mix (Section A on the first page). Is your staff mix different than last month? Than the budgeted staff mix?

The 1191E report shows the number of staff the basic education formula generates for your current enrollment. Compare this with your actual staff to
see if you are over-staffed. Review it every year well before the May 15 reduction-in-force (RIF) date, to keep your staffing in line with the funding.

REFERENCES

- School Business Managers Calendar

- Monthly Reports WAC 392-123-110 through 132

- Monthly apportionment reports

WARNING:

A Failure to Mind Your Business  
(Don’t do this!)

1. Hire key financial people without school district and/or Washington State experience.
2. Change organizational leadership frequently.
3. Freeze training for administrative staff, do not cross train.
4. Do not include Business Services at the bargaining table.
5. Recognize revenues when invoiced rather than when received.
6. Do not accrue expenditures.
7. Do not write-off bad debt.
8. Do not reconcile cash, revenues, and expenditures with treasurer on a monthly basis.
9. Have the Superintendent tell people what to do and don’t follow up to ensure things are done.
11. Enter into leases through the Capital Projects fund.
12. Enter into construction projects without bidding, notice to precede, intent to pay prevailing wages, payment made on work completed, expensing and reserving retainage.
13. Do not reserve program fund carryover.
14. Do not provide school board with monthly budget status reports.
15. Budget the enrollment higher than the actual enrollment and spend accordingly.
16. Give Vocational Director the Running Start estimated revenue to spend.
17. Borrow money for an energy retro fit and falsely assume energy savings as part of the budget.
18. Pay employees on personal services contracts.
First Business for New Superintendents

SUPERINTENDENT’S BOND & OATH
(See appendix Form A)

The superintendent shall take an oath before a proper officer that he/she will support the Constitution of the United States and state of Washington and faithfully perform the duties of the office. The oath shall be filed with the ESD superintendent. In a first-class school district, the board of directors is to fix and require the superintendent, as secretary of the board, to give bond in a sum of not less than five thousand dollars. (RCW 28A.330.060)

NOTIFY ESD, SECRETARY TO BOARD

Every school district superintendent in districts of the second class (under 2000-enrollment) shall within 10 days after change in the office of chair of board or superintendent, notify the ESD superintendent of such change. (RCW 28A.330.210)

The superintendent shall serve as secretary to the board in the districts of the second class. (RCW 28A.330.200)

INTERIM SUPERINTENDENT

When a district of the second class is without a superintendent and the business of the district necessitates action by the superintendent, the board shall appoint any member to carry out the superintendent duties for a temporary time period. (RCW 28A.330.200)

FILING OF SIGNATURE
(See appendix Forms C, D, and E)

Every school district superintendent on assuming the duties of the office shall place their signature, certified by some school district official, on file with the office of the county auditor. (RCW 28A.400.020) Any official (i.e. anyone given power to act in a certain capacity) of the school district, after filing with the secretary of state his/her manual signature certified by him/her under oath, may execute or cause to be executed with a facsimile signature in lieu of a manual signature: (1) any public security; or (2) any instrument of payment. (RCW 39.62.020). (See RCW 28A.330.230 regarding warrants and secretary of board signature for districts of the second class and RCW 28A.330.080 for districts of the first class.)

BOARD AUTHORIZATIONS TO CONDUCT NORMAL BUSINESS
(See appendix Forms E, F, G, H and I)

School boards are empowered to delegate certain authorities to the superintendent which allow daily business to be conducted.

When You Have a New Member or Vacancy on the Board of Directors

ELIGIBILITY

Persons are eligible to serve as members of a school district board of directors when they are (1) citizens of the United States and the state of Washington, and (2) a registered voter of the school district or director district as the case may be. (RCW 28A.343.340)

OATH, EFFECTIVE DATE
(See appendix Form A)

Every person elected or appointed to the office of school director, before discharging of duties shall take an oath to support the Constitution of the United States and the state of Washington and to faithfully discharge the duties of the office. The oath shall be endorsed on written appointments or commissions and sworn before any officer authorized to administer oaths, school official being authorized to administer oaths pertaining to their respective offices without charge or fee. All oaths shall be filed with the county auditor. Every elected member of the board of directors assumes office at the first official meeting of the board following certification of the election results. (RCW 28A.343.360)
BOARD VACANCIES, ESD ROLE

Vacancies for any reason in a board member position are filled by appointment of the remaining board members where there is still a legal majority of board members. Where there are less than a legal majority of board members on the local school district board, the ESD board by majority vote will appoint sufficient number to constitute a legal majority. Should a local school board fail to fill a vacancy by appointment within 90 days, the ESD board by majority vote will appoint to fill the vacancy. All appointees must meet the qualifications of elected board members. Board members who have resigned may not vote on their replacement. (RCW 28A.343.370)

COMPENSATION

Board members may authorize the receipt and waiver of compensation for performance of duties as board members at a rate not to exceed fifty dollars ($50) per day or prorate thereof and not in excess of forty eight hundred dollars ($4,800) per year. Such payments must come from locally collected excess property tax levy money, and such compensation cannot cause the state to incur any present or future funding obligation. Such compensation is in addition to reimbursement for expenses. (RCW 28A.343.400) The IRS has opined that such compensation is not wages in the traditional sense and is therefore not subject to income tax withholding and social security contributions. However, it is taxable income to the individual; therefore, W-9 forms for contractors are needed.

See also references to contracts under “Conflict of Interest” on page 16.

Who Can Sign Legal Documents?

There are many statutes specifically requiring the signature of the board members, board chairman, or the superintendent on certain documents or in certain situations. The superintendent as the delegated representative has authority to sign most documents on behalf of the board and or district. Generally, the superintendent cannot delegate his/her signature responsibility. Experience is the best teacher. Alternatively, follow the advice of legal counsel, or ask the ESD to research the situation.

Public Disclosure

The office of school director is subject to the campaign finance reporting requirements of the Public Disclosure Law. School superintendents who contact legislators may or may not need to register as lobbyist, depending on the nature of the discussions and positions advocated.

SPECIFIC PROHIBITIONS

(RCW 42.17A.155)

No elective official nor any employee of his office nor any person appointed to or employed by any public office or agency may use or authorize the use of any of the facilities of a public office or agency, directly or indirectly, for the purpose of assisting a campaign for election of any person to any office or for the promotion of or opposition to any ballot proposition.

Facilities of public office or agency include, but are not limited to, use of stationery, postage, machines, and equipment, use of employees of the office or agency during working hours, vehicles, office space, publications of the office or agency, and clientele lists of persons served by the office or agency.

ALLOWABLE COMMUNICATION

(RCW 28A.320.090)

School district employees and school directors can provide information pertinent to ballot issues that relate to the district, including levy and bond issues. Information provided shall not directly tell the audience to vote or act in a certain way, rather, the communication must be factual to the subject and provide the recipient with pertinent information in order to make a decision.

EXCEPTIONS TO PROHIBITIONS

(RCW 42.17A.555)

The foregoing provisions of this section shall not apply to the following activities:

1. Action taken at an open public meeting by members of an elected legislative body or by
an elected board, council, or commission of a special purpose district including, but not limited to, fire districts, public hospital districts, library districts, park districts, port districts, public utility districts, school districts, sewer districts, and water districts, to express a collective decision, or to actually vote upon a motion, proposal, resolution, order, or ordinance, or to support or oppose a ballot proposition so long as:

2. (a) any required notice of the meeting includes the title and number of the ballot proposition, and

3. (b) members of the legislative body, members of the board, council, or commission of the special purpose district, or members of the public are afforded an approximately equal opportunity for the expression of an opposing view;

4. A statement by an elected official in support of or in opposition to any ballot proposition at an open press conference or in response to a specific inquiry;

5. Activities which are part of the normal and regular conduct of the office or agency.

REFERENCES

- Preparing and distributing information on district’s instructional program, operation and maintenance—Limitation (RCW 28A.320.090) http://bit.ly/ProgOpMaint

Conflict of Interest
(Superintendent and Board Members)

Conflict of interest statutes apply to all elected and appointed officials of school districts. While it is clear they apply to board members, it is an interpretation as to who may be an “appointed” official. The superintendent or any other official delegated in any capacity to act on behalf of the board is probably an appointed official. This is especially true if they have authority to bind the district by contract.

