

2025–26 OSPI & SAO Updates

School District Year-End Workshop



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



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Year-End Workshop Topics

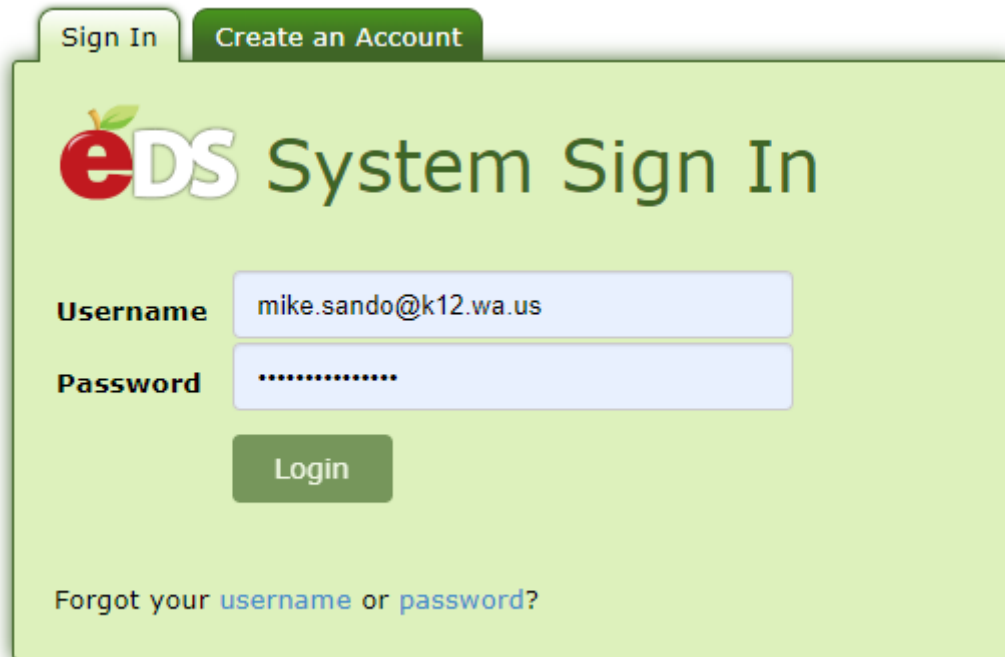
- 2025-26 F-196 Financial Reporting Update
- End of Year EOY Tools and Guidance
- Review Special Education Funding Changes
- Review CTE Accounting Changes
- Accounting Manual Addendums in 2025-26 and 2026-27
Revision Highlights



F-196 2025-26 Update



F-196 – Login



The screenshot shows the EDS System Sign In page. At the top, there are two tabs: "Sign In" (active) and "Create an Account". Below the tabs is the EDS logo and the text "System Sign In". There are two input fields: "Username" with the value "mike.sando@k12.wa.us" and "Password" with masked characters ".....". Below the password field is a green "Login" button. At the bottom, there is a link "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	☒ ASB ☒ CPF ☒ DSF ☒ GF ☒ TVF	04/06/2020 9:34 AM	F196_2019-2020_17001_2020-04-06_09-34-42.txt	View File

- File will have a message of, "Financial Statement Data Reported" when your submission is completed
- You can download files multiple times

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



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

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

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](#)

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.



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 - Supv Inst	22 - Lrn Resrc	23 - Princ Off	24 - Guid/Coun	25 - Pupil H/S	26 - Health	27 - Teaching	28 - Extracur	29 - Pmt to SO	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 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
Class Salaries	233,175.90	399,389.76	0.00	0.00	69,422.67	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	69,398.00	0.00	0.00	0.00	0.00	0.00	20,942.00	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 contractual Salaries	63,277.93	67,000.00	0.00	0.00	224.67	0.00	1,474.76	6,284.69	0.00	0.00	14,094.08	0.00	4,200.33
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	66,739.36	33,413.66	0.00	2,283.97	0.00	36.40	5,135.70	32,632.27	0.00	0.00	-4,784.94	0.00	0.00
3100 - Salaries of Regular Employees	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
3120 - 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	0.00	-1,035.58	0.00	0.00
3130 - Extra Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,637.37	0.00	0.00	-2,749.36	0.00	0.00
3140 - 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
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
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

F-196 – Invalid Codes

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

POLICY & FUNDING

OSPI Reports to the Legislature
School Buildings & Facilities
Special Education
School Apportionment
Apportionment, Enrollment, and Fiscal Reports
Apportionment Attachments
Budget Preparations
District Administration
Resource Allocation
Election Finance
ESD Reporting
Guidance
Tools
ABFR
Accounting
Enrollment
Federal
Indirect

