

WASBO Year-End Workshop 2022–23

OSPI School Apportionment and Financial Services



Presenter Information



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Budget Extension Reminders



Year-End – Budget Extension Reminders

- Budget Status... Budget Revisions... It's getting late.
- August 31 deadline to file F-200 budget extensions.
- Depending on when you submitted an F-200 for approval and when you printed your new year F-195 budget document, you may need to reprint your new year budget to allow your current year budget extension to be accurately displayed in the middle column of your new year F-195.

Budget Extension – **Watch**

DOH Learn to Return — Donated Testing Supplies

- GovDelivery dated July 26, 2023
- The FMV of Donated Testing Supplies in September.
- You must record the FMV in your financial statements as a revenue and an expenditure.
- **Don't let this JV trip up budgeted appropriations!**

FMV of Donated DOH L2R Testing Supplies			Debit	Credit
530	Program 19; Activity 26; Object 5610	Non-SEFA!	\$XX,XXX	
960	6219	Non-Cash!		\$XX,XXX

- Additional Note Disclosure will not be required.

Year-End – Budget Extension Reminders

- ASB Budgets -Student Involvement -Status of Encumbered P.O.s
- CPF — Summer Projects accounted for
- DSF appropriations relate to your debt payment schedule.
- TVF Budgets — The Transportation Director knows the status.



Filing the F-196

2022-23 F-196 – Login

Sign In Create an Account

eDS System Sign In

Username mike.sando@k12.wa.us

Password

Login

Forgot your [username](#) or [password](#)?

- <https://eds.ospi.k12.wa.us>
- If you have not accessed the EDS platform, contact your ESD for assistance
- Settings: Under the “Check for newer versions of stored pages” heading, select ‘Every time I visit the website’

2022-23 F-196 – Timeline

- Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates could result in a **delay of apportionment payments**
- All dates are Wednesdays

Final Action Date	By	Action
October 25	S.D.	Final date for submission of completed F-196 data from the school district to the local ESD. The data will be submitted electronically and/or on an F-196 manual form. Districts not able to submit by the October 25 due date may request a waiver by email or written notice to the ESD.
November 1	ESD	Final date for the ESD to review and forward the certification page back to the school district for signature.
November 8	S.D.	The signed certification page is due from the school district to the ESD.
November 15	ESD	Final date the signed certification page by the ESD is due at OSPI, School Financial Services.

It is not too early

- It is time to gather the needed data and balance items for year-end closing
- Starting now will make meeting the deadlines easier
- The deadline to the ESD is **October 25**, they will need to be able to review and complete the submission
- On **November 15th**, we begin the statewide reporting cycle and data needs to be in to OSPI

2022-23 F-196 – Waiver Letters



- We are working to keep waiver letters on file in our office
- Moving forward, we will only request the inclusion of waiver letters for districts that we are unable to find internally
- Districts are **still required** to retain those records in their files

2022-23 F-196 – Importing DATA

View/Import Uploaded File(s)

To import a file into your financial statement, check the fund(s) then click "Import Data".

Action	Status	Fund(s)	File Date	File Name	Download
Import Data	Valid File	<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	View File

View/Import Uploaded File(s)

To import a file into your financial statement, check the fund(s) then click "Import Data".

Action	Status	Fund(s)	File Date	File Name	Download
Import Data	Valid File	<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	View File
Import Data	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	View File
	Error in file		03/25/2020 6:09 PM	F196_2019-2020_17001_2020-03-25_18-09-09.txt	View Error Report
	Error in file		03/25/2020 6:06 PM	F196_2019-2020_17001_2020-03-25_18-06-20.txt	View Error Report
	Error in file		03/25/2020 6:00 PM	F196_2019-2020_17001_2020-03-25_18-00-25.txt	View Error Report
Import Data	Valid File	<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	View File

Showing 1 to 6 of 6 entries

- File will have a message of, "Financial Statement Data Reported" when your submission is completed
- You can download files multiple times
- We have had issues with "phantom numbers," but that will be resolved by "closing" the system when updating



2022-23 F-196 – Location Codes

- School Codes information is also available on the SAFS Accounting Changes Website
- School Locations
- Non-Instructional Locations

The screenshot shows a web browser window with the URL www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes. The page title is "EHB 2242 Accounting Changes". The main content area includes a "Regulatory Reporting Project" section with a "+" icon, an "Accounting Tools" section with a "+" icon, and a "School Locations" section with a "-" icon. The "School Locations" section contains three bullet points: "Federal Definition of a School: (PDF)", "Approved Instructional Locations", and "Approved Non-Instructional Locations: (XLSX)". A "Contact Information" sidebar on the right lists "School Apportionment" with phone number 360-725-6300, email SAFS@k12.wa.us, and TTY 360-664-3631. A left-hand navigation menu includes "POLICY & FUNDING", "School Apportionment", "Budget Preparations", "District Allocation of State Resources Portal", "Election Results for School Financing", "ESD Reports and Resources", and "Instructions and Tools".

2022-23 F-196 – Fund Balance Section

View Data (F-196)

Auburn School District (Annual Financial Statement)

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

Page: Statement of Revn, Expd, Chng

Fund: General

Go

Statement of Revn, Expd, Chng (General Fund)

GL#	Sub-Fund 10	Sub-Fund 11	General Fund
Total Revenues and Other Financing Sources			300,903,497.22
Total Expenditures			303,101,247.03
OTHER FINANCING USES			
GL#	Sub-Fund 10	Sub-Fund 11	General Fund
Other Financing Uses - transfers Out	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Total Other Financing Uses			0.00
FUND BALANCE			
GL#	Sub-Fund 10	Sub-Fund 11	General Fund
Prior Year August Total Fund Balance	18,607,803.02	32,274,219.07	50,882,022.09
Prior Year F-196 Manual Revision	0.00	0.00	0.00
Beginning Total Fund Balance	18,607,803.02	32,274,219.07	50,882,022.09
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
Ending Total Fund Balance			48,684,272.28

- On the Statement of Revenues, Expenditures and Changes in Fund Balance, values will come from the previous year's balances unless you had a manual revision. Those will need to be updated.
- Note: Fields with a gray background are display only and show calculated totals.



2022-23 F-196 – Program Matrices

- Enter or update the expenditures
- To go to another program, use the dropdown
- The data can be exported to an excel csv file by clicking the export button

Bainbridge Island School District

View Data (F-196)

Bainbridge Island School District (Annual Financial Statement)

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

Page Program Matrices by Sub-Fund and by Location

Program 01 - Basic Education

Sub Fund General Fund - Sub Fund 10

Location 2395 - Bainbridge High School

Go
Export

Program Matrices by Sub-Fund and by Location														
01 - Basic Education, General Fund - Sub Fund 10, 1080 - Non Instructional Location														
Program Total	21 - Supv Inst	22 - Lrn Recrc	23 - Prnc Off	24 - Cld/Comm	25 - Pupil H/S	26 - Health	27 - Teaching	28 - Extracur	29 - Prnt to SD	31 - InstProDev	32 - Inst Tech	33 - Curriculum	34 - Pro Learn	
Program Totals	1,314,594.21	607,356.93	0.00	4,434.76	547,015.68	39.77	29,609.90	254,175.13	0.00	0.00	43,526.27	0.00	323,288.56	5,142.23
Debit Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 - Debit Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Salaries	338,175.90	389,360.78	0.00	0.00	68,422.87	0.00	1,474.76	35,341.80	0.00	0.00	25,026.14	0.00	0.00	4,200.33
2100 - Salaries of Regular Employees	404,588.06	214,248.00	0.00	0.00	69,398.00	0.00	0.00	0.00	0.00	20,942.06	0.00	0.00	0.00	0.00
2120 - Salaries of Temporary EEs & Subs	49,237.13	0.00	0.00	0.00	0.00	0.00	0.00	49,237.13	0.00	0.00	0.00	0.00	0.00	0.00
2130 - Non contracted Salaries	93,277.93	67,000.00	0.00	0.00	22,427.00	0.00	1,474.76	6,284.69	0.00	14,094.08	0.00	0.00	4,200.33	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	0.00	0.00	0.00	0.00
2150 - Supplemental Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2160 - Other Salaries	8,032.78	8,052.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170 - Other Salaries HBCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Salaries	68,739.34	33,415.64	0.00	2,283.97	0.00	36.40	5,155.70	32,432.27	0.00	0.00	-4,784.94	0.00	0.00	0.00
3100 - Salaries of Regular Employee	56,027.36	33,415.64	0.00	0.00	0.00	0.00	0.00	22,411.95	0.00	0.00	0.00	0.00	0.00	0.00
3120 - Salaries of Temporary EEs & Subs	7,770.27	0.00	0.00	2,283.97	0.00	36.40	5,122.48	1,363.90	0.00	-1,035.58	0.00	0.00	0.00	0.00
3130 - Error Time	4,941.23	0.00	0.00	0.00	0.00	0.00	33.22	8,457.37	0.00	-3,749.36	0.00	0.00	0.00	0.00
3140 - Sabbatical Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 - Supplemental Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3160 - Other Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2022-23 F-196 – Invalid Codes

The screenshot shows a web browser window with the URL www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes. The page title is "EHB 2242 Accounting Changes". Below the title, there is a "POLICY & FUNDING" section with links to "OSPI Reports to the Legislature", "School Buildings & Facilities", and "Special Education". A "Regulatory Reporting Project" section is also visible. On the right, there is a "Contact Information" box for "School Apportionment" with the phone number 360-725-6300, email SAFS@k12.wa.us, and TTY 360-664-3631.

