OSPI 2024–25 Updates

WASBO

End of Year Workshop

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information

Paul Stone
OSPI—SAFS
Supervisor, School District Accounting
Paul.Stone@k12.wa.us

Mike Sando
OSPI—SAFS
Supervisor, School District Financial Reporting
Mike.Sando@k12.wa.us

Accounting Topics

- EOY Tools and Forms - Stuff
- 24–25 SDAM Addendums
- CTE Programing Changes
- Other 25–26 SDAM Revisions
- 2025 SDAAC Work Projects

End of Year
Tools and Forms

SAFS Tools

- Check the OSPI website regularly.
- Tools, Guidance, and Forms are being updated regularly.
- Items might be updated more than once.
- Check the date posted.

- Recovery and Carryover Spreadsheet
- Fund Balance Reporting Tool
- Compensated Absences Sick Leave Liability Tool
- Federal CC MOE Tool
- F-196 Pension Reporting Tool
- Pension Contribution Reconciliation Tool
- Transportation To-From Template

Friendly Reminder…

- **Use the Carryover/Recovery Tool.**

- Many School Districts faced Categorical Recovery last January.
- We are fairly certain — you spend the money.
- Make sure you have expenditures coded correctly.
- Reconcile your Programs and grant awards, Please

ABFR Guidelines

Look on the OSPI website for other new items:

- Chart of Accounts — NCES Object Codes (PP-AA-O-NCES)
- Duty Codes — S-275 (PP-AA-Duty Code)
- Location Codes

- F-196 Financial Reporting — (≈ September, early October)
  - Pension and OPEB Data
  - Notes to the Financial Statements

Other Guidance and Tools

- 2025–26 Accounting Manual (Posted)
- SEFA Handbook (≈ late September, early October)
- Enrollment Reporting Handbook (Posted)
- S-275 Reporting Instructions (≈ September, early October)
- Review your Business Manager Calendar for tasks:
  - Post ASB Fund Balances; Run Sick-Leave & Vacation Leave Reports; Reconcile Grant Claims…

Transition to Kindergarten — Program 09 — — — Reminders

- Not a basic education program.
- All expenditures must be coded to Sub-Fund 11.
- You cannot take Indirects on TK.
- No "Recovery" of unused funds.
- Unused resources must be carried over in GL 823 Restricted for Carryover of Transition to Kindergarten Revenue

2024–25 Accounting Addendums

Accounting Manual Addendums & Revisions

- **SAFS Website / Guidance & Tools / Accounting Manual**

Accounting Manual

This page contains the Accounting Manual by school year. For ease of use, you will find the complete manual as well as a breakdown by chapter.

Additionally, links to associated bulletins are included!

Contact Information

School Apportionment
360-725-6300
TTY: 360-664-3631

Staff Contacts

2025-26 | 2024-25 | 2023-24 | 2022-23

Accounting Manual

Complete 2024-25 Accounting Manual (PDF) (posted August 9, 2024)

Bulletins & Newsletter Announcements

- Newsletter Announcement | 250523 School District Accounting Manual Addendum #2 (PDF) (Sent May 27, 2025)
- 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)

Capitalization Threshold

- The capitalization threshold changed from $5,000 to $10,000 for assets acquired on or after October 1, 2024.

- The increase to $10,000 is only effective for new federal awards issued on or after October 1, 2024.
- Not applicable for most grants issued last year.

- Review your District Policies & Capitalization Thresholds.

  - Code of Federal Regulations (§200.439)

Insurance Recoveries

- Revenue Code 2800 is renamed **Judgements and Settlements**
- Revenue Code 9400 is renamed **Insurance Recoveries**.

- Do Adjusting Journal Entries to move material dollar amounts from Revenue 2800 to Revenue 9400.

- Recognizing insurance recoveries as a local resource (***GL 960***, Rev 2800) is not consistent with GASB 42 Par. 21 and Par. 22, which directs governments to report insurance recoveries as an Other Financing Source (***GL 965***, Rev 9400).

