

SY 2025–26 Fiscal and System Updates

School Apportionment and Financial Services



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



TODAY'S TOPICS

The Accounting Manual & The SDAAC

SAFS Hot Topics

Changes to 2025–26 Accounting Guidance

F-196 Updates for 2025–26

Replacing the Education Data System (EDS)



The School District Accounting Manual



[Accounting Manual](#)



[SDAAC](#)



SAFS HOT TOPICS



SAFS Communications

- [March 2026 | SAFS Hot Topics Monthly Update](#)
- [February 2026 | SAFS Hot Topics Monthly Update Addendum #1](#)
- [February 2026 | SAFS Hot Topics Monthly Update](#)
- [January 2026 | SAFS Hot Topics Monthly Update](#)



The Accounting Manual Update for 2025–2026

Federal Forest is a Deductible Revenue



Revenue 5500 Federal Forest is an amount deducted from the general apportionment, Revenue 3100.



Budgets should include a provision for **deductible revenues** where applicable.



1400 Local in Lieu of Taxes; 5400 Federal in Lieu of Taxes; 5500 Federal Forests.



Deductible Revenues are coded to sub-fund 0.

Other 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:

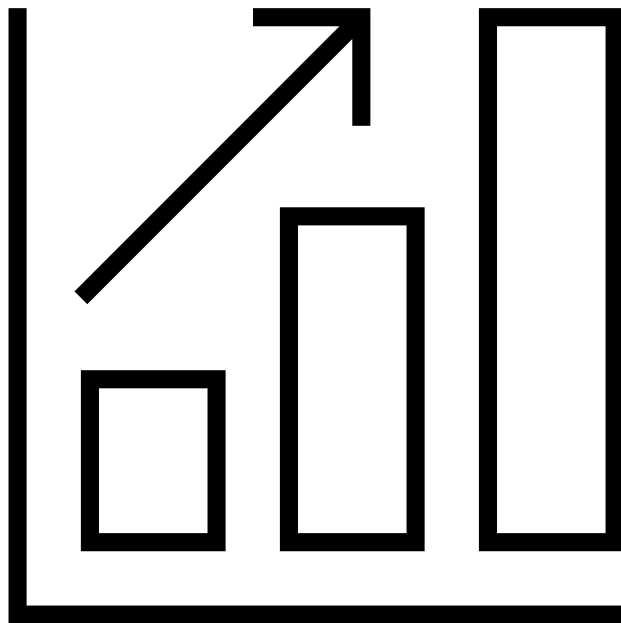


Appendix B: Transportation Services “Provided and Used”



Assessing Financial Condition — Chapter 8:

Federal Procurement Thresholds Increase



- Micro-Purchases from \$10K to \$15K
- Simplified Acquisition \$250K to \$350K
- OSPI has a table ↓
- [2025 Federal Procurement Thresholds](#)
- *November SAFS Hot Topics Newsletter*

CTE Carryover Can Transfer to CPF



District can transfer CTE carryover to the Capital Projects Fund.



CTE money in the CPF is must be used for CTE projects.



CTE money in the CPF can accumulate and grow, year-over-year, until you're ready to use it.

Capital Projects Fund: CTE Type Codes

- Type Code 28
CTE Building Remodeling
- Type Code 38
CTE Equipment
- Type Code 48
CTE Energy Upgrades
- *January SAFS Hot Topics Newsletter*



Chapter 5 — New Revenue Code for Transfers — Added

9902 Transfers—Technology and Maintenance

Applicable Fund: (GFL)

Record the receipt of nonreciprocal Capital Projects technology and maintenance levy transfers to the General Fund in accordance with RCWs 28A.320.330 (2)(f)(ii) and 28A.320.330 (2)(g). For guidance on nonreciprocal interfund transfers, refer to Chapter 3 and the section titled Interfund Activities and Chapter 10, and the section titled Ongoing Technology and Maintenance Expenditure Transfers.

Chapter 5 — The Transfer Code — Matrix

9000	Other Financing Sources (GL 965)	GFS 10	GFL 11	DSF	CPF	TVF
9900	Transfers – Redirection of Apportionment		na	na		na
9901	Transfers – Other Resources	na				
9902	Transfers – Technology and Maintenance	na		na	na	na

Unusual or Infrequent Items



GASB 103 – Financial Reporting Model Improvements

- GL Codes added for 2025–26
- 538 Unusual or Infrequent Items—Outflows
- 968 Unusual or Infrequent Items—Inflows

