

F-185 Update

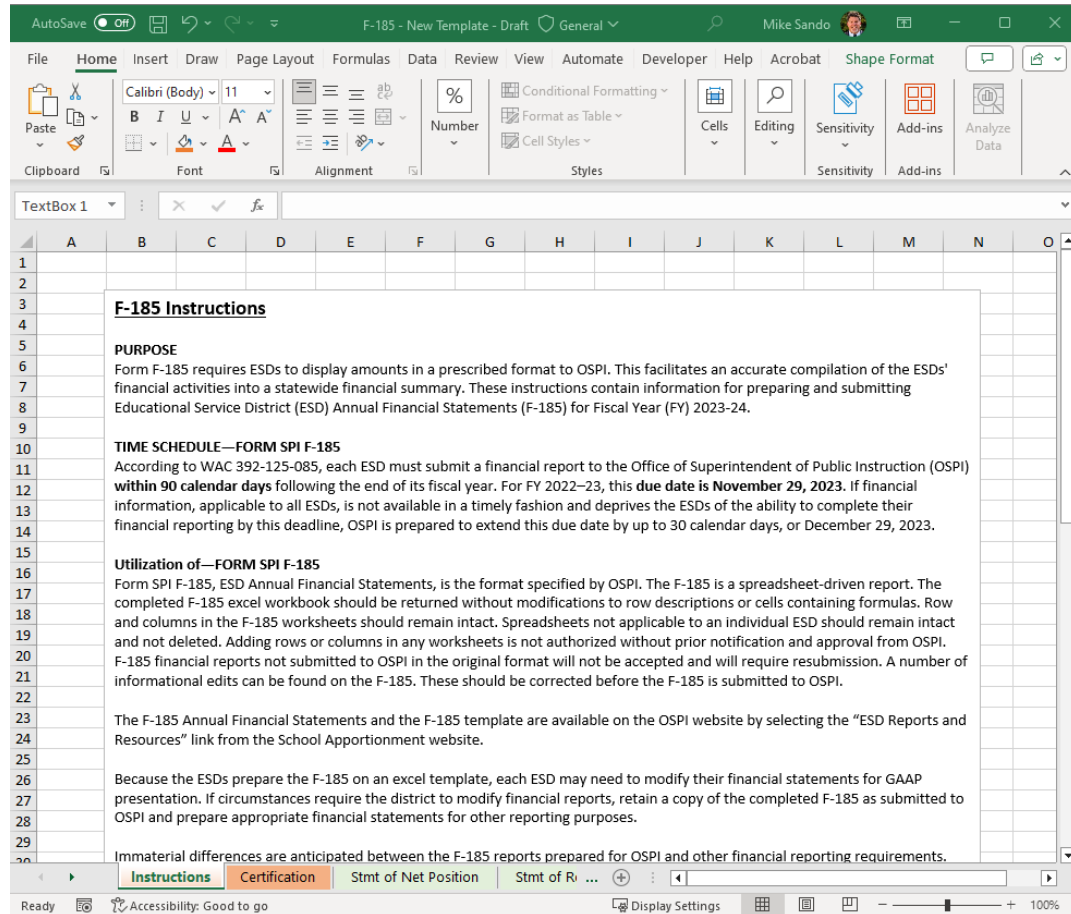
SAFS, Annual Financial Reporting



Objectives

- Return the ESD Annual Reporting to the traditional staff person
- Improve efficiency for report preparers – ESD and OSPI
- Improve timeliness and accuracy of data that is reported to the Legislature, the Federal Department of Education, and the Census
- Aid discussion and possible inclusion in future upgrades

