

2020–2021 F–196 Updates

WASBO Annual Conference

June 2021

Ralph Fortunato

Supervisor, School District Financial Reporting, OSPI



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Presenter Information

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Supervisor, School District
Financial Reporting
360-725-6304
Email:
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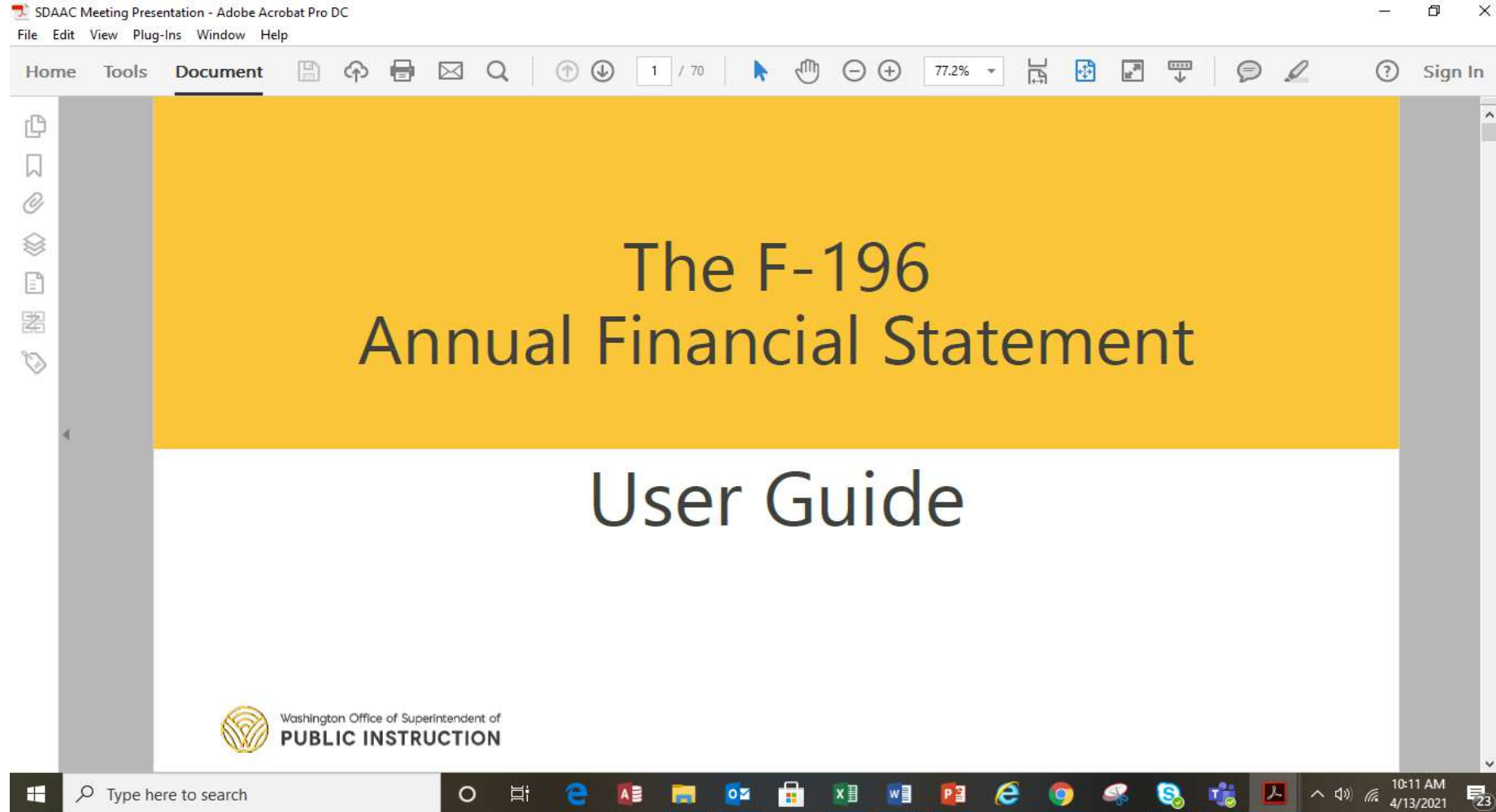
Financial Reporting

