



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

F-196 is Now Available in EDS

The F-196 system is now open, and districts can upload or input their data for the 2025–26 school year. If you have any questions regarding the system or have issues regarding reporting, please reach out to Mike Sando at mike.sando@k12.wa.us.

IEP Online Migration Issues

At the start of the 2026–27 school year, Washington school districts using IEP Online through the Washington School Information Processing Cooperative (WSIPC) and their vendor Public Consulting Group (PCG), transitioned from version 2.0 to version 3.0. During this transition, users have identified questions and challenges with system functions and processes.

This [Q&A](#) was published by the OSPI Special Education division in response to common questions that were being asked of OSPI, including enrollment reporting questions. OSPI continues to monitor the situation and may update this document if new issues surface. Districts should continue to contact [PCG](#) and [WSIPC](#) with technical concerns about IEP Online. For questions about the OSPI Q&A or Special Education requirements, please contact the OSPI Special Education division at speced@k12.wa.us.

Requests for Quarterly Safety Net Payments

Beginning this school year, districts may request quarterly Safety Net payments under certain circumstances. The OSPI Special Education Safety Net team has published the following [guidance](#) on the process to request quarterly payments, requirements, and deadlines. Requests for the first quarterly payment cycle must be submitted by

September 30. Districts with questions are encouraged to contact the Safety Net team using the information provided in the guidance document.

Changes to the Debt Schedule in the F-196

The Schedule of Long-Term Liabilities has been renamed the Schedule of Debt and Liabilities and includes updated column headings. The schedule is now organized by debt limitation categories, with debt descriptions revised and realigned for greater clarity. Bond and Tax Anticipation Notes are reported separately from Revenue Anticipation Notes. Additional debt categories have been added, including Loans and Debt Obligations to Other Governments, Arbitrage, and Registered Warrants. The debt classifications included on the schedule are aligned with the guidance provided in Chapter 3 and the General Ledger account structure outlined in Chapter 4.

OSPI's Guidance and Tools Webpage

There is helpful information for year-end financial reporting on OSPI's website. Go to [Guidance and Tools](#) for ABFR, Accounting Manual, Enrollment, and Personnel guidance. Tools and Forms are available for you to download and use. New SEFA instructions, located under the ABFR dropdown, will also be made available soon.

Notes to the Financial Statement Templates

Note templates for F-196 reporting are planned to be posted in early October. Look for the Note Templates under the F-196 Financial Reporting dropdown under the [ABFR section](#). Remember that a separate Pension Note template will be available around the first of November after DRS publishes the Pension Plan ACFR. There is additional information for your notes posted under the FY 2025–26 header in the F-196 section.

Update to the Fund Balance Reporting Tool (FBRT)

The Fund Balance Reporting Tool (FBRT) was originally posted to the [Tools and Forms webpage](#) on September 3. After publication, we identified an error in the reported 2025–26 apportionment allocation amounts for Activity 34 Professional Learning Days. The Activity 34 data has been corrected, and an updated version of the FBRT was reposted on September 8. Districts should use the revised tool when calculating and reporting the amount recorded as GL 821 Carryover of Restricted Revenue.

Pension Reporting Tool (PRT) Update

The Pension Reporting Tool (PRT) has been redesigned to improve the efficiency of annual updates while maintaining a familiar user experience. Although the tool has been rebuilt using updated tables and data structures, we intentionally modeled the worksheets after the previous version whenever possible. As a result, some screens and tables may look different, but these changes do not create additional work or alter your pension reporting requirements. The 2026 Contribution Reconciliation version is currently available on the Tools and Forms webpage. The 2026 F-196 PRT is expected to be released in mid-October after the Department of Retirement Systems (DRS) provides updated net pension liability information. The GAAP PRT will be released shortly thereafter, following DRS's publication of the 2026 Annual Comprehensive Financial Report (ACFR) and Pension Employer Financial Information (PEFI), anticipated in early November.

S-275 Personnel Reporting

Final updates for the 2025–26 school year are due by **September 30**. The S-275 Personnel Reporting Handbook for the 2026–27 school year will be available on the OSPI/SAFS [Personnel Reporting](#) webpage by the end of September.

Pupil Transportation: Purchasing a Van/MPV

As a result of SB 5009, after September 1, 2026, school districts are allowed to purchase “student transportation vehicles” through a bid process conducted by OSPI. RCW 28A.160.195 was modified by the bill to change the term “school bus” to “student transportation vehicle.” Vehicles under this chapter may be purchased by either the OSPI conducted state bid (which now includes van/MPV quotes), or through a lowest-price competitive bid process compliant with RCW 28A.335.190. For districts that wish to conduct their own competitive bid, rather than purchasing through the OSPI quote process, they will need to ensure that any RFP includes the specifications identified for those vehicles.

Districts purchasing through the OSPI quote process should review quotes on the OSPI Student Transportation webpage and contact the vendors directly for information on vehicle availability, options, and final pricing. Once the vehicle is delivered, the district will

complete an acquisition and submit the required documentation to their Regional Transportation Coordinator, and an operating permit will be issued. For vehicles purchased after September 1, 2026, the operating permit must be received prior to transporting students in the vehicle. The issuance of the operating permit also triggers the start of depreciation on the vehicle. Vans/MPV's will be reimbursed based on a 10-year replacement lifetime.

The process of purchasing a Van/MPV is much the same as a school bus. In the applicable statute and rule, in most cases, the term "school bus" was replaced with "student transportation vehicle" to include both school buses and Vans/MPVs. Please [contact](#) the OSPI's Pupil Transportation office and Regional Transportation Coordinators if you have questions.

Important Upcoming September and October SAFS Dates

- September 30 – S-275 Final Updates for the 2025–26 school year are due
- October 19 – Enrollment reporting due
- October 25 – F-196's are due to your Educational Service District

Questions? Check out our website at www.ospi.k12.wa.us/policy-funding/school-apportionment. Or:

- Email: safs@k12.wa.us
- Phone: 360-725-6300
- The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384

Suggestion for a future monthly update? Let us know!

**ALL STUDENTS PREPARED FOR POST-SECONDARY
PATHWAYS, CAREERS, AND CIVIC ENGAGEMENT.**

Led by State Superintendent Chris Reykdal, OSPI oversees K-12 public education in Washington state. Our mission is to provide funding, resources, tools, data and technical assistance that enable educators to ensure students succeed in our public schools, are prepared to access post-secondary training and education, and are equipped to thrive in their careers and lives.

