

# 2020–2021 F–196 Updates

WASBO Annual Conference

June 2021

Ralph Fortunato

Supervisor, School District Financial Reporting, OSPI



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**

# Presenter Information

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Supervisor, School District  
Financial Reporting  
360-725-6304  
Email:  
Ralph.Fortunato@k12.wa.us



# Financial Reporting

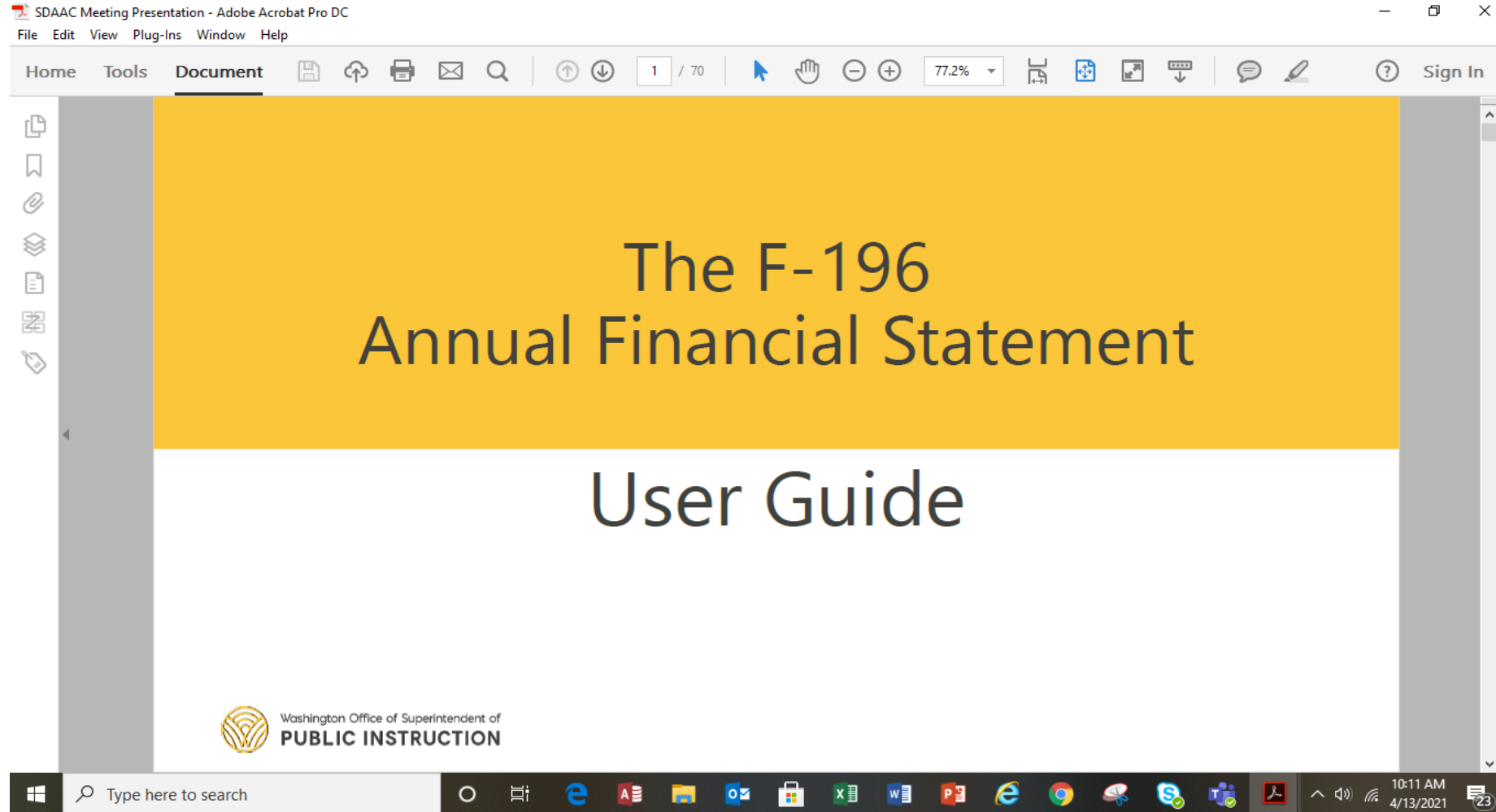


# 2020–2021 F-196 Update

- Certification Page
- Import Data
- Import Error Report
- Beginning Fund Balances-sub-funds
- Program Matrix
- Resource to Program Expenditure Report
- Certification Process-DocuSign
- New F-196 Items
- Additional Resources



# 2020–2021 F-196 Update



# F-196 Certification Page

On the Certification page, indicate the number of school days operated during the school year. Click Save to save your changes.

**Note:** Data calculations are made when you do a save. It may take a few seconds to perform the calculations and save data (particularly in the General Fund).

Washington State  
OSPI Office of Superintendent of Public Instruction

School Apportionment & Financial Services

Home Help Feedback

Select Org NEW Enrollment Old F-195 F-195 F-195F OLD F-196 **F-196** F-197 Old F-200 F-200 Old F-203 F-203 Personnel ALE Reports Info Center

List Statements **Input Data** Import Data Run Edits Update Status Print Reports Logout

**Input Data (F-196)** Seattle Public Schools (17001)

**Seattle Public Schools (Annual Financial Statement)**

To view financial data, select the page then click "Go".

Page Certification

Go

**Certification**

| Description                    | Amount |
|--------------------------------|--------|
| Number of School Days Operated | 0.00   |

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Save Return

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Type here to search

9:15 AM 4/7/2020

# SBOE Waiver Letter

August 8, 2018

**THE WASHINGTON STATE BOARD OF EDUCATION**

*A high-quality education system that prepares all students for college, career, and life .*

XXXX School District

Dear :

This is official notification that the State Board of Education has reviewed XXXX School District's application for a waiver under WAC 180-18-050(3) from the basic education requirement of a minimum 180-day school year solely for the purpose of conducting parent-teacher conferences, and determined that the district has met the requirements of this section. The Board, under the authority delegated to it by RCW 28A.305.140, herein grants a waiver of four days for the school years of 2018-19, 2019- 20, and 2020-21 as requested in the application.

If you have questions please contact Parker Teed at the State Board of Education office, 360-725-6047.