2020–2021 F-196 Update

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



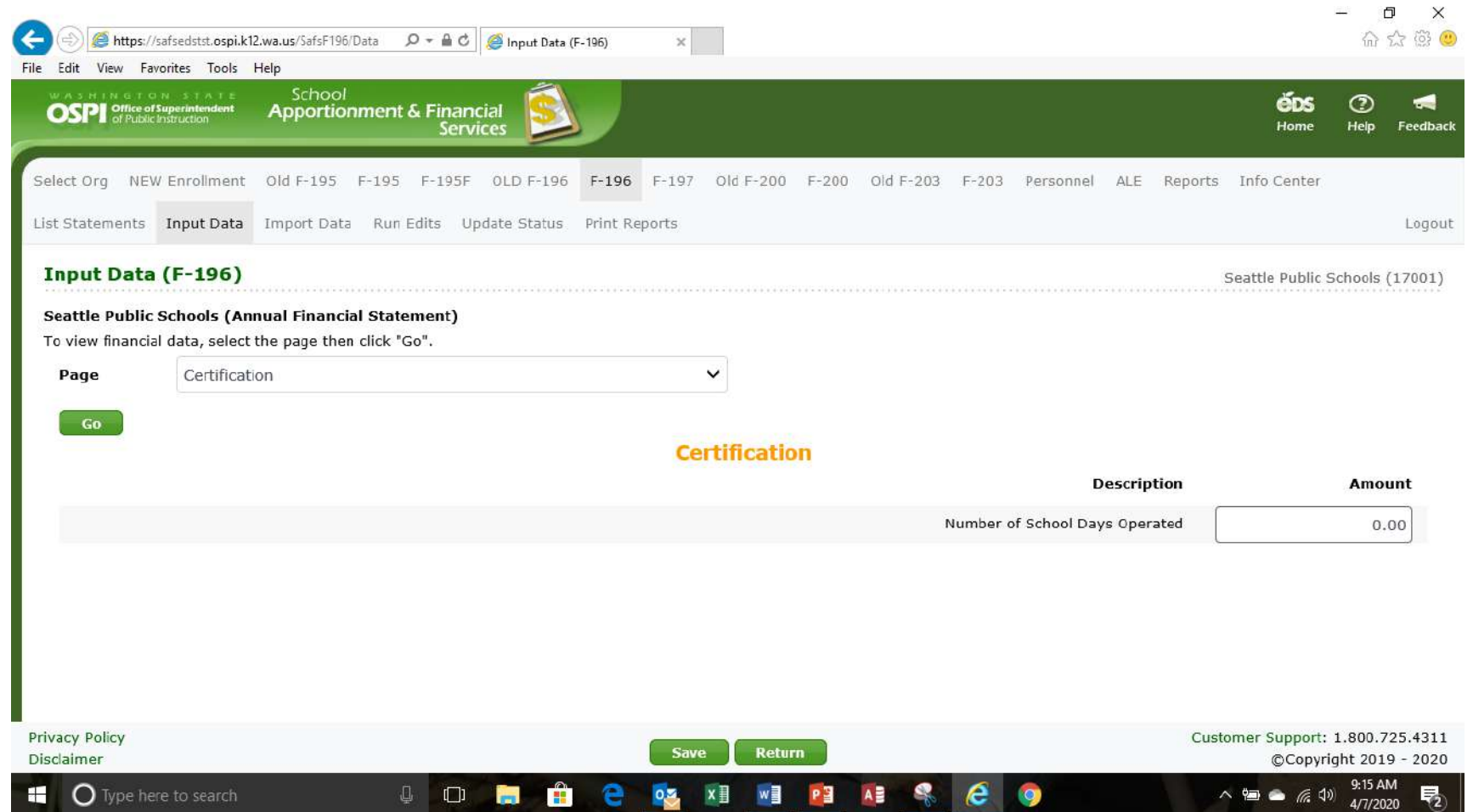
2020–2021 F-196 Update



F-196 Certification Page

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

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



The screenshot shows a web browser window with the URL <https://safsedstst.ospi.k12.wa.us/SafsF196/Data>. The page is titled "Input Data (F-196)" and is part of the "Washington State OSPI Office of Superintendent of Public Instruction School Apportionment & Financial Services" website. The navigation bar includes links for "Select Org", "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 "F-196" link is selected. Below the navigation bar, there are tabs for "List Statements", "Input Data", "Import Data", "Run Edits", "Update Status", and "Print Reports". The "Input Data" tab is active. The main content area is titled "Input Data (F-196)" and shows "Seattle Public Schools (17001)". Below this, there is a section for "Seattle Public Schools (Annual Financial Statement)" with a dropdown menu for "Page" set to "Certification" and a "Go" button. A table titled "Certification" is displayed with the following data:

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

At the bottom of the page, there are links for "Privacy Policy" and "Disclaimer", and buttons for "Save" and "Return". The footer includes "Customer Support: 1.800.725.4311" and "©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,

,... (

?)
r

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 |
|-----------------------------|------------|---|--------------------|--|---------------------------|
| 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 |

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 |
|-----------------------------|---------------|---|--------------------|--|-----------------------------------|
| 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

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.

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 breadcrumb trail is: Home » Policy & Funding » School Apportionment » Instructions and Tools » EHB 2242 Accounting Changes.

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

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).

Contact Information

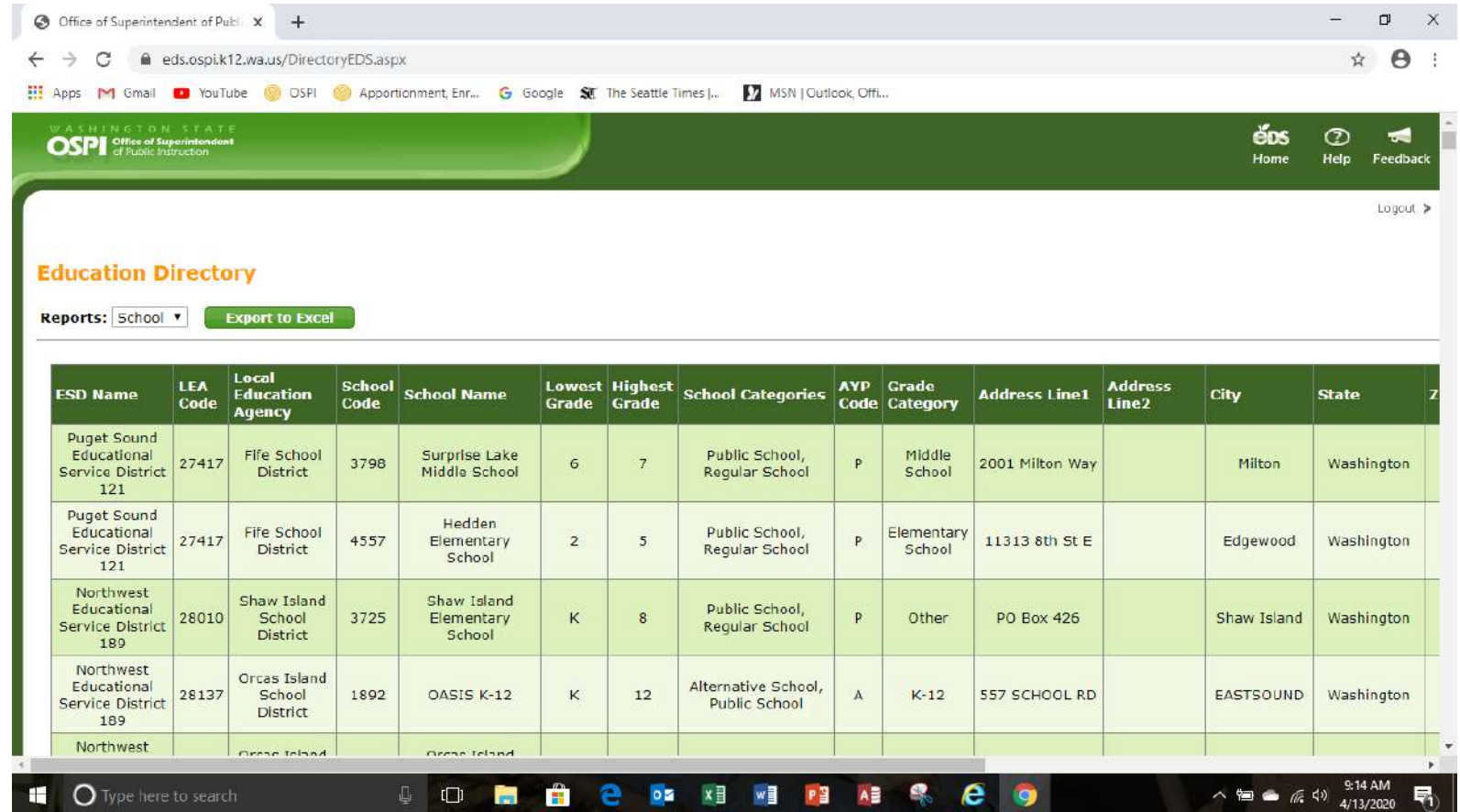
School Apportionment
360-725-6300
SAFS@k12.wa.us
TTY: 360-664-3631
[Staff Contacts](#)