Overlaid on the browser is an Excel spreadsheet titled "Valid Program – Activity – Object – NCES Combinations". The spreadsheet has columns for Program-Activity-Object-NCES, Prog Title, Activity Title, Object Title, and NCES Title. It lists various combinations of codes and their corresponding titles, such as "Basic Education-Supervision-Instr-Certificated-Salaries of Regular Employee".

- 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 Tools and Forms webpage and select "Valid COA lookup tool - Version 7"

2022-23 F-196 – Location Codes

- Be sure to use a valid location code, they will produce errors
- Look for the “Schools” pull down
- You can export to Excel to find your district – non-instructional location codes are listed separately

Detail Level Validation Errors Below are related to the following Header Record:

First Instance at Line: '9222': '12127403L1448010F196LCOA2019-2020'
 Invalid Location: '4480' for CCDDD: '27403'
 Line 9222: 12127403L1448010F196LCOA2019-2020
 Invalid Location: '4480' for CCDDD: '27403'
 Line 9223: 12127403L1448010976574100000003714G
 Invalid Location: '4480' for CCDDD: '27403'
 Line 9224: 12127403L1448010976574200000001522C
 Invalid Location: '4480' for CCDDD: '27403'
 Line 9225: 12127403L1448010976576220000001621F

The financial statement data was not uploaded to the staging area due to validation error.

Warning - On

OSPI Office of Superintendent of Public Instruction

Home My Applications Profile

Education Directory

NOTE: This directory information may not be used for commercial purposes RCW 42.56.070(9).

Reports: **Schools** Export To Excel

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
Educational Service District 123	03017	Kennewick School District	2825	Westgate Elementary School	PK	5	Public School, Regular School	P	Elementary School	2514 WEST 4TH AVENUE	
Educational Service District 123	03017	Kennewick School District	2826	Kennewick High School	9	12	Public School, Regular School	P	High School	201 S Garfield St	
Educational Service District 123	03017	Kennewick School District	3077	Hawthorne Elementary School - Kennewick	K	5	Public School, Regular School	P	Elementary School	3520 WEST JOHN DAY AVENUE	
Educational Service District 123	03017	Kennewick School District	3144	Washington Elementary School	K	5	Public School, Regular School	P	Elementary School	105 WEST 21ST AVENUE	
Educational Service District 123	03017	Kennewick School District	3267	Highlands Middle School - Edison	6	8	Public School, Regular School	P	Middle School	425 SOUTH TWEEDT STREET	

2022-23 F-196 – Resource to Expenditure

Input Data (F-196)

Aberdeen School District (Annual Financial Statement)

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

Page

Resource to Program Expenditure Report

BASIC EDUCATION PROGRAMS	Program Expenditures (1)	State Resources (2)	Federal Resources (3)	Other Resources (4)	Difference (2) + (3) + (4) - (1)
01 - Basic Education	11,635,871.00	9,585,871.00	50,000.00	2,000,000.00	0.00
02 - Alternative Learning Experience	116,515.00	116,515.00	0.00	0.00	0.00
03 - Basic Education - Dropout Reengagement	326,330.00	326,330.00	0.00	0.00	0.00
31 - Vocational, Basic, State	987,322.00	822,768.00	0.00	164,554.00	0.00
34 - Middle School Career and Technical Education, State	255,488.00	255,488.00	0.00	0.00	0.00
45 - Skill Center, Basic, State	1,860,115.00	1,860,115.00	0.00	0.00	0.00
97 - District-wide Support	6,574,796.00	5,357,202.00	0.00	1,217,594.00	0.00
TOTAL BASIC EDUCATION PROGRAMS	21,756,437.00	18,324,289.00	50,000.00	3,382,148.00	0.00

OTHER INSTRUCTIONAL PROGRAMS	Program Expenditures (1)	State Resources (2)	Federal Resources (3)	Other Resources (4)	Difference (2) + (3) + (4) - (1)

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

- On the Resource to Expenditure Report, enter the state, federal, and other resources for each program
- When you enter state, federal, or other resources and click 'Save', the difference column is calculated
- The difference must be zero to pass edits

Changes to the 2022-23 F-196

- F-200 Issue from 2021-22
- GASB 87 Issue from 2021-22
- Sub-Total Issue from 2021-22
- **Federal Cost Cutting MOE**
- **Change Labels on 6119, 6219, and 6319**
- **Add Activity 66 to Program 79**
- **Add Codes 43 and 44 to TVF**





OSPI Resources for Year-End Close

Finding Bulletins

- Published for all programs
- Find the program and use the “Pull Down”

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Home Student Success Certification Educator Support Policy & Funding Data & Reporting **About OSPI**

Superintendent Chris Reykdal
Bio, vision and priorities, more...

About the Agency
Vision, mission, values, more...

Agency Leadership
Names, titles, descriptions, more...

News Releases and Statements
Releases, statements, more...

Job Opportunities
Open positions, affirmative action form, more...

Contracting with OSPI
Interlocal agreements, procurements, more...

Bulletins
Official bulletins

Workgroups & Committees
Members, agendas, minutes, more...

Contact Us
Ask OSPI, requests, social media, more...

About School Districts
Websites, SBE Elections, Contact Info, more...

6.69 percent points
Increase in the number of students who passed their ninth grade class at schools participating in the Ninth Grade Success Initiative, 2019–2022.

Parents & Families

District Administrators

What's Happening at OSPI
COVID-19 Guidance and Resources for Educators, Students, and Families
156534-Mentor Academy 101 -CourseNum:SPT0051
August 1, 2023 8:00am
156245-Custom Language Testing for Competency-based Credits and the Seal of Biliteracy-
CourseNum:SPH0103

Bulletins

- You can get detailed information from the OSPI Website
- Be sure to choose “School Apportionment” in the drop down

The screenshot shows the OSPI website's navigation bar with 'About OSPI' circled in red. Below the navigation bar is a breadcrumb trail: Home » About OSPI » Bulletins » Bulletins by Programs » Bulletins: School Apportionment. The main heading is 'Bulletins: School Apportionment'. A sidebar on the left lists various categories, with 'Bulletins' circled in red. The main content area features a 'Choose a Program' dropdown menu, also circled in red, currently set to 'All Programs'. Below this is a table of bulletins with columns for Number, Date, and Title.

Number	Date	Title
+ B035-23	06/08/2023	State Funding for Truancy Supports
+ B049-22	08/12/2022	2022–23 Running Start Updates on 1.20 Full-Time Equivalent (FTE) Limitation, Enrollment Reporting, and State Funding Rates
+ B046-22	07/25/2022	2022–23 Enrollment Reporting Handbook
+ B024-22	04/27/2022	State Funding for Truancy Supports

Finding SAFS Webpage

- All Things Apportionment

The screenshot shows the OSPI website header with the logo and name "Washington Office of Superintendent of PUBLIC INSTRUCTION". Social media icons for Facebook, Twitter, Instagram, YouTube, LinkedIn, and Messenger are in the top right, along with a search bar. The navigation bar includes "Home", "Student Success", "Certification", "Educator Support", "Policy & Funding" (circled in red), "Data & Reporting", and "About OSPI". A dropdown menu for "Policy & Funding" is open, listing items such as "OSPI Reports to the Legislature", "School Buildings & Facilities", "Special Education", "School Apportionment" (circled in red), "Legislative Priorities", "OSPI Rule Making Activity", "Grants & Grant Management", "Child Nutrition", "School Technology", "Student Transportation", and "Equity and Civil Rights". Below the menu, there is a quote from Maria Jeanan: "I've seen more confidence. I've better self-talk. many kids be a process through happened [with emotions] and strategy." Below the quote is a section titled "Kitsap Strong Supports Hope Education Across Washington" with a sub-headline "Feelings of hope among young people declined during the pandemic. In 2021, OSPI partnered with Kitsap Strong to teach hope to students and educators in Washington's schools." To the right, there are sections for "PARENTS & FAMILIES" and "DISTRICT ADMINISTRATORS". At the bottom, there is a "What's Happening at OSPI" section with a photo of a man and two news items: "COVID-19 Guidance and Resources for Educators, Students, and Families" and "156534-Mentor Academy 101 -CourseNum:SPT0051 August 1, 2023 8:00am". A social media widget for OSPI is also visible, showing 32K followers and a post about voting.

