



SY 2025–26 Fiscal and System Updates

Accounting and Budgeting Updates for School Year 2025–26

OSPI School Apportionment and Financial Services



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information



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Budgeting Topics

1. Time Schedule for Budgets
2. 2024 – 2025: F-200 Budget Extension – Reminders
3. 2025 – 2026:
 - F-203 – Information
 - F-195 – Updates
 - F-195F – Reminders

Time Schedule for Budgets 25-26

WAC 392-123-054

Date	First Class	Second Class	Charter Schools
July 10	Final date have completed annual budget and submit budget to ESD for review and comment. Copies of the budget should be available for public by July 15.	Final date have completed annual budget and submit budget to ESD for review and comment. Copies of the budget should be available for public by July 15.	Final date have proposed annual budget and submit budget to OSPI and authorizer
August 1		Final date for board directors to meet in public hearing and fix and adopt the budget.	
August 3		Last date to forward the adopted budget to ESD for review, alteration and approval.	



Time Schedule for Budgets 25-26

WAC 392-123-054

Date	First Class	Second Class	Charter Schools
August 29	Final date for board of directors to meet in public hearing and fix and adopt the budget.	Final date for the budget review committee to fix and approve the amount of the appropriation from each fund of the budget.	Final date for the charter school board to meet in public hearing and fix and adopt budget.
September 3	Final date for district to file the adopted budget with their ESD.		Final date for the charter school to submit the adopted annual budget to OSPI and authorizer.
September 10	Final date for ESD to file the adopted budgets with the superintendent of public instruction.	Final date for the Superintendent of Public Instruction to return a copy of the approved budget to the local school district.	



Time Schedule for Budgets 25-26

WAC 392-123-054

Date	First Class	Second Class	Charter Schools
October 1	Final date for school districts to post their final adopted budget to their website.	Final date for school districts to post their final adopted budget to their website.	Final date for school districts to post their final adopted budget to their website.
Within 10 days of board adoption	Final date to post budget revisions or extensions to their website.	Final date to post budget revisions or extensions to their website.	Final date to post budget revisions or extensions to their website.



Budget Extension Reminders

- Review current year budgets and the potential need for budget extensions.
- August 29, 2025, is the final date to file your F-200 budget extensions with your ESD and OSPI. Make sure you account for the necessary time to complete all required elements of an extension.
- Depending on when you submitted your 24–25 F-200 for approval and when you saved your 25–26 F-195 budget document, you may need to **re-run the F-195 edits** in EDS to allow your current year budget extension to be accurately displayed in the 24–25 F-196.



Budget Extension Reminders

- The FINAL date for school district boards to adopt appropriation resolutions exceeding budgets (a.k.a., F-200 budget extensions) is close of business on **August 29 at 5PM.**
- Any budget extensions received **after August 29** from ANY school district or charter school **cannot** be processed and will not be included in OSPI calculations and data files.



References: WAC 392-123-071, WAC 392-123-072 and WAC 392-123-073



Order of Submitting Budget Documents

1. FIRST: F-203 with enrollment estimates
2. SECOND: F-203 revenue estimates flow through to the F-195
 - F-195 budget with revenues and expenditures
 - The F-195F is the projection for the following three years created at the same time as the F-195.
3. THIRD: F-196 uses the information from the F-195 to complete some of the information for the F-196.



The F-203—Revenue Estimate: 2025–26 Budget Process

All school districts must complete the F-203 Revenue Estimate.

- Input enrollment in the F-203 with two decimals.
- The F-203 and the F-195 follow the same time schedule
- The F-203 must have the status of “Ready for ESD review” before data can import to the F-195



References: Chapter 28A.505 RCW; Chapter 392-123 WAC;
Accounting Manual, Chapter 2

F-195 Budget Building Document

Washington State Office of Superintendent of Public Instruction School Apportionment & Financial Services

Select Org Enrollment **F-195** F-195F F-196 F-197 F-200 F-203 Personnel ALE Reports Info Center Old

List Budgets **Input Data** Import Data Run Edits Update Status Print Reports Certification

Input Data (F-195)

Aberdeen School District (Test 3 24-25)

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

Page

Go

GF0: Certification

-- Select Page --

- GF0: Certification
- GF1: Enrollment
- GF2-3: Summary of General Fund
- GF4-7: Revenues
- GF9-XX: Program Matrices
- GF9-XXX-XX: Salary Exhibits
- GF13: Excess Levy Worksheet
- GF14: Long-Term Financing
- ASB1: Summary of ASB
- DS1: Summary of Debt Service
- DS2: Revenues
- DS3: Excess Levy Worksheet
- DS4: Outstanding Bonds
- CP1-2: Summary of Capital Projects
- CP3-4: Revenues
- CP5: Excess Levy Worksheet
- CP6: Description of Projects
- CP7-8: Salary Exhibits
- CP9: Long-Term Financing

This is where you can select the Fund type for Entry

Washington State Office of Superintendent of Public Instruction School Apportionment & Financial Services