Compensated Absences

- Accounting Manual Sections in Chapter 3 and Appendix B

- General guidelines in Appendix B outlines a process to estimate compensated absences under the requirements provided in GASB Statement 101.
- Tool on OSPI SAFS

  Compensated Absences Sick Leave Liability Tool (Posted June 18, 2025) This workbook is a method to help calculate the sick-leave component of the year-end compensated absence liability.

CTE Program Changes

CTE — New Year-End Accounting Procedures

The New Law: SSB5358

- The CTE Programs must be treated as a single program when accounting for and calculating:
  - Minimum expenditures,
  - Carryover amounts, and
  - Recovery amounts.
- **This treatment is exclusively for YEAR-END accounting purposes.**

CTE Program Accounting

- The law did not change the CTE Programs':
  - Separate allocations,
  - Separate Program 31 & 34 budgeting information, or
  - Separate financial reporting requirements

Additional emphasis to combat mis-information

- From **Sec. 504** of the State Operating Budget (**ESSB 5167**)
  - "Middle and secondary career and technical education programs are considered separate programs for funding and financial reporting purposes under this section."

CTE Program Changes in 2025–26

- ADDED Activities to CTE.
  - 63—Operations of Buildings
  - 65—Utilities
- REMOVED Activity Code 72—Information Systems
  - We inadvertently added Activity 72 in 2024–25. Our original intention, last year, was to include Activities 63 & 65.

New VOC Expenditure Matrix for 2025-26

Programs 31 & 34 – VOCATIONAL — BASIC — STATE

OBJECTS OF EXPENDITURE

			Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies Noncap	Purchased Services	Travel	Capital Outlay
	ACTIVITY	Total	0	-1	-2	-3	-4	-5	-7	-8	-9
21	Supervision										
22	Learning Resources										
23	Principal's Office										
24	Guidance and Counseling										
25	Pupil Management										
26	Health/Related Services										
27	Teaching										
28	Extracurricular										
29	Payments to School Districts										
31	Instructional Professional Development										
32	Instructional Technology										
33	Curriculum										
34	Professional Learning–State										
35	Pupil Safety										
63	**Operation of Buildings**										
65	**Utilities**										
	TOTALS										

New CTE Carryover Recovery Procedures

- OSPI calculates the End of Year CTE amounts:
  - Minimum Expenditures, Carryover, and Recovery.

- When districts submit their 2024–25 F-196 Financial Statement to OSPI, you will designate how any CTE Carryover and/or Recovery is to be allocated in 2025–26.

District-Directed CTE Carryover & Recovery

- Allocate 100% of the CTE Carryover by percentages to:
  - Program 31 . % . ♦
  - Program 34 . % . ♦
  - Capital Projects Fund . % . (Σ of 3 = 100%)

- Allocate 100% of the CTE Recovery by percentages to:
  - Program 31 . % .
  - Program 34 . % . (Σ of 2 = 100%)

♦ Carryover amounts allocated to the high school or middle school program will be included in the minimum expenditure calculation for the program. (Same as always).

CTE Carryover Transferred to the CPF

- Any CTE carryover redirected to the CPF must be identified in a transfer resolution before the end of the next fiscal year.
- The district board shall execute the resolution.
- OSPI must approve the transfer.

- The CTE money held in the CPF is Restricted for CTE projects.
- Annual CTE Carryover can accumulate and grow in the CPF.

New GL Account Code in CPF for CTE

- **868 Restricted From CTE Carryover Resources**
- Applicable Fund: (CPF)

- This account is provided as a means for accumulating and restricting specific CTE resources transferred from the General Fund to the Capital Projects Fund.

- Refer to Chapter 3 and the section titled Interfund Transfers for guidance describing the process.

New CPF Source-Use Code for CTE

- A new one-digit **Source-Use Code**, (Source Code 8), is added for Capital Projects Fund Accounting

- **8** Amounts receive from CTE Carryover resources transferred from the General Fund.