Sincerely,

\_\_\_\_ ( )

\_\_\_\_ ( ? )

Randy Spaulding Executive Director



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**

June 2022

OSPI|SAFS|WASBO Annual Conference

# The F-196 Import Data

To import data, check the fund (or funds) that you wish to import and click the Import Financial Data button for that file. The import may take a few seconds. After it is done, you will see a message that says 'Financial statement data imported.'

**Note:** As shown here files can be Imported 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                  |
|-----------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|---------------------------|
| <a href="#">Import Data</a> | Valid File | <input checked="" type="checkbox"/> ASB <input checked="" type="checkbox"/> CPF <input checked="" type="checkbox"/> DSF<br><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 | <a href="#">View File</a> |

# The F-196 Import Data

It was discovered last year that when a file is uploaded and locations and or sub-fund values are changed and a new file is uploaded the original values are still in the F-196 application. The amounts are now doubled. OSPI IT is working on a solution to this problem and hope to have the fix done for the 2020–21 F-196.

If for some reason this problem is not fixed in time there are some workarounds for a resolution. First of all, if there is not a lot of data, manual entry correction in the application can be made. The import file can also be viewed and the original (incorrect) values can be changed to zero and the file imported again. And finally an entirely new F-196 file can be started again with the new information. This will replace all F-196 data and the user will start the F-196 process over again.

More information will be forthcoming in the announcement when the system is released in September.



# The F-196 Import Data-Error Report

If there is an error in the file it will not import. To see what the problem is click on view error report.

**Note:** As shown here files can be Imported 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                          |
|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------|
| <a href="#">Import Data</a> | 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 | <a href="#">View File</a>         |
| <a href="#">Import Data</a> | 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 | <a href="#">View File</a>         |
|                             | Error in file |                                                                                                                                                 | 03/25/2020 6:09 PM | F196_2019-2020_17001_2020-03-25_18-09-09.txt | <a href="#">View Error Report</a> |
|                             | Error in file |                                                                                                                                                 | 03/25/2020 6:06 PM | F196_2019-2020_17001_2020-03-25_18-06-20.txt | <a href="#">View Error Report</a> |
|                             | Error in file |                                                                                                                                                 | 03/25/2020 6:00 PM | F196_2019-2020_17001_2020-03-25_18-00-25.txt | <a href="#">View Error Report</a> |
| <a href="#">Import Data</a> | 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 | <a href="#">View File</a>         |

Showing 1 to 6 of 6 entries

# The F-196 Import Data-Error Report

This error report shows that location 4480 is invalid. Incorrect location numbers seem to be the #1 reason for files not importing. Check and make sure that the correct location numbers are being used. In this case the accounting records need to be updated with the correct location number.

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 errors.

Warning - One or more records are in error. All records must pass validations to be placed in the staging area.



# The F-196 Import Data-Error Report

The current instructional and non-instructional location numbers can be found in the EHB 2242 Accounting Changes webpage under school locations.

EHB 2242 Accounting Changes | x +

www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ejb-2242-accounting-changes

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Home » Policy & Funding » School Apportionment » Instructions and Tools » EHB 2242 Accounting Changes

## EHB 2242 Accounting Changes

The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at [Chart of Accounts](#).

**POLICY & FUNDING**

- OSPI Reports to the Legislature
- School Buildings & Facilities ▶
- Special Education ▶
- School Apportionment ▼
  - Apportionment, Enrollment, and Fiscal Reports ▶
- Budget Preparations
- District Allocation of State Resources Portal
- Election Results for School Financing
- ESD Reports and Resources
- Instructions and Tools ▼
  - ABFR Guidelines
  - Accounting Manual

**Regulatory Reporting Project** +

**Accounting Tools** +

**School Locations** -

- [Federal Definition of a School: \(PDF\)](#) This directory data tip sheet contains the definitions OSPI uses to create a new school code in the directory, which is used in school level financial reporting (F196).
- [Approved Instructional Locations](#): This link takes you to a page that contains the most updated version of approved instructional building codes. We encourage you to check back at the beginning of every school year to ensure accuracy.
- [Approved Non-Instructional Locations: \(XLSX\)](#) This spreadsheet contains a list of approved central office location codes for the 2020-21 school year, as of March 16, 2020. It is used in school level financial reporting (F196).

**Contact Information**

**School Apportionment**  
360-725-6300  
[SAFS@k12.wa.us](mailto:SAFS@k12.wa.us)  
TTY: 360-664-3631  
[Staff Contacts](#)