SAFS Website

- You can subscribe to “Gov Alerts” by going to the Public Update webpage and signing up
- All the SAFS sub-pages are listed in the sidebar

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Home Student Success Certification Educator Support Policy & Funding Data & Reporting About OSPI

Home » Policy & Funding » School Apportionment

School Apportionment

The School Apportionment division at OSPI allocates and distributes state funds to local education agencies as directed by Washington State Legislature. To help keep you informed, quick access to important information will be posted below for a limited duration. You may also find this content posted elsewhere on the site.

POLICY & FUNDING

- OSPI Reports to the Legislature
- School Buildings & Facilities ▶
- Special Education ▶
- School Apportionment ▼**
 - Apportionment, Enrollment, and Fiscal Reports
 - Apportionment Attachments
 - Budget Preparations
 - District Allocation of State Resources Portal
 - Election Results for School Financing
 - ESD Reports and Resources
 - Instructions and Tools ▶
 - School Apportionment Staff
 - School Publications ▶
 - Training and Presentations
- Legislative Priorities ▶
- OSPI Rulemaking Activity ▶
- Grants & Grant Management ▶

2023-24 Poverty Information (XLSX)

This file provides the poverty information for 2023-24 LAP, High Poverty LAP, and Enhanced Guidance Counselor funding. The data used to compile this information was a October 3, 2022 CEDARS extract pulled on March 31, 2023.

PSES Staff Compliance Q&A (PDF)

This Question and Answer provides more information on the Physical, Social, and Emotional Support (PSES) compliance calculation. The Smartsheet to report supplemental and contracted staff not included in the S275 report is no longer available. The last day to submit was June 15, 2023.

Results of the January 2023 Preliminary PSES Compliance Calculation (XLSX)

Transportation Safety Net Funding Q&A (PDF)

(posted March 20, 2023)

The document provides responses to common questions related to the \$13,000,000 provided in the state budget for transportation safety net. Responses here address areas related to the necessary data tracking and reporting, the timing of the application process, the timing of the payments, and the accounting of revenues and expenditures among other areas. We will update the document as needed to address areas of interest or concern that we have not yet considered.

If you have any questions or comments related to this document, please email [T.J. Kelly](mailto:T.J.Kelly@ospi.wa.gov).

Resources & Materials

- 2021-22 School Financial Health Indicators Model (XLSX) (Posted February 24, 2023)

Subscribe for SAFS alerts

EDS Application

Login to EDS

Contact Information

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

Budget Preparations

- Designed to help you with any data that would impact your Budget

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Home Student Success Certification Educator Support **Policy & Funding** Data & Reporting About OSPI

School Apportionment ▾
Apportionment, Enrollment, and Fiscal Reports
Apportionment Attachments
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Instructions and Tools ▶
School Apportionment Staff
School Publications ▶
Training and Presentations

Budget Preparations

Detailed data and tools to begin budgeting for the next school year: Budget Driver (John Jenft) sheet, K-3 Class Size Compliance, CEDARS Poverty Percentage, LAP Calculator, Estimated Levy Authority and Local Effort Assistance (LEA) and Special Education Percentages.

Yearly Budget Information

2023-24	2022-23	2021-22	2020-21	2019-20
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State Budget News & Information

- [K-3 Class Size Compliance Q&A \(PDF\)](#) addresses some of the most common questions regarding K-3 class size compliance.

2023-24 Budget Analysis & Worksheets

- [Budget Driver \(John Jenft\) Summary \(XLSX\)](#) (Updated May 1, 2023)
- [Multi-year Budget Comparison Tool \(XLSX\)](#) (Updated May 16, 2023)
- [Guidance Counselor Tool for 2023-24 School Year \(XLSX\)](#) Eligible High Poverty Guidance Counselor Enrollment (Updated April 18, 2023)
- [LAP Budget Calculator for 2023-24 School Year \(XLSX\)](#) (Posted May 16, 2023)
- [Transition to Kindergarten Budget Estimator 2023-24 School Year \(XLSX\)](#) (Updated June 14, 2023)

CEDARS Poverty Data

- [2023-24 Poverty Information for LAP, High Poverty LAP, & Enhanced Guidance Counselor Funding \(XLSX\)](#) (Posted April 5, 2023) This file provides the poverty information for 2023-24 LAP, High Poverty LAP, and Enhanced Guidance Counselor funding. The data used to compile this information was a October 3, 2022 CEDARS extract pulled on March 31, 2023.

Estimated Levy Authority & Local Effort Assistance (LEA)

- [Enrichment Levy Pre-Ballot Approval form with worksheet for estimating 2024 through 2028 Levy Authority and LEA \(XLSX\)](#) This form is used to complete the Pre-Ballot Levy Approval Form with the selected data from the Estimated Levy File. Please send this completed form to the [Pre-Ballot Approvals](#) email. (Updated May 24, 2023)
- [2022 Assessed Valuations for 2023 LEA \(XLSX\)](#) (Posted April 12, 2023)

Special Education Funding

- [Special Education Percentage for Revenue 3121 Calculation for 2023-24 \(XLSX\)](#) (Posted May 16, 2023)
- [ESA 112 Coop Special Education Percentage for Revenue 3121 Calculation for 2023-24 \(XLSX\)](#) (Posted May 16, 2023)

Contact Information

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

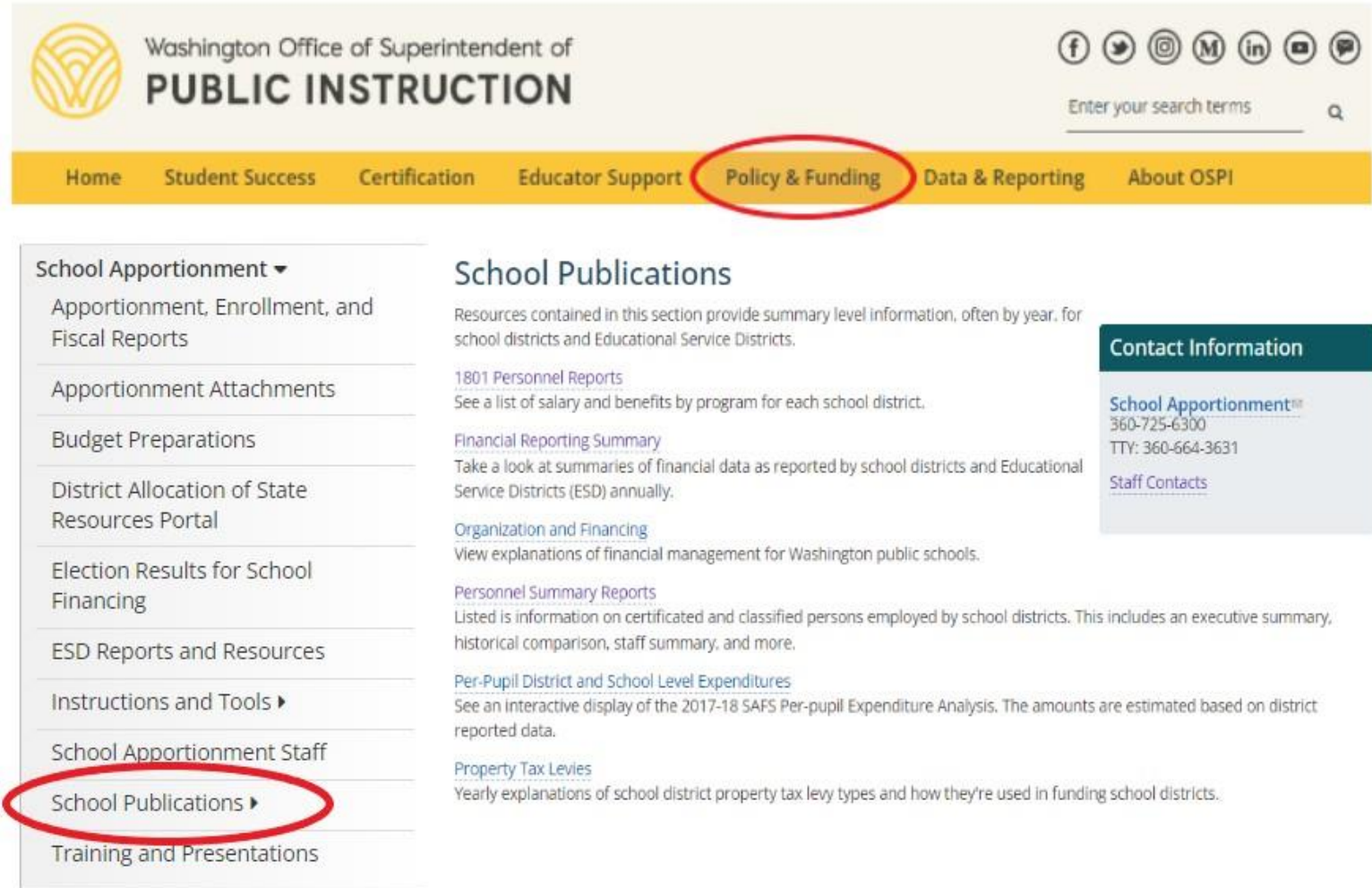
Reports

- Apportionment, State Agencies, Colleges, ESDs, Institutions, and Fiscal Reports
- Reports for each year back to 2013-14