CTE-Related Account Codes

- In FY 2026–27, we will add new expenditure Type Codes in the Capital Projects Fund to recognize CTE Expenditures.
  - Type Code 28—CTE Building Remodeling
  - Type Code 38—CTE Equipment
  - Type Code 48—CTE Energy Upgrades

Other 2025–26 Accounting Revisions

2025–26 Accounting Manual Revisions

- Revenue 5500-Federal Forest is a Deductible Revenue (*again*).
- Motor Vehicles cannot be charged to the Capital Projects Fund (*again*).
- Revenues 7301-Nonhigh Participation and 8200-Private Foundations are open for use in the CPF and TVF.
- Federal Audit Threshold increases from $750K to $1 Million.
  - Audits of SY 2025–26 (≈ January 2027)

Unusual or Infrequent Items

GASB Statement 103 – Financial Reporting Model Improvements

New General Ledger Codes

- **538 Unusual or Infrequent Items—Outflows**
  - Applicable Fund: (GF, ASB, DSF, CPF, TVF, PF)
- **968 Unusual or Infrequent Items—Inflows**
  - Applicable Fund: (GF, ASB, DSF, CPF, TVF, PF)

- Transactions or events that are unusual in nature or infrequent in occurrence.
- Related to natural disasters caused by fire, flood, tornado, hurricane, hailstorm, or an environmental disaster.
- School districts are required to **describe each** unusual or infrequent event **separately** in the Notes to the Financial Statements.

New Section on the 2025–26 F-196 Financial Statements

Statement of Revenues, Expenditures and Changes in Fund Balance		
	Total Other Financing Sources (Uses)	$ X,XXX
	Unusual or Infrequent Items	
968	Unusual or Infrequent Items-Inflows	$ XXX,XXA.
538	Unusual or Infrequent Items-Outflows	($ XXX,XXB)
	Total Unusual or Infrequent Items	($ XX,XXC)
	~~**Excess of Revenues/Other Financing Sources ■ Over (Under) ■ Expenditures and Other Financing Uses**~~ **NEW TITLE: Net Change in Fund Balance**	$ X,XXX,XXX.
	Beginning Total Fund Balance	$ X,XXX,XXX.
	Accounting Changes and Error Corrections	$ --- .
	Ending Total Fund Balance	$ X,XXX,XXX.

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2025 SDAAC Work Projects

SDAAC Work Projects

- Unusual or Infrequent Items (GASB 103)
  - Develop Accounting Guidelines
  - Journal Entry Illustrations

- SB 5263 and Changes to Special Education funding rules.
  - Cost Allocation Changes
  - Use of Local Funding in Program 21 is allowed but limited
  - Define Enrichment Activities
  - Develop a Funding Calculator

SDAAC Work Projects

MSOC Reporting Categories (Implementing in 2026–27)

- Develop MSOC Expenditure Categories, by PP-AA-NCES
  - Technology—Various Disaggregation; ▪ Election fees – Specific Type;
  - Utilities; ▪ Insurance;
  - Non-tech Curriculum and Textbooks; ▪ Non-tech Library materials;
  - Non-tech-related contracted IPD for Certs and Classf. Staff;
  - Security and central office administration;
  - Dues and fees;
  - Facilities maintenance MSOCs not funded by CPF transfers;
  - Property and equipment not funded by CPF transfers;
  - Other supplies not included under other categories.

