

F-196 Financial Reporting and Accounting Updates for School Year 2022–23

# OSPI School Apportionment and Financial Services



# **Presenter Information**





Paul Stone OSPI—SAFS Supervisor, School District Accounting Paul.Stone@k12.wa.us Mike Sando OSPI–SAFS Supervisor, School District Financial Reporting Mike.Sando@k12.wa.us



# 2022-23 F-196 – Login

Sign In C	reate an Account
éds	System Sign In
Username	mike.sando@k12.wa.us
Password	
	Login
Forgot your u	sername or password?

### • https://eds.ospi.k12.wa.us

- If you have not accessed the EDS platform, contact your ESD for assistance
- Settings: Under the "Check for newer versions of stored pages" heading, select 'Every time I visit the website'



## 2022-23 F-196 – Timeline

- Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates could result in a delay of apportionment payments
- All dates are Wednesdays

Final Action Date	Ву	Action
October 25	S.D.	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be submitted electronically and/or on an F-196 manual form. Districts not able to submit by the October 25 due date may request a waiver by email or written notice to the ESD.
November 1	ESD	Final date for the ESD to review and forward the certification page back to the school district for signature.
November 8	S.D.	The signed certification page is due from the school district to the ESD.
November 15	ESD	Final date the signed certification page by the ESD is due at OSPI, School Financial Services.



### 2022-23 F-196 – Waiver Letters



- We are working to keep waiver letters on file in our office
- Moving forward, we will only request the inclusion of waiver letters for districts that we are unable to find internally
- Districts are still required to retain those records in their files



# 2022-23 F-196 – Importing DATA

#### View/Import Uploaded File(s)

To import a file into your financial statement, check the fund(s) then click "Import Data".

Action	Ŷ	Status	Fund(s)	Ŷ	File Date 🔻	File Name	ģ	Download	¢
Import Data		Valid File	☑ ASB ☑ CPF ☑ DSF ☑ GF ☑ TVF		04/06/2020 9:34 AM	F196_2019-2020_17001_2020-04- 06_09-34-42.txt		View File	

#### View/Import Uploaded File(s)

Action	¢	Status 🕴	Fund(s)	¢	File Date 🔻	File Name	÷	Download
Import Data		Valid File			04/07/2020 9:06 AM	F196_2019-2020_17001_2020-04-07_09-06-39.txt		View File
Import Data	ľ	Valid File			04/06/2020 9:34 AM	F196_2019-2020_17001_2020-04-06_09-34-42.txt		View File
		Error in file			03/25/2020 6:09 PM	F196_2019-2020_17001_2020-03-25_18-09-09.txt		View Error Report
		Error in file			03/25/2020 6:06 PM	F196_2019-2020_17001_2020-03-25_18-06-20.txt		View Error Report
		Error in file			03/25/2020 6:00 PM	F196_2019-2020_17001_2020-03-25_18-00-25.txt		View Error Report
Import Data		Valid File	ASB CPF DSF GF TVF		03/25/2020 5:59 PM	F196_2019-2020_17001_2020-03-25_17-59-47.txt		View File

Showing 1 to 6 of 6 entries

- File will have a message of, "Financial Statement Data Reported" when your submission is completed
- You can download files multiple times
- We have had issues with "phantom numbers," but that will be resolved by "closing" the system when updating



### 2022-23 F-196 – Location Codes

- School Codes information is also available on the SAFS Accounting Changes Website
- School Locations
- Non-Instructional Locations

Set B 2242 Accounting Changes X +	- o ×
← → C 🔒 www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes	☆ <b>⊖</b> :
🔛 Apps M Gmail 💶 YouTube 😑 OSPI 🍥 Apportionment, Enr 💪 Google 🕱 The Seattle Times J 🚺 MSN   Outlook, Offi	

Home » Policy & Funding » School Apportionment » Instructions and Tools » EHB 2242 Accounting Changes

OLICY & FUNDING	The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at Chart of Accounts.	Contact Information
chool Buildings & Facilities >		School Apportionment
pecial Education >		360-725-6300 SAFS@k12.wa.us
ichool Apportionment 🕶	Regulatory Reporting Project +	TTY: 360-664-3631
Apportionment, Enrollment, and Fiscal Reports >	Accounting Tools +	Staff Contacts
Budget Preparations	School Locations	-
District Allocation of State Resources Portal	Federal Definition of a School: (PDF) This directory data tip sheet contains the d	efinitions OSPI uses to create a new
Election Results for School Financing	school code in the directory, which is used in school level financial reporting (F1 Approved Instructional Locations: This link takes you to a page that contains the	e most updated version of approved
ESD Reports and Resources	instructional building codes. We encourage you to check back at the beginning -	
Instructions and Tools - ABFR Guidelines	<ul> <li>Approved Non-Instructional Locations: (XLSX) This spreadsheet contains a list of for the 2020-21 school year, as of March 16, 2020. It is used in school level finance</li> </ul>	
Accounting Manual		