The screenshot shows the Washington Office of Superintendent of Public Instruction website. The top navigation bar includes 'Home', 'Student Success', 'Certification', 'Educator Support', 'Policy & Funding', 'Data & Reporting', and 'About OSPI'. The 'Policy & Funding' menu is circled in red. A dropdown menu is open under 'Policy & Funding', with 'Apportionment, Enrollment, and Fiscal Reports' also circled in red. Other items in the dropdown include 'Apportionment Attachments', 'Budget Preparations', 'District Allocation of State Resources Portal', 'Election Results for School Financing', 'ESD Reports and Resources', 'Instructions and Tools', 'School Apportionment Staff', 'School Publications', and 'Training and Presentations'. To the right, the page title is 'Apportionment, Enrollment, and Fiscal Reports'. Below the title, there is a text prompt: 'Select a year and report type from the following menus. Please note, reports will automatically appear in the area below based on your selections. Depending on the type of report selected, additional menus may appear to allow you to further narrow the results.' Below this prompt are four dropdown menus: '2022-2023', 'Apportionment', 'District (CCDDD)', and 'Select an organization'.

Publications

- Data that is, or has been, published by OSPI



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Home Student Success Certification Educator Support **Policy & Funding** Data & Reporting About OSPI

School Apportionment ▾
Apportionment, Enrollment, and Fiscal Reports
Apportionment Attachments
Budget Preparations
District Allocation of State Resources Portal
Election Results for School Financing
ESD Reports and Resources
Instructions and Tools ▶
School Apportionment Staff
School Publications ▶
Training and Presentations

School Publications

Resources contained in this section provide summary level information, often by year, for school districts and Educational Service Districts.

- [1801 Personnel Reports](#)
See a list of salary and benefits by program for each school district.
- [Financial Reporting Summary](#)
Take a look at summaries of financial data as reported by school districts and Educational Service Districts (ESD) annually.
- [Organization and Financing](#)
View explanations of financial management for Washington public schools.
- [Personnel Summary Reports](#)
Listed is information on certificated and classified persons employed by school districts. This includes an executive summary, historical comparison, staff summary, and more.
- [Per-Pupil District and School Level Expenditures](#)
See an interactive display of the 2017-18 SAFS Per-pupil Expenditure Analysis. The amounts are estimated based on district reported data.
- [Property Tax Levies](#)
Yearly explanations of school district property tax levy types and how they're used in funding school districts.

Contact Information

[School Apportionment](#)[®]
360-725-6300
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[Staff Contacts](#)

Instructions and Tools

- The “Instructions and Tools” provides many resources including the Accounting Manual and Tools and Forms

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The following resources serve as instructional and informational guides for school districts and Educational Service Districts.

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Find information pertaining to Administrative Budgeting and Financial Reporting (ABFR) Guidance.

[Accounting Manual](#)
See Accounting Manual materials organized by year and by section.

[EHB 2242 Accounting Changes](#)
This page will break down accounting changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

[EHB 2242 Guidance](#)
Find tools and resource materials to help navigate the required changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

[Enrollment Reporting](#)
Obtain enrollment reporting guidance by year, along with related enrollment, bulletins, forms and instructions.

[Federal Allocations](#)
Federal Title I A, I C, II A, III A, and IV A allocations by school district.

[Indirect Cost Rates](#)
Find information pertaining to Federal and State school district indirect cost rates.

[Personnel Reporting](#)
This page contains the S 275 Reporting Process Instructions as well as the CIS Bargaining Agreement Data Collection tool.

[Tools and Forms](#)
Find a variety of non-authoritative tools and forms providing guidance in understanding and applying OSPI, State, and Federal requirements.

Contact Information
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[Staff Contacts](#)

Indirect Rates

- Rates are Posted –these are the official rates
- Differ from F-196 report for
 - rates in review,
 - new schools, and
 - schools with manual revisions
- Starting in 2023
 - We will use the state’s average rate for new schools
 - Schools needing adjustments +100% or negative rates will not be adjusted in EDS

Indirect Cost Rates

School District Indirects (Federal & State)

- [Federal Indirect Agreement #2021-117 \(A\) \(PDF\)](#) This is the 2022 Federal Indirect Agreement between the Department of Education (DOE) and OSPI. (Posted 1/24/2023)
- [Federal Indirect Agreement #2021-117 \(PDF\)](#) This is the 2021 Federal Indirect Agreement between the Department of Education (DOE) and OSPI. (Posted 10/3/2021)
- [5 Year Restricted Indirect Cost Rates \(XLSX\) \(Posted 5/8/23\)](#) This report displays the Federal Restricted Indirect Rate by district for five years.
- [FY 2023-24 Federal Restricted and Unrestricted Rates and State Recovery Rates \(from the FY 2021-22 F-196\) REVISED \(XLSX\) \(Posted 7/5/23\)](#) This report displays the Federal and State indirect rates, calculated on the 2021-22 F-196, which each district may use in FY 2023-24.
- [FY 2022-23 Federal Restricted and Unrestricted Rates and State Recovery Rates \(from the FY 2020-21 F-196\) \(XLSX\) REVISED \(Posted 9/9/22\)](#) This report displays the Federal and State indirect rates, calculated on the 2020-21 F-196, which each district may use in FY 2022-23.
- [FY 2021-22 Federal Restricted and Unrestricted Rates and State Recovery Rates \(from the FY 2019-20 F-196\) \(XLSX\) \(Posted 12/22/20\)](#) This report displays the Federal and State indirect rates, calculated on the 2019-20 F-196, which each district may use in FY 2021-22.
- [FY 2020-21 Federal Restricted and Unrestricted Rates and State Recovery Rates \(from the FY 2018-19 F-196\) \(XLSX\) \(Updated 4/29/20\)](#) This report displays the Federal and State indirect rates, calculated on the 2018-19 F-196, which each district may use in FY 2020-21.
- [FY 2019-20 Federal Restricted and Unrestricted Rates and State Recovery Rates \(from the FY 2017-18 F-196\) \(XLSX\) \(Posted 9/5/19\)](#) This report displays the Federal and State indirect rates, calculated on the 2017-18 F-196, which each district may use in FY 2019-20.

Contact Information

[School Apportionment](#)

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[Staff Contacts](#)

Accounting Manual

- The SAO audits to the guidance in the School District Accounting Manual.
- Accounting Manual Addendums modify the guidance.
- There are 4 Addendums for 2022–23
 1. SLFRF Program 11 & Rev 6111
 2. SBHS and Medicaid Reimbursements
 3. * GASB 94, * Year-end Accrual for Unemployment Comp (Self-Ins.) , * ECF & 6219 & 6319, * Federal Procurement thresholds for books.
 4. Medicaid Reimbursement Percentages revert to 50:50

Accounting Manual

This page contains the Accounting Manual by school year. For ease of use, you will find the complete manual as well as a breakdown by chapter.

Additionally, links to associated bulletins are included!

[2022-23](#)[2021-22](#)[2020-21](#)[2019-20](#)

Contact Information

[School Apportionment](#)

360-725-6300

TTY: 360-664-3631

[Staff Contacts](#)

Accounting Manual

[Complete 2022-23 Accounting Manual - 628 pages \(PDF\)](#) (posted September 6, 2022)

Disclaimer: *The Accounting Manual is posted as one document and includes bookmarks to each chapter and section. If you wish to print a specific chapter or section, please pay attention to the page numbers, or you will print the entire manual.*

Bulletins & Newsletter Announcements

- [Newsletter Announcement 220801 | School District Accounting Manual Revisions \(sent August 1, 2022\) \(PDF\)](#)
- [Newsletter Announcement 221019 | School District Accounting Manual Addendum #1 \(sent October 19, 2022\) \(PDF\)](#)
- [Newsletter Announcement 221019 | School District Accounting Manual Addendum #2 \(sent October 20, 2022\) \(PDF\)](#)
- [Newsletter Announcement 230512 | School District Accounting Manual Addendum #3 \(sent May 12, 2023\) \(PDF\)](#)



Tools and Forms

- SAFS staff design **Tools** to provide guidance in understanding regulatory requirements.
- Check this site regularly for updated Tools.
- GovDelivery Announcements provide notice when new tools are available.
- Tools are especially useful at year-end close.
- Districts utilize the tools during the year to project and measure activity.

