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2021-2022  
SCHOOL FINANCIAL  
SERVICES UPDATE



*2021 WASBO Annual Conference*

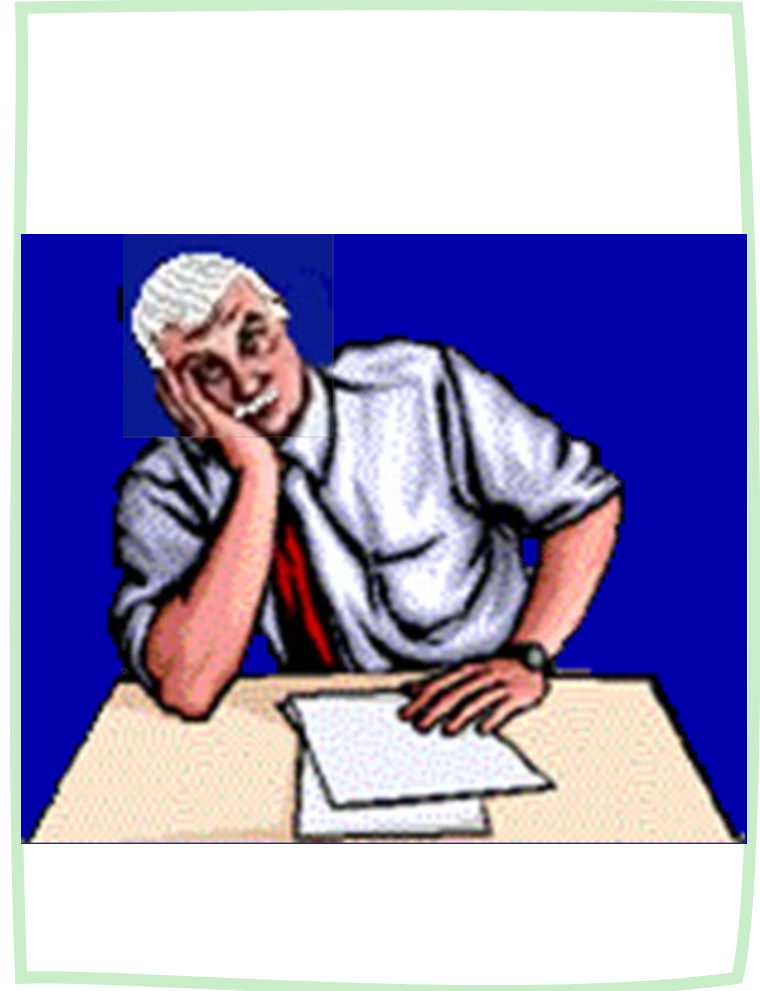
# Presenter Information

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# Today's Topics

- F-195/F-200 Redesign Project Update
- FY 2021-2022 F-195 Update
- F-195F Reminders for FY 2021-2022
- Budget Extension Reminders for FY 2020–2021



# F-195/F-200 Redesign Project Update

- The new systems will look and function very similar to the old systems already in place.
- We don't anticipate extensive training will be necessary.
- New F-195 and F-200 Training Manuals have redesigned screen shots and updated application information, including the DocuSign Process. Both have been updated to the same level of detail as the previous versions and are available for users.
- New F-195 File Import Specifications allowing for the ability to upload the two salary fields.
  - Version 2 allows for optional upload of local and state salary fields and is available for school year 2021-22 only.
  - Version 3 requires the upload of local and state salary and fields and will be the standard beginning with school year 2022-23 (optional for school year 2021-22).



# F-195/F-200 Redesign Project Update

- In the Version 2 file the two salary fields are optional for uploading. But if not uploaded, both fields need manual user input after import, while in the Version 3 file they're required.
- The Version 3 file also addresses issues learned from current production and to comply with business rules. These changes increase the size of the FTE field by 1 (7.3 to 8.3) allowing for larger numbers and the elimination of the “sign” character in some fields to prevent the submission of negative coded decimal (Comp-3) numbers.
- The Version 2 file option is in the process of being phased out, meaning it will be disabled and no longer available for the 2022-2023 school year.
- For now, the file processor will accept both Version 2 **AND** Version 3 salary files.



# F-195/F-200 Redesign Project Update

From our main SAFS website, go to 'Instruction and Tools' tab, select 'EHB 2242 Guidance' and then under EHB 2242 Guidance, select ....

- **Version 2:** This version allows for optional upload of local and state salary fields and is available for school year 2021-22 only.
- **Version 3:** This version requires the upload of local and state salary and fields and will be the standard beginning with school year 2022-23 (optional for school year 2021-22).
- **F-195 User Guide/Training Manual.**
- **F-200 User Guide/Training Manual.**

There are of course many more behind-the-scene performance and usability changes to both systems and the following are just a few of the user interface changes....



