

# 2020–2021 F–196 Updates

WASBO Annual Conference

June 2021

Ralph Fortunato

Supervisor, School District Financial Reporting, OSPI



# Presenter Information

Ralph Fortunato  
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

The screenshot shows the Adobe Acrobat Pro DC interface. The title bar reads "SDAAC Meeting Presentation - Adobe Acrobat Pro DC". The menu bar includes "File", "Edit", "View", "Plug-Ins", "Window", and "Help". The toolbar shows various navigation and editing tools. The main content area displays a presentation slide with a yellow header and white body. The slide text is "The F-196 Annual Financial Statement User Guide". At the bottom of the slide is the logo for the Washington Office of Superintendent of PUBLIC INSTRUCTION. The Windows taskbar at the bottom shows the search bar, task view, and several application icons. The system tray on the right shows the time as 10:11 AM on 4/13/2021 and a notification icon with the number 23.

# 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).

The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Data>. The page title is "Input Data (F-196)". The header includes the OSPI logo and "School Apportionment & Financial Services". The navigation menu includes "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", and "Info Center". The "Input Data" tab is selected. The page content shows "Input Data (F-196)" for "Seattle Public Schools (17001)". Below this, it says "Seattle Public Schools (Annual Financial Statement)" and "To view financial data, select the page then click 'Go'". A dropdown menu for "Page" is set to "Certification". A green "Go" button is visible. Below the "Go" button, the word "Certification" is displayed in orange. A table with the following structure is shown:

Description	Amount
Number of School Days Operated	0.00

At the bottom of the page, there are "Save" and "Return" buttons, a "Privacy Policy Disclaimer" link, and "Customer Support: 1.800.725.4311 ©Copyright 2019 - 2020". The Windows taskbar at the bottom shows the time as 9:15 AM on 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 .*

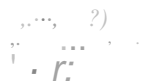
XXXX School District

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 <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.

Chart of Accounts.' Below this text are three expandable sections: 'Regulatory Reporting Project', 'Accounting Tools', and 'School Locations'. The 'School Locations' section is expanded and contains three bullet points: 1. '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).' 2. '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.' 3. '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).' On the left side of the page is a navigation menu with categories: 'POLICY & FUNDING', 'School Apportionment', 'Budget Preparations', 'Election Results for School Financing', 'ESD Reports and Resources', and 'Instructions and Tools'. On the right side is a 'Contact Information' box for 'School Apportionment' with phone number 360-725-6300, email SAFS@k12.wa.us, TTY: 360-664-3631, and a link to 'Staff Contacts'. The Windows taskbar at the bottom shows the time as 9:10 AM on 4/13/2020."/>

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](#).

- 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).

**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

**Contact Information**

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

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 title is "Education Directory" and it includes a "Reports:" dropdown menu set to "School" and an "Export to Excel" button. The table below lists approved instructional locations with columns for 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.

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.

Chart of Accounts.' Below this text is a list of documents under the heading '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.

The left sidebar contains a navigation menu with categories: '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), and 'Instructions and Tools' (ABFR Guidelines, Accounting Manual). The right sidebar contains 'Contact Information' for School Apportionment: 360-725-6300, SAFS@k12.wa.us, TTY: 360-664-3631, and Staff Contacts. The bottom of the screenshot shows a Windows taskbar with the search bar, taskbar icons, and system tray showing the time as 11:44 AM on 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	Combination is Allowed
01	27	2	110	01-27-2-110	Basic Education-Teaching-Certificated-Salaries of Regular Employee
2 digits	2 digits	1 digit	3 digits		

