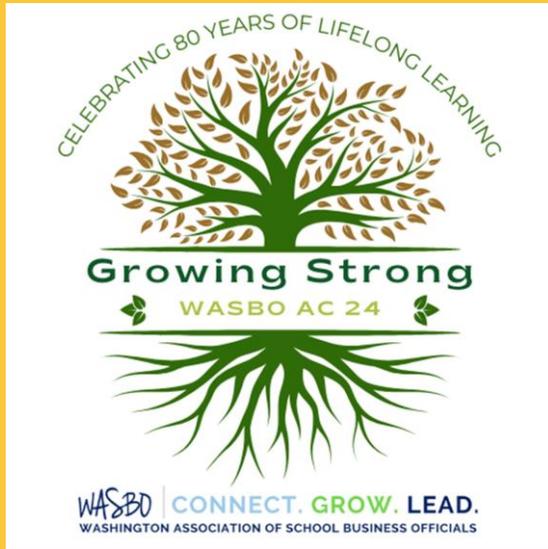


F-196 Financial Reporting and Accounting Updates for School Year 2023-24



OSPI School Apportionment and Financial Services



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information



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F-196 2023-24 Update



2023–24 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 Fridays.

Final Action Date	By	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.

2023–24 F-196 – Waiver Letters



- We keep waiver letters on file in our office.
- We request the inclusion of new waiver letters or waivers that we are unable to find internally.
- Note: Districts are still required to retain those records in their files.

2023–24 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	Status	Fund(s)	File Date	File Name	Download
Import Data	Valid File	<input checked="" type="checkbox"/> ASB <input checked="" type="checkbox"/> CPF <input checked="" type="checkbox"/> DSF <input checked="" type="checkbox"/> GF <input checked="" type="checkbox"/> 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)

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

Action	Status	Fund(s)	File Date	File Name	Download
Import Data	Valid File	<input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> TVF	04/07/2020 9:06 AM	F196_2019-2020_17001_2020-04-07_09-06-39.txt	View File
Import Data	Valid File	<input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> TVF	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	<input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> 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.



2023–24 F-196 – Location Codes

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

The screenshot shows a web browser window with the URL www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes. The page title is "EHB 2242 Accounting Changes". The main content area includes a "Contact Information" box for "School Apportionment" with the phone number 360-725-6300, email SAFS@k12.wa.us, and TTY 360-664-3631. Below this, there is a list of documents under the heading "School Locations":

- [Federal Definition of a School \(PDF\)](#) This directory data tip sheet contains the definitions OSPI uses to create a new school code in the directory, which is used in school level financial reporting (F196).
- [Approved Instructional Locations](#): This link takes you to a page that contains the most updated version of approved instructional building codes. We encourage you to check back at the beginning of every school year to ensure accuracy.
- [Approved Non-Instructional Locations \(XLSX\)](#) This spreadsheet contains a list of approved central office location codes for the 2020-21 school year, as of March 16, 2020. It is used in school level financial reporting (F196).

2023–24 F-196 – Fund Balance Section

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 Revn, Expd, Chng (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.



2023–24 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.

Bainbridge Island School District

View Data (F-196)

Bainbridge Island School District (Annual Financial Statement)

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

Page Program Matrices by Sub-Fund and by Location

Program 01 - Basic Education

Sub Fund General Fund - Sub Fund 10

Location 2395 - Bainbridge High School

Go
Export

Program Matrices by Sub-Fund and by Location														
01 - Basic Education, General Fund - Sub Fund 10, 1080 - Non Instructional Location														
Program Total	21 - Supv Int	22 - Lrn Recrc	23 - Prnc Off	24 - Cld/Comm	25 - Pupil H/S	26 - Health	27 - Teaching	28 - Extracur	29 - Pnd to SD	31 - InstProDev	32 - Inst Tech	33 - Curriculum	34 - Pro Learn	
Program Totals	1,314,594.21	607,356.93	0.00	4,434.76	547,015.68	39.77	29,609.90	254,175.13	0.00	0.00	43,526.27	0.00	323,288.56	5,142.23
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
0000 - 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
Class Salaries	338,175.90	389,360.78	0.00	0.00	68,422.87	0.00	1,474.76	35,341.80	0.00	0.00	25,036.14	0.00	0.00	4,200.33
2100 - Salaries of Regular Employees	404,589.56	214,248.00	0.00	0.00	69,399.00	0.00	0.00	0.00	0.00	20,942.56	0.00	0.00	0.00	0.00
2120 - Salaries of Temporary EEs & Subs	49,237.13	0.00	0.00	0.00	0.00	0.00	0.00	49,237.13	0.00	0.00	0.00	0.00	0.00	0.00
2130 - Non contracted Salaries	93,277.93	67,000.00	0.00	0.00	22,427.87	0.00	1,474.76	6,284.69	0.00	0.00	14,094.08	0.00	0.00	4,200.33
2140 - 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	0.00	0.00
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	0.00	0.00
2160 - Other Salaries	8,032.78	8,052.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170 - Other Salaries HBCT	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
Class Salaries	68,739.34	33,415.64	0.00	2,283.97	0.00	36.40	5,135.70	32,432.27	0.00	0.00	-4,784.94	0.00	0.00	0.00
3100 - Salaries of Regular Employees	56,027.36	33,415.64	0.00	0.00	0.00	0.00	0.00	22,411.95	0.00	0.00	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	1,363.90	0.00	0.00	-1,033.58	0.00	0.00	0.00
3130 - Error Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,657.37	0.00	0.00	-3,749.36	0.00	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	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	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	0.00	0.00