# F-195/F-200 Redesign Project Update

## F-195 (release June 2021)

- Budgets can be **renamed** by districts with budget status of 'In Process at District.'
- Budgets can be **deleted** by districts with budget status of 'In Process at District.'
- Run Edits – When data has been changed in a budget, the Run Edits will be set back to 'Edits have not been run.'
- Print Reports – the Entire Budget report now includes F-195 Budget and Revenue Edits, F-203 Summary, Assumptions and Worksheet, and the F-203 Edit Report (if F-203 edits have been run).
- All users electronically sign their budget certifications using DocuSign. Users can sign, sign later, or decline to sign the certification.



# F-195/F-200 Redesign Project Update

## F-200 (release September 2021)

- Extensions can be **deleted** by districts with budget extension status of 'In Process at District.'
- Another **Subsequent Extension** may be deleted, which reverts to the last Filed/Approved extension and completed Certification document.
- Run Edits – When data has been changed in an extension, the Run Edits will be set back to 'Edits have not been run.'
- All users electronically sign their extension certifications using DocuSign. Users can sign, sign later, or decline to sign the certification.
- Districts must attach the **School Board Resolution Petition AND the Budget Status Report** to the DocuSign extension certification before they can sign the extension certification.
  - Allowing the ESD and OSPI to view the documents at the same time they approve the certification.
  - The extension Certification, School Board Resolution Petition, and Budget Status Report will be in one continual document.





# FY 2021-2022 F-195 Update

## New Items in the General Fund

- There are six new programs – 11, 12, 13, 14, 18, 19 – added to the COA to account for CARES Act expenditures.
- There is a new Program 23 APR—IDEA—Federal added to the COA to account for ARP expenditures and to provide additional support for IDEA.
  - The valid Activity-Object-Duty Codes mirror Program 24.
  - The expenditure matrix is identical to Program 24.
- Program 76 is re-titled to Targeted Assistance—Federal ESSER I.
- There is a new Activity 58 Remote Learning Operations, which is exclusive to Program 99 and made necessary to mitigate COVID effects.



# FY 2021-2022 F-195 Update

## New Items in the General Fund - continued

- There are eighteen new revenues – 6111, 6112, 6113, 6114, 6118, 6119, 6211, 6212, 6213, 6214, 6218, 6219, 6311, 6312, 6313, 6314, 6318, and 6319 – that are necessary to provide revenue codes due to the CARES Act.
- There are three new revenues – 6123, 6223, and 6323 – that are necessary to provide revenue codes to account for ARP and provide additional resources for IDEA.
- Revenue Codes 6176, 6276, and 6376 are re-titled Targeted Assistance—ESSER I.
- There is a new revenue – 8101 Governmental Entities—Enrichment.
- Contained in the recently enacted state operating supplemental budget the state-wide salary allocations for certificated instructional staff were revised. Therefore the 2021—2022 message for Informational Edit 1.800 is revised to read ...
  - *For Program-Activity-Duty Code [XX-XX-XXX], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$42,448.*
  - This edit will print separate lines for each program that fails this edit.



# FY 2021-2022 F-195 Update

## **New Items in the Capitol Projects Fund**

- There are eighteen new revenues – 6111, 6112, 6113, 6114, 6118, 6119, 6211, 6212, 6213, 6214, 6218, 6219, 6311, 6312, 6313, 6314, 6318, and 6319 – that are necessary to provide revenue codes due to the CARES Act.
- Revenue Codes 6176, 6276, and 6376 are now open.

## **Some sort-of-good news:**

- No new items in the Associated Student Body Fund.
  - Yeah!!!
- No new items in the Debt Service Fund.
  - Yeah!!!
- Only one new item in the Transportation Vehicle Fund.
  - There is a new revenue – 8101 Governmental Entities—Enrichment.



# FY 2021-2022 F-195 Update

Reminder that Chapter 392-123-078 WAC says:

- Annual budgets of first-class school districts shall be reviewed by the educational service district prior to the adoption by the school district board of directors.

And ....

Reminder that Chapter 392-123-079 WAC says:

- Annual budgets of second-class school districts shall be reviewed by the educational service district prior to adoption by the school district board of directors.



# Poll Question #1

What is the final date to prepare your budget and four-year budget plan for the public?

- a) July 10
- b) August 1
- c) August 3
- d) August 31

# Poll Question #1: **Answer**

What is the final date to prepare your budget and four-year budget plan for the public?

- a) July 10 **Correct!**
- b) August 1
- c) August 3
- d) August 31

# FY 2021-2022 F-195 Update

As authorized in Chapter 392-123-010 WAC and prescribed in SDAM, Chapter 2 – Budgeting, page 2-3, all school districts must complete F-203 estimates for state revenues as part of the budget process.

- The F-203 follows the same time schedule as referenced for the F-195 in Chapter 392-123-054 WAC.
- The F-203 estimate data must be entered, and the file must have a status of 'Ready for ESD review' before data can be imported into the F-195.
- School district budgets will not be considered official until filed for first class districts and approved for second class districts with the final F-203 accompanying the F-195 document in the prescribed format pursuant to Chapter 28A.505.090 RCW.