### 2022-23 F-196 – Fund Balance Section

Statement of Revn. Expd. Chng (General Fund)

#### View Data (F-196)

Auburn School	District (Annual Financial Statement)	
To view financial	data, select the page then click "Go".	
Page	Statement of Revn, Expd, Chng	~
Fund	General	~
Go		

		Statement of Kevn, Expu, ening (General Fund)							
	GL#	Sub-Fund 10	Sub-Fund 11	General Fund					
Total Revenues and Other Financing Sources				300,903,497.22					
Total Expenditures				303,101,247.03					
OTHER FINANCING USES	GL#	Sub-Fund 10	Sub-Fund 11	General Fund					
Other Financing Uses - transfers Out		0.00	0.00	0.00					
Other Financing Uses		0.00	0.00	0.00					
Total Other Financing Uses				0.00					
FUND BALANCE	GL#	Sub-Fund 10	Sub-Fund 11	General Fund					
Prior Year August Total Fund Balance		18,607,803.02	32,274,219.07	50,882,022.09					
Prior Year F-196 Manual Revision		0.00	0.00	0.00					
Beginning Total Fund Balance		18,607,803.02	32,274,219.07	50,882,022.09					
Prior Year(s) Corrections or Restatements		0.00	0.00	0.00					
Ending Total Fund Balance				48,684,272.28					

- On the Statement of Revenues, Expenditures and Changes in Fund Balance, values will come from the previous year's balances unless you had a manual revision. Those will need to be updated.
- Note: Fields with a gray background are display only and show calculated totals.



# 2022-23 F-196 – Program Matrices

- Enter or update the expenditures
- To go to another program, use the dropdown
- The data can be exported to an excel csv file by clicking the export button

View Data (F	-196)								Bain	brid	ge Is	land	Scho			
Bainbridge Islan	d School Dis	trict (Ann	ual F	inar	ncial	Stat	eme	nt)								
To view financial d	ata, select the	e page ther	n clicł	k "Go	".											
Page	Program	Program Matrices by Sub-Fund and by Location $\sim$							~							
Program	01 - Basi	c Educatio	n										~			
Sub Fund	General F	und - Sub	Fun	d 10									~			
Location	2395 - Ba	ainbridge H	ligh	Scho	ol	01 - Basic			Sub-Fund and b Fund 10, 1080		anal Location		~			
		Program Totals	Program Total 1.314.594.21	21 - Supv Inst 607,358.93	22 - Lrn Resrc 0.00	23 - Princ Off 4,434.76	24 - Guid/Coun 147,015.68	25 - Pupil M/S 39.77	26 - Health 29.609.90	27 - Teaching 154,175.13	28 - Extracur	29 - Pmt to SD 0.00	31 - InstProDev 43,509.27	32 - Inst Tech 0.00	33 - Curriculum 323.288.56	34 - Pro Learn 5,162.21
		Debit Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Go Exp	oort	0000 - Debit Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
		Cert. Salaries	555.175.90	389,300.78	0.00	0.00	69.622.07	0.00	1.474.76	55.541.82	0.00	0.00	35.036.14	0.00	0.00	4,200.33
L		2110 - Salaries of Regular Employee	404.588.06	314,248.00	0.00	0.00	69,398.00	0.00	0.00	0.00	0.00		20,942.06		0.00	0.00
		2120 - Salaries of Temporary EEs & Subs	49.257.13	0.00	0.00	0.00	0.00	0.00	0.00	49,257.13	0.00		0.00		0.00	0.00
		2130 - Non contracted Salaries 2140 - Sabbatical Leave	93.277.93	67.000.00	0.00	0.00	224.07	0.00	1.474.76	6.284.69	0.00		14,094.08		0.00	4,200.33
		2150 - Supplemental Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
		2160 - Other Salaries	8,052.78	8.052.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
		2170 - Other Salaries NBCT	0.00		0.00		0.00		0.00	0.00						
		Class. Salaries	68,739.06	33,415.66	0.00	2,283.97	0.00	36.40	5,155.70	32,632.27	0.00	0.00	-4,784.94	0.00	0.00	0.00
		3110 - Salaries of Regular Employee	56,027.56	33,415.66	0.00	0.00	0.00	0.00	0.00	22,611.90	0.00		0.00	0.00	0.00	
		3120 - Salaries of Temporary EEs & Subs	7,770.27	0.00	0.00	2,283.97	0.00	36.40	5,122.48	1,363.00	0.00		-1,035.58	0.00	0.00	
		3130 - Extra Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,657.37	0.00		-3,749.36	0.00	0.00	
		3140 - Sabbatical Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
		3150 - Supplemental Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
		3160 - Other Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	



