

**School District F-196 Reporting for FY 2019–20:  
Modification to Revenues and Expenditures**

<b>Current F-196 Reporting Requirements for Revenues (960) and Expenditures (530):</b>						
Fund	GL Code	Program	Revenue	Activity	Object	Location
1	530	2		2	1	n/a
1	960	2	2			
<b>The Final Model of Changes to Revenues and Expenditures in the Chart of Accounts. New F-196 Reporting Requirements:</b>						
Fund / Sub-Fund	GL Code	Program	Revenue	Activity	Object/ NCES	Location
1 / 1	530	2		2	1 / 3	4
1 / 1	960	2	2			
<p><b>Adding the Sub-Fund element to the Fund segment.</b>                      The SDAAC will designate codes. The new sub-fund codes are: General Fund 10 and Local Fund 11. The two-digit sub-funds will be reported to OSPI in the F-196. The local sub-fund is a sub-set of the general fund. There is only one general fund balance sheet. A supplementary schedule will be added to F-196 financial reporting to display revenue and expenditure activity in the sub-funds. This will mimic the Statement of Revenues, Expenditures and Changes in Fund Balance.</p> <p><b>Adding the three-digit NCES object code into the four-digit Object Code segment.</b>                      The SDAAC will create object codes that identify specific costs. The first digit of the object code retains the current “0 – 9” classifications. The other three digits are modelled after the NCES object codes. School districts will report a four digit object code to OSPI in the F-196. District can crosswalk their current codes to the new codes. Narrative guidance may provide for local customization and roll-up to reportable codes.</p> <p><b>Adding a four-digit location code to F-196 reporting to OSPI.</b>                      CEDARS codes from enrollment reporting will be used for school-level reporting. Non-instructional location codes will be gathered from the S-275. Generic codes may be required to allocate districtwide costs using uniformed methodologies. School districts can crosswalk from their current location code, into the F-196.</p>						