# 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.

Valid Program - Activity - Object - NCES Combinations									
Program-Activity-Object-NCES	Prog	Actv	Obj	NCES	Prog Title	Activity Title	Object Title	NCES Title	
01-21-0-000	01	21	0	000	Basic Education	Supervision-Instr	Debit Transfers	Debit Transfers	Basic Education-Supervision-Instruction-Debit Transfers-Debit Transfers
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
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
01-21-2-130	01	21	2	130	Basic Education	Supervision-Instr	Certificated	Non contracted Salaries	Basic Education-Supervision-Instruction-Certificated-Non contracted Salaries
01-21-2-140	01	21	2	140	Basic Education	Supervision-Instr	Certificated	Sabbatical Leave	Basic Education-Supervision-Instruction-Certificated-Sabbatical Leave
01-21-2-150	01	21	2	150	Basic Education	Supervision-Instr	Certificated	Supplemental Contracts	Basic Education-Supervision-Instruction-Certificated-Supplemental Contracts
01-21-2-160	01	21	2	160	Basic Education	Supervision-Instr	Certificated	Other Salaries	Basic Education-Supervision-Instruction-Certificated-Other Salaries
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
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
01-21-3-130	01	21	3	130	Basic Education	Supervision-Instr	Classified	Extra Time	Basic Education-Supervision-Instruction-Classified-Extra Time
01-21-3-140	01	21	3	140	Basic Education	Supervision-Instr	Classified	Sabbatical Leave	Basic Education-Supervision-Instruction-Classified-Sabbatical Leave
01-21-3-150	01	21	3	150	Basic Education	Supervision-Instr	Classified	Supplemental Contracts	Basic Education-Supervision-Instruction-Classified-Supplemental Contracts
01-21-3-160	01	21	3	160	Basic Education	Supervision-Instr	Classified	Other Salaries	Basic Education-Supervision-Instruction-Classified-Other Salaries
01-21-4-212	01	21	4	212	Basic Education	Supervision-Instr	Taxes and Benefit	Group Insurance-Certificat	Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance-Certific
01-21-4-213	01	21	4	213	Basic Education	Supervision-Instr	Taxes and Benefit	Group Insurance-Classified	Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance-Classifi



# 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"/>

[Privacy Policy](#)  
[Disclaimer](#)

**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

Seattle Public Schools (17001)

**Input Data (F-196)**

**Seattle Public Schools (Annual Financial Statement)**  
To view financial data, select the page then click "Go".

**Page**

**Program**

**Sub Fund**

**Location**

**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
<b>Program Totals</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Debit Transfer</b>	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	0.00	
<b>Cert. Salaries</b>	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	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	0.00	
2130 - Non contracted Salaries	0.00	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	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	

[Privacy Policy](#) [Disclaimer](#)

Customer Support: 1.800.725.4311  
 ©Copyright 2019 - 2020

# 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

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
<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 (1)	State Resources (2)	Federal Resources (3)	Other Resources (4)	Difference (2) + (3) + (4) - (1)

<https://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization>

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 is green and contains the following items: "Select Org", "Enrollment", "F-195", "F-195F", "F-196", "F-197", "F-200", "F-203", "Personnel", "ALE", "Reports", "Info Center", and "Old". Below the navigation bar, there is a secondary navigation bar with the following items: "List Statements", "View Data", "Import Data", "Run Edits", "Update Status", "Print Reports", "Certification", and "Logout". The main content area is titled "Certification (F-196)" and shows "Aberdeen School District (14005)". Below this, there is a section titled "Aberdeen School District (Annual Financial Statement)" with the text "To begin the certification process, click 'Begin Certification'." and a green button labeled "Begin Certification". 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

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

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

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



# The F-196 Certification Process

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

The screenshot shows a web browser window displaying the 'Aberdeen School District (Annual Financial Statement)' certification page. The browser address bar shows the URL: <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page title is 'Certification (F-196)'. The main content area is titled 'Aberdeen School District (Annual Financial Statement)' and contains the following information:

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

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

Navigation buttons: FINISH, OTHER ACTIONS, SIGN, Debt Service, Capital, Transportation Vehicle, Permanent.

Footer: Privacy Policy Disclaimer, Customer Support: 1.800.725.4311, ©Copyright 2019 - 2020.

# The F-196 Certification Process

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

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 TIME: 10:35:59 AM

DEMONSTRATION DOCUMENT ONLY  
PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE  
999 3rd Ave, Suite 1700 • Seattle • Washington 98101-3206 • 219-0200  
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

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

Reviewed: [Signature] 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	21,846,850.00	417,000.00	2,801,146.00	2,550,504.50	180,242.50	0.00	29,835,743.00

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 displaying the DocuSign interface for the F-196 certification process. The browser address bar shows the URL: <https://safsedstst.ospi.k12.wa.us/SafsF196/Certifica>. The page title is "Certification (F-196)".

The main content area is titled "Aberdeen School District (Annual Financial Statement)". Below the title, there is a blue bar with the text "Done! Select Finish to send the completed document." and two buttons: "FINISH" and "OTHER ACTIONS".