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

Contact Information

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

- 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 system 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 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		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

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>

- 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 868

- “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



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 538 “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



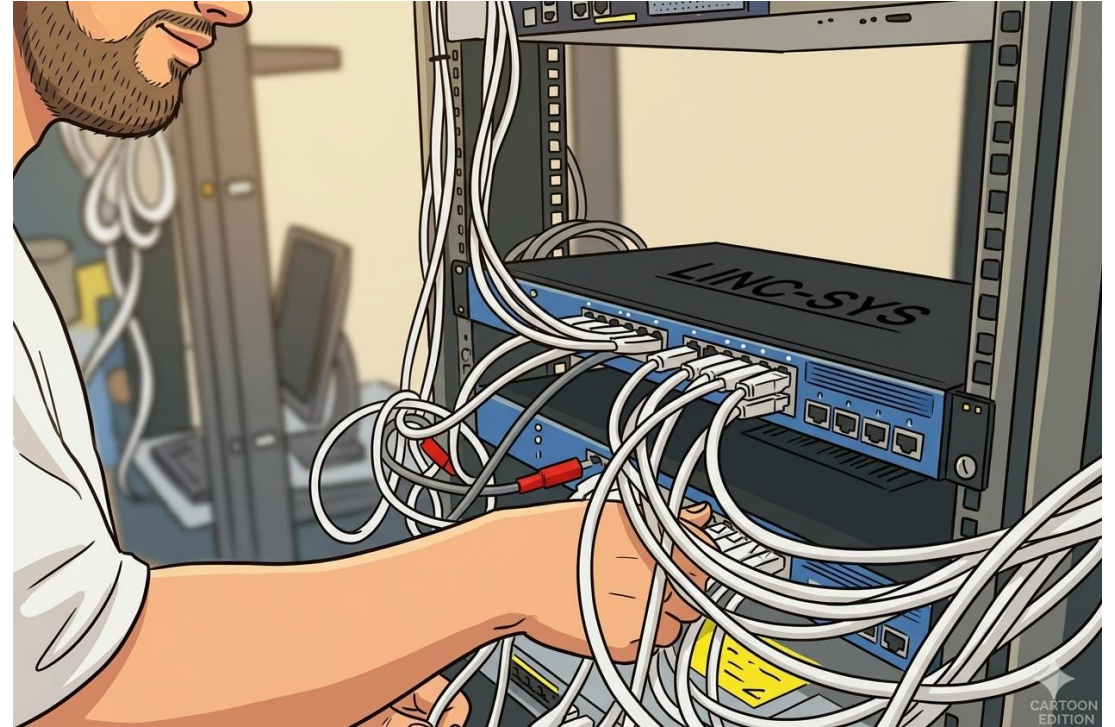
Revenue Code Changes

- Allow **7301** “Non-High Participation” 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





School Apportionment and Financial Services (SAFS) End of Year Tools and Forms

SAFS Guidance and Tools

- Check the OSPI website regularly for updates to Tools and Guidance.
- Check the Posted Date. Items might be updated more than once.
- Download the tools for your use.
- Compensated Absences Sick Leave Liability Tool (GASB 101)
- Recovery and Carryover Spreadsheet
- Fund Balance Reporting Tool
- Federal CC MOE Tool
- Pension Reporting Tool
- Transportation To-From Template
- Special Education Expenditure Worksheet (SB 5263)



Special Education Funding Change

- [SB 5263](#) and Changes to Special Education funding rules.
- **Section 7**
 - Subsection (2) – requires that 25% of the per student allocation be moved from 3100 to 3121.
 - Subsection (3) – requires that the remaining 75% of the per student allocation (3100) be used for excess costs prior to using other funding sources.
 - Subsection (4) – The use of Local Funding in Program 21 is allowed but limited.
- The use of the Special Education Expenditure Worksheet is optional, but adherence to the new rules is mandatory and will be an audit focus.