2023–24 F-196 – Invalid Codes

The screenshot shows a web browser window with the URL www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes. The page title is "EHB 2242 Accounting Changes". Below the title, there is a navigation menu with "POLICY & FUNDING" selected. The main content area contains a heading "EHB 2242 Accounting Changes" and a paragraph: "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](#)." To the right, there is a "Contact Information" box for "School Apportionment" with the phone number 360-725-6300, email SAFS@k12.wa.us, and TTY: 360-664-3631.

Overlaid on the bottom half of the browser window is an Excel spreadsheet titled "Valid Program – Activity – Object – NCES Combinations". The spreadsheet has columns for "Program-Activity-Object-NCES", "Prog Title", "Activity Title", "Object Title", and "NCES Title". The data rows list various combinations of codes and titles, such as "01-21-0-000 Basic Education Supervision-Instr Debit Transfers Debit Transfers Basic Education-Supervision-Instruction-Debit Transfers-Debit Transfers".

- 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".

2023–24 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 – non-instructional location codes are listed separately.

Detail Level Validation Errors Below are related to the following Header Record:

First Instance at Line: '9222': '12127403L1448010F196LCOA2019-2020

Invalid Location: '4480' for CCDDD: '27403'

Line 9222: 12127403L1448010F196LCOA2019-2020

Invalid Location: '4480' for CCDDD: '27403'

Line 9223: 12127403L1448010976574100000003714G

Invalid Location: '4480' for CCDDD: '27403'

Line 9224: 12127403L1448010976574200000001522C

Invalid Location: '4480' for CCDDD: '27403'

Line 9225: 12127403L1448010976576220000001621F

The financial statement data was not uploaded to the staging area due to validation error.

Warning - On

OSPI Office of Superintendent of Public Instruction

Home My Applications Profile

Education Directory

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

Reports: **Schools** Export To Excel

ESD Name	LEA Code	Local Education Agency	School Code	School Name	Lowest Grade	Highest Grade	School Categories	AYP Code	Grade Category	Address Line1	Address Line2
Educational Service District 123	03017	Kennewick School District	2825	Westgate Elementary School	PK	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	P	High School	201 S Garfield St	
Educational Service District 123	03017	Kennewick School District	3077	Hawthorne Elementary School - Kennewick	K	5	Public School, Regular School	P	Elementary School	3520 WEST JOHN DAY AVENUE	
Educational Service District 123	03017	Kennewick School District	3144	Washington Elementary School	K	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	
Educational Service District 123	03017	Kennewick School District	3268	Edison							

2023–24 F-196 – Resource to Expenditure

Input Data (F-196)

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)

<https://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization>

- Having the warning edits change from last year worked.
- Our final report balanced.
- FYI - There is more interest in the data from this report.

Changes to the 2023–24 F-196

• Clean Up Issues:

- Program 88 – “Early Learning”.
- Add Activity 28 “Extracurricular” to Program 58 “Special and Pilot Programs”.

• Updates...



GASB 100 - Add Two General Ledger Accounts

- Both are an adjustment in the beginning fund balance and amounts recorded in the account are temporary in nature.
- **896 Change in Accounting Principles**
 - record the cumulative effect of change in accounting principles
- **897 Change to or within the Financial Reporting Entity**
 - record the amount of prior year change in accounting estimates
 - BOTH will “roll-up” to **GL 890 Unassigned Fund Balance** in the GF
 - BOTH will “roll-up” to **GL 889 Assigned fund Purposes** for all other funds
- These will also have entry lines on the Balance Sheet Entry Form