The document content includes the following information:

- 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

The document text 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 the text, there is a signature line with the following information:

- DocuSigned by: safs test
- Approved: \_\_\_\_\_ Date: 5/29/2020
- School District Superintendent or Authorized Official

There is also a reviewed line:

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

At the bottom of the page, 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

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

The screenshot shows a web browser window displaying the OSPI SAFS F-196 Certification page. The browser address bar shows 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 menu includes "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" menu item is selected. Below the navigation menu, 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)". Below this, it says "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". The footer of the page includes "Privacy Policy", "Disclaimer", "Customer Support: 1.800.725.4311", and "© 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

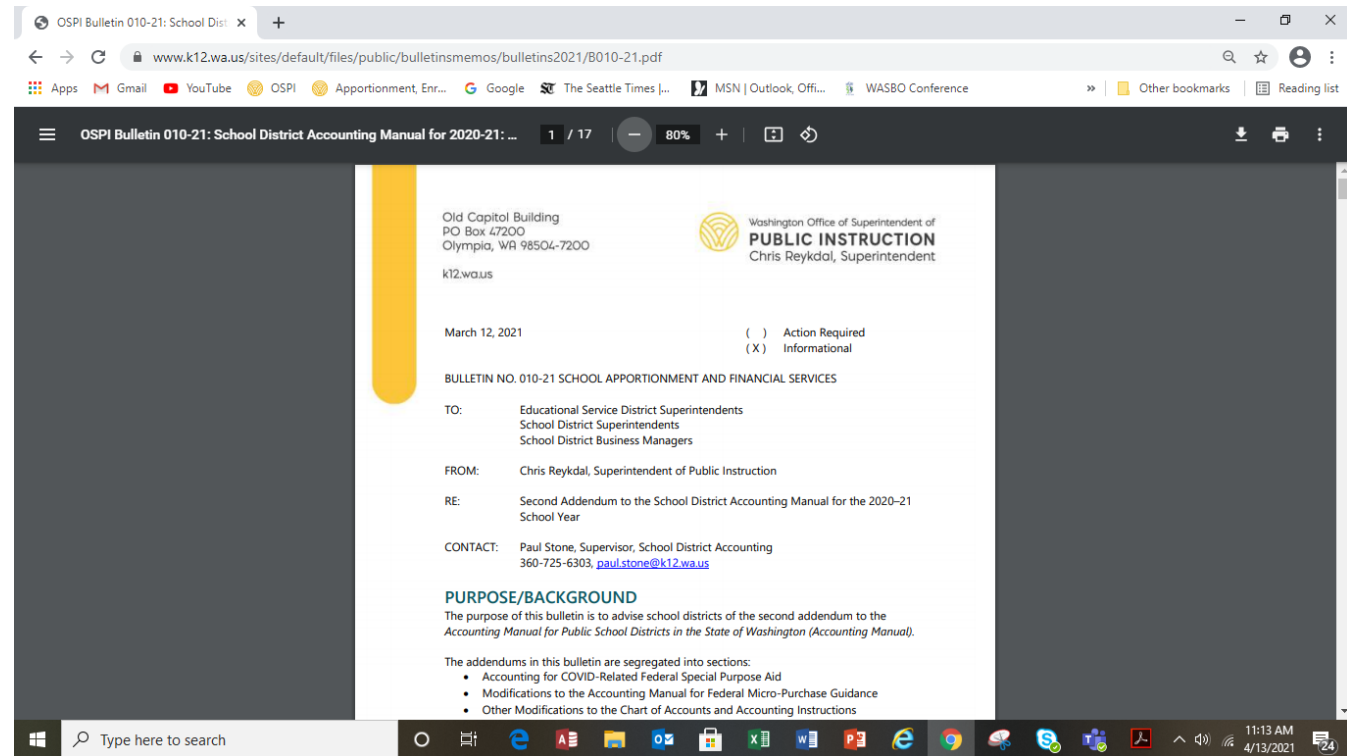
## **New Expenditure Codes:**

- 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 Purpose Trust	Custodial 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

Administrative Budgeting and Financial Reporting Guidance

Home » Policy & Funding » School Apportionment » Instructions and Tools » Administrative Budgeting and Financial Reporting Guidance

## 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](#)

**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



# F-196 Additional Resources

Complete\_Chapter6\_for\_20-21\_ABFR [Compatibility Mode] - Word

File Home Insert Design Layout References Mailings Review View ACROBAT Tell me what you want to do... Ralph Fortunato Share