SPECIFIC PROHIBITIONS
(RCW 42.23.070)

1. No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others.

2. No municipal officer may, directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the employing municipality, for a matter connected with or related to the officer’s services as such an officer unless otherwise provided for by law.

3. No municipal officer may accept employment or engage in business or professional activity that the officer might reasonably expect would require or induce him or her by reason of his or her official position to disclose confidential information acquired by reason of his or her official position.

4. No municipal officer may disclose confidential information gained by reason of the officer’s position, nor may the officer otherwise use such information for his or her personal gain or benefit.

Conflict of interest statutes apply to all elected and appointed school district officials. While, it is clearly applied to board members, it is an interpretation as to who may be an “appointed” official. The superintendent or any other official delegated in any capacity to act on behalf of the district is most likely an “appointed” official. Thus, anyone with authority to bind the district by contract falls into this category.
EXCEPTIONS TO PROHIBITION (RCW 42.23.030)

Situations which are deemed not to be conflicts for school officials are:

1. The designation of public depositaries for municipal monies;

2. The publication of legal notices required by law to be published by any municipality, upon competitive bidding or at rates not higher than prescribed by law for members of the general public;

3. The designation of a school director as clerk or as both clerk and purchasing agent of a school district;

4. The employment of any person by a municipality for unskilled day labor at wages not exceeding $200.00 in any calendar month. The exception provided in this subsection does not apply to a first class school district;

5. (a) The letting of any other contract in which the total amount received under the contract or contracts by the municipal officer or the municipal officer’s business does not exceed $1,500.00 in any calendar month. The exceptions provided in this subsection do not apply to a sale or lease by the municipality as the seller or lessor.

(b) The exceptions provided in this subsection do not apply to a sale or lease by the municipality as the seller or lessor.

(c) The municipality shall maintain a list of all contracts that are awarded under this subsection. The list must be made available for public inspection and copying;

6. The letting of any employment contract for the driving of a school bus in a second class school district if the terms of such contract are commensurate with the pay plan or collective bargaining agreement operating in the district;

7. The letting of any employment contract as a substitute teacher or substitute educational aide to an officer of a second-class school district that has two hundred or fewer full-time equivalent students, if the terms of the contract are commensurate with the pay plan or collective bargaining agreement operating in the district and the board of directors has found, consistent with written policy, under 28A.330.340, that there is a shortage of substitute teachers in the school district;

8. The letting of any employment contract to the spouse of an officer of a school district, when such contract is solely for employment as a substitute teacher for the school district. This exception applies only if the terms of the contract are commensurate with the pay plan or collective bargaining agreement applicable to all district employees and the board of directors has found, consistent with the written policy under RCW 28A.330.240, that there is a shortage of substitute teachers in the school district; and

9. The letting of any employment contract to the spouse of an officer of a school district if the spouse was under contract as a certificated or classified employee with the school district before the date in which the officer assumes office and the terms of the contract are commensurate with the pay plan or collective bargaining agreement operating in the district. However, in a second class school district that has less than two hundred full-time equivalent students enrolled at the start of the school year as defined in RCW 28A.150.040, the spouse is not required to be under contract as a certificated or classified employee before the date on which the officer assumes office.

A municipal officer may not vote in the authorization, approval, or ratification of a contract in which he or she is beneficially interested even though one of the exemptions allowing the awarding of such a contract applies. The interest of the municipal officer must be disclosed to the governing body of the municipality and noted in the official minutes or similar records of the municipality before the formation of the contract.

REMOTE INTERESTS (RCW 42.23.040)

All elected and appointed officers of a school district shall not be deemed interested in a contract if they have only a remote interest in the contract, such
interest is disclosed to the board of directors, such interest is noted specifically in the official minutes or records of the district prior to entering into the contract, and the board approves the contract without the vote of the remotely interest official. Remote interest is:

1. A non-salaried officer of a nonprofit corporation;
2. An employee or agent of contractor where the compensation of the employee or agent is entirely fixed wages or salary;
3. A landlord or tenant of a contracting party;
4. A holder of less than one percent (1%) of the shares of the contracting party.

REFERENCES

- WSSDA's Avoiding Conflicts of Interest—A Guide for School Board Members and Superintendents http://bit.ly/2w6mHsA

Open, Public, Executive and Non-open Meetings

REGULAR MEETINGS: MAINTAINING PUBLIC TRUST

Representative democracy relies on the informed trust of the citizens. One of the critical places for school boards to work to retain the informed trust of their communities is in the conduct of meetings that are effectively run, meet the requirements of the law and address the reasonable expectations of the citizenry. The public’s trust is too delicate for school board members and administrators to proceed without a sophisticated and legally grounded understanding of public meeting requirements.

Washington School District Directors’ Association (WSSDA) publishes a document which addresses the Open Public Meetings Act, other legal requirements, and nonlegal issues surrounding effective and responsive public meetings. This is written exclusively from the perspective of school districts and school boards. It should be used as a resource to help dispel inaccurate common knowledge and practice, and to increase sophisticated compliance with the law and public trust.

How do we establish a regular meeting?
The board is required by state law to adopt a board policy that identifies the date, time, and place of the board’s regular meetings.

We established a regular meeting schedule at the beginning of the school year, but now we want to change it.
What do we do?
The board must amend the board policy to identify the new dates, times and places of the board meetings.

We need to cancel our regularly scheduled meeting because we do not have a quorum.
What should we do?
If the board knows more than 24 hours in advance, the meeting should be canceled and rescheduled as a special meeting.

EXECUTIVE SESSIONS

Parts of board meetings can be held without the public. These portions of the meeting are called executive sessions. If the board is going into executive session, the president or chair must announce the general purpose of the session and how long it will last. If the executive session runs longer, the president or chair must make another announcement extending the session.

The minutes should reflect the executive session and the general purpose, if it was extended and when it ended. A detailed record of the executive session should not be made. Despite the confidentiality of the matters discussed in executive session, any record of the session is subject to disclosure under the state public records act.

There are eleven statutory reasons for an executive session; three do not apply to school boards. Of the eight remaining, one of the following must apply to the circumstances for a school board to exclude the public from its meeting:
• Matters affecting national security;
• The selection of a site or the acquisition of real estate if public knowledge of the matter might increase the price;
• The minimum selling price of real estate if public knowledge of the matter might depress the price, but final action selling or leasing real estate must be taken in a public meeting;
• Negotiations on the performance of a publicly bid contract if public knowledge might increase costs;
• Complaints or charges against an employee or board member; however, the person complained against may open the meeting to the public;
• Qualifications of an applicant for public employment or review of the performance of a public employee, but final actions must be taken in public and discussions affecting employees generally must be held in public;
• Qualifications of a candidate for appointment to elective office, but interviews and the final appointment must be held in public; and
• Discussion with legal counsel, of enforcement actions, litigation or potential litigation, if public discussion might result in an adverse legal or financial consequence. Amendments in 2001 provided a specific definition of potential litigation.

SPECIAL MEETINGS

Any meeting of the board that is not a regular meeting as set out in the board’s policy for day, time and place, is a special meeting. A special meeting of the board may be called by the president or chair of the school board, or by a majority of the board.

Each member must receive written notice, either through the mail or personally delivered, at least 24 hours before the meeting. Any radio or television station or newspaper may file with the district a request to be notified of special meetings of the board. Any media outlet that has filed such a request must receive the same notification as board members, within 24 hours of the meeting. The notice requirements may be waived by any board member and are considered waived if the board member attends the meeting, even without official notice.

The notification must include the time, place of the special meeting and the business to be transacted. In the case of a special meeting, an agenda, or list of the business to be transacted, is required in advance of the meeting. This is not a requirement for regular meetings. The board cannot take final action at a special meeting on any matter not on the original notice and agenda. There is no similar restriction on regular meeting actions; those agendas may be amended to add new items even during the meeting.

A special meeting can be held for the purpose of holding an executive session. The meeting notice should state the general reason for the executive session. The special meeting is called to order, the president or chair announces the board is going into executive session, and the meeting can proceed. The minutes are brief, showing when the meeting was called to order, who was present, the general purpose for the executive session and any actions taken by the board, if any, when they return to open session.