FSSA School Level Reporting

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 'Reports' dropdown is set to 'School', and the 'Export to Excel' button is visible. The table below lists approved instructional locations.

| 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.

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 states: "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](#)."

The left sidebar contains a navigation menu under "POLICY & FUNDING" and "Instructions and Tools". The "Instructions and Tools" menu is expanded, showing options like "ABFR Guidelines" and "Accounting Manual".

The main content area lists documents under "Regulatory Reporting Project" and "Accounting Tools". The "Accounting Tools" section includes:

- 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 right sidebar contains "Contact Information" for School Apportionment, including the phone number 360-725-6300, email SAFS@k12.wa.us, TTY: 360-664-3631, and a link to [Staff Contacts](#).

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.

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|----------|---------|----------|------------------------------|--|---|---|---|---|---|---|
| 1 | Lookup to see if Program - Activity - Object - NCES Combination is allowed | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Enter the segment information here: | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | Program | Activity | Object | NCES | Program-Activity-Object-NCES | Combination is Allowed | | | | | | |
| 6 | 01 | 27 | 2 | 110 | 01-27-2-110 | Basic Education-Teaching-Certificated-Salaries of Regular Employee | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | 2 digits | 2 digits | 1 digit | 3 digits | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |



The F-196 Input Data NCES Code Combo

The second reason why files are not importing correctly is invalid PP/AA/O/NCES code combinations. To review valid code combinations go to the EHB Accounting Changes webpage and select Valid COA lookup tool.

validcoallookuptool (6) - Excel

Ralph Fortunato

| 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 Benefi | Group Insurance–Certificate | Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance–Certificate |
| 01-21-4-213 | 01 | 21 | 4 | 213 | Basic Education | Supervision-Instr | Taxes and Benefi | Group Insurance–Classified | Basic Education-Supervision-Instruction-Taxes and Benefits-Group Insurance–Classifi |

Look up one Valid Codes



POLL QUESTION 1

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

a) True

a) False

The F-196 Input Data

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

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

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[Disclaimer](#)

SaveReturn

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

The F-196 Input Data

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

Input Data (F-196)

Seattle Public Schools (Annual Financial Statement)