Hot Topics — SAFS Main Page

- **SAFS Communications**

- September 2026 | SAFS Hot Topics Monthly Update
- August 2026 | SAFS Hot Topics Monthly Update
- July 2026 | SAFS Hot Topics Monthly Update
- June 2026 | SAFS Hot Topics Monthly Update
- May 2026 UPDATE | SAFS Hot Topics
- May 2026 | SAFS Hot Topics Monthly Update
- April 2026 | SAFS Hot Topics Monthly Update
- 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
- December 2025 | SAFS Hot Topics Monthly Update
- November 2025 | SAFS Hot Topics Monthly Update
- October 2025 | SAFS Hot Topics Monthly Update
- September 2025 | SAFS Hot Topics Monthly Update
- August 2025 | SAFS Hot Topics Monthly Update



ABFR Guidelines — Guidance & Tools

Look under Guidance and Tools:

- Chart of Accounts — NCES Object Codes (PP-AA-O-NCES)
 - Duty Codes — S-275 (PP-AA-Duty Code)
 - Location Codes
-
- F-196 Financial Reporting
 - Pension and OPEB Data
 - Notes to the Financial Statements



Other Guidance and Tools

- 2025–26 Accounting Manual (Posted)
- SEFA Handbook ($\approx$ early October) *Reconcile before F-196*
- Enrollment Reporting Handbook (Posted)
- S-275 Reporting Instructions (Posted)
- Review your Business Manager Calendar for tasks:
 - Post ASB Fund Balances; Run Sick-Leave & Vacation Leave Reports; Reconcile Grant Claims...





CTE Program Changes — Review

CTE — Year-End Accounting Procedures

The Law: [SSB5358](#) — This went into effect in 2024–25.

But we need to highlight this again.

- The CTE Programs is treated as a single program when accounting for and calculating:
 - Minimum expenditures,
 - Carryover amounts, and
 - Recovery amounts.
- **This “single program” 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 Carryover Recovery Procedures

- OSPI calculates the End of Year CTE amounts:
 - Minimum Expenditures, Carryover, and Recovery.
- When you submit your 2025–26 F-196 Financial Statement to OSPI...
- You MUST designate how any CTE Carryover and/or Recovery is to be allocated in 2026–27.

District-Directed CTE Carryover & Recovery

- **Allocate 100% of the CTE Carryover by percentages to:**

- Program 31 $\underline{\hspace{1cm}}\%$ ♦
- Program 34 $\underline{\hspace{1cm}}\%$ ♦
- Capital Projects Fund $\underline{\hspace{1cm}}\%$ (Σ of 3 = 100%) (OR 1.00)

- **Allocate 100% of the CTE Recovery by percentages to:**

- Program 31 $\underline{\hspace{1cm}}\%$
- Program 34 $\underline{\hspace{1cm}}\%$ (Σ of 2 = 100%) (OR 1.00)

- ♦ **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 — **AS IDENTIFIED IN THE F-196 DECLARATION — 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 2025–26 (Addendum #2) we added 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
- If you have a CPF – CTE Grant award, use the same Type Codes. But the Grant expenditures are a different Source Code (likely Source Code 3).





Accounting Manual Addendums and Revision Highlights

2025–26 Accounting Addendums

- Documents are available on the [Accounting Manual](#) webpage.
- **Addendum #1** — Federal Procurement Threshold Increases.
- **Addendum #2** — New CPF Type Codes for CTE uses
- **Addendum #3** — Revenue Code 9902 for Technology and Maintenance Transfers from the CPF to the GF.
- **Addendum #4** — Federal Forest (a deductible revenue) is reclassified as a resource assigned to Sub-Fund 0.



FYI – GASB 104 Note Disclosure for 2025-26

This Statement requires note disclosures for capital assets held for sale.

A capital asset is a capital asset held for sale if:

- (a) the government has decided to pursue the sale of the capital asset and
- (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame.

This Statement requires that capital assets held for sale be evaluated... and other disclosure requirements....



Accounting Revision

Highlights impacting 2026–27

- The F-196 Schedule of Debt and Liabilities is changed.
 - New categories of debt need to be reported.
- There will be a new F-196 Schedule to reconcile Technology and Maintenance Expenditures to Revenue 9902—Transfers.
- Election Fees are split-coded.
 - School Board Elections versus Bond and Levy Elections
- TVF Type Code 33 (Buses) now includes language for other types of vehicles.
- The Chapter 11 Debt Service Fund guidance is rewritten.





Questions?



Washington Office of Superintendent of **PUBLIC INSTRUCTION**

Accounting Guidance

Paul.Stone@k12.wa.us

Financial Reporting

Mike.Sando@k12.wa.us



k12.wa.us



facebook.com/waospi



twitter.com/waospi



youtube.com/waospi



medium.com/waospi



linkedin.com/company/waospi