ESSA School Level Reporting

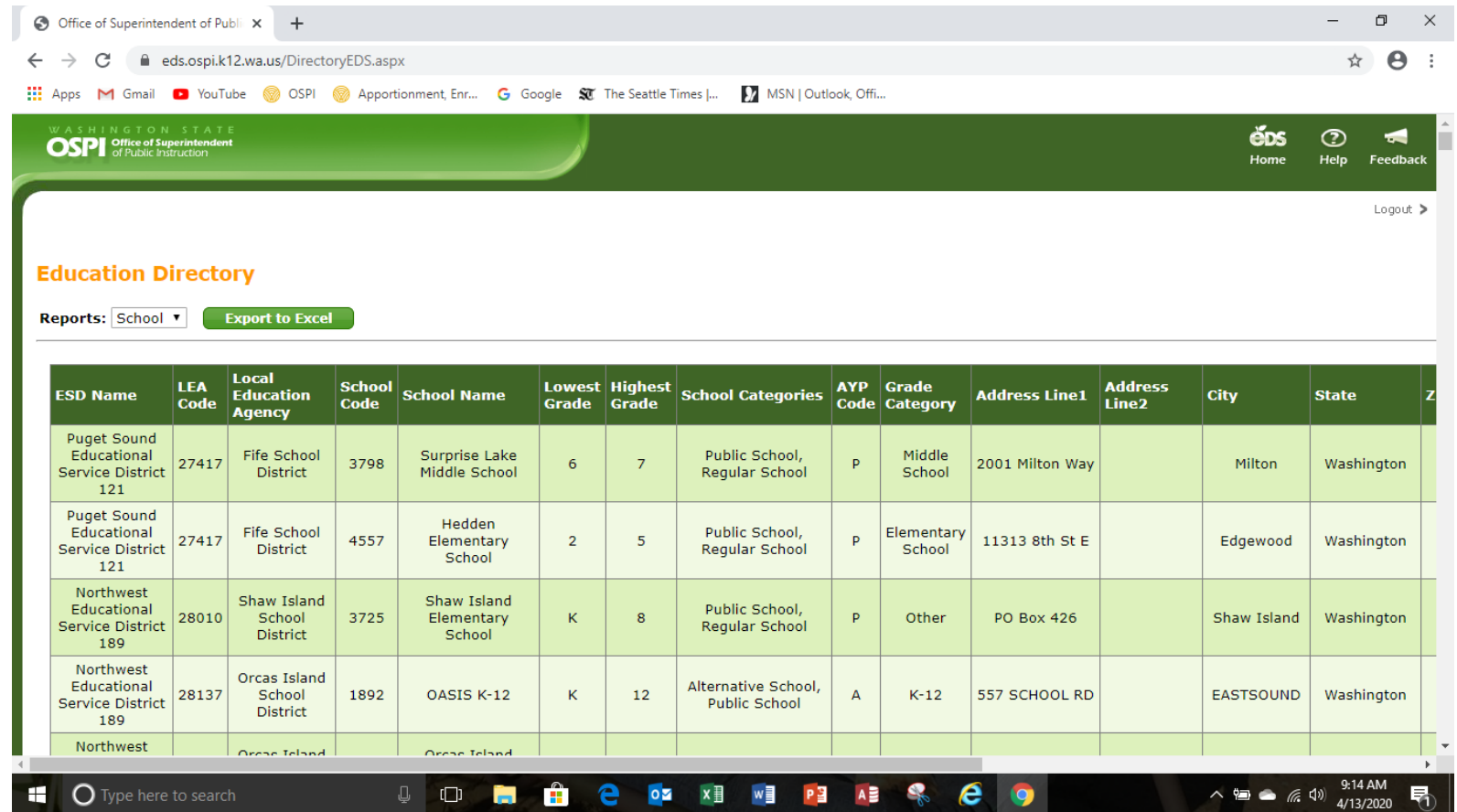
Type here to search

9:10 AM 4/13/2020

# The F-196 Approved Locations

After approved locations is selected, select school in the drop down menu. The listing of schools will appear. Export this to excel and the sort by district to see all the approved instructional locations. Each location will have its own number.

Each district will have **one** number for all non-instructional locations. See the separate listing for approved non-instructional locations,



The screenshot shows the OSPI Education Directory website. The page has a green header with the OSPI logo and navigation links (Home, Help, Feedback). Below the header, there's a section titled "Education Directory" with a "Reports:" dropdown menu set to "School" and an "Export to Excel" button. The main content is a table with the following columns: 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, City, State, and Z. The table lists five schools:

| 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 | City        | State      | Z |
|----------------------------------------------|----------|------------------------------|-------------|-------------------------------|--------------|---------------|-----------------------------------|----------|-------------------|-----------------|---------------|-------------|------------|---|
| Puget Sound Educational Service District 121 | 27417    | Fife School District         | 3798        | Surprise Lake Middle School   | 6            | 7             | Public School, Regular School     | P        | Middle School     | 2001 Milton Way |               | Milton      | Washington |   |
| Puget Sound Educational Service District 121 | 27417    | Fife School District         | 4557        | Hedden Elementary School      | 2            | 5             | Public School, Regular School     | P        | Elementary School | 11313 8th St E  |               | Edgewood    | Washington |   |
| Northwest Educational Service District 189   | 28010    | Shaw Island School District  | 3725        | Shaw Island Elementary School | K            | 8             | Public School, Regular School     | P        | Other             | PO Box 426      |               | Shaw Island | Washington |   |
| Northwest Educational Service District 189   | 28137    | Orcas Island School District | 1892        | OASIS K-12                    | K            | 12            | Alternative School, Public School | A        | K-12              | 557 SCHOOL RD   |               | EASTSOUND   | Washington |   |
| Northwest                                    |          | Orcas Island                 |             | Orcas Island                  |              |               |                                   |          |                   |                 |               |             |            |   |

# The F-196 Input Data-NCES Code Combo

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 EHB Accounting Changes webpage and select Valid COA lookup tool.

EHB 2242 Accounting Changes | x

www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes

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Home » Policy & Funding » School Apportionment » Instructions and Tools » EHB 2242 Accounting Changes

## EHB 2242 Accounting Changes

The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at [Chart of Accounts](#).

**POLICY & FUNDING**

- OSPI Reports to the Legislature
- School Buildings & Facilities ▶
- Special Education ▶
- School Apportionment ▼**
  - Apportionment, Enrollment, and Fiscal Reports ▶
  - Budget Preparations
  - District Allocation of State Resources Portal
  - Election Results for School Financing
  - ESD Reports and Resources
- Instructions and Tools ▼**
  - ABFR Guidelines
  - Accounting Manual

**Regulatory Reporting Project** +

**Accounting Tools** -

- [Valid COA Lookup Tool: \(XLSX\)](#) This tool provides a quick reference account code validation.
- [Valid AA-NCES Combinations: \(PDF\)](#) This document lists valid Activity - NCES combinations.
- [Valid PP-AA-O-NCES Combinations: \(XLSX\)](#) This spreadsheet expands the valid Activity - NCES combinations to all Programs.
- [Valid Resources to Sub-Fund: \(PDF\)](#) Resources (Revenue Codes) aligned to Sub-Funds.

**Contact Information**

**School Apportionment**  
360-725-6300  
[SAFS@k12.wa.us](mailto:SAFS@k12.wa.us)  
TTY: 360-664-3631  
[Staff Contacts](#)

Windows Taskbar: Type here to search, 11:44 AM 5/29/2020



# The F-196 Input Data NCES Code Combo

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 EHB Accounting Changes webpage and select Valid COA lookup tool.

| Program | Activity | Object | NCES | Program-Activity-Object-NCES | Result                                                             |
|---------|----------|--------|------|------------------------------|--------------------------------------------------------------------|
| 01      | 27       | 2      | 110  | 01-27-2-110                  | Basic Education-Teaching-Certificated-Salaries of Regular Employee |



# The F-196 Input Data NCES Code Combo

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 EHB Accounting Changes webpage and select Valid COA lookup tool.

validcoallookuptool (6) - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewACROBATTell me what you want to do...