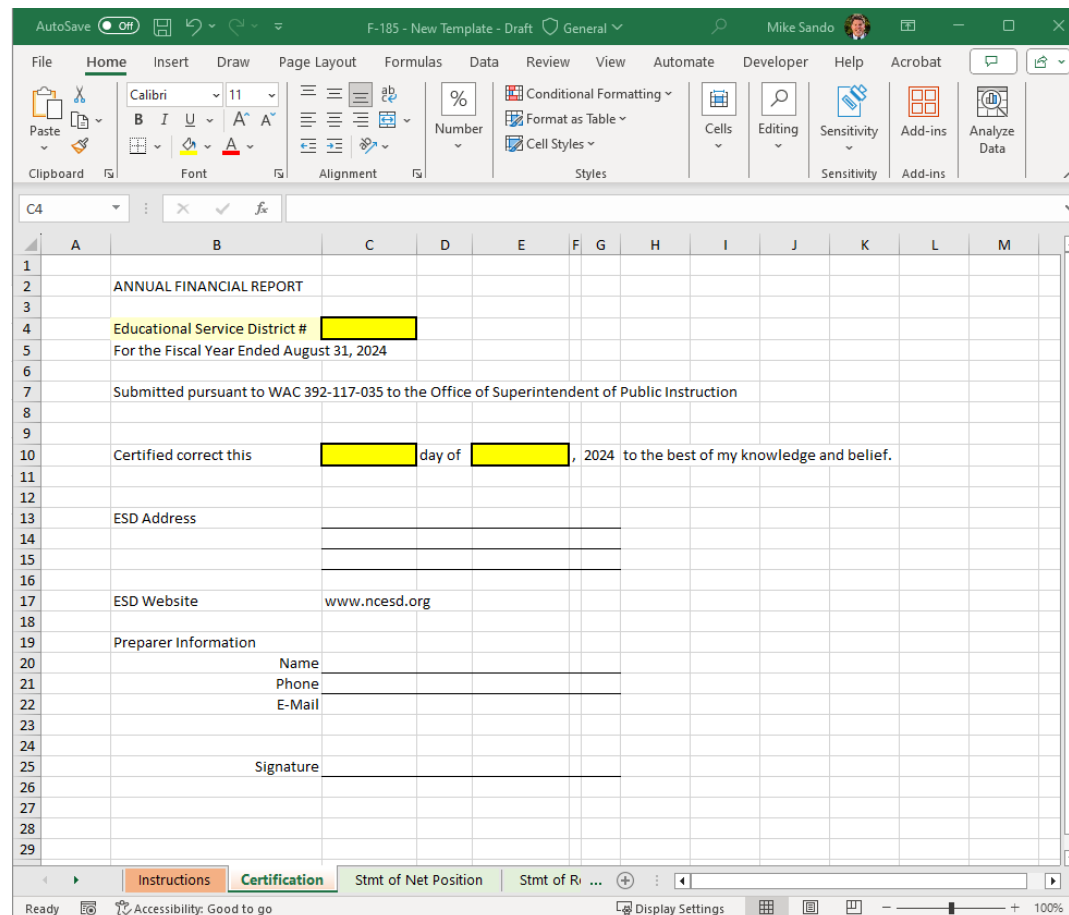
Instruction Tab



- The process will be like previous years
- We've edited little –
 - Revenues/Expenditure Changes
 - Added internal item codes that are hidden in the report forms
- The big change is a hidden "Data Sheet"

Certification Page

- Copied from the previous year's submissions – same process
- The ESD Number cell will populate the "Data Sheet"
- The Certification can be saved to PDF and signed electronically



The screenshot displays a Microsoft Excel spreadsheet titled "F-185 - New Template - Draft" with the "General" tab selected. The spreadsheet contains a certification form template with the following text and fields:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2		ANNUAL FINANCIAL REPORT											
3													
4		Educational Service District #											
5		For the Fiscal Year Ended August 31, 2024											
6													
7		Submitted pursuant to WAC 392-117-035 to the Office of Superintendent of Public Instruction											
8													
9													
10		Certified correct this		day of		, 2024	to the best of my knowledge and belief.						
11													
12													
13		ESD Address											
14													
15													
16													
17		ESD Website	www.ncesd.org										
18													
19		Preparer Information											
20			Name										
21			Phone										
22			E-Mail										
23													
24													
25			Signature										
26													
27													
28													
29													

The spreadsheet includes a ribbon with tabs for File, Home, Insert, Draw, Page Layout, Formulas, Data, Review, View, Automate, Developer, Help, and Acrobat. The status bar at the bottom shows "Ready" and "Accessibility: Good to go".

Input Forms

Description	OPERATING FUND	WORKERS COMP	UNEMPLOYMENT	PROPERTY CASUALTY	CHILD CARE	TOTAL ALL FUNDS
CURRENT ASSETS						
Cash and Cash Equivalents						-
Net Assets for Pool Participants						-
Investments						-
Accounts Receivable (net of uncollectible allowance)						-
Lease Receivables						-
Interfund Receivables						-
Other Receivables						-
Member Assessments/Contributions						-
Accrued Deductibles/Co-pays						-
Excess/Reinsurance Recoverable						-
Due from Other Governments						-
Inventory						-
Prepaids						-
Restricted Assets						-
Other Assets						-
TOTAL CURRENT ASSETS	-	-	-	-	-	-
NONCURRENT ASSETS						
Investments						-
Capital Assets						
Land						-
Construction in Progress						-
Land Improvements						-
Building						-
Equipment						-
Leased Assets and L/H Improvements						-
Less: Accumulated Depreciation						-

