

**Worksheet A – Line-by-Line Instructions**

Use this instruction sheet when completing Form SPI 1381-WORKSHEET A. Enter data in cells coded green. Washington State School for the Blind and Washington State School for the Deaf should request an adapted Form SPI 1381-WORKSHEET A.

**To complete Worksheet A:** Enter county/district number in cell B6 to auto-populate Worksheet A with:

- Federal restricted indirect rates
- Federal flow-through

Applicants should verify the data and insert any required information not available .

**Worksheet A Special Education Expenditure Data**

1-4	On Lines 1, 2, 3 and 4 enter <b>direct excess cost expenditures</b> for services to students with disabilities in the programs 21, 24, 26 and 29 for 2007–08 and anticipated expenditures for 2008–09.
5	<ul style="list-style-type: none"> <li>• Sum of Lines 1 through 4 auto calculates.</li> </ul>
6	<ul style="list-style-type: none"> <li>• Enter all costs associated with supplemental contracts for additional time, additional responsibilities, or incentives as described in RCW 28A.400.200 (4) that are included on Line 5.</li> </ul>
7	<ul style="list-style-type: none"> <li>• Enter all costs associated with summer or supplemental school year programs that are included on Line 5. <b>Exception:</b> Costs for ESY services required by an IEP should not be deducted.</li> </ul>
8	<p>The indirect expenditure automatically calculates.</p> <ul style="list-style-type: none"> <li>• For 2007–08, the expenditure is calculated using the federal restricted rate shown on the 2005–06 F-196 Report, Schedule for Determining Indirect Recovery Rates plus one percent.</li> <li>• For 2008–09, the federal restricted indirect rate (plus one percent) listed in the 2008–09 <i>Administrative, Budgeting, and Financial Reporting Handbook</i>, BUD PREP chapter is used.</li> </ul>
9	<ul style="list-style-type: none"> <li>• Net expenditures auto calculate.</li> </ul>
10	<ul style="list-style-type: none"> <li>• Enter all payments to other school districts and ESDs for students served out of district if these expenditures were included in Line 5.</li> <li>• For payments to other school districts, reference Activity 29 expenditures.</li> </ul>
11	<ul style="list-style-type: none"> <li>• Net expenditures for students served auto calculate.</li> </ul>

**Worksheet A Enrollment Data**

12	<ul style="list-style-type: none"> <li>• Enter the actual or estimated October through May eight-month average headcount of 0- PreK and K-21 resident students served and reported by the district as resident on Form SPI P-223H for each year.</li> <li>• Refer to Report 1220.</li> </ul>
13	<ul style="list-style-type: none"> <li>• Enter actual or estimated October through May eight-month average headcount of nonresident students served by the district through an inter-district cooperative agreement and reported by the district as nonresident on Form SPI P-223H for each year.</li> <li>• Refer to Report 1735 for each year.</li> </ul>
14	<ul style="list-style-type: none"> <li>• Sum of Lines 12 and 13 auto calculates.</li> </ul>
15	<ul style="list-style-type: none"> <li>• Line 15 is calculated by dividing Line 11 by Line 14. If a district is using consistent accounting methods between years, this amount is not expected to change significantly beyond salary increases.</li> </ul>