Unusual or Infrequent — on the Financials

Statement of Revenues, Expenditures, and Changes in Fund Balance		
960	Total Revenues	
530	Total Expenditures	
965/535/536	Total Other Financing Sources and Uses	
UNUSUAL OR INFREQUENT ITEMS		
968	Unusual or Infrequent Items—Inflows	Resources
538	Unusual or Infrequent Items—Outflows	Costs
Total Unusual or Infrequent Items		
Title Change	Net Change in Fund Balance	
Beginning Total Fund Balance		
896/897/898	Accounting Changes and Error Corrections	
Ending Total Fund Balance		

F-196 2025-26 Update



F-196 – Login

Sign In Create an Account

eDS System Sign In

Username mike.sando@k12.wa.us

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'

2025-26 F-196 – Timeline

- ***This is a change from past years.***

- 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 Sundays

October 25

- Final date for submission of the completed Annual Financial Report (F-196) from the school district to the regional ESD.

November 8

- Final date for the ESD to review the F-196.

November 15

- Final date for all Annual Reports and certifications to be submitted to OSPI.

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.**

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



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

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](#)

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

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.



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

Bainbridge Island School District

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 - Supv Inst	22 - Lin Recr	23 - Princ Off	24 - Guid/Coun	25 - Papil H/S	26 - Health	27 - Teaching	28 - Extracur	29 - Pmt to SD	31 - InstProDev	32 - Inst Tech	33 - Curriculum	34 - Pro Learn	
Program Totals	1,314,594.21	607,359.93	0.00	4,434.76	147,013.68	39.77	29,609.90	154,173.13	0.00	0.00	42,509.27	0.00	323,288.56	5,162.23
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	0.00
0000 - Debt 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	0.00
Class Salaries	555,175.90	386,300.78	0.00	0.00	68,422.87	0.00	1,474.76	55,343.82	0.00	0.00	25,036.14	0.00	0.00	4,200.33
2100 - Salaries of Regular Employees	404,588.06	314,248.00	0.00	0.00	69,398.00	0.00	0.00	0.00	0.00	0.00	20,942.04	0.00	0.00	0.00
2120 - Salaries of Temporary Eds & Subs	49,257.13	0.00	0.00	0.00	0.00	0.00	0.00	49,257.13	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	22,427.87	0.00	1,474.76	6,284.65	0.00	0.00	14,094.08	0.00	0.00	4,200.33
2140 - Sabbatical 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	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	0.00
2160 - Other Salaries	8,032.78	8,052.78	0.00	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 NECT	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	0.00
Class Salaries	68,739.26	33,415.66	0.00	2,283.97	0.00	36.40	5,155.70	32,432.27	0.00	0.00	-4,784.94	0.00	0.00	0.00
3100 - Salaries of Regular Employees	56,027.26	33,415.66	0.00	0.00	0.00	0.00	0.00	22,411.90	0.00	0.00	0.00	0.00	0.00	0.00
3120 - Salaries of Temporary Eds & Subs	7,770.27	0.00	0.00	2,283.97	0.00	36.40	5,122.48	1,363.00	0.00	0.00	-1,033.58	0.00	0.00	0.00
3130 - Extra Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,657.37	0.00	0.00	-3,749.36	0.00	0.00	0.00
3140 - Sabbatical 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	0.00
3150 - 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	0.00
3160 - 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	0.00

F-196 – Invalid Codes

The screenshot shows the Washington Office of Superintendent of Public Instruction website. The main content area is titled "Administrative Budgeting and Financial Reporting Guidance". A sidebar on the left lists navigation options under "POLICY & FUNDING", including "OSPI Reports to the Legislature", "School Buildings & Facilities", "Special Education", "School Apportionment", "Apportionment, Enrollment, and Fiscal Reports", "Apportionment Attachments", and "Budget Preparations". A "Contact Information" box provides details for "School Apportionment" (360-725-6300, TTY: 360-664-3631) and "Staff Contacts". Below the website is an Excel spreadsheet titled "Valid Program – Activity – Object – NCES Combinations". The spreadsheet has columns for "Program-Activity-Object-NCES", "P", "Act", "Obj", "NCES", "Prog Title", "Activity Title", "Object Title", and "NCES Title". It lists various combinations of codes and titles, such as "Basic Education-Supervision-Instr-Certificated-Debit Transfers" and "Basic Education-Supervision-Instr-Certificated-Salaries of Regular Employee".

- 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"

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 staging area due to validation error.