- Five “Forms”
 1. Net Position
 2. Exp/Rev Change in Net Position
 3. Budget to Actual
 4. Fiduciary Net Position
 5. Fiduciary Changes
- These are just like previous versions that allow for data input
- Also, changes are not allowed

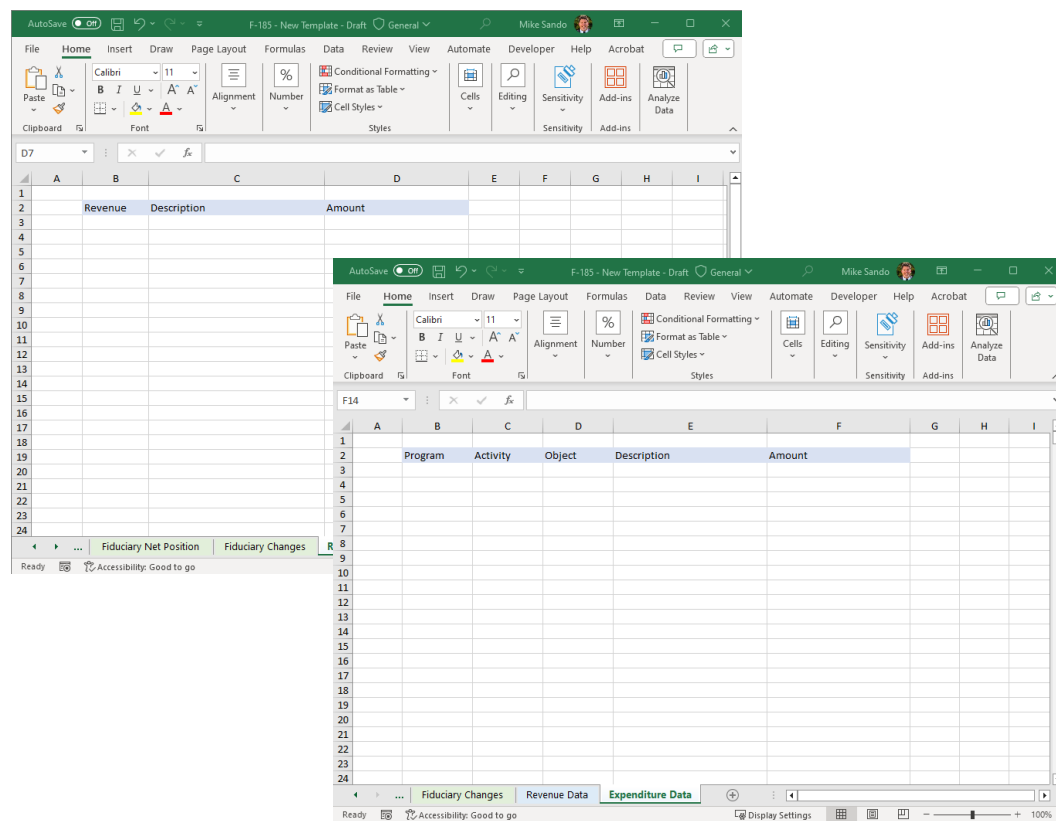
Hidden Data Sheet Tab

- Compiles each data cell in the five "Input Forms"
- Driven by internal item codes
- Allows for statewide data to be aggregated and reported