OTHER NON-OPEN MEETINGS

One thing that is not well understood is that a board discussion about strategies for collective bargaining negotiations is exempt from the open public meetings requirements. Chapter 42.30 RCW does not apply to: collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings while in progress. Such meetings do not need to be advertised.

There are additional exemptions from open public meetings which do not generally apply to school districts. (See RCW 42.30.140)
## Professional Conduct

**OFFICE OF PROFESSIONAL PRACTICES**

The Office of Professional Practices, a division under the auspices of the Superintendent of Public Instruction, is charged with enforcement, including discipline of educational practitioners for violation of the Professional Code of Conduct. The office receives, investigates, and makes legal findings regarding complaints. A nine member professional advisory committee reviews appeals from proposed disciplinary actions. Educators who violate the code may be reprimanded or their license to practice may be suspended or revoked.

The Office of Professional Practices also reviews charges that an applicant for or the holder of professional certification lacks good moral character or personal fitness. These standards are set forth in WAC 181-86-013 and address commission of criminal acts and other behavior which endanger children. Commission of criminal acts may not be directly related to professional conduct but they do reflect upon the trustworthiness of serving as a professional educator.

### ROLE OF THE ESD SUPERINTENDENT

ESD superintendents sometimes receive Code of Conduct complaints directly from citizens. WAC 181-86-105 covers the ESD superintendent’s role and responsibility with such complaints. Should the ESD superintendent receive a complaint and determine that it warrants an investigation, he will consult with the district superintendent to determine the preferred course of action. Either the district superintendent or the ESD superintendent may conduct the investigation, but there is no requirement to duplicate investigations.

### WAC 181-86-105 Duty of educational service district superintendent to investigate complaints.

Each educational service district superintendent shall cause to be investigated all written and signed complaints, from whatever source, that allege that a certificated education professional within his or her educational service district is not of good moral character or personal fitness or has committed an act of unprofessional conduct. If the educational service district superintendent investigates and determines the facts are reliable and further investigation by the superintendent of public instruction is warranted, the educational service district superintendent shall forward the written complaint and the results of his or her investigation to the superintendent of public instruction: Provided, That if the educational service district superintendent, after consultation with the assistant attorney general assigned to his or her educational service district, determines that the substance of the complaint would not constitute grounds for reprimand, suspension, or revocation if true, then such educational service district superintendent need not investigate the complaint: Provided further, That if the educational service district superintendent receives a written assurance from the superintendent of public instruction, a district superintendent, or a chief administrative officer of an approved private school that such official is investigating or will investigate the same or a substantially similar complaint, the educational service district superintendent shall be deemed to have caused an investigation in compliance with this section.

## REFERENCES


## WAC 181-86-105 Duty of educational service district superintendent to investigate complaints.

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Legal Foundations of School Finance

Washington’s public school system is shaped by the State Constitution, state and federal law, administrative rules adopted by the Superintendent of Public Instruction and the State Board of Education, and by court decisions.

State Constitution

The primary legal foundation for the state’s public schools is the State Constitution. Article IX reads as follows:

Section 1. “It is the paramount duty of the state to make ample provisions for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex.”

Section 2. “The legislature shall provide for a general and uniform system of public schools ... and such ... normal and technical schools as may hereafter be established ....”

The “paramount duty” and “ample provision” language places a priority on education not found in most state constitutions. This constitutional priority on education was the basis of a 1977 lawsuit that reshaped the state’s role in school finance.

State Laws

REVISED CODE OF WASHINGTON

The Revised Code of Washington (RCW) consists of statutory law enacted by the state Legislature. Title 28A RCW encompasses the laws related to the common schools and establishes the organizational structure of the common school system. (“Common schools” are public schools operating a program for kindergarten through twelfth grade or any part thereof.)

APPROPRIATIONS ACTS

The other state laws that shape school finance are the state operating and capital budgets enacted by the Legislature and signed by the Governor. These are called Biennial Appropriations Acts because they provide funding for a two-year period. The Operating Appropriations Act determines the level of state funding for school district operations and provides detailed state funding formulas and requirements for receiving state funding. The Capital Appropriations Acts determine the amount of state matching money provided for school construction and renovation. Appropriation levels can be changed in “supplemental” budgets adopted after the initial biennial budget is approved. Federal revenues are also appropriated in the Operating Appropriations Act. However, federal funding levels are determined primarily by the U.S. Congress. Appropriations acts have the force of law but are not codified in the RCW.

The laws enacted by the Legislature since 1978 have been shaped by several major developments: The court decisions of Judge Doran, the education reform movement, and the McCleary lawsuit and involvement of the State Supreme Court.

REFERENCES

• Revised Code of Washington (RCW)  

• Legislative Evaluation and Accountability Program  

• WASA’s members-only EduPortal  
  http://bit.ly/TransACT

The Doran Decision and Basic Education Funding

In response to a lawsuit initiated in 1976 by Seattle School District, State Superior Court Judge Doran directed the state Legislature to define and fully fund a program of basic education for all students in Washington. In the following legislative session, the Legislature adopted the Basic Education Act of 1977. The court case and this landmark law redefined the state role and continue to shape school funding policy in Washington.

Subsequent court decisions in the 1980s expanded the state’s basic education responsibility. Special education, bilingual education, institutional education, learning assistance program, and pupil transportation are
now considered “basic” and the state fully funds the formulas defined in law and in the Appropriations Act.

As defined in the Doran Decision, the state’s basic education responsibility explains the unique character of school finance in Washington: Once a program is defined as “basic education,” it becomes part of an ongoing state entitlement program. The state may not reduce the funding level due to state revenue problems.

The basic education funding formula is not unchangeable. Is is the continuing obligation of the Legislature to review the formula as the education system evolves and changes.

Education Reform

In the past 10 years, education reform efforts have shaped state and federal education policy. Education reform reflects the recognition that in the information age, education is the key to individual success and the health of the economy. It is reinforced by efforts to improve government by focusing on performance (outcomes) rather than inputs. For education, the desired outcome is student achievement and the goal is improving student learning to meet the challenges of the 21st century.

The Basic Education Act requires that each school district make available to students enrolled in kindergarten through grade 8 at least 1,000 hours of instruction, and 1,080 for grades 9–12. The program shall include the Essential Academic Learning Requirements (EALRs) under RCW 28A.655.060 and such subjects and activities as the school district determines to be appropriate for the education of the school district’s students. The goal of the Basic Education Act reads as follows:

“The goal of the Basic Education Act for the schools of the state of Washington set forth in this chapter shall be to provide students with the opportunity to become responsible citizens, to contribute to their own economic well-being and to that of their families and communities, and to enjoy productive and satisfying lives. To these ends, the goals of each school district, with the involvement of parents and community members, shall be to provide opportunities for all students to develop the knowledge and skills essential to:

1. Read with comprehension, write with skill, and communicate effectively and responsibly in a variety of ways and settings.
2. Know and apply the core concepts and principles of mathematics; social, physical, and life sciences; civics and history; geography; arts; and health and fitness.
3. Think analytically, logically, and creatively, and to integrate experience and knowledge to form reasoned judgments and solve problems.
4. Understand the importance of work and how performance, effort, and decisions directly affect future career and educational opportunities. (RCW 28A.150.210.)”

Much of the school funding debate of the past 10 years in Washington and nationally is over what strategies contribute most to improving student achievement.

Key Federal Law

EVERY STUDENT SUCCEEDS ACT

President Obama signed the Every Student Succeeds Act (ESSA) into law on December 10, 2015. It reauthorized the Elementary and Secondary Education Act of 1965 (ESEA) and replaced the No Child Left Behind Act of 2001 (NCLB). The purpose of ESSA is to close the achievement gap by giving all children the opportunity to obtain a high-quality education that will enable them to meet challenging state academic achievement standards.

REFERENCES

• Staffing Requirements for Teachers and Paras http://bit.ly/StaffReqs
• Washington School Improvement Framework http://www.k12.wa.us/essa
INDIVIDUALS WITH DISABILITIES EDUCATION ACT

The Individuals with Disabilities Education Act (IDEA) is the primary federal program that authorizes state and local aid for special education and related services for children with disabilities.

The IDEA Amendments of 1997 significantly improved the educational opportunities for children with disabilities who are eligible for special education. IDEA 1997 focuses on teaching and learning, and establishes high expectations for eligible students to achieve real educational results.

