



SY 2024–25 Fiscal and System Updates

Accounting Updates and F-196 Financial Reporting for School Year 2024-25

OSPI School Apportionment and Financial Services



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information



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2024-25 Accounting Manual Update



Current Year Accounting Manual Changes and Updates

- The Accounting Manual
- The SDAAC
- 2024–25 Addendums



Accounting Manual

- The SAFS webpage contains the Accounting Manual by school year.
- Associated bulletins describing Addendums and Revisions are included.

Accounting Manual

[Complete 2024-25 Accounting Manual \(PDF\)](#) (posted August 9, 2024)

Bulletins & Newsletter Announcements

- [Newsletter Announcement | 250122 School District Accounting Guidance - Technical Correction \(PDF\)](#) (Sent January 22, 2025)
- [Newsletter Announcement | 250117 School District Accounting Manual Addendum #1 \(PDF\)](#) (Sent January 17, 2025)
- [Newsletter Announcement | 240809 School District Accounting Manual Revisions \(PDF\)](#) (Sent August 09, 2024)
- [Newsletter Announcement 240701 | School District Accounting Manual Revisions \(PDF\)](#) (sent July 1, 2024)
 - [NCES Account Codes \(XLSX\)](#)
 - [Personnel Duty Code Assignments \(XLSX\)](#)



2024–25 Accounting Manual Addendums

- Chapter 2: Annual Schedule for Budgeting
- Chapter 3: Warrants
- Chapter 3: Warrant Cancellation and Unclaimed Property
- Chapter 4: Minor edit to GL Accounts 345, 620, and 755.

2024–25 Accounting Manual Addendums

- The capitalization threshold from **\$5,000** to **\$10,000**
- Changes throughout the Accounting Manual
- Effective October 1, 2024
- Cannot apply to awards issued prior.
- Uniform Guidance §200.439—Equipment and other Capital Expenditures

2024–25 Accounting Manual Addendums

- Chapter 3: Interfund Loans
 - TVF Loans allowed – for Districts on Binding Conditions
- Chapter 4: GL code 350, Interfund Loans Receivable
- Chapter 5: Revenue codes 2800 and 9400
 - Title Change 2800 — Judgements and Settlements
 - Title Change 9400 — Insurance Recoveries

2800 — Judgements and Settlements

Applicable Fund: (GFL, CPF, TVF)

- Record revenue from claims for damages incurred by the district. Include revenue from legal judgements and other non-insurance settlements.
- Refer to Revenue Account 2600 for administrative fines for damages in accordance with RCW 28A.635.060.
- Refer to Revenue Account 9400 for insurance recoveries and claims related to insurable losses.

9400 — Insurance Recoveries

Applicable Fund: (GFL, CPF, TVF)

- Include all insurance recoveries that apply to any loss covered by insurance, whether or not the policyholder is the district.
- Insurance recoveries related to an impairment loss or storm cleanup and are measurable and available, ***in the same year as the related cleanup expenditures*** should be netted against those expenditures; (crediting the GL 530 expenditure account).
- Insurance recoveries related to cleanup and are recognized in subsequent periods should be reported as other financing sources or extraordinary items, as appropriate.
- Additional guidance.....



2024–25 Accounting Manual Addendums

- Chapter 3: Crediting Investment Earnings
 - Previously Deposited Investment Earnings – Allowed.
- Appendix B: Compensated Absences
 - Guidelines to estimate the liability

POLICY & FUNDING

OSPI Reports to the Legislature

School Buildings & Facilities ▶

Special Education ▶

School Apportionment ▼

Apportionment, Enrollment, and Fiscal Reports

Apportionment Attachments

Budget Preparations

District Allocation of State Resources Portal

Election Results for School Financing

ESD Reports and Resources

Guidance and Tools ▶

School Apportionment Staff

School Publications ▶

Training and Presentations

Legislative Priorities ▶

OSPI Rulemaking Activity ▶

Grants Management ▶

School Apportionment

The School Apportionment division at OSPI allocates and distributes state funds to local education agencies as directed by Washington State Legislature. To help keep you informed, quick access to important information will be posted below for a limited duration. You may also find this content posted elsewhere on the site.