Tools and Forms

These non-authoritative tools and forms provide guidance in understanding and applying OSPI, State, and Federal requirements. Materials on current topics for school districts are also available. Authoritative guidance may be found under the Instructions and WAC links on our website. This site is under development. Check back here frequently for new content!

Tools	
<ul style="list-style-type: none">• 2022-23 Federal CC MOE Tool• 2022-23 Recovery and Carryover Spreadsheet (Using allocations as of June)• 2021-22 Fund Balance Reporting Tool<ul style="list-style-type: none">• 2021-22 Activity 34 Details• 2020-21 Federal CC MOE Tool• Valid COA Lookup Tool 2022-07 V7:• Valid COA Lookup Tool 2023-05 V8:• Valid COA Lookup Tool 2023-07 V9:• 2021-22 Pension Contribution Reconciliation Tool• 2021-22 F-196 Pension Reporting Tool• Transportation To-From Short Method Template• Transportation To-From Long Method Template• Special Education Tools and Templates• Shared Leave Costs Model• Shared Leave Model Training.	
Time and Effort	+
Forms	+
Resources	+

Contact Information
School Apportionment 360-725-6300 TTY: 360-664-3631
Staff Contacts

Federal Crosscutting Maintenance of Effort

- [2022-23 Federal CC MOE Tool](#) (Updated June 14, 2023)
- **This is a template tool you use.**
- Compare annual expenditures... Are you “maintaining effort”?
 - You load your current-year financial data.
 - Results describe Federal MOE compliance.
- Template Instructions included
- The Federal CC MOE Supplementary Schedule is in the **F-196** and it is utilized by OSPI to determine compliance.

Maintenance of Effort on the F-196

Report F196			XXXXX School District				
E.S.D. ###			Preliminary Federal Cross-Cutting Maintenance of Effort				
County: ##			Fiscal Year 2022–2023				
Description	Operation	FY 22-23		FY 21-22			
		F-196	F-196	Food Services Deficit Calculation			
Total Expenditures	+ (plus)			Total Program 98 Exp'd	+		
Community Services (Program 80 Series)	- (minus)			All Food Service Revenues	-		
Debt Services (Activities 83, 84, 85: <u>Obj 7</u>)	- (minus)			Total Food Svcs Deficit	=	\$A,xyz	\$B,xyz
Capital Outlay (All Object 9)	- (minus)			Note: If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.			
Federal Revenues (Rev 5XXX & 6XXX)	- (minus)						
Add Back <u>Food Service</u> Deficit	+ (plus)	\$A,xyz	\$B,xyz				
Add Back <u>Food Service</u> Federal Revenues	+ (plus)						
Add Back Federal & Comm Svcs <u>Capital Outlay</u>	+ (plus)						
Total Expenditures for Preliminary MOE	= (equals)	\$A,xxx,xxx	\$B,xxx,xxx				

More MOE

If you want to know more about Maintenance of Effort, look under **Federal Allocations** for additional resources.

Maintenance of Effort

- Federal Maintenance of Effort Guidance
- Portion of a WASBO Presentation on Maintenance of Effort

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Contact Information
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Staff Contacts

Carryover and Recovery

- **(Back to Tools and Forms)**
- [2022-23 Recovery and Carryover Spreadsheet \(Using allocations as of June\)](#)
- **This is a template tool you download and use.**
- Calculates potential recovery of state revenues.
- Tool available in April. [A final tool in August.](#)
- In the preliminary tool: You project your Programs' ending expenditures and make spending decisions accordingly.

Carryover and Recovery

- Load your direct expenditures in the yellow highlighted cells.
- Each Program is illustrated in detail
- Summary Results to the right.

Worksheet for Estimating 2022-23 State Recoveries and Carryover				
Select district, then enter amounts in cells B13 through B33 to calculate estimated recoveries.				
14005				
Click Arrow & Select District =>	ABERDEEN			
2022-23 Estimated State Recoveries and Carryover using Allocations as of June 2023				
14005 ABERDEEN SCHOOL DISTRICT				
ENTER DATA HERE		SUMMARY OF ESTIMATED AMOUNTS		
Direct Expenditures:			Recovery	Carryover
Program 21 Special Ed	\$0.00		(\$5,444,238.61)	\$462,014.23
Program 31 Career & Tech	\$0.00		(\$139,662.10)	\$235,390.45
Program 34 Middle School Career & Tech	\$0.00		(\$51,227.44)	\$71,470.18
Program 55 LAP Regular	\$0.00		(\$1,482,429.68)	\$149,370.22
Program 55 LAP High Poverty	\$0.00		(\$806,375.74)	\$89,597.30
Program 65 Bilingual	\$0.00		(\$702,206.74)	
Program 74 Highly Capable	\$0.00		(\$93,518.03)	
Program 99 Transportation	\$0.00		(\$1,268,856.96)	
Program 26 State Institution.	\$0.00		\$0.00	\$0.00
Program 56 State Institution	\$0.00		(\$155,257.13)	\$17,911.19
Program 59 State Institution	\$0.00		\$0.00	\$0.00
Deductible Revenues			Report 1191	Adjustment
Revenue 1400 Local In-lieu of Taxes	\$0.00		\$2,871.42	\$2,871.42
Revenue 5400 Federal In-lieu of Taxes	\$0.00		\$0.00	\$0.00
Fire District Payment (in July's Report 1191 line VI.10.)	\$0.00		\$0.00	\$0.00
Revenues from Other School Districts				
Revenue 7121 Special Ed	\$0.00			
Revenue 7199 Transportation	\$0.00			
SPECIAL EDUCATION PROGRAM 21				
A. Allocation	\$4,620,142.28			
B. Prior Year Carryover	\$0.00			
C. Direct Expenditures	\$0.00			
D. Account 3121 Allotment	\$1,090,016.58			
E. State Recovery Rate	17.99%			

Fund Balance Reporting Tool

- **(Back to Tools and Forms)**
- [2021-22 Fund Balance Reporting Tool](#)
- **This is a template tool you download and use.**
- The 2022-23 version is not yet available but look for it at the beginning of September.
- You use this workbook to properly categorize your ending fund balances in accordance with GASB Statement 54.
 - Non-spendable, Restricted, Committed, Assigned, or Unassigned.

Fund Balance Reporting

- Classification is required by GASB 54
- Input data in yellow highlighted cells
- Can be used to segregate Fund Balance by Sub-Fund
- GL Accounts are **Linked** to worksheet tabs.
- Individual worksheets populate the Fund Balance Summary worksheet.

CCDDD 14005									General Fund Equity Accounts, by SUB-FUND			
ABERDEEN									FY 2022-2023			
FY 2022-2023		GF	ASB	DSF	CPF	TVF	PF	10	11	GF	Check Column B to Column M. Should equal	
5	Total Assets & Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
6	Total Liabilities & Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
7	Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
9	Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	GL 840 Inventory & Prepaid Items	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	
11	GL 855 Trust Principal									\$ -		
13	Restricted	\$ 1,289,785.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,289,785	
14	GL 810 Other Items	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	
15	GL 815 Unequalized Deductible Revenues	\$ -						\$ -	\$ -	\$ -	\$ -	
16	GL 819 Restricted to Fund Purposes		\$ -			\$ -						
17	GL 821 Carryover of Restricted Revenues	\$ 1,289,785.07						\$ -	\$ -	\$ -	\$ 1,289,785	
18	GL 825 Restricted for Skills Centers	\$ -			\$ -			\$ -	\$ -	\$ -	\$ -	
19	GL 828 Carryover of Food Service Revenue	\$ -						\$ -	\$ -	\$ -	\$ -	
20	GL 830 Debt Service	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
21	GL 835 Arbitrage Rebate	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
22	GL 845 Self-Insurance	\$ -						\$ -	\$ -	\$ -	\$ -	
23	GL 850 Uninsured Risks	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
24	GL 861 Bond Proceeds				\$ -							
25	GL 863 State Proceeds				\$ -							
26	GL 864 Federal Proceeds				\$ -							
27	GL 865 Other Proceeds				\$ -							
28	GL 866 Impact Fee Proceeds				\$ -							
29	GL 867 Mitigation Fee Proceeds				\$ -							
30	GL 869 Undistributed Proceeds				\$ -							
32	Committed	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	GL 862 Levy Proceeds				\$ -							
34	GL 870 Other Purposes	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	GL 872 Economic Stabilization Policy	\$ -						\$ -	\$ -	\$ -	\$ -	
38	Assigned	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
39	GL 875 Contingencies	\$ -						\$ -	\$ -	\$ -	\$ -	
40	GL 884 Other Capital Projects	\$ -						\$ -	\$ -	\$ -	\$ -	

Fund Balance Reporting Tool

- Worksheet ***GL 821 Carryover of Restricted Revenues*** helps you calculate carryover.
 - Much like the Carryover/Recovery Tool
- Worksheet ***GL 828 Carryover of Food Service Revenue*** is for Child Nutrition
 - CPR and SAO will ask for a **signed copy of the worksheet** if the Program carries a deficit.
 - You must track your **Supply Chain Assistance (SCA)** revenues and expenditures separately in the GL 828 Worksheet.