**F-196 ANNUAL FINANCIAL REPORT**

**CONTENTS**

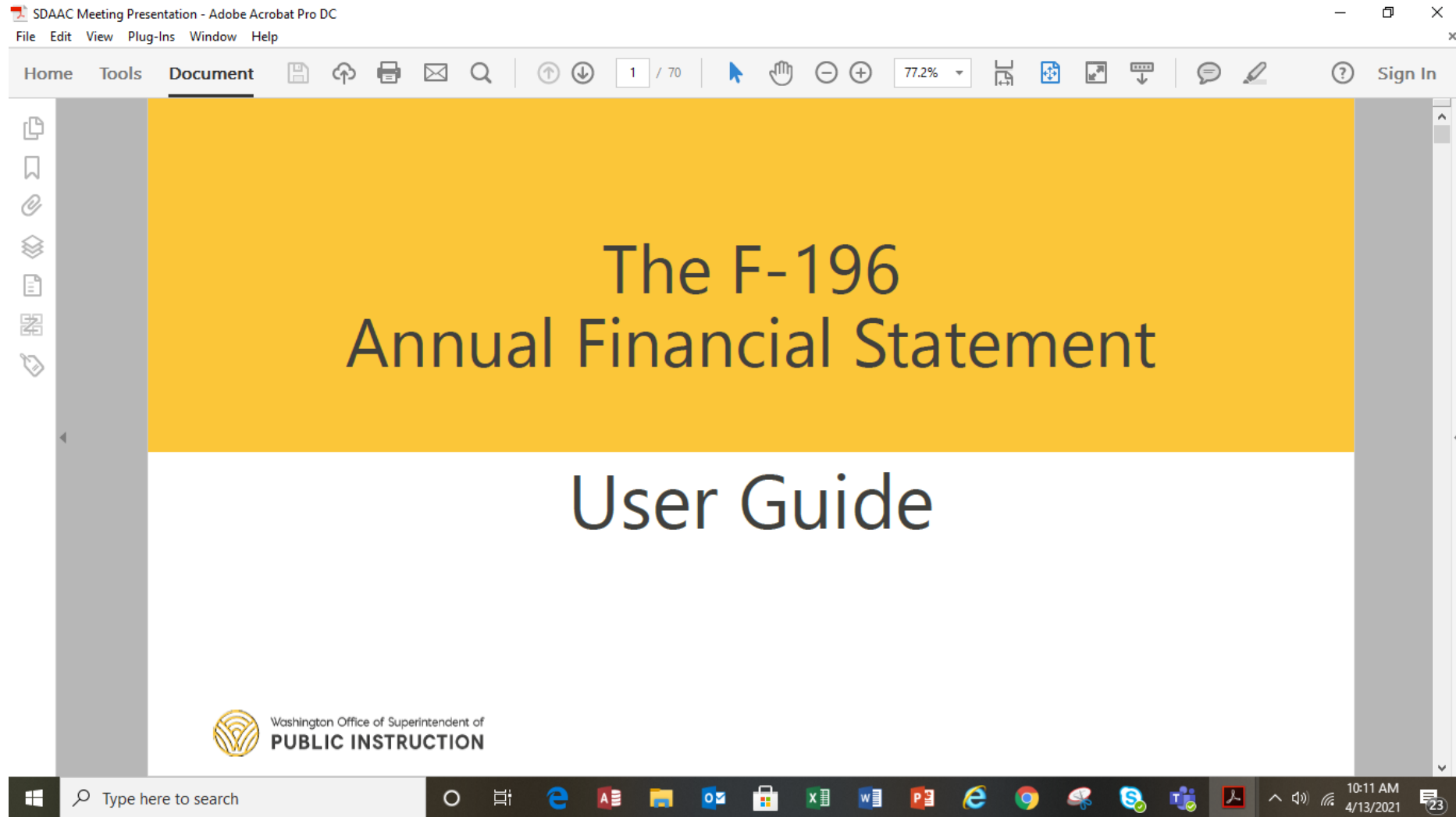
	<u>SECTION</u>
F-196 Introduction	Intro
Data Collection Calendar	1
Frequently Asked Questions with Answers	2
Report Contents	3

Page 1 of 35 16506 words

Type here to search

10:13 AM 4/13/2021

# 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)



The School Financial Services Update of Accounting Changes, prepared by the [Office of Superintendent of Public Instruction](#) is licensed under a [Creative Commons Attribution 4.0 International License](#)