[2025-26 FINAL Free and Reduced Price Lunch \(FRPL\) Information \(XLSX\)](#)

This file provides the FRPL information for 2025-26 LAP and High Poverty LAP funding. The data used to compile this information was a October 1, 2024 CEDARS extract pulled on March 31, 2025. (Posted April 2, 2025)

[Special Educations State Funding \(XLSX\)](#)

This tool is to assist districts, tribal compacts, and charters in completing the special education funding report survey, which is part of the requirement added in the 2024 supplement budget and due to OSPI by November 1, 2024.

[2024-25 K-3 Class Size Compliance Q&A \(PDF\)](#)

This Question and Answer provides more information on the K-3 Class Size compliance calculation for the 2024-25 school year. The last day and time to submit the [Smartsheet to report supplemental teacher](#) is noon, June 12, 2025.

[2024-25 PSES Staff Compliance Q&A \(PDF\)](#)

This Question and Answer provides more information on the Physical, Social, and Emotional Support (PSES) compliance calculation for the 2024-25 school year. The last day and time to submit the [Smartsheet to report supplemental and contracted staff](#) not included in the S275 report is noon, June 12, 2025.

[Results of the Final 2023-24 PSES Compliance Calculation \(XLSX\)](#)

[Subscribe for SAFS alerts](#)

EDS Application

[Login to EDS](#)

SAFS Communications

Coming soon!

Data Dashboard

The enrollment reported by all Washington Local Education Agencies (LEAs) is used to calculate funding based on the legislatively mandated prototypical school funding formula. See the [Enrollment Data Display](#).

Contact Information

[School Apportionment](#)

360-725-6300

TTY: 360-664-3631

[Staff Contacts](#)



POLICY & FUNDING

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Fiscal Reports

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Budget Preparations

District Allocation of State
Resources Portal

Election Results for School
Financing

ESD Reports and Resources

Guidance and Tools ▼

Tools and Forms

ABFR Guidelines

Accounting Manual

Enrollment Reporting

Federal Allocations

Indirect Cost Rates

Personnel Reporting

School District Budget
Challenges and Financial
Insolvency

Guidance and Tools

The following resources serve as instructional and informational guides for school districts and Educational Service Districts.

ABFR Guidelines

Find information pertaining to Administrative Budgeting and Financial Reporting (ABFR) Guidance.

Accounting Manual

See Accounting Manual materials organized by year and by section.

Enrollment Reporting

Obtain enrollment reporting guidance by year, along with related enrollment bulletins, forms and instructions.

Federal Allocations

Federal Title I A, I C, I D Subparts 1 and 2, II A, III A, IV A, and V B allocations by school district.

Indirect Cost Rates

Find information pertaining to Federal and State school district indirect cost rates.

Personnel Reporting

This page contains the S-275 Reporting Process Instructions as well as the CIS Bargaining Agreement Data Collection tool.

School District Budget Challenges and Financial Insolvency

Find information pertaining to budget challenges, financial oversight, and schools on binding conditions.

Tools and Forms

Find a variety of non-authoritative tools and forms providing guidance in understanding and applying OSPI, State, and Federal requirements.

Contact Information

School Apportionment ✉

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Staff Contacts



Tools and Forms

- Monitor the [Tools and Forms](#) webpage for updates to the Recovery Carryover worksheets and other tools.
- You can modify current tools for business projections.
- Updated tools will be posted online soon.

Tools

- [2023-24 Recovery and Carryover Spreadsheet \(Allocations as of August\)](#)
- [2023-24 Fund Balance Reporting Tool](#)
- [2024-25 Federal CC MOE Tool](#)
- [2023-24 F-196 Pension Reporting Tool](#)
- [Transportation To-From Long Method Template](#)


Administrative Budgeting and Financial Reporting Guidance (ABFR) Update

- Check out the updated [ABFR](#) webpage on School Apportionment and Financial Services (SAFS) Website.