SCA Accounting: Separate Column in Fund Balance Tool — GL 828

	NSLP Column	SCA Column
Revenues		
Federal Payment (Revenue 6X98 except 6998 and except SCA 6198-11)	\$ _____	
Supply Chain Assistance (SCA) Resources (6198-11)	XXXXXX	\$ 5,000
Expenditures		
Food – Supplies (Do not include SCA Food)	\$ _____	
Supply Chain Assistance (SCA) Food	XXXXXX	\$4,000
Carryover of Supply Chain Assistance Resources (GL 828)		\$1,000

Pension Contributions – Reconciled

2022-23 Pension Contribution Reconciliation Tool

(Not yet Posted – It is ready to go – Look for it soon)

- This is a template tool you download and use.
- Pension contributions are reported by DRS.
- The School District Business Official will need to **provide assurance** that district-specific annual contribution amounts presented in DRS-provided schedules are **reasonably accurate**.

Pension Contribution Reconciliation

- Read the Instructions
- The reported contributions are based on when DRS processed your payments.
- DRS needs some of you to verify your contributions for their audit.
- Please get the information back to DRS and their auditors.

Reportable Compensation Data and Contributions to Pensions						
Enter CCDDD number in cell A4		Castle Rock School District 401				ESD
08401						112
<i>A summary of the Pension contributions and the district's Allocation Percentage. Reportable compensation included.</i>						
June 30, 2023	TRS 1	TRS 2/3	SERS 2/3	PERS 1	PERS 2/3	Totals
Total Plan Contributions	\$ 539,722,012	\$ 676,667,030	\$ 243,881,247	\$ 681,432,777	\$ 879,220,779	
District's Annual Contributions	\$ 566,193	\$ 710,922	\$ 291,009	\$ 143,519	\$ -	\$ 1,711,643
Employer Allocation Percentage	0.104905%	0.105062%	0.119324%	0.021061%	0.000000%	
check amount	0.104905%	0.105062%	0.119324%	0.021061%	0.000000%	
District's Reportable Compensation	\$ -	\$ 8,831,280	\$ 3,750,109	\$ -	\$ -	\$ 12,581,389
<i>Pension Plan components as reported by DRS</i>						
	TRS 1	TRS 2/3	SERS 2/3	PERS 1	PERS 2/3	
Compensation by Plan	\$ -	\$ 8,831,280	\$ 3,750,109	\$ -	\$ -	\$ 12,581,389
RTW/SUB Comp by Plan	\$ 4,387	\$ 537,289	\$ 248,854	\$ -	\$ -	\$ 790,530
Employer Contributions	\$ -	\$ 710,922	\$ 291,009	\$ -	\$ -	\$ 1,001,930
Employer UAAL Contributions	\$ -	\$ 566,193	\$ 143,519	\$ -	\$ -	\$ 709,712
Member Contributions	\$ -	\$ 651,711	\$ 271,118	\$ -	\$ -	\$ 922,829
Admin Fees to DRS	\$ -	\$ 15,896	\$ 6,750	\$ -	\$ -	\$ 22,646
Other Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Admin Fees to DRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments to DRS by Plan	\$ -	\$ 1,944,722	\$ 712,396	\$ -	\$ -	\$ 2,657,118
A summary of amounts from above that may assist in a reconciliation with the district's vendor pay system.						
	TRS 1	TRS 2/3	SERS 2/3	PERS 1	PERS 2/3	Totals
Employer Contributions and Administration Fees	\$ -	\$ 1,293,011	\$ 441,278	\$ -	\$ -	\$ 1,734,289
Member Contributions	\$ -	\$ 651,711	\$ 271,118	\$ -	\$ -	\$ 922,829
Payments to DRS by Plan	\$ -	\$ 1,944,722	\$ 712,396	\$ -	\$ -	\$ 2,657,118

The Pension Reporting Tool

- A template tool you download and use.
- It provides you with the Net Pension Liability (NPL) information to finish the Schedule of Long-Term Liabilities for the F-196.
- **DRS will not have NPL amounts until mid October**
- **You cannot complete the F-196 until after NPL is available.**
- The Tool includes data to complete the Pension Note
- We may not have the *DRS ACFR* and the *Participating Employer Financial Information (PEFI)* data until early November for you to finish the Pension Note.

The PRT

- Enter your "CCDDD" number
- Tool populates with your data
- Net Pension Liabilities are reported on the SLTL.
- Net Pension Assets are disclosed in the notes.

A	B	C	D	E	F	G
2022 Pension Reporting Tool for the F-196						
Enter CCDDD number in cell A4	Castle Rock School District 401					ESD
08401						112
The Pension Reporting Tool by Office of Superintendent of Public Instruction is licensed under a Creative Commons Attribution 4.0 International License.						
Include PENSION PLAN ENDING LIABILITIES on the Schedule of Long-Term Liabilities						
Proportionate share of the Net Pension Liabilities or (Assets), by plan:						
	Beginning Liability (ASSET)	Amount Increased	Amount Decreased	Ending Liability (ASSET)	Amt due in one YR: N/A	
Net Pension Liabilities TRS 1	\$ 722,014	1,078,813	-	1,800,827	N/A	
Net Pension Liabilities TRS 2/3	\$ (2,968,358)	2,780,705	-	(187,653)	N/A	
Net Pension Liabilities SERS 2/3	\$ (1,366,615)	1,040,914	-	(325,701)	N/A	
Net Pension Liabilities PERS 1	\$ 258,117	354,582	-	612,699	N/A	
Net Pension Liabilities PERS 2/3	\$ -	-	-	-	N/A	
<i>The Pension Total is informational only. Only report the pension Liability amounts, by plan, on the Schedule of Long-Term Liabilities.</i>						
Net Pension Liability Amounts	\$ 980,131	1,433,395	-	2,413,527	N/A	
Net Pension Asset Amounts	\$ (4,334,973)	3,821,619	-	(513,354)	N/A	
Pension Total	(3,354,842)	5,255,014	-	1,900,173	N/A	
The tables below present district-specific pension information to be included in the pension note to the financial statements. The values should be reviewed for accuracy.						
The District's Proportionate Share of the Net Pension Liability (NPL)						
At June 30, 2022, the district reported a total liability of		\$ 2,413,527			1,900,173	
for its proportionate shares of the individual plans' collective net pension liability and						
the district reported a total asset of		\$ 513,354				
for its proportionate shares of the individual plans' collective net pension assets.						
The district's proportionate share of the collective net pension liability or asset is based on annual contributions for each of the employers participating in the DRS administered plans. The District's proportionate share of each plan's collective net pension						
Instructions 2022 PRT 2022Comp&Contr Collective NPL 2022 PEFI ER Contributions 2022 ER Comper						

The Transportation Long Form

- Download and use it.
- The Long-Form calculates non-state-funded transportation costs.
- The results, calculated on the Long-Form, are compared to amounts reported in Activity 59, Object Code 1.
- The variance (between the Long-Form and 99-59-1) is either transferred out of Program 99 or added back to Program 99.
- Transportation Accounting can be an audit focus.
- **You can use this tool right now** to develop a trip rate for next year.

The Transportation Long Form

- This is a “tool”.
- Amounts shown are for illustrative purposes

You Calculate:

- The Cost per Mile (Line 10)
- The Driver Rate (Line 14)
- The cost of trips based on mileage (Line 13)
- The cost of trips based on driver hours (Line 18)
- Add Lines 13 + 18
- Total cost of non-state funded trips (Line 19)
- Use inflation factors to project next year’s trip rates.