SDAAC Work Projects

- Financial Health Indicators — A Review
  - Fund Balance to Revenue
  - Expenditures to Revenues
  - Days Cash on Hand
  - F-195f 4-Year Budget Plan Summary

- Evaluate current Scoring and Weighting — Propose Changes
- Evaluate other Indicators for use

SDAAC Work Projects

F-197 Review

- Big Project – on hold –
- Explore new alignments on the F-197
  - Identify Interfund Reimbursements
  - Align Interfund Transfers with Other Financing Uses
  - Align Interfund Loan Receivables and Payables
  - Create new Item numbers.
- Goal is to capture monthly amounts in Real-Time

F-196 2024-25 Update

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	☑ ASB ☑ CPF ☑ DSF ☑ GF ☑ 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	☐ ASB ☐ CPF ☐ DSF ☐ GF ☐ TVF	04/07/2020 9:06 AM	F196_2019-2020_17001_2020-04-07_09-06-39.txt	View File
Import Data	Valid File	☐ ASB ☐ CPF ☐ DSF ☐ GF ☐ 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	☐ ASB ☐ CPF ☐ DSF ☐ GF ☐ 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

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 Statement of Revn, Expd, Chng

Fund General

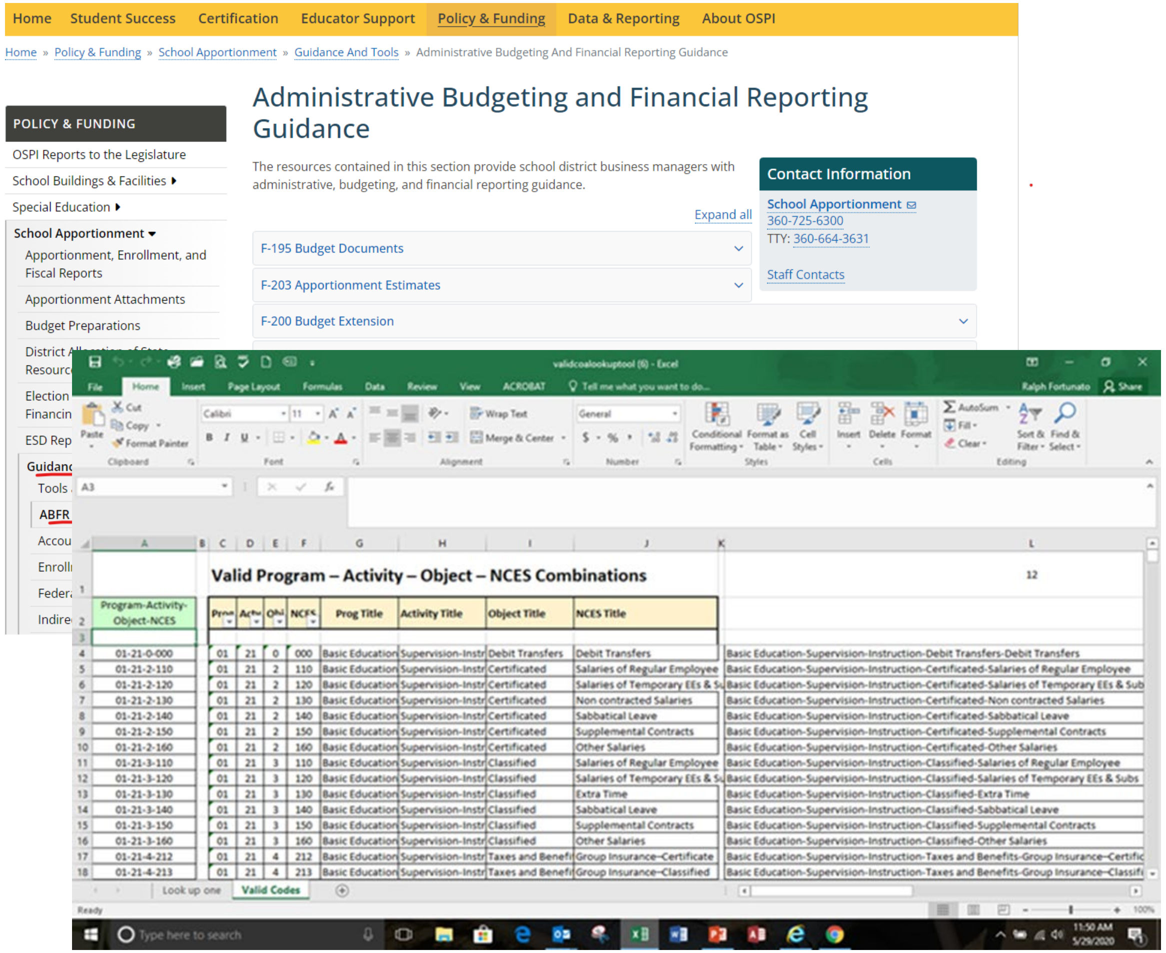
Go

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.