### 2022-23 F-196 – Invalid Codes

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		EHB	3 2242	Accour	ting Cha	anges						
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						DAAC). If you have question		Contact Info	rmation			
OSPI Reports to the Legis	ature			of Accounts.				contact into	mation			
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e								School Apport 360-725-6300	uonment			
Special Education •				10.000				SAFS@k12.wa.u	s			
School Apportionment -		Regu	ulatory Rep	porting Projec	t		+	TTY: 360-664-36				
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- The second reason why files are not importing correctly is invalid PP/AA/O/NCES code combinations
- To review valid code combinations, go to the Accounting Changes webpage and select "Valid COA lookup tool"



## 2022-23 F-196 – Location Codes

- Be sure to use a valid location code, they will produce errors
- Look for the "Schools" pull down
- You can export to Excel to find your district – noninstructional location codes are listed separately



Home My Applications Profile

#### **Education Directory**

NOTE: This directory information may not be used for commercial purposes RCW 42.56.070(9).

ESD Name	LEA Code	Local Education Agency	School Code	School Name	Lowest Grade	Highest Grade	School Categories	AYP Code	Grade Category	Address Line1	Addres Line2
Educational Service District 123	03017	Kennewick School District	2825	Westgate Elementary School	РК	5	Public School, Regular School	P	Elementary School	2514 WEST 4TH AVENUE	
Educational Service District 123	03017	Kennewick School District	2826	Kennewick High School	9	12	Public School, Regular School	Ρ	High School	201 S Garfield St	
Educational Service District 123	03017	Kennewick School District	3077	Hawthorne Elementary School - Kennewick	к	5	Public School, Regular School	Ρ	Elementary School	3520 WEST JOHN DAY AVENUE	
Educational Service District 123	03017	Kennewick School District	3144	Washington Elementary School	к	5	Public School, Regular School	P	Elementary School	105 WEST 21ST AVENUE	
Educational Service District 123	03017	Kennewick School District	3267	Highlands Middle School	6	8	Public School, Regular School	P	Middle School	425 SOUTH TWEEDT STREET	
C duranti a sal				Edison							



## 2022-23 F-196 – Resource to Expenditure

#### Input Data (F-196)

Go

#### Aberdeen School District (Annual Financial Statement)

To view financial data, select the page then click "Go".

Page Resource to Program Expenditure Report

BASIC EDUCATION PROGRAMS	Program Expenditures (1)	State Resources (2)	Federal Resources (3)	Other Resources (4)	Difference (2) + (3) + (4) - (1)
01 - Basic Education	11,635,871.00	9,585,871.00	50,000.00	2,000,000.00	0.00
02 - Alternative Learning Experience	116,515.00	116,515.00	0.00	0.00	0.00
03 - Basic Education - Dropout Reengagement	326,330.00	326,330.00	0.00	0.00	0.00
31 - Vocational, Basic, State	987,322.00	822,768.00	0.00	164,554.00	0.00
34 - Middle School Career and Technical Education, State	255,488.00	255,488.00	0.00	0.00	0.00
45 - Skill Center, Basic, State	1,860,115.00	1,860,115.00	0.00	0.00	0.00
97 - District-wide Support	6,574,796.00	5,357,202.00	0.00	1,217,594.00	0.00
TOTAL BASIC EDUCATION PROGRAMS	21,756,437.00	18,324,289.00	50,000.00	3,382,148.00	0.00
OTHER INSTRUCTIONAL PROGRAMS	Program Expenditures (1)	State Resources (2)	Federal Resources (3)	Other Resources (4)	Difference (2) + (3) + (4) - (1)
ps://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization			Save Return		

#### Resource to Program Expenditure Report

V

- On the Resource to Expenditure Report, enter the state, federal, and other resources for each program
- When you enter state, federal, or other resources and click 'Save', the difference column is calculated
- The difference must be zero to pass edits