	A	B	C	D	E	F	G	H	I	
8							Trip Rate Estimator for next fiscal year			
9	Step One: Calculate Non-State-Funded Cost Based on Mileage		Total Expenditures		Non To/From Only		A calculation for a standard trip rate to be used next fiscal year.			
14	3	Activity 52—Operation of Buses								
15	3a	Object 0—Debit Transfer	0				0			
16	3b	Object 5—Supplies (including Fuel)	279,736				279,736			
17	3c	Object 7—Purchased Services - Include costs that are allocable and not a specific trip expense.	20,332				20,332			
18	3d	Object 9—Capital Outlay	7,938				7,938			
19	3e	Total Activity 52		308,006				308,006		
23		Additional Fuel Inflation Above PPI						15,489		
24	4	Activity 53—Maintenance of Buses								
25	4a	Object 0—Debit Transfer					0			
26	4b	Object 3—Classified Salaries	173,946				173,946			
27	4c	Object 4—Benefits	61,132				61,132			
28	4d	Object 5—Supplies	128,932				128,932			
29	4e	Object 7—Purchased Services	46,037				46,037			
30	4f	Object 8—Travel	1,443				1,443			
31	4g	Object 9—Capital Outlay	0				0			
32	4h	Total Activity 53		411,490				411,490		
42	8	Total Costs to Allocate on a Per Mile Basis		719,496				734,985		
44	9a	Total Miles From Mileage Report	432,207				432,207			
45	9b	Total Number of Non-State-Funded Trip Miles			32,953				32,953	
46	10	Costs Per Mile								
47	10a	Operating Costs Per Mile Line 8 / Line 9a	\$ 1.66				\$ 1.70			
48	10b	Non To/From Cost per Mile plus Supervisory from Line 2				\$ 1.66		\$ 1.70		
50	Step Two: Calculate Non-State-Funded Costs Including Driver Hours					Calculate a Trip Rate that the district may				
51	11	Per-Mile Rate Calculated From Part One (Line 10b)			\$ 1.66		A Per Mile Rate	\$ 1.70		
52	12	Total Number of Non-State-Funded Trip Miles (Line 9b)			32,953.00		Plus			
53	13	Total Cost of Non-State-Funded Trips based on Mileage			\$ 54,701.98		A Driver Hourly Rate:	\$ 49.50		
54	14	Cost per Hour of Driver (Including Benefits)			\$ 46.00		Use professional judgement to estimate an hourly rate			
56	16	Total Non-to-and-from Trip Hours			2,750.00					
58	18	Total Cost Based on Hours			\$ 126,500					
60	19	Total Cost of Non-State-Funded Trips			181,202					
63		1,047,421.12	SALARIES							
64		538,106.56	BENEFITS							
65		1,585,527.68	total Bus Drivers salaries and benefits							
67		34,468	total driver hours							

Chart of Account Lookup Tools

- [Valid COA Lookup Tool 2022-07 V7: \[F -196 \]](#)
 - **Version 7** of the COA Codes is for use during the **2022–23 school year**. This tool provides a quick reference account code validation.
- [Valid COA Lookup Tool 2023-05 V8:](#)
 - **Version 8** of the COA Codes was designed for **2023–24 F-195** Budgeting Purposes. Details of the updates from Version 7 are provided in separate worksheets.
- [Valid COA Lookup Tool 2023-07 V9:](#)
 - **Version 9** of the COA Codes is for use during the **2023–24 school year**. Details of the updates from Version 8 are provided in separate worksheets.

Special Education Maintenance of Effort on SAFS

- Special Education Tools and Templates -
 - This link takes the user to the **Special Education Funding in Washington State** webpage. Special Education Tools and Templates are made available at the bottom of that webpage.

[YOU ARE REDIRECTED TO THE SPECIAL EDUCATION FUNDING WEBPAGE]

Tools and Templates

Excess Cost

- Federal Excess Cost Guidance Handbook (updated 1/27/23)
- 2021–22 Federal Excess Cost Template (updated 2/10/23)
- 2020–21 Federal Excess Cost Template (posted 1/20/22)
- 2019–20 Federal Excess Cost Template (updated 02/01/21)

Instructions and Tools

Look in
"ABFR Guidelines"
to find:

- SEFA Instructions
- Notes to the Financial Statements.

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Home Student Success Certification Educator Support **Policy & Funding** Data & Reporting About OSPI

Instructions and Tools
The following resources serve as instructional and informational guides for school districts and Educational Service Districts.

ABFR Guidelines
Find information pertaining to Administrative Budgeting and Financial Reporting (ABFR) Guidance.

Accounting Manual
See Accounting Manual materials organized by year and by section.

EHB 2242 Accounting Changes
This page will break down accounting changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

EHB 2242 Guidance
Find tools and resource materials to help navigate the required changes as a result of Engrossed House Bill 2242 passed during the 2017 Legislative Session.

Enrollment Reporting
Obtain enrollment reporting guidance by year, along with related enrollment bulletins, forms and instructions.

Federal Allocations
Federal Title I A, I C, II A, III A, and IV A allocations by school district.

Indirect Cost Rates
Find information pertaining to Federal and State school district indirect cost rates.

Personnel Reporting
This page contains the S 275 Reporting Process Instructions as well as the CIS Bargaining Agreement Data Collection tool.

Tools and Forms
Find a variety of non-authoritative tools and forms providing guidance in understanding and applying OSPI, State, and Federal requirements.

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

ABFR Resources

- Look for a new tab for **FY 2022-23** information.
- Documents are published later.
- The Pension Note may be a separate documents

Administrative Budgeting and Financial Reporting Guidance

The resources contained in this section provide school district business managers with financial reporting templates and guidance.

Budget Preparation

- 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 \(PDF\)](#) (Updated November 16, 2022)

F-196 Annual Year-End Financial Statements

FY 2021-22

- [2021-22 Notes to the Financial Statements: F-196 Cash Basis \(DOCX\)](#) (Posted November 9, 2022)
- [2021-22 Notes to the Financial Statements: F-196 OCBOA \(DOCX\)](#) (Posted November 9, 2022)
- [2021-22 HCA District-Specific Retiree Census Data for OPEB Note \(PDF\)](#) (November 9, 2022)
- [Schedule of Expenditures of Federal Awards \(SEFA\) Contents \(PDF\)](#) (updated September 15, 2022)

FY 2020-21

- [2020-21 Notes to the Financial Statements: F-196 Cash Basis \(DOCX\)](#) (Posted November 16, 2021)
- [2020-21 Notes to the Financial Statements: F-196 OCBOA \(DOCX\)](#) (Posted November 16, 2021)
- [2020-21 HCA District-Specific Retiree Census Data for OPEB Note \(PDF\)](#) (Posted November 18, 2021)
- [Schedule of Expenditures of Federal Awards \(SEFA\) Contents \(PDF\)](#) (Updated November 2, 2021)

FY 2019-20

- [Annual Financial Report \(PDF\)](#) (Posted July 19, 2021)
- [2020-21 F-196 Item Dictionary \(XLSX\)](#) (Posted July 19, 2021)
- [F-196 User Guide \(PDF\)](#) (Updated July 29, 2021)
- [DocuSign Certification Process User Guide \(PDF\)](#) (Updated July 29, 2021)
- [2019-20 Notes to the Financial Statements: F-196 Cash Basis \(DOCX\)](#) (Posted November 5, 2020)

Contact Information

School Apportionment

360-725-6300
TTY: 360-664-3631

[Staff Contacts](#)



Schedule of Expenditures of Federal Awards (SEFA)

- The SEFA must be submitted via the Online Filing Option on the State Auditor's website.
- Do not submit your SEFA to OSPI.
- SAO works with OSPI to update the SEFA Instruction Manual
- Not anticipating major changes to the instructions.
- Updated instructions will be posted on the ABFR page
 - Under F-196 Annual Year-End Financial Statements
 - Under the heading: FY 2022–23

The SEFA and COVID-19 Expenditures

- Governments must separately identify COVID-19 expenditures on the SEFA.
- This includes any CARES Act programs, FEMA (COVID-related), and any other Agency awards provided due to COVID-19.
- Identify COVID-19 expenditures on a separate line near the Assistance Listing Number (ALN) number with “COVID-19” as a prefix to the program name.

The SEFA Special Education Cluster

Program 23 is COVID-19 and listed separately from Program 24

• 84.027 Special Education Grants to State	\$XX
• 84.027 COVID-19 Special Education Grants to State	\$XX
• 84.173 Special Education Preschool Grants	\$XX
• 84.173 COVID-19 Special Education Preschool Grants	\$XX
Total Special Education Cluster	\$XX

Other Than 84.425: No Alpha Character Required

On the SEFA:

- Using an alpha character is unique to the Education Stabilization Fund (ESF) 84.425.
- ESF uses one ALN but has multiple subprograms with differing compliance requirements.
- No other programs use an alpha character in the SEFA – they do not contain subprograms.