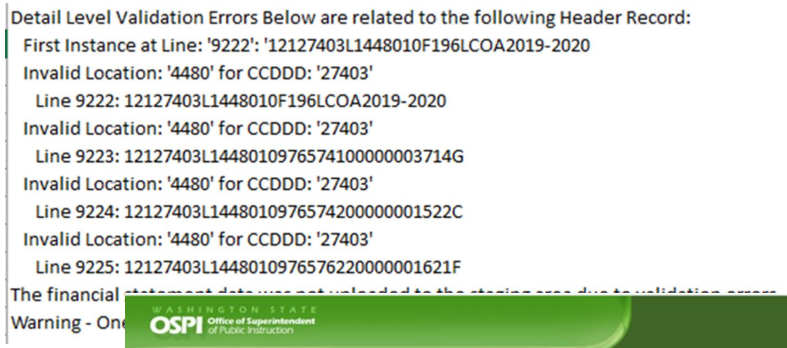
2024-25 F-196 – Invalid Codes

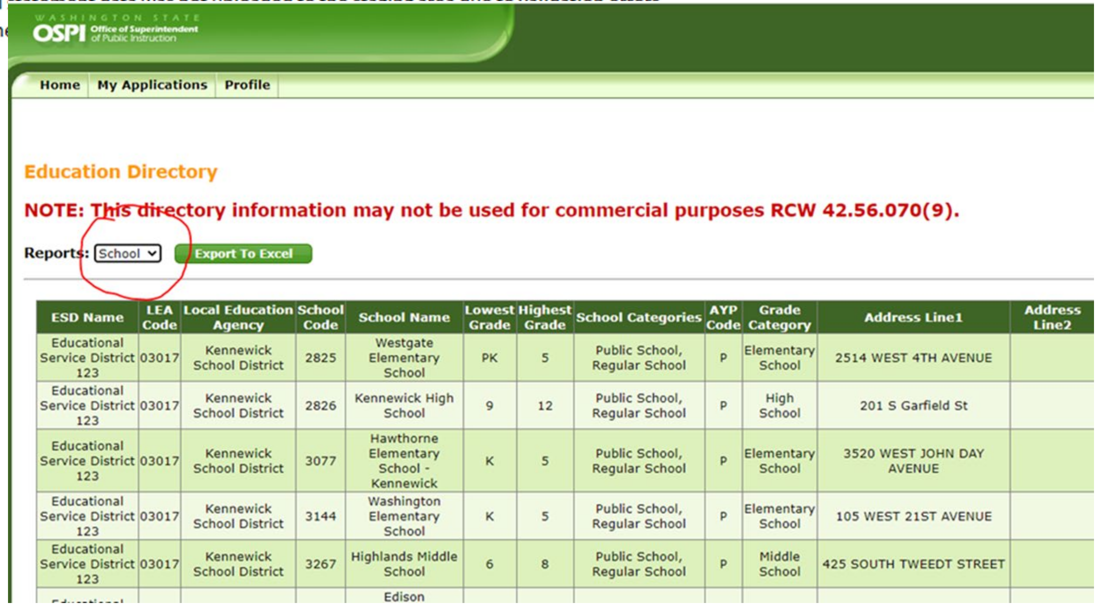


- The second reason why files are not importing correctly is invalid PP/AA/O/NCES code combinations
- To review valid code combinations, go to the **ABFR Webpage** and select "Accounting, Duty, and Location Codes"

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: 12127403L14480109765742000000001522C
Invalid Location: '4480' for CCDDD: '27403'
Line 9225: 12127403L14480109765762200000001621F
The financial
Warning - One