Select Org Enrollment **F-195** F-195F F-196 F-197 F-200 F-203 Personnel ALE Reports Info Center Old

List Budgets **Input Data** Import Data Run Edits Update Status Print Reports Certification

Input Data (F-195)

Aberdeen School District (Test 3 24-25)

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

Page

Go

GF4-7: Revenues

Expand All Collapse All

LOCAL TAXES

Description	Rev#	Amount
Local Property Tax	1100	138,116
Sale of Tax Title Property	1300	0
Local in Lieu of Taxes	1400	0
Timber Excise Tax	1500	800
County-Administered Forests	1600	0
Other Local Taxes	1900	0
Total Local Taxes	1000	138,916

LOCAL SUPPORT NONTAX

Description	Rev#	Amount
Tuition and Fees - Unassigned	2100	385,000
Special Education-Infants and Toddlers-Tuition and Fees	2122	0
Secondary Vocational Education - Tuition and Fees	2131	5,000
Skill Center - Tuition and Fees	2145	0

The non-shaded cells are where you enter the amount



F-195 Budget Building Document

Print Reports (F-195)

https://safedstst.ospi.k12.wa.us/SafsF195/Report

Washington State... Inside OSPI - Home Learning Center - C... EDS System Access Earnings Statement OFM Gas Price Char... OSPI Revised Code of W... Washington Admin... Washington Associ... SAFS Da

Washington State Office of Superintendent of Public Instruction School Apportionment & Financial Services

Select Org Enrollment **F-195** F-195F F-196 F-197 F-200 F-203 Personnel ALE Reports Info Center Old

List Budgets Input Data Import Data Run Edits Update Status **Print Reports** Certification

Print Reports (F-195)

Aberdeen School District (Test 3 24-25)

To print all or portions of the Budget, make your selections below and click 'View Report'.

Combined Reports

☐ Entire Budget document

☐ Summary Pages (Fund Summary, Budget Summary, GF1, GF2, GF4, GF8, GF9, GF10, GF11, GF15, ASB1, DS1, DS2, C TVF1)

Individual Reports

☐ Certification

☐ Fund Summary

☒ Budget Summary

☐ All General Fund

☐ GF1: Enrollment and Staff Count

☐ GF2: Summary of General Fund

☐ GF4: Revenues/Other Financing

☐ GF8: Program Summaries

☐ GF9: Program Summary by Object

☐ GF10: Object Summary

☐ GF11: Activity Summary

☐ GF13: Excess Levy Worksheet

☐ GF14: Long-term Financing

☐ GF15: Staff Counts by Activity

☐ ASB1: Summary of ASB

☐ All Debt Service Fund

☐ DS1: Summary of Debt Service

☐ DS2: Revenues/Other Financing

☐ DS3: Excess Levy Worksheet

☐ DS4: Outstanding Bonds

☐ All Capital Projects Fund

☐ CP1: Summary of Capital Projects

☐ CP3: Revenues/Other Financing

☐ CP5: Excess Levy Worksheet

☐ CP6: Description of Projects

☐ CP7: Certificated Employees

☐ CP8: Classified Employees

☐ CP9: Long-term Financing

☐ All Trans. Vehicle Funds

☐ TVF1: Summary of Trans Vehicle

☐ TVF3: Excess Levy Worksheet

☐ TVF4: Long-term Financing

Program Reports

☐ GF9-XX: Program Matrices

Program: -- All --

☐ GF9-201-XX: Certificated Salary Exhibits

Program: -- All --

☐ GF9-301-XX: Classified Salary Exhibits

Program: -- All --

Privacy Policy Disclaimer

Format: PDF View Report

Selecting "Print Reports" will allow you to pick which funds to review on screen or print selected pages from the entire budget to confirm the amounts entered for each fund.



Official Budget Documents

School district budgets will not be considered official until:

- Filed for First Class districts;
- Approved for Second Class districts;
- With the final F-203 accompanying the F-195 document in the prescribed format

References: Chapter 28A.505 RCW; Chapter 392-123 WAC;
Accounting Manual, Chapter 2

F-195 Budget Documents

School district F-195 Budget Documents must contain:

- Current estimated revenues and expenditures
- Actual revenues and expenditures from the previous fiscal year. (This should be automatically entered from the F-196)
- The beginning and ending restricted, committed and assigned fund balances for each fiscal year.
- Transfers must be included when applicable

F-195 Programming Updates

General Fund Changes

Activities Opened in Program 31 and 34

- 23 – Principal's Office: Program Matrix, Certificated, Classified
- 26 – Health Services: Program Matrix, Certificated, Classified
- 63 – Operation of Buildings: Program Matrix, Classified
- 65 – Utilities: Only Object 7 in the program matrix

F-195 Programming Updates

General Fund Changes

The Informational Edit 1.800 message is revised to read:

“For Program-Activity-Duty Code [XX-XX-XXX], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$50,103”

This edit will print separate lines for each program that fails this edit.