The purpose of IDEA 1997 is to:

- Ensure that all eligible children have available to them a free appropriate public education (FAPE) that emphasizes special education and related services to meet their unique needs and prepare them for employment and independent living.
- Ensure that the rights of eligible children and their parents are protected.
- Assist states, localities, educational service agencies, and federal agencies to provide for the education of all eligible children.
- Assess and ensure the effectiveness of efforts to educate eligible children.

IDEA 1997 changed the focus of education for eligible children from one that merely provides them access to an education to one that improves results for all children in our education system. The law provides a strong role for parents in educational planning and decision making on behalf of their children. It focuses the student’s educational planning process on promoting meaningful access to the general curriculum.

On December 3, 2004, President Bush signed the Individuals with Disabilities Education Improvement Act, a major reauthorization and revision of IDEA. The new law preserves the basic structure and civil rights guarantees of IDEA but also makes significant changes in the law. Most provisions of Public Law (PL) 108-446 went into effect on July 1, 2005.

Washington Administrative Code

The Washington Administrative Code (WAC) consists of the policies, rules, and regulations adopted by agencies of the state in interpreting and carrying out state law. Changes to the WAC (sometimes called “rules”) are adopted pursuant to the Administrative Procedures Act that requires public notice and hearing for any proposed rule. Agency authority to adopt rules is given in state law.

STATE BOARD OF EDUCATION

The State Board of Education has the power and duty to “adopt rules to implement and ensure compliance with the program requirements” of the Basic Education Act (RCW 28A.150.220 [4]). These administrative rules are found in Title 180 WAC. The State Board of Education (SBE) requires an annual review in October of each school district’s kindergarten through twelfth grade program. The purpose is to determine compliance with the statutory basic education requirements and any supplemental basic education requirements the State Board may establish. Staff from the State Board of Education review each district’s report and make recommendations to the SBE. The SBE annually certifies each school district as being in compliance or noncompliance. Basic education support, in an amount established by the SBE, may be permanently deducted for a school district certified as being in noncompliance unless the SBE provides a waiver. (WAC 180-16-195)

Statutory basic education requirements include minimum instructional hour offerings, students-to-classroom teacher ratio, the 180-day minimum school year, and certificated staff having current and valid certificates.
SUPERINTENDENT OF PUBLIC INSTRUCTION

The Superintendent of Public Instruction has “the power and duty to make such rules and regulations as are necessary for the proper administration of” laws authorizing reimbursement of school district programs. (RCW 28A.150.290) These administrative rules are found in Title 392 WAC.

The Superintendent of Public Instruction adopted chapter 392-121 WAC, which carries out laws governing distribution of basic education support to school districts, and chapter 392-122 WAC, which implements laws governing distribution of state monies to school districts for programs other than basic education apportionment and transportation allocations.

WASHINGTON STATE PROFESSIONAL EDUCATOR STANDARDS BOARD

The Professional Educator Standards Board (PESB) is comprised of the Superintendent of Public Instruction and 20 members appointed by the Governor for four-year terms. The members include four public school teachers, one private school teacher, three who represent higher education educator preparation programs, four school administrators, two educational staff associates, one public school instructional paraprofessional, one parent, and one citizen. The Superintendent of Public Instruction is an ex officio, non-voting member.

The purpose of the PESB is to establish policies and requirements for the preparation and certification of educators that provide standards for competency in professional knowledge and practice in the areas of certification; a foundation of skills, knowledge and attitudes necessary to help students with diverse needs, abilities, cultural experiences, and learning styles to meet or exceed the four state learning goals.

REFERENCES

- Washington State Legislature
- Accounting Manual for School Districts
- WASA's members-only EduPortal
  http://bit.ly/TransACT

The McCleary Decision

The McCleary lawsuit was filed in January 2007 asserting that the state failed to meet its paramount constitutional duty to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex.

In January 2012, the Washington Supreme Court issued their decision concluding that the state had failed to meet its constitutional duty under Article IX of the state constitution to make ample provision for the education of all children in the state. The level of funding provided to school districts fell short of the actual costs of the basic education program. At the same time, the Court recognized that the Legislature had enacted a promising set of reforms via SHB 2261 and 2776.

The Court retained jurisdiction over the matter to monitor the Legislature’s implementation of the reform measures between 2012 and 2018. In several subsequent rulings issues in 2012 and 2014, the Court continued to find that the state was “not meeting its paramount duty ... to make ample provision for the education of all children residing within its borders.” In September 2014, the Court held the Legislature in contempt for failing to present a plan showing how it intended to achieve full compliance with Article IX by 2018. In August 2015, the Court sanctioned the Legislature for its continued failure to present a plan.
On November 15, 2017, the Court determined that the state had achieved full compliance with the court orders and with the provisions of ESHB 2261 and SHB 2776, except for one major aspect: The Legislature delayed complete implementation of the new allocation model for full state funding of basic education salaries until the 2019–20 school year.

During the 2018 legislative session, SHB 2242 was passed, with enacted measures designed to fully implement the new salary allocation model by the 2018–19 school year, among many other changes.

On June 7, 2018, the Court concluded that the state complied with their orders to fully implement its statutory program of basic education by September 1, 2018, and purged its contempt. The Court therefore terminated their retained jurisdiction and the contempt sanctions.

**SUMMARY SHEET REGARDING THE COURT’S MCCLEARY V. STATE RULING**

School Funding Primer

How Is Funding Allocated to Schools?

Most of the large state entitlement programs (basic education, special education, learning assistance, and bilingual) are paid through state apportionment formulas. At a simple level of understanding – state funding is based upon the number of reported student FTE, and the number of funded staff positions derived using legislative established staffing ratios. Additionally, the funding formula provides for MSOC (materials, supplies and operating costs) for all non-staffing costs.

State funding to a district will fluctuate in response to its actual reported student enrollment throughout the school year. The historic use of staff experience as a factor for salary funding is no longer present in the funding formula.

SHB 2242 Changes
The Salary Allocation Model was discontinued for the 2018–19 school year. Beginning in 2018–19, the funding allocation levels for staff were established at the following amounts to be adjusted for inflation from 2017–18:

- **Certificated Instructional Staff (CIS):** $64,000
- **Certificated Administrative Staff (CAS):** $95,000
- **Classified Staff (CLS):** $45,912

Minimum CIS salary levels are set at $40,000. CIS with five years of experience must earn at least $44,000, with a maximum of $90,000. These values are adjusted for regionalization and Implicit Price Deflator inflation.

The average basic education allocation per full time student was $6,906 as of June 2018.

BASIC EDUCATION FUNDING FORMULA

Beginning in September 2011, a new funding model for Washington public schools was adopted based upon a prototypical school model. Within this model school-level funding to the district is provided based upon assumed staffing ratios for operation of a school of a particular size. This model is based upon prototypical school sizes defined by grade band level and student FTE as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Elem (K–6)</th>
<th>Mid (7–8)</th>
<th>High (9–12)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Enrollment (FTE)</td>
<td>400</td>
<td>432</td>
<td>600</td>
</tr>
</tbody>
</table>

The staff funded is generated based upon this prototypical formula model. Grade level takes precedent over any school classification that the grade is part of and, the model is scalable such that a school will generate the prototypical staffing based upon its proportionate size to the prototypical model. I.E. an elementary school of 200 will generate half the prototypical funding, a school of 800, twice.

**School Level Staffing - Teacher Units** - are allocated based upon a class size with formula consideration of teacher planning time. The following chart details the funded class size per teacher unit by grade level, CTE and Skill Centers. Lower class sizes are provided in grades K–3 for high poverty districts district GT 50%. Districts are required to staff at the lower class size for K–3 poverty enhancement.

This calculation of class size makes allowances for teacher planning periods and is complex. OSPI provides Q & A and some tools on its School Apportionment division website (http://www.k12.wa.us/SAFS/default.asp) to help districts with this calculation.
District-level funding is intended to provide staffing positions and cover costs related to the operation of the entire school district, not just a particular school or program. This type of funding is generated through the three main categories of districtwide support, central administration, and MSOC - materials, supplies, and operating costs.