Ralph FortunatoShare

ClipboardFontAlignmentNumberStylesCellsEditing

ClipboardFontAlignmentNumberStylesCellsEditing

Editing

A3

|    |                              |                                                       |      |     |      |                 |                   |                  |                                |                                                                                        |   |    |
|----|------------------------------|-------------------------------------------------------|------|-----|------|-----------------|-------------------|------------------|--------------------------------|----------------------------------------------------------------------------------------|---|----|
|    | A                            | B                                                     | C    | D   | E    | F               | G                 | H                | I                              | J                                                                                      | K | L  |
| 1  |                              | Valid Program – Activity – Object – NCES Combinations |      |     |      |                 |                   |                  |                                |                                                                                        |   | 12 |
| 2  | Program-Activity-Object-NCES | Prog                                                  | Actv | Obj | NCES | Prog Title      | Activity Title    | Object Title     | NCES Title                     |                                                                                        |   |    |
| 3  |                              |                                                       |      |     |      |                 |                   |                  |                                |                                                                                        |   |    |
| 4  | 01-21-0-000                  | 01                                                    | 21   | 0   | 000  | Basic Education | Supervision-Instr | Debit Transfers  | Debit Transfers                | Basic Education-Supervision-Instruction-Debit Transfers-Debit Transfers                |   |    |
| 5  | 01-21-2-110                  | 01                                                    | 21   | 2   | 110  | Basic Education | Supervision-Instr | Certificated     | Salaries of Regular Employee   | Basic Education-Supervision-Instruction-Certificated-Salaries of Regular Employee      |   |    |
| 6  | 01-21-2-120                  | 01                                                    | 21   | 2   | 120  | Basic Education | Supervision-Instr | Certificated     | Salaries of Temporary EEs & Su | Basic Education-Supervision-Instruction-Certificated-Salaries of Temporary EEs & Sub   |   |    |
| 7  | 01-21-2-130                  | 01                                                    | 21   | 2   | 130  | Basic Education | Supervision-Instr | Certificated     | Non contracted Salaries        | Basic Education-Supervision-Instruction-Certificated-Non contracted Salaries           |   |    |
| 8  | 01-21-2-140                  | 01                                                    | 21   | 2   | 140  | Basic Education | Supervision-Instr | Certificated     | Sabbatical Leave               | Basic Education-Supervision-Instruction-Certificated-Sabbatical Leave                  |   |    |
| 9  | 01-21-2-150                  | 01                                                    | 21   | 2   | 150  | Basic Education | Supervision-Instr | Certificated     | Supplemental Contracts         | Basic Education-Supervision-Instruction-Certificated-Supplemental Contracts            |   |    |
| 10 | 01-21-2-160                  | 01                                                    | 21   | 2   | 160  | Basic Education | Supervision-Instr | Certificated     | Other Salaries                 | Basic Education-Supervision-Instruction-Certificated-Other Salaries                    |   |    |
| 11 | 01-21-3-110                  | 01                                                    | 21   | 3   | 110  | Basic Education | Supervision-Instr | Classified       | Salaries of Regular Employee   | Basic Education-Supervision-Instruction-Classified-Salaries of Regular Employee        |   |    |
| 12 | 01-21-3-120                  | 01                                                    | 21   | 3   | 120  | Basic Education | Supervision-Instr | Classified       | Salaries of Temporary EEs & Su | Basic Education-Supervision-Instruction-Classified-Salaries of Temporary EEs & Subs    |   |    |
| 13 | 01-21-3-130                  | 01                                                    | 21   | 3   | 130  | Basic Education | Supervision-Instr | Classified       | Extra Time                     | Basic Education-Supervision-Instruction-Classified-Extra Time                          |   |    |
| 14 | 01-21-3-140                  | 01                                                    | 21   | 3   | 140  | Basic Education | Supervision-Instr | Classified       | Sabbatical Leave               | Basic Education-Supervision-Instruction-Classified-Sabbatical Leave                    |   |    |
| 15 | 01-21-3-150                  | 01                                                    | 21   | 3   | 150  | Basic Education | Supervision-Instr | Classified       | Supplemental Contracts         | Basic Education-Supervision-Instruction-Classified-Supplemental Contracts              |   |    |
| 16 | 01-21-3-160                  | 01                                                    | 21   | 3   | 160  | Basic Education | Supervision-Instr | Classified       | Other Salaries                 | Basic Education-Supervision-Instruction-Classified-Other Salaries                      |   |    |
| 17 | 01-21-4-212                  | 01                                                    | 21   | 4   | 212  | Basic Education | Supervision-Instr | Taxes and Benefi | Group Insurance–Certificate    | Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance–Certificate |   |    |
| 18 | 01-21-4-213                  | 01                                                    | 21   | 4   | 213  | Basic Education | Supervision-Instr | Taxes and Benefi | Group Insurance–Classified     | Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance–Classifi    |   |    |

Look up oneValid Codes

Ready

Type here to search

11:50 AM5/29/2020



# POLL QUESTION 1

1. True or False: The number one reason for files not importing correctly is incorrect location numbers.

a) True

a) False

# The F-196 Input Data

On the Statement of Revenues, Expenditures and Changes in Fund Balance, enter or update other financing uses, and enter the beginning balance for each fund. For the General Fund enter the amounts for each sub-fund.

| FUND BALANCE                              | GL# | Sub-Fund 10                       | Sub-Fund 11                       | General Fund                      |
|-------------------------------------------|-----|-----------------------------------|-----------------------------------|-----------------------------------|
| Prior Year August Total Fund Balance      |     | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| Prior Year F-196 Manual Revision          |     | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| Beginning Total Fund Balance              |     |                                   |                                   | <input type="text" value="0.00"/> |
| Prior Year(s) Corrections or Restatements | 898 | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
| Ending Total Fund Balance                 |     |                                   |                                   | <input type="text" value="0.00"/> |

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**Note:** Fields with a gray background are display only and show calculated totals.

# The F-196 Input Data

On the Program Matrices, enter or update the expenditures for each program activity and object/NCES in each location and sub-fund. To go to another program, use the dropdown to select the program, sub-fund, location and click Go. The data can be exported to an excel csv file by clicking the export button

### Input Data (F-196)

Seattle Public Schools (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

1002 - Non Instructional Location

Go

Export

#### Program Matrices by Sub-Fund and by Location

##### 01 - Basic Education, General Fund - Sub Fund 10, 1002 - Non Instructional Location

|                                         | Program Total | 21 - Supv Inst | 22 - Lrn Resrc | 23 - Princ Off | 24 - Guid/Coun | 25 - Pupil M/S | 26 - Health | 27 - Teaching | 28 - Extracur | 29 - Pmt to SD | 31 |
|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|-------------|---------------|---------------|----------------|----|
| Program Totals                          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           |    |
| Debit Transfer                          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           |    |
| 0000 - Debit Transfers                  | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          |                |    |
| Cert. Salaries                          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           |    |
| 2110 - Salaries of Regular Employee     | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          |                |    |
| 2120 - Salaries of Temporary EEs & Subs | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          |                |    |
| 2130 - Non contracted Salaries          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00          | 0.00          |                |    |
| 2140 - Sabbatical Leave                 | 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          |                |    |

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Save

Return

Seattle Public Schools (17001)

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# The F-196 Input Data

On the Resource to Expenditure Report, enter the state, federal, and other resources for each program.