Warning - One

ESD Name	LEA Code	Local Education Agency	School Code	School Name	Lowest Grade	Highest Grade	School Categories	AYP Code	Grade Category	Address Line 1	Address Line 2
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	3268	Edison							

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

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>

- Edits have been successful
- Our final reports are balanced
- FYI - There is more interest in the data from this report

Changes to the 2025-26 F-196

- **Clean Up Issues:**

- Six issues from the SAO

District
Specific
Fixes

Check
Dates on
Reports

Special Ed
Enrollment
on MOE

Check
School
List

Check Skill
Center and
Open Doors
List

"Clean-up"
Issues

- **Updates...**



Opening **GL 840** to the Transportation Fund



- Adds the total to the “Non-Spendable Fund Balance” for transportation on the Balance Sheet

Adding GL 968

- “Restricted from CTE Carryover Resources”
 - Adds the total to the “Restricted from CTE Carryover Resources line on the Balance Sheet.
 - Adds an input line for the balance sheet



Learning that
works for America

Changes to CTE Programs

- To both **Programs 31 and 34**
 - Adding **Activity 63** "Operations of Buildings"
 - Adding **Activity 65** "Utilities"



Adding the “Zombie Apocalypse” GLs



- Creates **GL 968 “Unusual or Infrequent Inflows”**
- Creates **GL 568 “Unusual or Infrequent Outflows”**
- Adds the totals of the two to the Statement of Rev, Exp, and changes the label to “Net change in Fund Balance”
- Adds new inputs on the Sub-Fund Report

Revenue Code Changes

- Allow **7301** “Non-High Precipitation” in the CPF and TVF
- Allow **8200** “Private Foundations” in the CPF and TVF
- Add the input forms in both funds

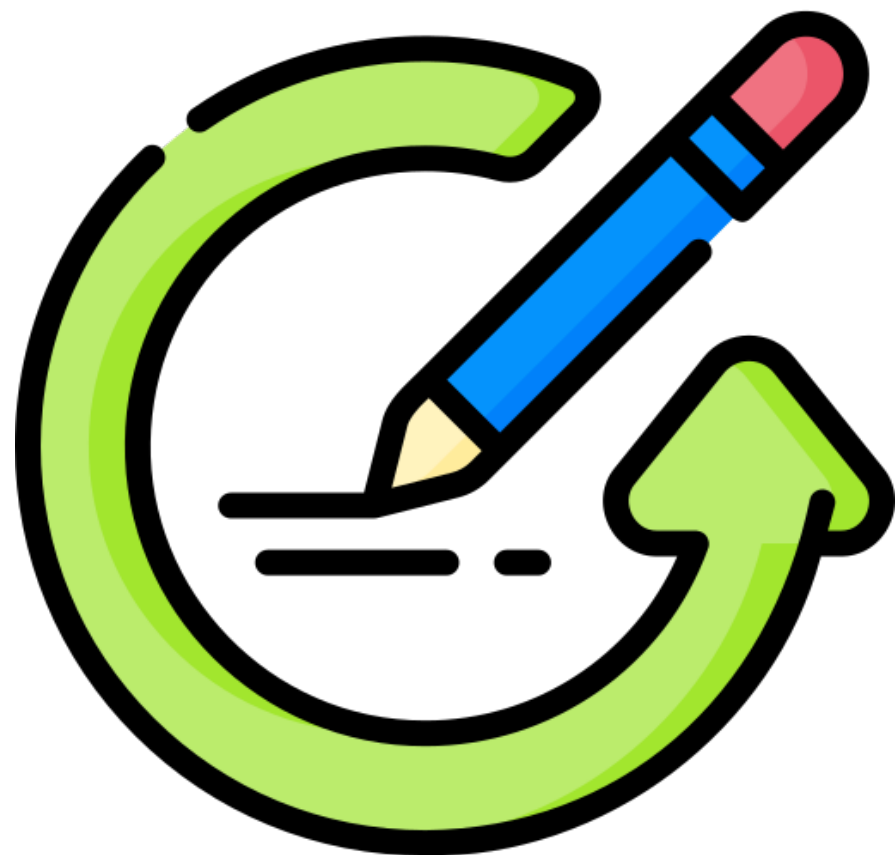


Add Revenue Code **9902** "Transfers – Technology and Maintenance"

- **New code** that is being added to the 26-27 Budgets
- Introducing the code in the F-196 to prepare for itemized reporting in 26-27
- This will be for any MSOC transfers for the CPF to the GF for Technology, Safety, and Maintenance."



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



OSPI is Replacing the Education Data System (EDS)

Coming to OSPI in
2027-28...



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Reports of SASQUATCH Sightings



- Sasquatch Financial Reporting System
- **S**tate – **A**pportionment – **S**ystem for – **Q**uality – **A**ccountability and – **T**ransparency – **C**alculation – **H**ub

SASQUATCH — The new Data and Reporting System



Three Components

- Data Collection
- Calculation Engines
- Financial Reporting Products



Questions?



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Connect with us!



ospi.k12.wa.us



youtube.com/waospi



instagram.com/waospi



twitter.com/waospi



facebook.com/waospi



linkedin.com/company/waospi