**Districtwide Support** - Funding is allocated by staffing position at the following levels, based upon total district enrollment without respect to grade level:

<table>
<thead>
<tr>
<th>Districtwide Support</th>
<th>All Grades</th>
<th>Staff Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Enrollment</td>
<td>1,000</td>
<td>Student FTE</td>
</tr>
<tr>
<td>Technology</td>
<td>0.628</td>
<td>CLS</td>
</tr>
<tr>
<td>Facilities, Maintenance, and Grounds</td>
<td>1.813</td>
<td>CLS</td>
</tr>
<tr>
<td>Warehouse, Laborers, and Mechanics</td>
<td>0.332</td>
<td>CLS</td>
</tr>
</tbody>
</table>

**Central Administration** - Staffing units total 5.3% of staffing units generated as K–12 teachers, school level staffing, and districtwide support. The percentage is not applied to staffing enhancements.

### Other School Staffing

- **School Level - Other School Staffing** - The funding formula also provides allocations for other school staffing positions based upon enrollment within the prototypical school model. The following chart shows the funded FTE of each staffing position per the prototypical school size.

<table>
<thead>
<tr>
<th>Other School Staffing</th>
<th>Elem (K–6)</th>
<th>Mid (7–8)</th>
<th>High (9–12)</th>
<th>Staff Type*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prototypical Enrollment</td>
<td>400</td>
<td>432</td>
<td>600</td>
<td>Student FTE</td>
</tr>
<tr>
<td>Principals</td>
<td>1.253</td>
<td>1.353</td>
<td>1.880</td>
<td>CAS</td>
</tr>
<tr>
<td>Teacher Librarians</td>
<td>0.663</td>
<td>0.519</td>
<td>0.523</td>
<td>CIS</td>
</tr>
<tr>
<td>Guidance Counselors</td>
<td>0.493</td>
<td>1.216</td>
<td>2.539</td>
<td>CIS</td>
</tr>
<tr>
<td>School Nurses</td>
<td>0.076</td>
<td>0.060</td>
<td>0.096</td>
<td>CIS</td>
</tr>
<tr>
<td>Social Workers</td>
<td>0.042</td>
<td>0.006</td>
<td>0.015</td>
<td>CIS</td>
</tr>
<tr>
<td>Psychologists</td>
<td>0.017</td>
<td>0.002</td>
<td>0.007</td>
<td>CIS</td>
</tr>
<tr>
<td>Teaching Assistance</td>
<td>0.936</td>
<td>0.700</td>
<td>0.652</td>
<td>CLS</td>
</tr>
<tr>
<td>Office Support</td>
<td>2.012</td>
<td>2.325</td>
<td>3.269</td>
<td>CLS</td>
</tr>
<tr>
<td>Custodians</td>
<td>1.657</td>
<td>1.942</td>
<td>2.965</td>
<td>CLS</td>
</tr>
<tr>
<td>Student &amp; Staff Safety</td>
<td>0.079</td>
<td>0.092</td>
<td>0.141</td>
<td>CLS</td>
</tr>
<tr>
<td>Parent Involvement</td>
<td>0.0825</td>
<td>-</td>
<td>-</td>
<td>CLS</td>
</tr>
</tbody>
</table>

* CLS = Classified Staff | CAS = Certificated Administrative Staff | CIS = Certificated Instructional Staff
After total units are calculated by using the 5.3%, they are separated into certificated administrative staff and classified staff at a ratio of 25.47% of the total and 74.53% of the total respectively.

The following chart illustrates how the funding for central administrative staffing is derived:

<table>
<thead>
<tr>
<th>Central Admin</th>
<th>Percent</th>
<th>Staff Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Central Admin</td>
<td>5.3%</td>
<td></td>
</tr>
<tr>
<td>Percent Certificated Admin</td>
<td>25.47%</td>
<td>CAS</td>
</tr>
<tr>
<td>Percent Classified Staff</td>
<td>74.53%</td>
<td>CLS</td>
</tr>
</tbody>
</table>

**Materials, Supplies, and Operating Costs (MSOC)**

The funding model provides an allocation to cover these costs at a specific rate per student. The Legislature annually sets the funding level for MSOC in the budget bill. Funding is provided in seven specific categories of Technology, Utilities and Insurance, Curriculum and Textbooks, Other Supplies and Library Materials, Instructional Professional Development (CLS and CIS), Facilities Maintenance, and Security and Central Office. The basic ed rates for the 2017–18 school year are as follows:

<table>
<thead>
<tr>
<th>Basic Ed - MSOC</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Per Student FTE</td>
<td>$1,223.36</td>
</tr>
<tr>
<td>Technology</td>
<td>128.58</td>
</tr>
<tr>
<td>Utilities and Insurance</td>
<td>349.35</td>
</tr>
<tr>
<td>Curriculum and Textbooks</td>
<td>138.04</td>
</tr>
<tr>
<td>Other Supplies and Library Materials</td>
<td>293.07</td>
</tr>
<tr>
<td>Instructional Professional Development (CIS/CLS)</td>
<td>21.35</td>
</tr>
<tr>
<td>Facilities Maintenance</td>
<td>173.07</td>
</tr>
<tr>
<td>Security and Central Office</td>
<td>119.90</td>
</tr>
</tbody>
</table>

RCW 28A.150.260 says that the state allocation formula “shall be for state allocation and equalization purposes only and shall not be construed as mandating specific operational functions of local school districts . . .” School districts retain responsibility for determining staffing levels. However, districts are held to a standard of employing at least 46 certificated instructional employees per 1000 students. School districts negotiate employee salaries and benefits in local negotiations with its employees. However, state law limits average base contract salaries for certificated instructional staff to the state allocated salary.

**OTHER PROGRAM FUNDING**

State Special Education allocation per student is based on 96.09% of the district’s basic education allocation per student age 3–21. This funding is provided for up to 13.5% of a district’s basic education population. Special education safety net funding is provided to districts that can demonstrate financial need due to high-cost individual students.

The large federal compensatory programs (programs for disadvantaged or special need students) are also funded through formulas.

Many of the smaller state and federal programs are funded through competitive grants. Districts must apply for competitive grants. Applicants are scored and awards are made selectively. Successful applicants claim reimbursement for expenses incurred in providing the program.

**When Does the State Distribute Funding to Schools?**

The state distributes funding monthly based on apportionment formulas and reimbursement claimed through the grants management process. The State Treasurer, who is the banker for the state, electronically transmits funding to each county treasurer for each of the school districts headquartered in each county. The county treasurers are the bankers for the school districts.

State funding is calculated based upon the annual reported student enrollment and factors for a school year and paid to districts over twelve months based upon a legislative payment schedule. RCW 28A.510.

**How Do School Districts Raise Local Money?**

Article 7 of the State Constitution and chapter 84.52 RCW grant school districts the authority to levy local property taxes. School districts may run a levy for a particular fund a maximum of two times in a calendar year. Unsuccessful levies may be resubmitted in subsequent years.
School district levies are of four fund types:

1. **Excess General Fund levies** are one-to-four-year levies used for day-to-day operations of the school. Such levies historically were labeled “maintenance and operation (M & O) levies.” Under SHB 2242, the law for levy and LEA was rewritten to reflect the following:
   - M & O levies have been renamed “Enrichment levies.” Beginning September 1, 2019, these levies may be used only to “enrich the state's statutory program of basic education.”
   - Effective for the 2019 tax year, levy capacity is capped at $1.50/$1,000 of assessed valuation. District levies are further limited to collecting only $2,500 per student, if the $1.50/$1,000 generates a higher value.
   - The transition for legislative changes to levies and LEA will impact districts.

2. **Local Effort Assistance** is state money paid to eligible districts to supplement voter-approved excess General Fund levies. These payments help school districts that have lower levy collection per student due to low property valuations.

3. **Debt Service Fund levies** are multi-year levies used to pay principal and interest on general obligation bonds sold to finance school construction and remodeling. Voter approval of a bond issue authorizes the sale of bonds and the levy of taxes over the life of the bonds, which is often 15 to 30 years. Tax revenues are deposited in the Debt Service Fund.

4. **Transportation Vehicle Fund levies** are one- or two-year levies used to pay for school buses or other school transportation equipment.

5. **Capital Project Fund levies** are one-to-six-year levies used to pay for school construction or remodeling.

