Administrative, Budgeting, and Financial Reporting (ABFR) Guidance

INTRODUCTION TO THE F-195 AND F-195F BUDGET DOCUMENTS

STATUTORY CITATION: RCW 28A.505.010 through RCW 28A.505.150,
WAC 392-123-053 through 392-123-070,
WAC 392-123-078 and 392-123-079

PURPOSE: Forms F-195 and F-195f are the official school district budget documents and must be filed with the Office of Superintendent of Public Instruction (OSPI). All school districts and public charter schools must prepare, adopt, and file their budgets in the format prescribed in the applicable Education Data System (EDS) application, the instructional guidance provided in this section of the ABFR, and be in accordance with the *Accounting Manual for Public School Districts in the State of Washington*.

The budget shall include estimated revenues, estimated expenditures, and estimated fund balances for each fund. These data are to be compared with prior year actuals and the current year's budget. Budgets not in compliance with Form F-195 must be resubmitted in whole or in part.

The budget shall also include total salary amounts and full-time equivalents. The high, low, and average annual salaries must be displayed by each job classification within each activity of each program. The districts must maintain and file district salary schedules for certificated and classified staff.

Each school district and public charter school is required to submit the approved budget to their Educational Service District (ESD) or charter authorizer for review and comment.

Each second-class school district is required to submit the approved budget to their ESD for review, alteration and approval. During the review process, budget documents can be printed, in whole or in part, from the F-195 EDS application.

The ESDs are required to review the adopted budget for each school district and mark the budget documents in the EDS system as "Ready for OSPI Review". OSPI then takes possession of the documents in EDS and marks the documents "Under OSPI Review".

OSPI will perform a final review of submitted budgets before approval in EDS. The budget certification page will be signed by OSPI using DocuSign. After the budget has been signed and approved by OSPI, it will be available to the ESD and the School District in the Educational Data System.

Washington Office of Superintendent of
PUBLIC INSTRUCTION