ALN Crosswalk to Federal Awards

ALN w/ Alpha	Rev Code	Prog Code	(Un-Official) Subprogram Name
84.425D	6176	Var.	ESSER I
84.425D	6112	12	CRRSA ESSER II
84.425U	6113	13	ARP ESSER III
84.425U	6114	14	ARP ESSER III Learning Loss
84.425W	6113	13	ARP ESSER III - Homeless Children and Youth
84.027	6123	23	ARP ESSER IDEA B Transition Recovery Services (611) "COVID-19"
84.173	6123	23	ARP ESSER IDEA B Transition Recovery Services (619) "COVID-19"
32.009	6219	19	Emergency Connectivity Fund "COVID-19"
97.036	*6300	Var.	FEMA Disaster Assistance "COVID-19"

Notes to the Financial Statements

- Note Templates are posted on the ABFR Webpage.
- Notes are the responsibility of the school district, not the auditor, and not OSPI.
- Notes are subject to audit
- A separate and distinct set of Notes must be prepared for each school year, regardless of audit frequency.
- The template notes are considered the minimum requirements for disclosure.

Notes to the Financial Statements

- The Templates are designed by SAO, OSPI, and the SDAAC Committee.
- They are edited and updated as needed.
- The Templates contain page breaks for editing and illustration purposes only.
- You can remove the page breaks when you develop your notes.

Notes to the Financial Statements

- Note 1 is always “Note 1”.
- After that, your notes should be number sequentially.
- Review the Accounting Manual, Chapter 8, Page 8-8, for additional guidance on Note disclosure

“The accompanying notes are an integral part of this financial statement”



Future Accounting Guidance

The 2023–24 Accounting Manual

- The Accounting Manual and Revisions will be posted to a new 2023–24 tab on this webpage.
- Still working on all the changes.

Home » Policy & Funding » School Apportionment » Instructions and Tools » Accounting Manual

Accounting Manual

This page contains the Accounting Manual by school year. For ease of use, you will find the complete manual as well as a breakdown by chapter.

Additionally, links to associated bulletins are included!

2022-23 2021-22 2020-21 2019-20

Accounting Manual

[Complete 2022-23 Accounting Manual - 628 pages \(PDF\)](#) (posted September 6, 2022)

Disclaimer: The Accounting Manual is posted as one document and includes bookmarks to each chapter and section. If you wish to print a specific chapter or section, please pay attention to the page numbers, or you will print the entire manual.

Bulletins & Newsletter Announcements

- [Newsletter Announcement 230719 | School District Accounting Manual Addendum #4 \(sent July 19, 2023\) \(PDF\)](#)
- [Newsletter Announcement 220801 | School District Accounting Manual Revisions \(sent August 1, 2022\) \(PDF\)](#)
- [Newsletter Announcement 221019 | School District Accounting Manual Addendum #1 \(sent October 19, 2022\) \(PDF\)](#)
- [Newsletter Announcement 221019 | School District Accounting Manual Addendum #2 \(sent October 20, 2022\) \(PDF\)](#)
- [Newsletter Announcement 230512 | School District Accounting Manual Addendum #3 \(sent May 12, 2023\) \(PDF\)](#)

POLICY & FUNDING

- OSPI Reports to the Legislature
- School Buildings & Facilities ▶
- Special Education ▶
- School Apportionment ▼**
 - Apportionment, Enrollment, and Fiscal Reports
 - Apportionment Attachments
 - Budget Preparations
 - District Allocation of State Resources Portal
 - Election Results for School Financing
 - ESD Reports and Resources
- Instructions and Tools ▼**
 - Tools and Forms
 - ADPR Guidelines
 - Accounting Manual**
 - End 22-23 Accounting Changes

Contact Information

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

Key Accounting Changes

- Program 09 Transition to Kindergarten
- Depreciation Sub-Fund for Facility Maintenance
- E-Rate as a Federal Program
- A Separate Activity Code for Pupil Safety
- Changes to the Chart of Accounts

Transition to Kindergarten Program 09

- Not a basic education program.
- Federal Resources will fund the program in 2023–24.
- All resources provided for TTK must be Enrichment Resources.
- Time and Effort tracking applies for Federal portion
- Federal expenditures are reported on the SEFA.

Transition to Kindergarten Program 09

- Track Federal Expenditures separately from State and Local
- Indirects are not an allowable use of the funding
- Allowable Activities are:
 - Activities 21 through 35, Activities 62 through 65 & 67.
- There are no provisions to recover funds.
- Unused resources must be carried over in GL 823 Restricted for Carryover of Transition to Kindergarten Revenue

Depreciation Sub-Fund for Facility Maintenance

- The Authorization to create a Depreciation Sub-Fund is limited to 2nd Class School Districts with fewer than 2000 students.
- The School Board may commit up to 2% of the district's general fund resources for the purpose of preventative maintenance or emergency facility needs.

Depreciation Sub-Fund for Facility Maintenance

- A new **GL Code 873** Committed to Depreciation Sub-Fund for Facility Maintenance is added to the chart of accounts.
- A new **Activity Code 69** Depreciation Sub-Fund for Facility Maintenance is added to the chart of accounts.

- Activity Code 69 will only be available in Program 97 Districtwide Support.

E-Rate—Federal

We anticipate E-Rate will be a Federal Program in 2023–24.

- The latest news:
 - The audit requirements of Subpart F are being re-evaluated by the FCC and are not currently being applied to E-Rate awards.
 - The FCC will make a final determination about implementation soon.
 - However, the FCC will not implement Subpart F for E-Rate **any time prior to July 1, 2024.**
 - This is to allow enough time for the FCC to fully communicate their plans to E-Rate beneficiaries and auditors so they can prepare accordingly.

E-Rate Activity in 2023–24

- For your current E-Rate contract
- The FY 2023 contract is from July 2023 through June 2024
 - Continue to use Revenue Code 2910
 - Continue to code E-Rate expenditures in the account codes where you traditionally code E-Rate.

E-Rate Activity in 2023–24

- For the future E-Rate contract (FY 2024), beginning July 2024:
 - We are waiting for the FCC will make the determination about federal implementation.
- We anticipate federal implementation beginning July 2024.
 - At that time, E-Rate Federal expenditures will be coded to new **Activity Code 66**; which is only be available in Program 79.
 - The FY24 E-Rate federal award will be coded to new **Revenue Code 6210**.

E-Rate—Federal

- E-Rate federal expenditures will not be co-mingled with state and local expenditures within the same activity code.
- E-Rate federal expenditures will not be accounted for in the BEA or Categorical Programs.

Activity 35 — Pupil Safety

- **New Activity Code 35** Pupil Safety
- Splitting Activity 25 Pupil Management and Safety into:
 - Activity 25 Pupil Management
 - Activity 35 Pupil Safety
- Segregating “safety/security” for reporting purposes.

Activity 35 — Pupil Safety

- Include expenditures for pupil security personnel... whose primary job duty...
- May be split-coded
- Employees charged to this Activity Code should have completed the training requirements for Safety & Security Staff outlined in [RCW 28A.310.515](#).

Activity Codes Added to Programs

- Activity Code 35 Pupil Safety is added to all Programs where Activity 25 was open and available.
- Activity Code 66 E-Rate—Federal is added to Program 79 only.
- Activity Code 69 Depreciation Sub-Fund for Facility Maintenance is added to Program 97 only.

Activity Codes Added to Programs

- Activity Code 24 Guidance and Counseling is added to Program 88 Early Learning
- Activity Code 28 Extracurricular is added to Program 58 Special and Pilot Programs–State
 - About time...

SAFS - Staff

- You can find listings for us here

The screenshot shows the Washington Office of Superintendent of Public Instruction website. The top navigation bar includes 'Home', 'Student Success', 'Certification', 'Educator Support', 'Policy & Funding' (circled in red), 'Data & Reporting', and 'About OSPI'. A search bar is located on the right. The left sidebar menu lists various categories, with 'School Apportionment Staff' circled in red. The main content area is titled 'School Apportionment Staff' and provides contact information for Michelle Matakas and Melissa Jarnon. A 'Contact Information' table is also present.

School Apportionment Address	
School Apportionment & Financial Services	
Old Capitol Building, PO Box 47200	
Olympia, WA 98504-7200	
Phone: 360-725-6300	
TDD: 360-664-3631	

Contact Information	
Accounting	+
Apportionment Funding	+
Budgeting	+
Enrollment Reporting	+
Financial Reporting	+
Personnel Reporting	+
Other	+



Questions?



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PUBLIC INSTRUCTION

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