**STATE EQUALIZATION AND TAX RELIEF**

The legislature provides local effort assistance to school districts with low property value. These monies, known as LEA, provide state funding to increase the amount of dollars from local levies to $1,500 per student when the $1.50/$1,000 is inadequate to reach this level. Districts qualify for an amount determined by the difference between $1,500 per student and the amount raised with a $1.50/$1,000 levy. Eligible districts must assess a tax of at least $1.50/$1,000 to receive the maximum allowable.

**EXAMPLE:**

- District’s $1.50/$1,000 tax rate = $1,400 per student
- State will provide additional funding at $100 per student.

LEA is not considered “Basic Ed” funding. Continued funding levels and calculation methodology is subject to continued legislative support.

**MAJORITY PASSAGE**

In order to receive voter approval, the levy must receive a majority of “yes” votes.

**ELECTION DATES, EXCEPTION**

Levy elections must be held on specific dates (with exceptions for acts of God):

1. The second Tuesday in February;
2. The fourth Tuesday in April;
3. The first Tuesday in August; and
4. The first Tuesday after the first Monday in November. (general election)

**SUBMISSION**

Beginning with Enrichment Levy elections for 2020 and beyond, districts must submit a levy expenditure plan to OSPI for approval before submitting the levy measure to their voters.

Levy ballot issues must be submitted to county auditors in the format they require at least 46 days prior to the election date.

**CERTIFICATION OF AMOUNTS**

Levy amounts must be certified annually to the county legislative authority by the board of directors for districts of the first class and by the ESD superintendent for districts of the second class.
NON-VOTED DEBT

Within the constraints of debt limitation non-voted debt may be authorized by the board.

How Does the State Help Pay For Construction?

The state assists school districts with the costs of construction and modernization of buildings used for instructional purposes. The state does not pay for school district administrative buildings, stadiums, or other non-instructional facilities, nor does the state pay for land purchases.

State assistance varies with the amount of assessed valuation for property tax purposes in each school district. The more wealth (property value) per pupil the district has, the lower the percentage of state assistance. The minimum state matching percentage is 20%. The percentage of state assistance is applied to a cost allowance per square foot. The legislature through OSPI sets the area cost allowance.

What Are the Sources of State Money for School Construction?

Proceeds from the sale of timber on Common School Trust Lands are dedicated for state school construction matching payments. In recent years, these revenues have been insufficient and the legislature has found it necessary to appropriate money from other sources. Some of the additional monies have come the state General Fund or from state-issued general obligation bonds.

Who Is Responsible for Financial Management of Schools?

The locally elected school district board of directors is ultimately responsible for the financial management of a school district. School boards hire a superintendent that oversees the day-to-day management of the school district.

School districts operate within the constraints of:
- Laws passed by the U.S. Congress
- U.S. Department of Education regulations implementing federal law
- Laws and budgets passed by the Washington State Legislature
- OSPI and SBE regulations implementing state and federal law

The complexity of school finance arises from the number of programs funded and from the many reporting, accounting, and audit requirements of each program. Since 2013–14, OSPI has administered:
- 16 formula-driven state programs funded through the apportionment process
- 30 state grant programs
- 13 federal grant programs
- 7 interagency grant programs
- 3 private grant programs
- Numerous programs funded under contracts between OSPI and school district

School districts prepare an annual budget for public review and comment by July 10 of each school year. Budgets must be formally adopted by the school board before the beginning of the school year (September 1). Upon adoption, the budgets are submitted to OSPI.

School districts account for all revenues and expenditures using standard account codes defined in the Accounting Manual for Public School Districts in the State of Washington (http://bit.ly/SchApp). NOTE: This manual is for 2017–18. At the time we printed this handbook, OSPI had not yet released the 2018–19 version. All expenditures are identified by program, activity, object, and revenue source. Districts submit annual financial reports to OSPI.

The Washington State Auditor examines school district accounting practices and compliance with state and federal requirements for receiving funding.
Nine regional ESDs help OSPI implement state and federal policies and collect information from school districts. ESDs also assist school districts by providing cooperative services that are more efficiently performed regionally. ESD programs and cooperatives allow districts to eliminate duplication of services, realize significant savings, and receive special program funding that might otherwise be unavailable to them.

REFERENCES


• OSPI’s School Apportionment and Financial Services http://bit.ly/SchApp
CR ESD’s Essential Financial Services

School Financial Services and State Reports

RCW 28A.310.010 requires ESDs to provide services to the local districts, and assist the Superintendent of Public Instruction and the State Board of Education in the performance of their duties. Consulting and financial report processing services are included in these services and are funded by the state. These services are available to all districts. In addition, ESDs have statutory monitoring duties over second class school district finances (districts with fewer than 2000 FTE).

FINANCIAL CONSULTING SERVICES

These are services delegated to the ESD by OSPI including but not limited to:

- interpretation of laws and regulations on school finance
- interpretation of the Accounting Manual for school districts
- interpretation of OSPI financial bulletins and memos
- cash flow planning and monitoring – long and short term including debt service
- annual budget and financial statement review and approval
- technical assistance for special education safety net applications
- financial and management practice reviews and comparisons

FINANCIAL REPORT PROCESSING

These are services delegated to the ESD by OSPI including but not limited to:

- student enrollment eligibility, counting and reporting timelines
- budget planning, estimating, hearing procedure, and reporting timelines
- monthly and annual financial statement reporting procedures and timelines
- personnel reporting procedures and timelines
- K–3 enhancement ratios
- application for basic education funding eligibility reporting procedures and timelines
- other

BUSINESS MANAGEMENT AND SUPPORT SERVICES

These are contracted services for school districts including but not limited to:

- tailored contracts designed to meet the business management needs of districts.

CONTACTS

- Denise Wolff, Director, School Fiscal Services
dwolff@esd113.org • 360-464-6751
- Stephanie Griffiths, Administrator
Capital Regional Information Service Center
sgriffiths@esd113.k12.org • 360-464-6769
- Calvin W. Brodie, Chief Fiscal Officer
cbrodie@esd113.org • 360-464-6752

Capital Regional Information Service Center

The Capital Regional Information Service Center (CRISC) is a cooperative servicing 47 school districts plus CR ESD 113. The cooperative provides automated data processing, software training, and assists school districts with their fiscal and student data processing needs. Fiscal applications include general ledger accounting, payroll, financial reporting, and personnel reporting. Student applications include attendance, grades, scheduling,
food service, fee management, health and nursing modules, web based GradeBook, curriculum and assessment modules, discipline, and state mandated reporting.

ORGANIZATION
Forty-seven public school districts, two private schools, two tribal compact schools, and CR ESD 113 are members of the cooperative. The cooperative governing advisory board is composed of one representative from each member district who elects a five member executive committee. CR ESD 113 Data Processing Cooperative (CRISC) is one of seven regional data center sites in the state. The Washington State Information Processing Cooperative (WSIPC), formed as an inter-local cooperative by the nine ESDs, provides financial and student record application software under a software license. CRISC purchases licenses from WSIPC for the software.

SERVICE LEVEL AGREEMENT
The cooperative annually updates the Service Level Agreement (SLA) to clarify the mutual expectations of the school district and the CRISC.

COORDINATOR SERVICES
CR ESD 113 hires fiscal analyst/trainers, student records coordinators, and operations support staff. They are professionals whose primary goal is satisfied users. Specific coordination services are:

- technical application software training and support services;
- communications systems advising; and
- on-demand document printing and shipping services.

COORDINATIVE FEE STRUCTURE
Membership rates are determined by the Executive Committee and published annually in March or April. Fees distinguish between districts taking financial services only, or taking both services. Minimum fees are set for those districts with FTE enrollments of less than 220. For other districts the fee is per annual average FTE reported on Form SPI P-223. All fees include the WSIPC software license fee.