# Changes to the 2022-23 F-196

- F-200 Issue from 2021-22
- GASB 87 Issue from 2021-22
- Sub-Total Issue from 2021-22
- Federal Cost Cutting MOE
- Change Labels on 6119, 6219, and 6319
- Add Activity 66 to Program 79
- Add Codes 43 and 44 to TVF







### Questions?

### Accounting Manual Update: 2022–23 Addendums

- Addendum #1 SLFRF
- Addendum #2 HCA SBHC Reimbursement Distribution Rates
- Addendum #3 Various Topics
  - GASB Statement 94: Guidance for the "Three Ps and APAs"
  - Guidance for EOY Self-Insurance Liabilities
  - Corrections to Emergency Connectivity Fund (ECF) Guidance
  - Minor Edit to Federal "Small Purchase" Procurement Guidance for Books



### Addendum #1: SLFRF Guidance Updated October 19, 2022: GovDelivery

- Restrictions removed from Program 11—SLFRF.
- The restrictions were only applicable to "recipients" of the federal award.
- Schools are beneficiaries (not sub-recipients) of SLFRF.
- It inadvertently created conditions that were not applicable to school districts.
  - SLFRF resources provided to school districts must be used for costs incurred on or after September 1, 2021, and the funds must be obligated and expended by August 31, 2023.



### Addendum #1: SLFRF Guidance Updated October 19, 2022: GovDelivery

- Additional guidance removed from Program 11.
- Certain restrictions and requirements apply across all eligible use categories. They include:
  - No debt service or replenishing financial reserves,
  - No satisfaction of settlements and judgments,
  - SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance.
  - Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts-of-interest, environmental standards, or civil rights).



Addendum #2: Modification for SBHS Reimbursements October 20, 2022: GovDelivery

- Special Education Medicaid reimbursement percentages were modified.
- The breakdown for SBHS Medicaid reimbursements is:
  - Federal: 56.2% State: 43.8%
- The 56.2/43.8 percentage split is expected to stay in effect during the remainder of the Federal public health emergency (PHE).
- After that:
  - Federal: 50.0% State: 50.0%



# GASB Statement 94: Public-Private & Public-Public Partnerships and Availability Payment Arrangements

- Summary guidance is added to the Accounting Manual in Chapter 3
- Governments partnering with private entities or other governments for the construction, improvement, and operation of what are typically infrastructure and other major facilities.
- Whether a contract meets the criteria to be classified as one of these is based on the substance of the arrangement; not the form.
- Generally, these arrangements are expected to be rare for school districts.



Unemployment Compensation, Self Insured Chapter 3, Page 3-56:

• Guidance is added in Chapter 3 describing how to estimate the end-ofyear liability to be consistent with the modified accrual basis of accounting.

The amount of these cash contributions depends on the estimate of future unemployment claims. The estimates should be reviewed and adjusted periodically, based on experience. Typically, estimates are based on a threeto-five-year history of actual claims, but each school district should determine the method that works best for them. If excess insurance is purchased, the cost of the insurance should be considered when developing estimates.



### Emergency Connectivity Fund (ECF) is a Direct Federal Award

- Guidance is added to <u>Revenue Code 6219</u> for ECF.
- REVIEW how you are coding ECF Revenue and make an adjusting entry to this revenue code, if necessary.
- ECF expenditures need to be recorded in the "<u>From Direct Awards</u>" column on the SEFA.
- Work with your Program staff managing ECF.
- ECF Resources
  - OSPI—SAFS GovDelivery sent out on 10/29/2021
  - <u>Emergency Connectivity Fund FAQ</u>



### Emergency Connectivity Fund (ECF) is a Direct Federal Award

### 6219 Special Purpose—CARES Act—Other

- School districts who receive grant awards from the Emergency Connectivity Fund (ECF) will use this revenue code. The Assistance Listing Number (ALN/CFDA) is 32.009.
- The Emergency Connectivity Fund guidance is removed from Revenue Code 6319.



### "Small Purchase" Federal Procurement for Books

- Minor edit to federal procurement guidance.
- The <u>small purchase</u> threshold for books should be \$10,000 to \$250,000 or \$50,000 to \$250,000 (with self-certification).
- Books are excluded from state bid-law requirements in RCW 28A.335.190.
- Therefore, for federal procurement, the purchase of books follow the same threshold as purchased services.





### Questions?

### Contact Us!



Paul Stone OSPI—SAFS Supervisor, School District Accounting paul.stone@k12.wa.us



Mike Sando OSPI—SAFS Supervisor, School District Financial Reporting mike.sando@k12.wa.us



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