**Note:** When you enter state, federal, or other resources and click 'Save', the difference column is calculated. The difference must be zero to pass edits.

## 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

Go

### Resource to Program Expenditure Report

| BASIC EDUCATION PROGRAMS                                                                                                                  | Program Expenditures<br>(1) | State Resources<br>(2) | Federal Resources<br>(3) | Other Resources<br>(4) | Difference<br>(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                                |
| <b>TOTAL BASIC EDUCATION PROGRAMS</b>                                                                                                     | <b>21,756,437.00</b>        | <b>18,324,289.00</b>   | <b>50,000.00</b>         | <b>3,382,148.00</b>    | <b>0.00</b>                         |
| OTHER INSTRUCTIONAL PROGRAMS                                                                                                              | Program Expenditures<br>(1) | State Resources<br>(2) | Federal Resources<br>(3) | Other Resources<br>(4) | Difference<br>(2) + (3) + (4) - (1) |
| <a href="https://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization">https://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization</a> |                             |                        |                          |                        |                                     |
|                                                                                                                                           |                             |                        | Save                     | Return                 |                                     |



# POLL QUESTION 2

1. In the Resource to Program Expenditure Report, how is Local Effort Assistance Classified?
  - a) Federal Resources
  - b) Other Resources
  - c) State Resources
  - d) None of the above, since not all districts receive Local Effort Assistance



# The F-196 Certification Process



# The F-196 Certification Process

✓ Click on certification tab in the secondary navigation bar to begin the process, then click Begin Certification

The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page header includes the OSPI logo and the text "Washington State Office of Superintendent of Public Instruction" and "School Apportionment & Financial Services". The navigation bar has tabs for "Select Org", "Enrollment", "F-195", "F-195F", "F-196", "F-197", "F-200", "F-203", "Personnel", "ALE", "Reports", "Info Center", and "Old". The "F-196" tab is selected. Below the navigation bar, there is a secondary navigation bar with links for "List Statements", "View Data", "Import Data", "Run Edits", "Update Status", "Print Reports", and "Certification". The "Certification" link is highlighted. The main content area displays "Certification (F-196)" and "Aberdeen School District (14005)". Below this, it says "Aberdeen School District (Annual Financial Statement)" and "To begin the certification process, click 'Begin Certification'". A green button labeled "Begin Certification" is visible. The footer of the page includes "Privacy Policy", "Disclaimer", "Customer Support: 1.800.725.4311", and "©Copyright 2019 - 2020".



# The F-196 Certification Process

- ✓ Authorized signer will then click on continue

https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica Certification (F-196)

File Edit View Favorites Tools Help

SAFS F196  
KNW

Please review the documents below. **CONTINUE** **OTHER ACTIONS ▾**

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved:  5/29/2020  
School District Superintendent or Authorized Official Date

Reviewed: \_\_\_\_\_  
ESD Superintendent or Authorized Official Date

| REPORT F-196 SUMMARY                                                                          | General Fund  | ASB Fund   | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total         |
|-----------------------------------------------------------------------------------------------|---------------|------------|-------------------|-----------------------|-----------------------------|----------------|---------------|
| Total Revenues and Other Financing Sources                                                    | 34,846,859.00 | 417,062.25 | 2,801,146.27      | 2,550,584.53          | 189,242.65                  | 0.00           | 40,804,894.70 |
| Total Expenditures                                                                            | 33,729,135.00 | 391,013.91 | 2,642,077.50      | 1,452,181.24          | 141,056.20                  | 0.00           | 38,355,463.85 |
| Other Financing Uses                                                                          | 0.00          | 0.00       | 0.00              | 1,000,000.00          | 10,500.00                   | 0.00           | 1,010,500.00  |
| Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | 1,117,724.00  | 26,048.34  | 159,068.77        | 98,403.29             | 37,686.45                   | 0.00           | 1,438,930.85  |
| Beginning Total Fund Balance                                                                  | 2,468,715.73  | 228,256.97 | 2,387,973.67      | 1,222,123.06          | 346,767.57                  | 0.00           | 6,653,837.00  |
| Prior Year(s) Corrections or Restatements                                                     | 0.00          | 0.00       | 0.00              | 0.00                  | 0.00                        | 0.00           | 0.00          |

Privacy Policy Disclaimer

Customer Support: 1.800.725.4311  
©Copyright 2019 - 2020

Type here to search

10:37 AM 5/29/2020



# The F-196 Certification Process

✓ Authorized signer will then click start and then sign the certification page

The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page title is "Certification (F-196)". The main heading is "Aberdeen School District (Annual Financial Statement)". Below this is a blue bar with the text "Select the sign field to create and add your signature." and buttons for "FINISH" and "OTHER ACTIONS".

The form content includes:

- DocuSign Envelope ID: 6C55D901-3B6D-4ACA-A798-73BBFBA094D0
- REPORT F196
- Aberdeen School District No. 005
- E.S.D. 113
- F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020
- COUNTY: 14 Grays Harbor
- DEMONSTRATION DOCUMENT ONLY PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE 999 3rd Ave, Suite 1700 • Seattle • Washington 98104 • (206) 219-0200 www.docusign.com
- RUN DATE: 5/29/2020
- RUN TIME: 10:35:59 AM

The main text of the form states: "The Annual Financial Statements (Report F-196) for Aberdeen School District of Grays Harbor County for the fiscal year ended August 31, 2020, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E."

Below this text is a box containing the following text: "The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020".

There are two signature fields:

- Approved: [Signature Line] 5/29/2020 Date
- School District Superintendent or Authorized Official
- Reviewed: [Signature Line] Date
- ESD Superintendent or Authorized Official

At the bottom of the form, there are links for "Privacy Policy" and "Disclaimer", and a "Customer Support: 1.800.725.4311" link. The footer also includes "©Copyright 2019 - 2020".