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	
				Edison							

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…**

District Specific Fixes

Special Ed Enrollment on MOE

Check Dates on Reports

Check School List

Check Skill Center and Open Doors List

“Clean-up” Issues

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”**

CTE Carryover and Recovery

- Your district will indicate how the funds will be allocated
- Carryover allocations
  - Program 31
  - Program 34
  - Capital Projects
- Recovery allocations
  - Program 31
  - Program 34

Go

Supplemental Reports

Expand All | Collapse All

DATA REQUIREMENTS & CERTIFICATIONS

Description	Amount
Impact Fees	0.00
Mitigation Fees	0.00
Program 55-Learning Assistance Program Regular Expenditures	0.00
Program 55-Learning Assistance-High Poverty Expenditures	0.00
Program 55-Learning Assistance Program Expenditures	0.00

DATA FOR JANUARY APPORTIONMENT

Description	Amount
Fire District Payment	0.00
Inflationary Adjustment Index Increase Certification	Yes No
CTE Carryover percentage designated for program 31 the following year	0.0000
CTE Carryover percentage designated for program 34 the following year	0.0000
CTE Carryover percentage designated for future CTE Capital Projects	0.0000
CTE Recovery percentage designated for Program 31 the following year	0.0000
CTE Recovery percentage designated for Program 34 the following year	0.0000

REPORT F196	Aberdeen School District No. 005	RUN DATE: 8/7/2025
E.S.D. 113	Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate	RUN TIME: 7:33:26 AM
COUNTY: 14 Grays Harbor	Fiscal Year 2024-2025	

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	0.00	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.0000	
a) Total All Programs (SYSTEM CALCULATED)		10.00
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		0.00
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		10.00
3. District Allocation for CTE Carryover		
a) CTE Carryover percentage designated for program 31 the following year	0.0000	
b) CTE Carryover percentage designated for program 34 the following year	0.0000	
c) CTE Carryover percentage designated for future CTE Capital Projects	0.0000	
4. District Allocation for CTE Recovery		
a) CTE Recovery percentage designated for Program 31 the following year	0.0000	
b) CTE Recovery percentage designated for Program 34 the following year	0.0000	

- Once the percentages are set, they will be locked in and used the following year

Adding Scholarships to PPT

F-196

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

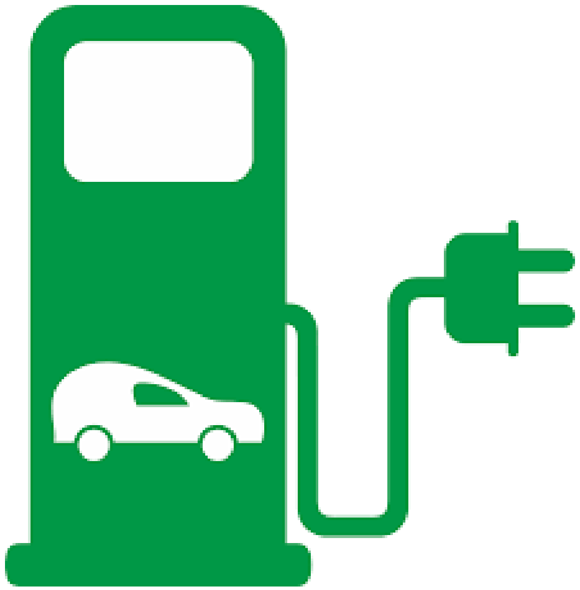
	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	451	572
Employer		573
Members		574
Other	674	575
TOTAL CONTRIBUTIONS	570	576
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	571	577
Interest and Dividends	770	771
Less Investment Expenses	464	590
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**

Washington Office of Superintendent of
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Accounting Guidance
Paul.Stone@k12.wa.us

Financial Reporting
Mike.Sando@k12.wa.us

k12.wa.us

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facebook.com/waospi

youtube.com/waospi

linkedin.com/company/waospi