Administrative Budgeting and Financial Reporting Guidance

- F-195 Budget Documents ↓
- F-203 Apportionment Estimates ↓
- F-200 Budget Extensions ↓
- F-198 Budget Status Reports ↓
- F-197 Cash File and County Treasurer Report ↓
- **F-196 Financial Reporting** ↓
- Financial Sustainability ↓
- Maintenance of Effort ↓
- Time and Effort ↓
- Accounting, Duty, & Location Codes ↓



- [F-196 User Guide \(PDF\)](#) (Updated July 29, 2021)
- [DocuSign Certification Process User Guide \(PDF\)](#) (Updated July 29, 2021)
- The new [F-196 File Import Specifications \(DOCX\)](#) document is ready. For questions during implementation, please direct your emails to [Chart of Accounts](#) .
- [F-196 Item Map and Dictionary \(PDF\)](#) (Posted March 7, 2025)

FY 2023-24

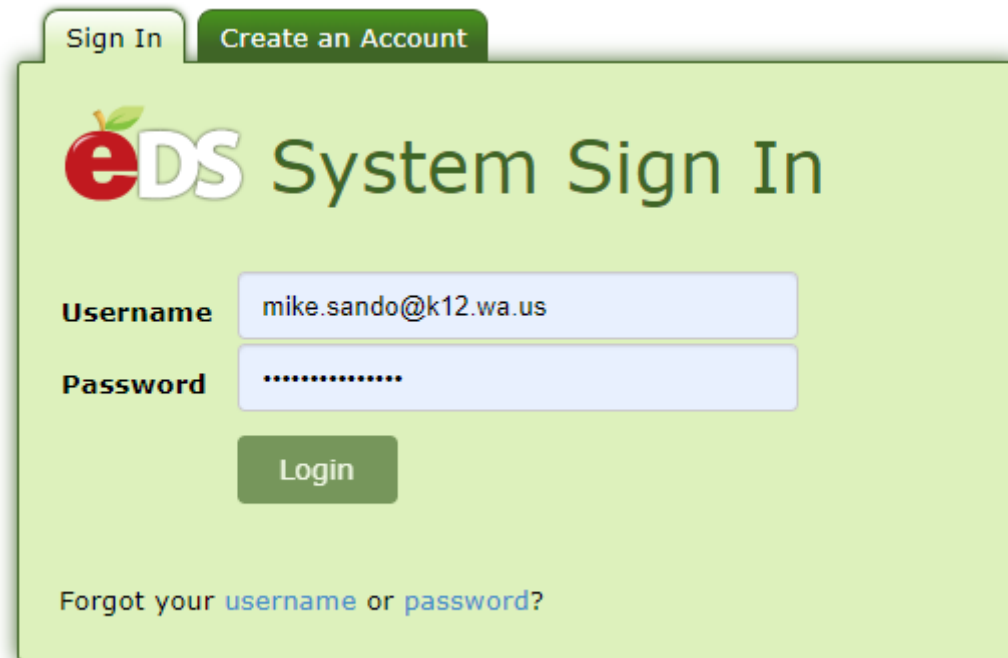
- [Schedule of Expenditures of Federal Awards \(SEFA\) Contents \(PDF\)](#) (updated September 20, 2024)
- [2023-24 Notes to the Financial Statements F-196 Cash Basis-Templates \(DOCX\)](#) (Posted September 24, 2024)
- [2023-24 Notes to the Financial Statements F-196 OCBOA-Templates \(DOCX\)](#) (Updated January 28, 2025)
- [2023-24 Pension Note F-196 Cash Basis \(DOCX\)](#) (Posted November 1, 2024)
- [2023-24 Pension Note F-196 OCBOA \(DOCX\)](#) (Posted November 1, 2024)
- [2023-24 Pension Note SD GAAP \(DOCX\)](#) (Posted November 1, 2024)
- [2023-24 HCA District Specific Retiree Census Data for OPEB Note \(PDF\)](#) (Posted November 19, 2024)



F-196 2024-25 Update



2022-23 F-196 – Login



Sign In Create an Account

eDS System Sign In

Username

Password

Login

Forgot your [username](#) 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’



2024-25 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 Saturday

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.



2024-25 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.