The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E	F	G
	Item	ESD	Column	Amount	Description	Report	
1							
2	101	0	Operating	-	Cash and Cash Equivalents	Statement of Net Position—All Funds	
3	102	0	Operating	-	Net Assets for Pool Participants	Statement of Net Position—All Funds	
4	103	0	Operating	-	Investments	Statement of Net Position—All Funds	
5	104	0	Operating	-	Accounts Receivable (net of uncollectible allowance)	Statement of Net Position—All Funds	
6	105	0	Operating	-	Lease Receivables	Statement of Net Position—All Funds	
7	106	0	Operating	-	Interfund Receivables	Statement of Net Position—All Funds	
8	107	0	Operating	-	Other Receivables	Statement of Net Position—All Funds	
9	108	0	Operating	-	Member Assessments/Contributions	Statement of Net Position—All Funds	
10	109	0	Operating	-	Accrued Deductibles/Co-pays	Statement of Net Position—All Funds	
11	110	0	Operating	-	Excess/Reinsurance Recoverable	Statement of Net Position—All Funds	
12	111	0	Operating	-	Due from Other Governments	Statement of Net Position—All Funds	
13	112	0	Operating	-	Inventory	Statement of Net Position—All Funds	
14	113	0	Operating	-	Prepays	Statement of Net Position—All Funds	
15	114	0	Operating	-	Restricted Assets	Statement of Net Position—All Funds	
16	115	0	Operating	-	Other Assets	Statement of Net Position—All Funds	
17	116	0	Operating	-	TOTAL CURRENT ASSETS	Statement of Net Position—All Funds	
18	120	0	Operating	-	Investments	Statement of Net Position—All Funds	
19	121	0	Operating	-	Land	Statement of Net Position—All Funds	
20	122	0	Operating	-	Construction in Progress	Statement of Net Position—All Funds	
21	123	0	Operating	-	Land Improvements	Statement of Net Position—All Funds	
22	124	0	Operating	-	Building	Statement of Net Position—All Funds	
23	125	0	Operating	-	Equipment	Statement of Net Position—All Funds	
24	126	0	Operating	-	Leased Assets and L/H Improvements	Statement of Net Position—All Funds	
25	127	0	Operating	-	Less: Accumulated Depreciation	Statement of Net Position—All Funds	
26	128	0	Operating	-	NET CAPITAL ASSETS	Statement of Net Position—All Funds	
27	130	0	Operating	-	Net Cash/Investments Held for Compensated Absences	Statement of Net Position—All Funds	
28	131	0	Operating	-	Net Cash/Investments Held for Unemployment	Statement of Net Position—All Funds	
29	132	0	Operating	-	Investment in Joint Venture	Statement of Net Position—All Funds	
30	133	0	Operating	-	Contracts Receivable	Statement of Net Position—All Funds	
31	134	0	Operating	-	Net Pension Asset	Statement of Net Position—All Funds	
32	135	0	Operating	-	Other Assets	Statement of Net Position—All Funds	
33	136	0	Operating	-	TOTAL NONCURRENT ASSETS	Statement of Net Position—All Funds	
34	138	0	Operating	-	TOTAL ASSETS	Statement of Net Position—All Funds	
35	141	0	Operating	-	Deferred Loss on Refunding	Statement of Net Position—All Funds	
36	142	0	Operating	-	Deferred OutFlows Related to Pensions	Statement of Net Position—All Funds	

Revenue/Expenditure Tab Form



- Eliminates the need for a creation of matrices for either
- Provides more efficient/accurate data reporting
- Simple Revenue Code and Program/Activity/Program Code data from accounting platform

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Financial Reporting Summary

The Financial Reporting Summary contains reports showing revenue and expenditure statistics for each public school district, charter school, tribal school and Educational Service District (ESD). The sources of the financial data used in this summary are the School District Annual Financial Report (F-196) and Educational Service District Annual Financial Report (F-185). Each public school district, charter school, tribal school and ESD prepares a final report after the close of the fiscal year.

Contact Information

[School Apportionment](#) ☒

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[Staff Contacts](#)

2022-23

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[ESD Statewide Summary Financial Reports \(PDF\) \(18 pages\)](#)

2021-22

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Educational Service District (ESD) Reports and Resources

This page contains financial documents and reports providing guidance and support to Educational Service Districts.

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Allotment Allocations

- [FY 2023-24 ESD All Allocations \(PDF\)](#) (Posted 8/28/23)
- [FY 2022-23 ESD All Allocations \(PDF\)](#) (Updated 8/28/23)
- [FY 2021-22 ESD All Allocations \(PDF\)](#) (Updated 7/8/22)
- [FY 2020-21 ESD All Allocations \(PDF\)](#) (Posted 5/19/20)
- [FY 2019-20 ESD Core and PD Allocations \(PDF\)](#) (Posted 6/13/19)
- [FY 2018-19 ESD Core and PD Allocations \(PDF\)](#) (Posted 6/28/18)
- [FY 2017-18 ESD Core and PD Allocations \(PDF\)](#) (Updated 6/28/18)

Financial Reporting Documents

- [FY 2022-23 F-185 Annual Financial Statement Template \(XLSX\)](#) (Posted 8/18/23)
- [FY 2022-23 F-185 Reporting Instructions \(PDF\)](#) (Posted 8/18/23)
- [FY 2022-23 ESD Pension Note v2 \(DOCX\)](#) (Posted 12/6/23)

Contact Information

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[FY 2022-23 F-185 ESD Annual Financial Statements by ESD \(Posted 3/7/2024\)](#) ▼

[FY 2021-22 F-185 ESD Annual Financial Statements by ESD \(Posted 3/8/2023\)](#) ▼

[FY 2020-21 F-185 ESD Annual Financial Statements by ESD \(Posted 3/8/2023\)](#) ▼

Changing the Template

- Late changes cycle are problematic
- We need to agreement (ESDs, SAO and OSPI) on changes
- Once the financial report format is updated and agreed upon, the input forms are locked, and changes are not allowed



Questions, Comments, Concerns?



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PUBLIC INSTRUCTION

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