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

Page

Program Matrices by Sub-Fund and by Location

Program

01 - Basic Education

Sub Fund

General Fund - Sub Fund 10

Location

1002 - Non Instructional Location

Go

Export

Program Matrices by Sub-Fund and by Location

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

| | Program Total | 21 - Supv Inst | 22 - Lrn Resrc | 23 - Princ Off | 24 - Guid/Coun | 25 - Pupil M/S | 26 - Health | 27 - Teaching | 28 - Extracur | 29 - Pmt to SD | 31 |
|---|---------------|----------------|----------------|----------------|----------------|----------------|-------------|---------------|---------------|----------------|----|
| Program Totals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Debit Transfer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0000 - Debit Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Cert. Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2110 - Salaries of Regular Employee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2120 - Salaries of Temporary EEs & Subs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2130 - Non contracted Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2140 - Sabbatical Leave | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2150 - Supplemental Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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Disclaimer


Save

Return

Seattle Public Schools (17001)

Customer Support: 1.800.725.4311

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 Washington Office of Superintendent of
PUBLIC INSTRUCTION

June 2022

OSPI|SAFS|WASBO Annual Conference 19

The F-196 Input Data

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

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

Input Data (F-196)

Aberdeen School District (Annual Financial Statement)

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

Page

Resource to Program Expenditure Report

Go

Resource to Program Expenditure Report

| BASIC EDUCATION PROGRAMS | Program Expenditures (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 | | | | | |
| | | | 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 secondary navigation bar contains tabs for "Select Org", "Enrollment", "F-195", "F-195F", "F-196", "F-197", "F-200", "F-203", "Personnel", "ALE", "Reports", "Info Center", and "Old". The "F-196" tab is selected. Below the navigation bar, there is a "Certification (F-196)" section for "Aberdeen School District (14005)". It displays the title "Aberdeen School District (Annual Financial Statement)" and the instruction "To begin the certification process, click 'Begin Certification'". A green "Begin Certification" button is visible. The footer of the application includes a "Privacy Policy" link, a "Disclaimer" link, and customer support information: "Customer Support: 1.800.725.4311" and "© Copyright 2019 - 2020".



The F-196 Certification Process

- ✓ Authorized signer will then click on continue

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


File Edit View Favorites Tools Help

SAFS F198
KNW

Please review the documents below.

CONTINUE **OTHER ACTIONS ▾**

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

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

Reviewed: _____
ESD Superintendent or Authorized Official Date

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

Privacy Policy Disclaimer

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Type here to search

10:37 AM 5/29/2020



The F-196 Certification Process

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

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

The form content includes:

- DocuSign Envelope ID: 6C55D901-3B6D-4ACA-A798-73BBFBA094D0
- REPORT F196
- Aberdeen School District No. 005
- E.S.D. 113
- F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020
- COUNTY: 14 Grays Harbor
- DEMONSTRATION DOCUMENT ONLY PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE 999 3rd Ave, Suite 1700 • Seattle • Washington 98101 • (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: [Signature Line] 5/29/2020 Date
- School District Superintendent or Authorized Official
- Reviewed: [Signature Line] Date
- ESD Superintendent or Authorized Official

At the bottom of the form, there are links for "Privacy Policy" and "Disclaimer", and a "SIGN" button. The footer includes "Debt Service", "Capital", "Transportation Vehicle", "Permanent", "Customer Support: 1.800.725.4311", and "©Copyright 2019 - 2020".



The F-196 Certification Process

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

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REPORT F196

Aberdeen School District No. 005

E.S.D. 113

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2019-2020

COUNTY: 14 Grays Harbor

DEMONSTRATION DOCUMENT ONLY
PROVIDED BY DOCUSIGN ONLINE SIGNING SERVICE
999 3rd Ave, Suite 1700 • Seattle • Washington 98101-3200
www.docusign.com

SIN DATE: 5/29/2020

RUN TIME: 10:35:59 AM

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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:
safs test

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

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

| REPORT F-196 SUMMARY | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|-----------------------------------|---------------|------------|-------------------|-----------------------|-----------------------------|----------------|---------------|
| Total Revenue and Other Resources | 31,846,850.00 | 117,000.00 | 2,801,146.00 | 2,550,504.50 | 180,343.50 | 0.00 | 35,595,844.00 |

