November 2026

Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

S-275 for 2026-27 is Open

The data collected by the S-275 reporting process are either mandated by state law, necessary for calculating state funding, or are needed for responding to requests by the federal government, the state Legislature, or other organizations.

All initial S-275 data is due to OSPI on or before November 25.

Instructions and resources for completing the S-275 are available on the OSPI SAFS webpage under Guidance and Tools for Personnel Reporting.

For questions about S-275 reporting, please contact your ESD representative listed in the S-275 handbook or Ross Bunda at ross.bunda@k12.wa.us.

F-196 Certification

The deadline to submit F-196s to OSPI is quickly approaching on **November 15**. Thank you to everyone who has already completed their submissions and certifications.

As a reminder, DocuSign is not being used for F-196 certifications this year. The signed certification should be submitted as a PDF.

To complete the certification:

- Create the certification page under the "Print Reports" tab in the F-196.
- Either sign and scan the certification page or electronically sign the PDF.
- Email the signed PDF to your ESD for their signature.

Thank you for your attention to this important deadline and for completing your F-196 submission and certification.

Tools and Budget Resources

There have been several recent updates to financial tools and budget resources. We recommend checking the OSPI website regularly to ensure you are using the most current version of each tool. We are also working to consistently document the date and details of changes when tools are updated.

Many of these tools are complex models that work best with current versions of Microsoft Office. If you experience issues with a tool, please check your version of Microsoft Office and confirm that it is compatible with the tool.

As a recap, the following resources were recently updated on the Tools and Forms page:

- 2025–26 F-196 Pension Reporting Tool, updated version posted October 28, 2026
- 2025–26 Fund Balance Reporting Tool & 2025–26 Activity Details, posted September 8, 2026
- 2025–26 Recovery and Carryover Spreadsheet, allocations as of August 2026, updated October 14, 2026

Stay tuned: The 2025–26 Pension Reporting Tool GAAP is expected to be posted soon on the Tools and Forms page.

ESDs can also find recently updated financial reporting documents and pension notes on the ESD Reports and Resources page.

Finally, an updated Enrichment Levy Pre-Ballot Approval form, including a worksheet for estimating 2027–2031 levy authority and LEA, was posted on the Budget Preparations webpage on October 20, 2026.

More Information on Pension Notes

We posted the Pension Notes to the OSPI webpage on October 28. Before the ink was dry, we made a clarification to the newly added compensation guidance and reposted the updated Pension Notes on October 30.

This clarification does not impact the amounts reported by districts. The revised language more accurately reflects the DRS accounting change. While the update is not materially different from the original wording, the clarification was made to improve accuracy and help avoid confusion.

If you were among the first to download the October 28 version of the Pension Notes, the illustration below highlights the changes made in the October 30 update.

June 30, 2026	PERS 1	SERS 2/3	TRS 1	TRS 2/3
District's Annual Contributions				
District's Annual Compensation ~~(Plan 1 UAAL)~~ *				
Proportionate Share of the Net Pension Liability (Asset)				

*PERS 1 and TRS 1 ~~UAAL component of~~ proportionate shares ~~are~~is based on compensation.

For questions related to the Pension Note Templates, please reach out to Paul Stone at paul.stone@k12.wa.us.

New Addendum to the 2026-27 Accounting Manual

Addendum #1 to the 2026–27 School District Accounting Manual was issued on November 5, 2026, and is now available on the Accounting Manual webpage.

The addendum provides clarifying guidance regarding the disposition of equipment purchased with federal awards. Districts are encouraged to review the new guidance and refer to the addendum when addressing federally funded equipment.

Important Upcoming Dates

Nov 8 – 2025-26 F-196 due to ESDs
Nov 15 – 2025-26 F-196 due to OSPI
Nov 16 – Enrollment reporting due
Nov 25 – Initial 2026-27 S-275 Data Submission Due

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.