# The F-196 Certification Process

- ✓ Authorized signer will then click start and then sign the certification page

Browser: <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica> Certification (F-196)

Please review the documents below. **FINISH** OTHER ACTIONS ▾

**START**

DocuSign Envelope ID: 6C55D901-3B6D-4ACA-A798-73BBFA094D0  
REPORT F196  
Aberdeen School District No. 005  
E.S.D. 113  
F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020  
COUNTY: 14 Grays Harbor  
RUN DATE: 5/29/2020  
RUN TIME: 10:35:59 AM  
DEMONSTRATION DOCUMENT ONLY  
PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE  
999 3rd Ave, Suite 1700 • Seattle • Washington 98101-3206  
www.docusign.com

The Annual Financial Statements (Report F-196) for Aberdeen School District of Grays Harbor County for the fiscal year ended August 31, 2020, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved: safs test 5/29/2020  
School District Superintendent or Authorized Official Date

Reviewed: ↓ 5/29/2020  
ESD Superintendent or Authorized Official Date

REPORT F-196 SUMMARY

|                                   | General Fund  | ASB Fund   | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total         |
|-----------------------------------|---------------|------------|-------------------|-----------------------|-----------------------------|----------------|---------------|
| Total Revenue and Other Resources | 31,846,850.00 | 117,000.00 | 2,801,146.07      | 2,550,504.53          | 180,242.55                  | 0.00           | 35,595,743.15 |

Privacy Policy  
Disclaimer

Customer Support: 1.800.725.4311  
©Copyright 2019 - 2020

# The F-196 Certification Process

- ✓ Authorized signer signature will appear on the signature line, then click finish

The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page title is "Certification (F-196)". The main heading is "Aberdeen School District (Annual Financial Statement)". Below this, a blue bar contains the text "Done! Select Finish to send the completed document." and a yellow "FINISH" button. The document content includes:

DocuSign Envelope ID: 6C55D901-3B6D-4ACA-A798-73BBFBA094D0  
REPORT F196 Aberdeen School District No. 005  
E.S.D. 113 F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020  
COUNTY: 14 Grays Harbor

DEMONSTRATION DOCUMENT ONLY  
PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE  
999 3rd Ave, Suite 1700 • Seattle • Washington 98101-3200  
www.docusign.com  
RUN DATE: 5/29/2020  
RUN TIME: 10:35:59 AM

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Approved: safs test 5/29/2020  
School District Superintendent or Authorized Official Date

Reviewed: \_\_\_\_\_  
ESD Superintendent or Authorized Official Date

At the bottom, there are links for "Privacy Policy" and "Disclaimer", and a "Customer Support: 1.800.725.4311" link. The Windows taskbar is visible at the bottom with the time 10:41 AM on 5/29/2020.



# The F-196 Certification Process

- ✓ The certification process is complete for the district, the ESD now will certify.

The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page is titled "Certification (F-196)" and is part of the "Washington State OSPI Office of Superintendent of Public Instruction School Apportionment & Financial Services" website. The navigation bar includes links for "Select Org", "Enrollment", "F-195", "F-195F", "F-196", "F-197", "F-200", "F-203", "Personnel", "ALE", "Reports", "Info Center", and "Old". The "F-196" link is highlighted. Below the navigation bar, there are links for "List Statements", "View Data", "Import Data", "Run Edits", "Update Status", "Print Reports", and "Certification". The "Certification" link is highlighted. The main content area displays "Certification (F-196)" for "Aberdeen School District (14005)". It states "Aberdeen School District (Annual Financial Statement)" and "Your certification has been updated with a status of Signed By District." There is a green button labeled "View Document". At the bottom of the page, there are links for "Privacy Policy" and "Disclaimer", and a "Customer Support" number: 1.800.725.4311. The footer also includes "© Copyright 2019 - 2020". The Windows taskbar at the bottom shows the time as 10:45 AM on 5/29/2020.

# The F-196 New Items

## New Revenue Codes:

- 2450-Other Interest Earnings—to record interest income from lease and other contracts.
- 2998-Local School Food Service—to record food service income for those LEAs that do not participate in the NSLP.
- 8101-Governmental Entities (local sub-fund)—to record certain local resources provided by other governmental agencies (City of Seattle education levy)

# The F-196 New Items

## **New Revenue Codes:**

- 6X11-Federal Special Purpose-GEER—to record revenue from the Governor's Emergency Education Relief Fund. Additional GEEER funds will be available with ESSER II and ESSER III. (also in Capital Projects)
- 6X12-Federal Special Purpose-ESSER II—to record revenue from claims pertaining to ESSER II allocation. (also in Capital Projects)
- 6X13-Federal Special Purpose-ESSER III—to record revenue from claims pertaining to ESSER III allocation. (also in Capital Projects)
- 6X14-6X19—revenue codes reserved for additional ESSER programs.



# The F-196 New Items

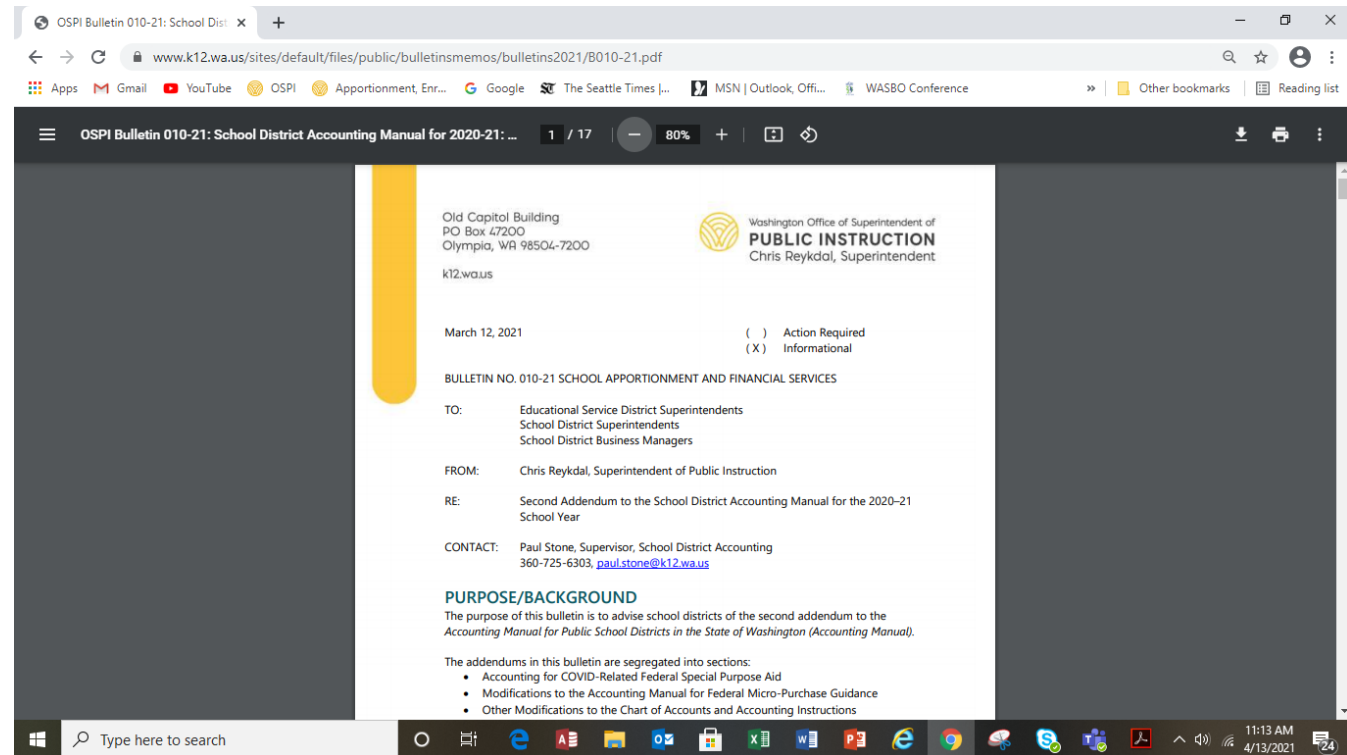
## New Expenditure Codes:

- Activity 58-Remote Learning Operations—include direct operating expenditures for buses used in remote learning operations. The only salaries charged to this activity are those for bus drivers.
- Program 11-GEER—record expenditures for allowable costs provided by Governor's Emergency Education Relief Fund
- Program 12-ESSER II—record expenditures for allowable costs provided by ESSER II authorization.
- Program 13-ESSER III—record expenditures for allowable costs provided by ESSER III authorization
- Programs 14–19 reserved for future ESSER authorizations.

# Additional COVID-19 Information

ESSER I Revenues will be recorded in 6176-Targeted Assistance—ESSER I and expenditures will be recorded in regular programs and claimed in iGrants using program 00. This is not a change from 2019–2020

Refer to OSPI Bulletin 010-21-SAFS  
For more information regarding  
COVID-19 accounting.



# Fiduciary Activities

- ✓ Beginning in 2020–21 and with the implementation of GASB Statement 84, the title Agency Fund is replaced with Custodial Funds. The GASB Board concluded that the term agency fund often is confused with agencies of the government. The Board, therefore, established the custodial fund classification to address this issue.
- ✓ Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds or private-purpose trust funds.

# Fiduciary Activities

Chapter 6: Annual Financial Report

28 / 59 | 110%

Report F-196  
E.S.D. ###  
County: ##

XXXXX School District No. XXX  
Statement of Fiduciary Net Position  
Fiduciary Funds  
August 31, XXXX

Run: time date

| Acct. No. | Assets:                        | Private<br>Purpose<br>Trust | Custodial<br>Funds |
|-----------|--------------------------------|-----------------------------|--------------------|
| 200       | Imprest Cash                   | 400                         | 564                |
| 230       | Cash on Hand                   | 401                         | 565                |
| 240       | Cash on Deposit with Cty Treas | 475                         | 566                |
| 241       | Minus Warrants Outstanding     | 476                         | 506                |
| 320       | Due From Other Funds           | 403                         | 519                |
| 340       | Accounts Receivable            | 405                         | 520                |
| 360       | Accrued Interest Receivable    | 449                         | 536                |
| 450       | Investments                    | 479                         | 538                |
| 451       | Investments/Cash with Trustees | 450                         | 539                |
| 460       | Other Assets                   | 489                         | XXXX               |
| 490       | Capital Assets, Land           | 510                         | XXXX               |
| 491       | Capital Assets, Buildings      | 511                         | XXXX               |
| 493       | Capital Assets, Equipment      | 513                         | 670                |
| 498       | Accum. Depreciation, Buildings | 490                         | XXXX               |
| 499       | Accum. Depreciation, Equipment | 491                         | 671                |
|           | <b>Total Assets</b>            | C/S 440                     | C/S 541            |



# F-196 Additional Resources

The screenshot shows a web browser window with the URL [www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/administrative-budgeting-and-financial-reporting-guidance](http://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/administrative-budgeting-and-financial-reporting-guidance). The page title is "Administrative Budgeting and Financial Reporting Guidance". The left sidebar contains a navigation menu with the following items: "POLICY & FUNDING", "OSPI Reports to the Legislature", "School Buildings & Facilities", "Special Education", "School Apportionment" (expanded), "Apportionment, Enrollment, and Fiscal Reports", "Budget Preparations", "District Allocation of State Resources Portal", "Election Results for School Financing", "ESD Reports and Resources", "Instructions and Tools" (expanded), "ABFR Guidelines", and "Accounting Manual". The main content area is titled "Administrative Budgeting and Financial Reporting Guidance" and "Budget Preparation". It lists several resources: "Budget Preparation-Introduction (PDF)", "Revenue Account Summary (PDF)", "Form F-203 Estimates for State Revenues" (with sub-links for "F-203 Data Dictionary (XLSX)" and "F-203 Edit Messages (XLSX)", both dated May 19, 2020), and "State Apportionment Payment Information (PDF)" dated August 5, 2019. Below this is the "F-196 Annual Year-End Financial Statements" section, listing "Annual Financial Report (PDF)" dated June 8, 2020, "2019-20 F-196 Item Dictionary (XLSX)" dated June 8, 2020, "2019-20 F-196 Edits (XLSX)" dated June 8, 2020, and "2019-20 F-196 User Guide (PDF)" dated July 21, 2020. The "FY 2018-19" section lists "18-19 Notes to the Financial Statements: F-196 Cash Basis (DOCX)" dated October 21, 2019, and "18-19 Notes to the Financial Statements: F-196 OCBOA (DOCX)" dated October 21, 2019. A "Contact Information" box on the right provides the School Apportionment contact details: 360-725-6300, [SAFS@k12.wa.us](mailto:SAFS@k12.wa.us), TTY: 360-664-3631, and a link to "Staff Contacts". The Windows taskbar at the bottom shows the time as 9:14 AM on 8/5/2020.