CONTACTS
- **Stephanie Griffiths**, Administrator
  Capital Regional Information Service Center
  sgriffiths@esd113.k12.org • 360-464-6769
- **Calvin W. Brodie**, Chief Fiscal Officer
  cbrodie@esd113.org • 360-464-6752
### SCHOOL FINANCIAL SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Needed if...</th>
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</thead>
<tbody>
<tr>
<td>Business Manager Services</td>
<td>District wants all or most services of a part-time business manager</td>
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<tr>
<td>(Fee for Service)</td>
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</tr>
<tr>
<td>Business Manager Academy</td>
<td>District has a new business manager who needs training (either partial or full training)</td>
</tr>
<tr>
<td>(Fee for Service)</td>
<td></td>
</tr>
<tr>
<td>Continuing Education</td>
<td>District staff opportunities to learn why and what data needs to be reported</td>
</tr>
<tr>
<td>(Provided by ESD and State)</td>
<td></td>
</tr>
</tbody>
</table>

### CAPITAL REGION INFORMATION SERVICE CENTER

<table>
<thead>
<tr>
<th>Service</th>
<th>Needed if...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuing Education</td>
<td>District staff opportunities to learn how the software works and how data needs to be reported</td>
</tr>
<tr>
<td>(Provided by CRISC and Districts)</td>
<td></td>
</tr>
<tr>
<td>Business Support Services</td>
<td>District wants help in other areas such as P/R, A/P, G/L</td>
</tr>
<tr>
<td>(Fee for Service)</td>
<td></td>
</tr>
</tbody>
</table>

### School District Organization

A Regional Committee on School Organization is established by statute. (RCW 28A.315.105) It is comprised of a seven member lay citizen board who act as a group conducting public hearings under direction of rule and regulation of the State Board of Education, on school board and citizen petition requests to change the boundaries of local school districts. The ESD superintendent is secretary of the committee.

### Fiscal Agent Services

The ESD serves as fiscal agent for several small programs. These include:

- Lewis County Vocational Cooperative
- Lewis County Central Office Administrators
- Tri-County Athletic Association

### CONTACT

- **Calvin W. Brodie**, Chief Fiscal Officer  
  cbrodie@esd113.org • 360-464-6752

- **Keley Brewster**, Administrator  
  Internal Business  
  kbrewster@esd113.org • 360-464-6755
Areas to Watch

Compulsory Attendance
(RCW 28A.225.010)

Districts are required to monitor attendance and report truancy to parents and juvenile court. These requirements are sometimes referred to as the “Becca Bill.”

School attendance is mandatory. All parent/guardian(s) with children between 8 and 17 years old will make sure they attend school unless:

- The child attends an approved private school or an extension program (RCW 28A.195.010(4));
- The child is home schooled (RCW 28A.225.010(4));
- The child attends an education center (chapter 28A.205 RCW);
- The superintendent has excused the child because:
  - The child is physically/mentally unable to attend;
  - The child is attending a DSHS residential school;
  - The child is incarcerated in an adult correctional facility; OR
  - Child has been temporarily excused upon the request of his or her parents;
- The child is excused with approval by his or her parent for religious reasons;
- The child is 16 years old and:
  - Is regularly and lawfully employed and either the parent agrees that the child should not be required to attend school or the child is emancipated;
  - Has already met graduation requirements; OR
  - Has received a certificate of educational competence (GED).

Truancy Consequences
(RCW 28A.225.020)

If a child misses one day of school within a month and does not have a valid excuse, the school must contact the parent/guardian(s). This contact should be made in writing or by telephone, and, preferably, in the language in which the parent is fluent.

If a child misses two days of school within a month without a valid excuse, the school must schedule a conference(s) with the custodial parent/guardian(s) and child to talk about why the child has been absent. If a regularly scheduled parent-teacher conference day will take place within 30 days of the second unexcused absence, then the school district may schedule this conference on that day.

If the parent/guardian(s) does not come to the scheduled conference, a meeting may be held with child. The parent/guardian(s) shall be notified of data-informed steps agreed on to eliminate or reduce unexcused absences.

Where appropriate, these steps must include:

- Applying the Washington Assessment of the Risks and Needs of Students (WARNS) and, where appropriate, providing intervention consistent with the WARNS profile;
- Adjusting the child’s program, school, or course assignment(s);
- Providing individual or remedial instruction;
- Providing vocational courses or work experience;
- Referring the child to a community truancy board;
- Requiring the child to attend an alternative school or program; OR
- Assisting the child or parent/guardians(s) to obtain supplementary services.
ACCOMMODATIONS
(RCW 28A.225.030)
If a child reaches five unexcused absences within a month, the school district must:

- Enter into an agreement with the child and parent/guardian(s) that establishes school attendance requirements;
- Refer the child to a community truancy board; OR
- File the truancy petition with juvenile court.

Petitions may be filed by a school district employee who is not an attorney.

REPORT TO JUVENILE COURT
(RCW 28A.225.030)
Hopefully, the above actions will help reduce a child's unexcused absences. However, if a child reaches seven unexcused absences within one month or a total of 10 unexcused absences within one school year, the district must file a truancy petition and supporting affidavit for a civil action with the juvenile court alleging the child, the parent/guardian(s), or both, violated the attendance law.

PARENT TRUANCY PETITIONS
(RCW 28A.225.030)
If a district fails to file a petition with the juvenile court, the parent of a child with five or more unexcused absences within one month or a total of 10 unexcused absences within one school year may do so.

Claims Agent Filing With Your County
All school district superintendents are advised to review their county auditor public records list to determine whether an appropriate claims agent is designated and filed with the county. There is a State requirement codified in RCW Chapter 4.96.010-020 for school districts to designate a “claims agent” and to so notify their county auditor.

Administrative Resource Services

- Certificate of Election or Appointment of a School District Director Form SPI D-320
- Certificate of Appointment of School District Director Form SPI 282
- Request for Due Process Hearing for Special Education Services Form SPI 1521
- Notice of Appeal - for transfer of a student to a nonresident school district Form SPI M-666
## APPENDIX: Recommended Distribution for New Superintendent Forms

<table>
<thead>
<tr>
<th>Form</th>
<th>Title</th>
<th>District Files</th>
<th>County Treasurer</th>
<th>County Auditor</th>
<th>ESD</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Superintendent’s Bond and Oath of Office</td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>B</td>
<td>Certificate of Election/Appointment</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Certification of Manual Signature</td>
<td>X</td>
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<tr>
<td>D</td>
<td>Authorization of Facsimile Signature</td>
<td>X</td>
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<tr>
<td>E</td>
<td>Authorization of Warrant Signature</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Authorization to Invest Funds</td>
<td>X</td>
<td>X</td>
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<td></td>
</tr>
<tr>
<td>G</td>
<td>Designation of District Agent</td>
<td>X</td>
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<td></td>
<td></td>
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<tr>
<td>H</td>
<td>Designation of Auditing Officer</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Authorization of Student Release/Acceptance</td>
<td>X</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
CERTIFICATE OF APPOINTMENT OF SUPERINTENDENT

This is to certify that on the _____ day of_______________________ , 20 ____, a majority of the (check one)
- [ ] School District Board of Directors
- [ ] Educational Service District Board

voted in a duly held public meeting to appoint/elect ______________________________________________

to the Office of Superintendent of ___________________________ School District No. ______
to expire on ____________________ , and who replaces _________________________________________

Certified by: _______________________________________ this _____ day of ___________________ , 20_____ .

(Chair of the Board)

SUPERINTENDENT’S OATH OF OFFICE

TO: County Auditor
State of Washington
County of
SS.

I, , do hereby solemnly swear (or affirm) that I will

support the Constitution of the United States and the Constitution of the state of Washington and will

faithfully discharge the duties of Superintendent of ______________________________________________

School District No. ______ , ___________________________ County, state of Washington, to the best of my ability.

Signed: ________________________________

Subscribed and sworn to (or affirmed) before me this ______ day of ______________________ , 20_____ .

Signed: ________________________________ Title of Official:______________________________

(Official administering oath)
CERTIFICATE OF APPOINTMENT OF SUPERINTENDENT (Ref: RCW 28A.330.020)
Complete this portion of the form when a person is appointed to be the new superintendent of a school district.

SUPERINTENDENT’S OATH OF OFFICE (Ref: RCW 28A.330.060)
Prior to assuming office, superintendents must take this oath or affirmation before a school district or educational service district board of directors, notary public, or another official authorized to administer oaths.

When the form is complete:

• **School Districts** must submit the original and two copies of completed form to the ESD Superintendent.

• The **Educational Service District** must send the *original* to the County Auditor and send a *copy* to the Office of Superintendent Of Public Instruction, Administrative Resource Services, Old Capitol Building, PO BOX 47200 Olympia, WA 98504-7200.