Privacy Policy
Disclaimer

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The F-196 Certification Process

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

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DocuSign Envelope ID: 6C55D901-3B6D-4ACA-A798-73BBFA094D0
REPORT F196
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Approved: safs test 5/29/2020
School District Superintendent or Authorized Official Date

Reviewed: _____
ESD Superintendent or Authorized Official Date

Debt Service Capital Transportation Vehicle Permanent

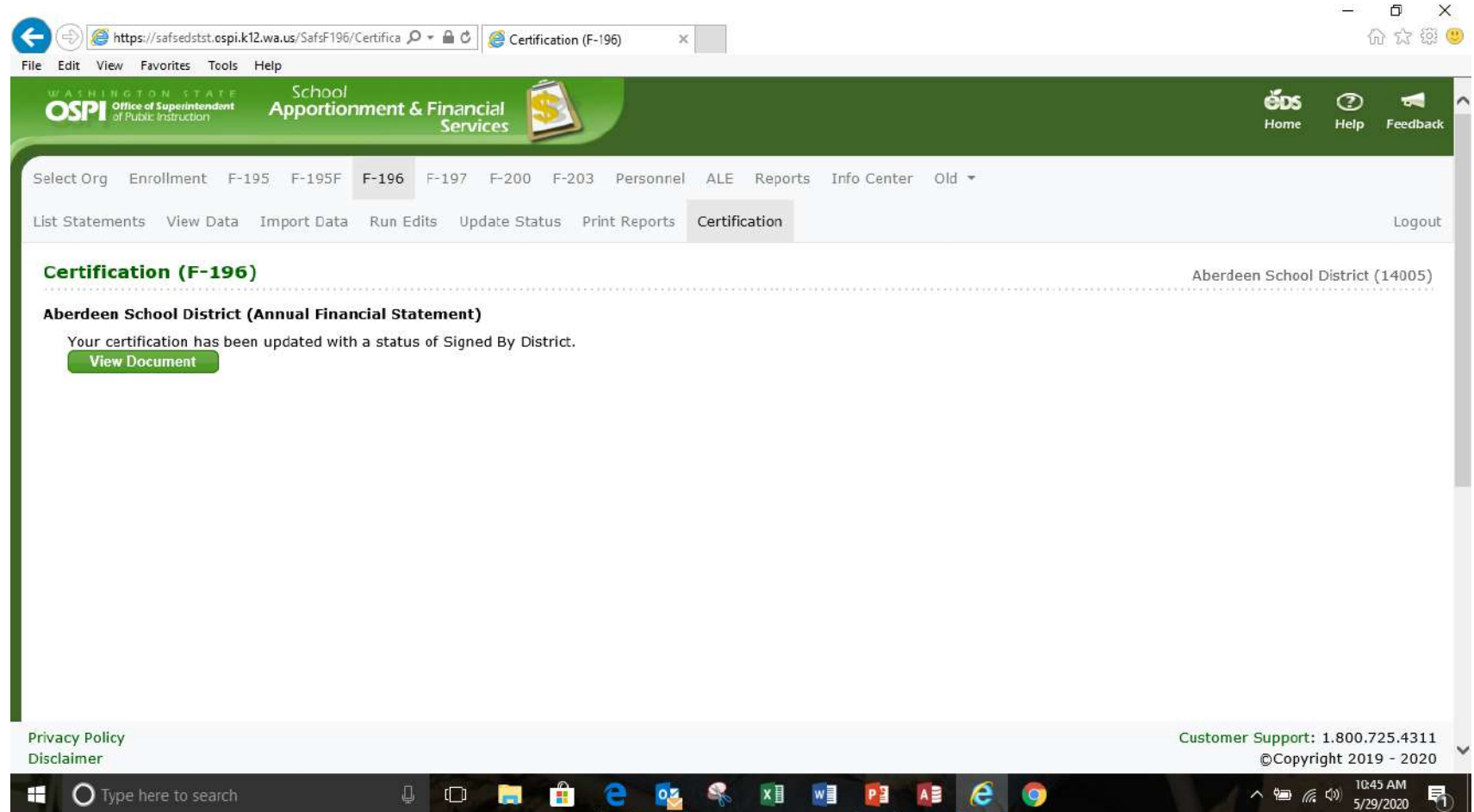
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The F-196 Certification Process