# FY 2021-2022 F-195F Reminders

**With the passage of EHB 2242, districts will have to provide a four-year budget outlook.**

- The annual budget development process shall include the development or update of a four-year budget plan that includes a four-year enrollment projection.
- The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations.
- The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the district for the ensuing fiscal year.





# FY 2021-2022 F-195F Reminders

## Four Year Budget Outlook Requirements

- Districts will have to provide a high-level four-year budget to include the following school years: 2021–2022; 2022–2023; 2023–2024; 2024–2025.
- Year one (2021–2022) of the four-year budget template will automatically populate when you submit your F-195 to your ESD for review.
- The remaining three years will need to be filled in to complete the requirement.
- The four-year budget plan summary and the four-year enrollment projection must be submitted to your school board as part of your formal budget approval process. [Chapter 28A.505.060 RCW]



# FY 2021-2022 F-195F Reminders

## Four Year Budget Outlook Questions ...

- **Does each year of my four-year budget outlook have to balance?**
  - *No, OSPI's interpretation of the statute is that only the initial year of your four-year outlook must balance.*
- **What will happen if a beginning fund balance does not equal the prior year ending fund balance?**
  - *A footnote indicator will now display a message in red, 'This Beginning Fund Balance does not match prior year Ending Fund Balance.'*
- **Does my ESD have to review my four-year budget outlook?**
  - *Yes, the review process will be the same as for your F-195, except the ESD review will be set up as a high level for all funds instead of at the individual fund level detail of your F-195.*
- **When is my four-year budget outlook due?**
  - *In the absence of specific legislation, the adoption and filing of your four-year budget plan prepared under Chapter 28A.505.040 RCW will follow the same time schedule as outlined for your F-195 in Chapter 392-123-054 WAC.*



# Budget Extension Reminders for FY 2020-2021

- All of you are busy preparing your new year budgets, but don't forget any remaining current year budget extensions.
- August is the final month to file your F-200 budget extensions with your ESD and OSPI.
- Depending on when you submitted your current year F-200 for approval and when you printed your new year F-195 budget document, you may need to reprint your new year budget to allow your current year budget extension to be accurately displayed in the middle column of your new year F-195.



# Budget Extension Reminders for FY 2020-2021

- Chapter 392-138-110 WAC requires that the Associated Student Body initially review revisions to the Associated Student Body (ASB) budget. Therefore, an extension of the ASB Fund budget should occur prior to the closing of school to secure the necessary student involvement.
- Check your DSF appropriation for adequate spending level for your district's debt payment schedule.
- Check your TVF appropriation for adequate spending level for that too-good-to-pass-up year-end close-out bus deal.



# Budget Extension Reminders for FY 2020-2021

- August 31<sup>st</sup> is a very specific deadline for budget extensions for both 1<sup>st</sup> and 2<sup>nd</sup> class school districts.
- Both Chapter 392-123-071 and 072 WAC say, **“shall be the close of business on August 31 or the last business day prior to August 31 if August 31 occurs on a non-business day.”**

*So, if you're submitting an extension in August this means ...*



# Budget Extension Reminders for FY 2020-2021

- For 1<sup>st</sup> class school districts, in accordance with Chapter 392-123-071 WAC, the final date for school district boards to adopt appropriation resolutions exceeding budgets (a.k.a., F-200 budget extensions) is close of business on **Tuesday, August 31<sup>st</sup>**.
- **Wednesday, September 8<sup>th</sup>** will be the last day for ESDs to file budget extension requests with OSPI for 1<sup>st</sup> class school districts.
- Any budget extensions received **after Wednesday, September 8<sup>th</sup>** from a 1<sup>st</sup> class school district **cannot** be processed and will not be included in OSPI calculations and data files.



# Budget Extension Reminders for FY 2020-2021

- For 2<sup>nd</sup> class school districts, in accordance with Chapter 392-123-072 WAC, the final date for forwarding school district board approved F-200 budget extension requests by ESDs to OSPI for final approval is close of business on **Tuesday, August 31<sup>st</sup>**.
- Any budget extension from a 2<sup>nd</sup> class district that is submitted **after Tuesday, August 31<sup>st</sup>** to OSPI **cannot** be processed and will not be included in OSPI calculations and data files.



## Poll Question #2

True or False. Mike Dooley will be retiring June 30, 2021.

a) True

b) False



## Poll Question #2: **Answer**

True or False. Mike Dooley will be retiring June 30, 2021.

a) True **Correct!**

b) False

2021-2022  
SCHOOL FINANCIAL SERVICES  
UPDATE

We hope this presentation is a  
benefit to you.

If you have questions, let us  
know and ...

... the Q&A will be provided  
soon.

Thank you !!!

A quote about reconnecting, being refreshed,  
and mentorship ...

*Please don't ever feel you don't belong  
wherever you are, you absolutely deserve to  
be there – you just haven't realized what you  
offer. Take all you have, all that you can offer,  
and value our (even) older mentors, and YOUR  
value will be realized when you direct it into  
different and smarter contexts. And those  
places most definitely exist. Do not stop  
looking until you find them.*