Adding Transition to Kindergarten

STUDENT SUCCESS

- Resources by Subject Area ▶
- Learning Standards & Instructional Materials ▶
- Graduation ▶
- Testing ▶
- Career & Technical Education (CTE) ▶
- Special Education ▶
- Support Programs ▼
 - Attendance, Chronic Absenteeism, and Truancy ▶
 - Building Bridges ▶
 - Center for the Improvement of Student Learning (CISL) ▶
 - Dual Credit Programs ▶
 - Early Learning ▼
 - Transitional Kindergarten**
 - Early Learning Resources
 - Early Learning District Liaisons
 - Early Learning Fellows Lead Contact List
 - Inclusionary Practices Technical Assistance Network (IPTN) ▶
 - Learning Assistance Program (LAP) ▶
 - Multi-Tiered System of Supports (MTSS) ▶

Transition to Kindergarten

Transition to Kindergarten (TK) is a legislatively established and authorized program for children who are at least 4-years-old by August 31 and have been identified through a screening process to be in need of additional preparation to be successful kindergarten students in the following school year.

[OSPI published data \(PDF\)](#) on February 1, 2023, showing that TK is an effective strategy for closing opportunity gaps.

Effective August 1, 2023, OSPI adopted emergency rules for the 2023-24 school year consistent with the criteria identified in [House Bill 1550 \(HB 1550\)](#) as passed by the legislature.

- [Emergency Rules for Transition to Kindergarten \(PDF\)](#)
- [RCW 28A.300.072 Transition to Kindergarten](#)

[Bulletin No. 049-23 \(PDF\)](#) provides information about the new emergency rules and guidance for local education agencies implementing a TK program.

For questions related to TK funding, visit [OSPI School Apportionment](#) and [Budget Preparations](#). For questions regarding enrolling your child into a Transition to Kindergarten program, please contact your local [school district](#) for assistance.



- **Program 09** - is not part of the state's statutory program of basic education
- **Revenue 4109** - state funding
- **Revenue 6109** - federal resources provided **one time only during the 2023–24 school year (ARP EANS II, and the ALN/CFDA Number is 84.425V)**
- **Activity** codes include instructional (**21-35**) and site maintenance, utilities, and security (**62-65 & 67**)

TTK Q&A Notes

- Indirect expenditures are not applicable
- Resources provided must be expended only for the support of operating the TTK program and best practices for site readiness of facilities used in the program
- Time and Effort tracking requirements will apply to the federal portion of TTK
- The federal expenditures will need to be reported on the Schedule of Expenditures for Federal Awards (SEFA)
- There are no provisions to recover unspent resources at the end of the year
- Unused resources are required to be carried over in GL 823 Restricted for Carryover of Transition to Kindergarten Revenue (for federal funds, interest earned will have to be reported and anything over \$500 will have to be returned)

Depreciation Sub-Fund Expenditures

- ONLY for school districts with fewer than 2,000 students
- Up to two percent of general fund may be set aside annually
- Expenditures will be automatically considered in the Indirect calculation
- **Program 97 - Activity 69**
 - Activity Code 69 will only be available in Program 97 Districtwide Support
 - For Facility Maintenance –
 - exterior painting of facilities;
 - replacement or renovation of roofing, exterior walls, windows, heating, air conditioning, ventilation systems, floor coverings, electrical systems, and plumbing systems; and
 - renovation of playfields, athletic facilities, and other district real property.

Add Two More General Ledger Accounts

- **823 Restricted for Carryover of Transition to Kindergarten Revenue**
 - It will be included on the *Restricted Fund Balance* line on the Balance Sheet
 - It will have an entry line on the Balance Sheet Form
- **873 Committed to Depreciation Sub-Fund for Facility Maintenance**
 - It will be included on the *Committed Fund Balance* line of the balance sheet
 - It will have an entry line on the Balance Sheet Form

Federal E-rate

- We have new direction from the SAO and the FCC
- E-rate funds do **NOT** need to be reported on the SEFA
- E-rate funds are **NOT** within the scope of the Single Audits performed by SAO

Moving Forward in the F-196:

- E-rate revenues as of Sept 1, 2023, will be recorded under revenue code **6210**
- Expenditures as of Sept 1, 2023, will be entered under **Program 79 – Activity 66**
- Code **2910** and the E-rate on the supplemental reports will be closed for 2024-25

Splitting Activity 25

- Segregating “Safety and Security Staff”
- **Activity 25 Pupil Management** – Staff monitoring areas during certain times, attendance monitoring, etc.
- **Activity 35 Pupil Safety** - Costs associated with “*Safety and Security Staff*”
- “***Safety and Security Staff***” means a school resource officer, a school security officer, a campus security officer, and any other commissioned or noncommissioned employee or contractor, whose primary job duty is to provide safety or security services for a public school
- Outlined in [RCW 28A.310.515](#)
- It will also add **Activity 35** to the indirect distorting items



Questions?

Contact Us!



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