**IMPORTANT:**
All sections must be filled out in their entirety.
School District Director

CERTIFICATE OF ELECTION OR APPOINTMENT

This is to certify that on the ______ day of ________, 20______, a majority of the
(School District Board of Directors ____)Educational Service District Board, voted in a duly held public meeting to
(Check one) ______ elect ______ appoint ________________________ to
the office of director of the board of ______________________________ School District No. ______, Congressional District No. ___.
Director District No. ______________; County of __________________________, state of Washington, in order to fill a position
formerly held by ____________________, to expire ________________
______________

List all member(s) name, address, and who they replaced

<table>
<thead>
<tr>
<th>Chairman</th>
<th>HOME ADDRESS (Street, PO Box, City, State)</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
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<tr>
<td>Replaces</td>
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Form must be filled out completely and accurately. Notices submitted on other forms will not be accepted.
INSTRUCTIONS FOR COMPLETING CERTIFICATE OF ELECTION OR
APPOINTMENT FORM

OSPI FORM D-320

SCHOOL DISTRICTS: Please complete and send the original and two copies to the Educational Service
District Superintendent within 10 days after the annual change or any other change in the composition of the
Board.

EDUCATIONAL SERVICE DISTRICTS: Please forward one copy to the Superintendent of Public Instruction,
Attention: Administrative Resource Services
Office of Superintendent of Public Instruction Old Capitol Building
PO BOX 47200
OLYMPIA WA 98504-7200
CERTIFICATION OF MANUAL SIGNATURE

I, the undersigned affiant, being first duly sworn on oath, depose and say:

A. My name ______________________________________________________
   (Print or type)

B. I have been duly chosen and am qualified and acting as
   _________________________________ For ____________________________
   (name of position) (name of municipality)

C. The signature above is my true manual signature.

__________________________________________
Signature

SUBSCRIBED AND SWORN TO before me this ___ day of ______, 20 ___.

Notary Public in and for the state of Washington, residing in _____________ County

Note: This affidavit is made to comply with Ch.86, WA Sess. Laws of 1969
AUTHORIZATION OF FACSIMILE SIGNATURE

Board Resolution No. ______

WHEREAS, Chapter 86, Laws of 1969, as codified in RCW 39.62 authorizes the use of facsimile signatures by any public officer in lieu of a manual signature to execute any "public security" or any "instrument of payment";

WHEREAS, the statute further requires that before any authorized officer may use a facsimile signature plate or stamp, he/she must file a manual signature with the Secretary of State, duly certified while under oath; and

WHEREAS, _______________________, Superintendent/Secretary of Board, has filed Certificate of Manual Signature, duly certified under oath, with the Auditor of ___________________ County.

NOW, THEREFORE, BE IT RESOLVED that the facsimile plate or stamp, as imprinted below, for _______________________, Superintendent/Secretary, be accepted for use in lieu of a manual signature on any public security or any instrument of pay of ___________________ School District No. ______.

ADOPTED this _____ day of __________, 20__.

Facsimile: ______________________________________

______________________________    _______________________   ______________________

Board President    Vice-President    Board Member

______________________________

Board Member    Board Member

ATTEST:

Superintendent, Secretary to the Board
AUTHORIZATION OF WARRANT SIGNATURE

Board Resolution No. _____

WHEREAS, ___________________________ has been designated as Superintendent/Secretary to the Board of School District No. _____ effective _____________;

WHEREAS, the Secretary to the Board is required to sign all warrants ordered to be issued by the Board of Directors; and

WHEREAS, the number of payroll and all accounts payable warrants issued each month by School District if signed personally by the President of the Board would impose too great a task.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of ___________________ School District No. _____, ______________, County, Washington, as follows.

A. Moneys of such school districts shall be paid out only upon orders for warrants signed by the president, or a majority of the board of directors and countersigned by the secretary: (First-class districts)

B. Second-class school districts, subject to the approval of the superintendent of public instruction, may draw and issue warrants for the payment of moneys upon approval of a majority of the board of directors, such warrants to be signed by the chair of the board and countersigned by the secretary:

PROVIDED, That when, in the judgment of the board of directors, the orders for warrants issued by the district monthly shall have reached such numbers that the signing of each warrant by the chair of the board personally imposes too great a task on the chair, the board of directors, after auditing all payrolls and bills, may authorize the issuing of one general certificate to the county treasurer, to be signed by the chair of the board, authorizing said treasurer to pay all the warrants specified by date, number, name and amount, and the funds on which said warrants shall be drawn; thereupon the secretary of said board shall be authorized to draw and sign said orders for warrants. Orders for warrants and warrant registers may be sent in an electronic format and using facsimile signatures as provided under chapter 39.62 RCW.

BE IT FURTHER RESOLVED that the signatures below are the true and correct signatures to appear on said warrants or certificates effective _____________, 20___.

The _____________ County Treasurer is hereby authorized to pay all warrants authorized by such signatures.

ADOPTED this ___ day of __________, 20___. EFFECTIVE: __________________________

__________________________  __________________________  __________________________
Board President    Vice-President    Board Member

__________________________  __________________________
Board Member    Board Member

ATTEST:

__________________________
Superintendent, Secretary to the Board
AUTHORIZATION TO INVEST FUNDS

Board Resolution No. ______

WHEREAS, _______________________ School District No. ______ will have General, Capital Projects, Transportation Vehicle, Debt Service, and Associated Student Body monies during 20__ - 20___ which will not be required for immediate use of the District; and

WHEREAS, it is the intent of the District to utilize resources so as to maximize use of the taxpayer’s dollars.

IT IS HEREBY RESOLVED by the Board of Directors of ______________________ School District No. _____, __________________ County, Washington, authorizes __________________________, Superintendent, or his designee, _________________________, Fiscal Officer, to continue to invest such monies as they become available effective ___________________.

DATED this __________ day of __________, 20____, pursuant to RCW 28A.320.310.320.

__________________________________  __________________________________________
Board President                       Vice-President                        Board Member

__________________________________  __________________________________________
Board Member                          Board Member

ATTEST:

__________________________________
Superintendent, Secretary to the Board
DESIGNATION OF DISTRICT AGENT

Resolution No. ______

BE IT RESOLVED that the Board of Directors of _________________ School District No._______, _________________ County, designates _______________________________ as Superintendent of the ________________ School District No. _____; and as Superintendent, _______________________ is hereby authorized to sign any and all Federal, State, County, and City applications and all necessary Federal, State, County, and City reports on behalf of the ________________ School District No. _______.

DATED this ___________ day of _________, 20_____.

_________________________  __________________________
Board President    Vice-President       Board Member

_________________________  __________________________
Board Member       Board Member

ATTEST:

_________________________
Superintendent, Secretary to the Board
DESIGNATION OF AUDITING OFFICERS

Resolution No. _______

WHEREAS, the Board of Directors of ______________________ is required to appoint the Auditing Officers of the School District.

IT IS HEREBY RESOLVED, by the Board of Directors of _________________ School District No.______, ___________________ County, Washington, that ______________________, Superintendent, and _____________________, Fiscal Officer, be designated as Auditing Officers of the District to perform duties as authorized.

DATED and approved this __________ day of ________, 20____.

__________________________
Board President

__________________________
Vice-President

__________________________
Board Member

__________________________
Board Member

ATTEST:

__________________________
Superintendent, Secretary to the Board
AUTHORIZATION OF STUDENT RELEASE/ACCEPTANCE

Board Resolution No. _____

WHEREAS, ___________________ has been designated as Superintendent/Secretary to the Board of ______________________ School District No. ______ effective _____________________________; and

WHEREAS, because of the necessity of often times being requested to release attendance within a short period of time;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of ________________ School District No. ______, ___________________ County, Washington, hereby authorizes ________________, Superintendent/Secretary, to act on behalf of the District with regard to the release or acceptance of students at the __________________________ School District if it is found to be in the best interest of the District to do so.

ADOPTED this ___________ day of _________, 20_____.

___________________________________
Superintendent/Secretary to the Board

EFFECTIVE: ______________________
Board President Vice-President Board Member

__________________________
Board Member Board Member

ATTEST:

___________________________________
Superintendent, Secretary to the Board