2024-25 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



2024-25 F-196 – Location Codes

- School Codes information is also available on the SAFS **ABFR Webpage**
- School Locations
- Non-Instructional Locations

[Home](#) [Student Success](#) [Certification](#) [Educator Support](#) [Policy & Funding](#) [Data & Reporting](#) [About OSPI](#)

[Home](#) » [Policy & Funding](#) » [School Apportionment](#) » [Guidance And Tools](#) » Administrative Budgeting And Financial Reporting Guidance

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Tools and Forms
ABFR Guidelines
Accounting Manual
Enrollment Reporting
Federal Allocations
Indirect Cost Rates

Administrative Budgeting and Financial Reporting Guidance

The resources contained in this section provide school district business managers with administrative, budgeting, and financial reporting guidance.

[Expand all](#)

[F-195 Budget Documents](#) ▼

[F-203 Apportionment Estimates](#) ▼

[F-200 Budget Extension](#) ▼

[F-198 Budget Status Report](#) ▼

[F-197 Cash File and County Treasurer Report](#) ▼

[F-196 Financial Reporting](#) ▼

[Financial Sustainability](#) ▼

[Maintenance of Effort](#) ▼

[Time and Effort](#) ▼

[Accounting, Duty, & Location Codes](#) ▼

Contact Information
[School Apportionment](#) ✉
360-725-6300
TTY: [360-664-3631](#)
[Staff Contacts](#)



2024-25 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

Fund

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.



2024-25 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)

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 - Supr Inst	22 - Lrn Resrc	23 - Prnc Off	24 - Cld/Coun	25 - Pupil H/S	26 - Health	27 - Teaching	28 - Extracur	29 - Pnt to SD	31 - InstProDev	32 - Inst Tech	33 - Curriculum	34 - Pro Learn
1,214,594.21	607,226.93	0.00	4,434.76	147,023.68	39.77	29,609.90	124,175.13	0.00	0.00	42,509.27	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
0000 - Debt 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
Class Salaries	203,175.90	999,389.78	0.00	0.00	69,422.87	0.00	1,474.76	35,361.82	0.00	0.00	25,036.16	0.00	4,289.23
2100 - Salaries of Regular Employees	404,599.06	214,248.00	0.00	0.00	69,389.00	0.00	0.00	0.00	0.00	20,942.06	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	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	224.87	0.00	1,474.76	6,284.69	0.00	14,094.08	0.00	4,200.33	0.00
2140 - Substantial 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
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
2160 - Other Salaries	6,032.78	6,032.78	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 NBCT	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	66,739.34	33,413.66	0.00	2,283.97	0.00	36.40	5,135.76	32,632.27	0.00	0.00	-4,784.94	0.00	0.00
2110 - Salaries of Regular Employee	56,027.36	33,413.66	0.00	0.00	0.00	0.00	22,611.90	0.00	0.00	0.00	0.00	0.00	0.00
2120 - 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	0.00
2130 - Extra Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,637.37	0.00	-2,749.36	0.00	0.00	0.00
2140 - Substantial 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
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
2160 - 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



2024-25 F-196 – Invalid Codes

Home Student Success Certification Educator Support **Policy & Funding** Data & Reporting About OSPI

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Administrative Budgeting and Financial Reporting Guidance

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[F-195 Budget Documents](#)
[F-203 Apportionment Estimates](#)
[F-200 Budget Extension](#)

Contact Information
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[Staff Contacts](#)

Program-Activity-Object-NCES	Valid Codes
01-21-0-000	Basic Education-Supervision-Instr-Certificated
01-21-2-110	Basic Education-Supervision-Instr-Certificated
01-21-2-120	Basic Education-Supervision-Instr-Certificated
01-21-2-130	Basic Education-Supervision-Instr-Certificated
01-21-2-140	Basic Education-Supervision-Instr-Certificated
01-21-2-150	Basic Education-Supervision-Instr-Certificated
01-21-2-160	Basic Education-Supervision-Instr-Certificated
01-21-3-110	Basic Education-Supervision-Instr-Certificated
01-21-3-120	Basic Education-Supervision-Instr-Certificated
01-21-3-130	Basic Education-Supervision-Instr-Certificated
01-21-3-140	Basic Education-Supervision-Instr-Certificated
01-21-3-150	Basic Education-Supervision-Instr-Certificated
01-21-3-160	Basic Education-Supervision-Instr-Certificated
01-21-4-212	Basic Education-Supervision-Instr-Certificated
01-21-4-213	Basic Education-Supervision-Instr-Certificated

- 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 **ABFR Webpage** and select "Accounting, Duty, and Location Codes"



2024-25 F-196 – Location Codes

- Be sure to use a valid location code, they will produce errors
- Look for the “Schools” pull down, or you can find our list on the ABFR Webpage
- 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 clearing case due to validation errors.