Administrative Budgeting and Financial Reporting Guidance

**Budget Preparation**

- [Budget Preparation-Introduction \(PDF\)](#)
- [Revenue Account Summary \(PDF\)](#)
- Form F-203 Estimates for State Revenues
  - [F-203 Data Dictionary \(XLSX\)](#) (Posted May 19, 2020)
  - [F-203 Edit Messages \(XLSX\)](#) (Posted May 19, 2020)
- [State Apportionment Payment Information \(PDF\)](#) (Posted August 5, 2019)

**F-196 Annual Year-End Financial Statements**

- [Annual Financial Report \(PDF\)](#) (Posted June 8, 2020)
- [2019-20 F-196 Item Dictionary \(XLSX\)](#) (Posted June 8, 2020)
- [2019-20 F-196 Edits \(XLSX\)](#) (Posted June 8, 2020)
- [2019-20 F-196 User Guide \(PDF\)](#) (Posted July 21, 2020)

**FY 2018-19**

- [18-19 Notes to the Financial Statements: F-196 Cash Basis \(DOCX\)](#) (Posted October 21, 2019)
- [18-19 Notes to the Financial Statements: F-196 OCBOA \(DOCX\)](#) (Posted October 21, 2019)

**Contact Information**

**School Apportionment**  
360-725-6300  
[SAFS@k12.wa.us](mailto:SAFS@k12.wa.us)  
TTY: 360-664-3631  
[Staff Contacts](#)

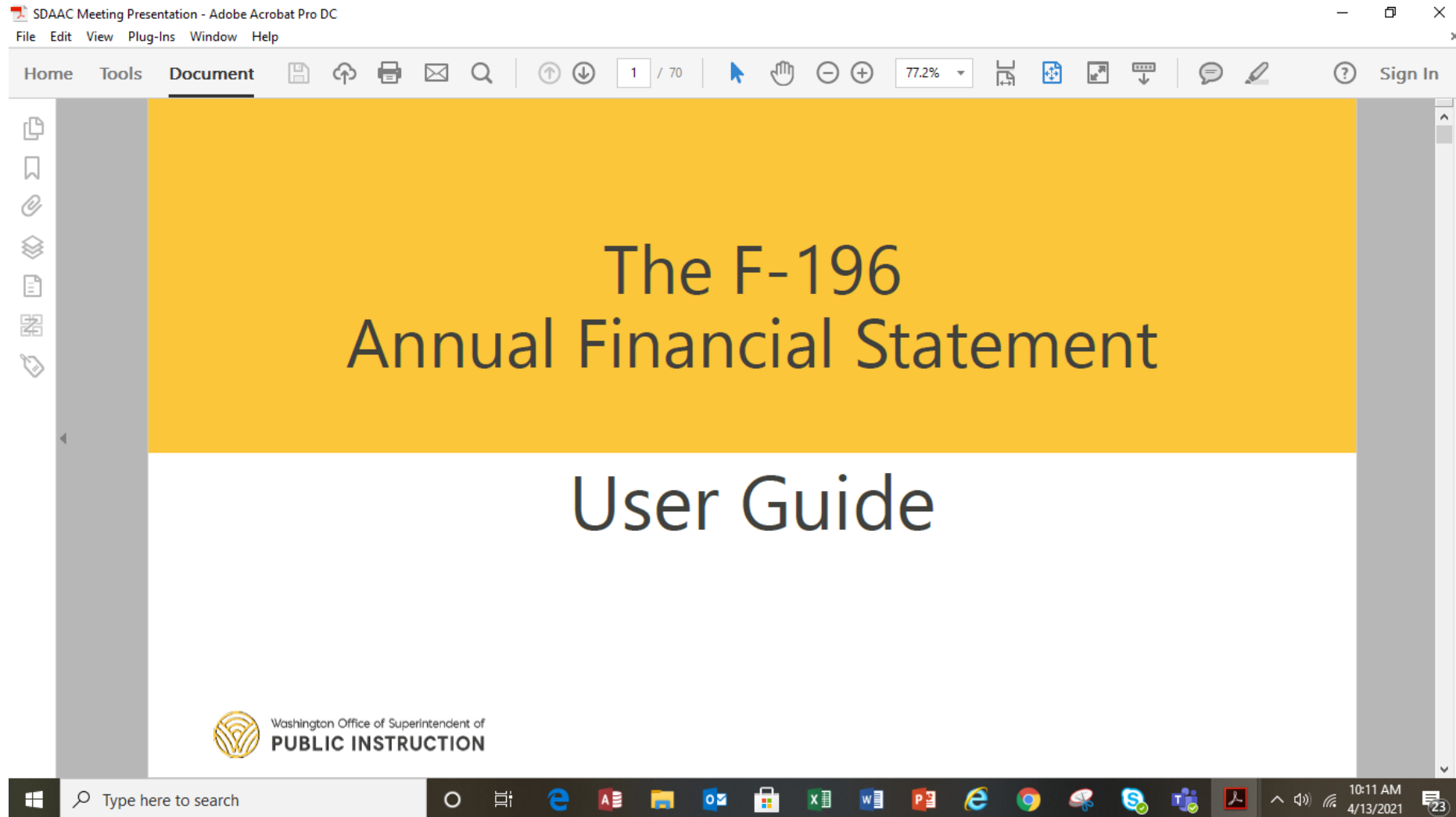


# F-196 Additional Resources

| F-196 ANNUAL FINANCIAL REPORT           |       |
|-----------------------------------------|-------|
| CONTENTS                                |       |
| SECTION                                 |       |
| F-196 Introduction                      | Intro |
| Data Collection Calendar                | 1     |
| Frequently Asked Questions with Answers | 2     |
| Report Contents                         | 3     |



# F-196 Additional Resources



# F-196 Additional Resources



# F-196 Final Thoughts

- ✓ Utilize the fund balance reporting tool to help determine the ending fund balances for general fund sub-funds.
- ✓ Check PP/AA/O/NCES code combinations-no **2000**, **3000** etc., check the crosswalks
- ✓ Check for correct instructional and non-instructional numbers.
- ✓ Review budgets and projected expenditures now to see if a budget extension needs to be made-esp. DS, CPF, TVF, and ASB.
- ✓ Make sure you check the box for the COLA certification



# 2020–2021 F-196 Update

Ralph Fortunato  
Supervisor, School District Financial Reporting  
360-725-6304 (until September 30, 2021)  
Email: [Ralph.Fortunato@k12.wa.us](mailto:Ralph.Fortunato@k12.wa.us)



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