Programming Updates:

New Informational Warnings in the F-195 and F-195F

- 2025-2026 New Informational Warning in the F-195
 1. Expenditures exceed Revenues by 2% or greater
 2. Unrestricted fund balance is below 6% of revenues
 3. Unrestricted fund balance is below 2% of revenues
 4. Transfers from other funds exceed 3% of total revenue
- 2025-2026 New Informational Warning in the F-195F
 1. There will be a warning in the F195F if a year has a negative ending fund balance



F-195-F Budget Document

SUMMARY OF GENERAL FUND BUDGET				
REVENUES AND OTHER FINANCING SOURCES				
Description	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0



F-195-F Budget Documents

School district **F-195-F Four-Year Budget** must contain:

- Enrollment projections.
- Summary of estimated revenues.
- Summary of estimated expenditures.
- Summary of the beginning and ending non-spendable, restricted, committed, assigned, and unassigned fund balances.
- Transfers must be included when applicable

Reference: RCW 28A.505.040

F-195-F Questions and Answers

Does each year of my four-year budget outlook have to balance?	<i>No, OSPI's interpretation of the statute is that only the 2025-2026 fiscal period of your four-year outlook must balance. However, a warning will show in any year that has a negative ending fund balance</i>
What will happen if a beginning fund balance does not equal the prior year ending fund balance?	<i>A footnote indicator will now display a message in red: "This Beginning Fund Balance does not match prior year Ending Fund Balance"</i>
Does my ESD have to review my four-year budget outlook?	<i>Yes, the review process will be the same as for your F-195, except the ESD review will be set up as a high level for all funds instead of at the individual fund level detail of your F-195</i>
When is my four-year budget outlook due?	<i>The adoption and filing of your four-year budget plan prepared under RCW 28A.505.040 will follow the same time schedule as outlined for your F-195 in WAC 392-123-054.</i>



Budget Reminders for SY 2025-2026

- Check the ASB fund appropriation levels **before school lets out** for the summer. An extension of the ASB Fund budget requires proof of necessary student involvement in the process. Important -- **Student signatures are required.**
- Check your DSF appropriation for adequate spending level for your district's debt payment schedule.
- Check your TVF appropriation for adequate spending level for those "Too-good-to-pass-up" year-end close-out bus deals.



Budget Questions?

2024-2025
SCHOOL FINANCIAL SERVICES UPDATE

We hope this portion of the presentation is a benefit to you.
If you have questions, let us know.

Thank you !!!

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2025–26 Accounting Manual Revisions

- The [Accounting Manual](#) & The [SDAAC](#)
- Revisions
- CTE Changes

2025–26 Accounting Manual Revisions

- Motor Vehicles “CANNOT” be charged to the Capital Projects Fund — Chapter 10:
- Federal Audit Threshold increased from \$750K to \$1 Million — Chapters 8 & 9:
- Appendix B: Transportation Services “Provided and Used”
- Assessing Financial Condition — Chapter 8:

CTE Accounting Changes

- CTE Program Expenditure Matrix Changes
- New EOY Calculations for CTE
- New Allowable CTE Transactions
- New CTE-Related Accounting Codes

CTE Program Matrix Changes

Programs 31 & 34 — Expenditure Matrices — Changes

- Adding Activities 63 & 65
- Closing Activity 72

		DR	CR	Cert	Class	Bene	Supply	Purch Svcs	Travel	Cap Outlay
	Activity / Function Changes	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
63	Operation of Buildings									
65	Utilities									
72	Information Systems									



CTE Accounting Changes

- Sixth graders get to participate — but they do not count.
 - 2SSB 5358
- Programs 31 & 34 are treated as a single program for accounting purposes.
 - RCW 28A.150.265 (3)
- Changes to the calculation for CTE Minimum expenditures
 - RCW 28A.150.265 (2) & WAC 392-121-573



New Allowable CTE Transactions

- Creating a new WAC rule to allow the annual CTE Carryover to be transferred to Capital Projects Fund.
- Creating a new GL Account Code
826 Restricted for CTE Major Projects
Applicable Fund: (CPF)

New CTE-Related Accounting Codes

- In FY 2026–27, we will add new expenditure Type Codes to the Capital Projects Fund
 - Type Code 26—CTE Building Remodeling
 - Type Code 36—CTE Equipment
 - Type Code 46—CTE Energy Upgrades

CTE Accounting Timeline

1. EOY 2024-25: CTE carryover / recovery calculations
 - Single-program calculations / Single carryover amount to 2025–26
2. Before EOY 2025–26: District declares its option to transfer CTE Carryover to the Capital Projects Fund.
 - Redirection Approval from OSPI
 - Any residual GF—CTE carryover (not redirected) is applied to the calculation of the 2025-26 minimum program expenditures.
3. In FY 2026–27: Districts can begin using the CTE funds, transferred to the Capital Projects Fund, in Type Codes 26, 36, & 46.



Any Questions?

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