Warning - One

WASHINGTON STATE
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:

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		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

Go

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 Save Return					

- 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 2024-25 F-196

• Clean Up Issues:

- Change Label of **2800** to **"Judgements and Settlements"**
- Change label of **9400** to **"Insurance Recoveries"**

• Updates...



Adding three new GL Codes



- **345*** *Leases Receivable*
 - Applicable Fund: (GF, ASB, CPF, TVF, PF, PPTF)

- **620*** ▲ *Leases Payable—Current*
 - Applicable Fund: (GF, ASB, CPF, TVF, PF, PPTF)

- **755*** *Unavailable Revenue—Leases*
 - Applicable Fund: (GF, ASB, CPF, TVF, PF, PPTF)



Changes to CTE

- In **Programs**
 - **31** “Vocational Basic” and
 - **34** “Middle School CTE”
- Adding **Activities**
 - **23** – “Principal’s Office”
 - **26** – “Health and Related Services”
 - **72** – “Information Systems”



Adding Scholarships to PPT

F-196

School District
Statement of Changes in Fiduciary Net Position
For the Year Ended August 31, 20XX

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	451	572
Employer		573
Members		574
Other	674	575
TOTAL CONTRIBUTIONS	570	576
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	571	577
Interest and Dividends	770	771
Less Investment Expenses	464	590
Net Investment Income	592	591
Other Additions:		
Rent or Lease Revenue	632	588
Total Other Additions	632	588
TOTAL ADDITIONS	597	598
DEDUCTIONS:		
Benefits		604
Refund of Contributions	463	605
Administrative Expenses	672	606
Scholarships	465	
Other	627	616
TOTAL DEDUCTIONS	628	629
Net Increase (Decrease)	772	773
Net Position - Beginning Balance	297	410
Accounting Changes and Error Corrections	599	617
NET POSITION--ENDING	439	631

- Add Scholarships to the Private Purpose Trusts fund in the Statement of Fiduciary Net Position report

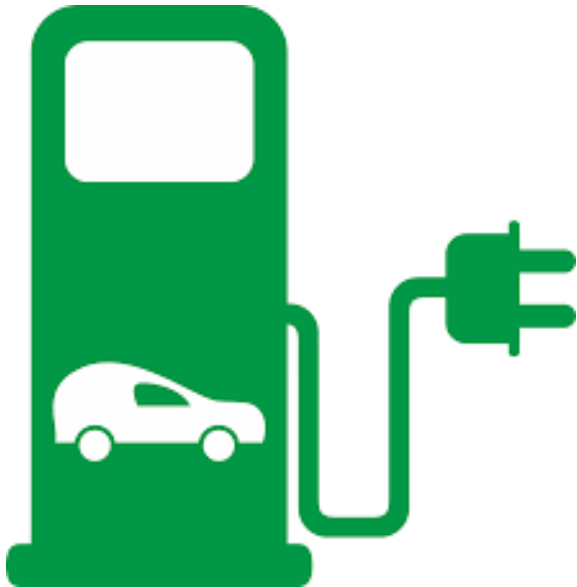


Adding Revenue Code 5700

- **"5700 "Qualified Energy Investment Tax Credits"** in Funds (GFL, DSF, CPF, TVF)



Adding Electricity to Motor Vehicle Fuel



- Adds **Object 5** to **NCES Code 622**
- "**5622** Motor Vehicle Electricity"

Final E-Rate Changes



- Delete **Revenue Code ~~2910~~**
- Eliminate E-Rate in the **Supplemental Report**
- Revenues are reported in **Revenue Code 6210**
- Expenditures are reported in **Program 79 – Activity 66**



Clarification on Revisions



According to WAC 392-117-045:

- Districts can make revisions prior to their audit directly to OSPI,
- During the annual audit, revisions should be submitted to the State Auditor for review.
- Once the audit is complete, the revisions should be submitted to OSPI.





Questions?

Contact Us!



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