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



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

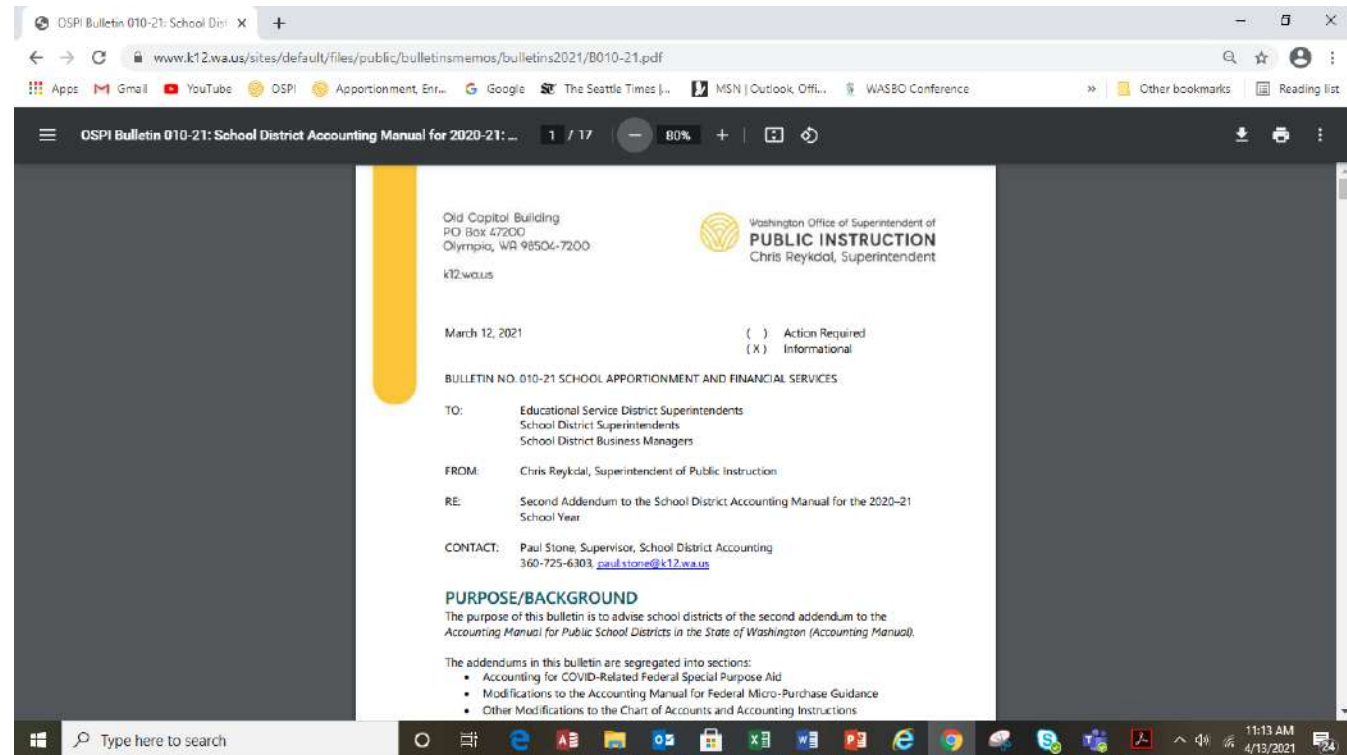
New Expenditure Codes:

- 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 |
| | Total Assets | C/S 440 | C/S 541 |



F-196 Additional Resources

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

Administrative Budgeting and Financial Reporting Guidance

Budget Preparation

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

F-196 Annual Year-End Financial Statements

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

FY 2018-19

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

Contact Information

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

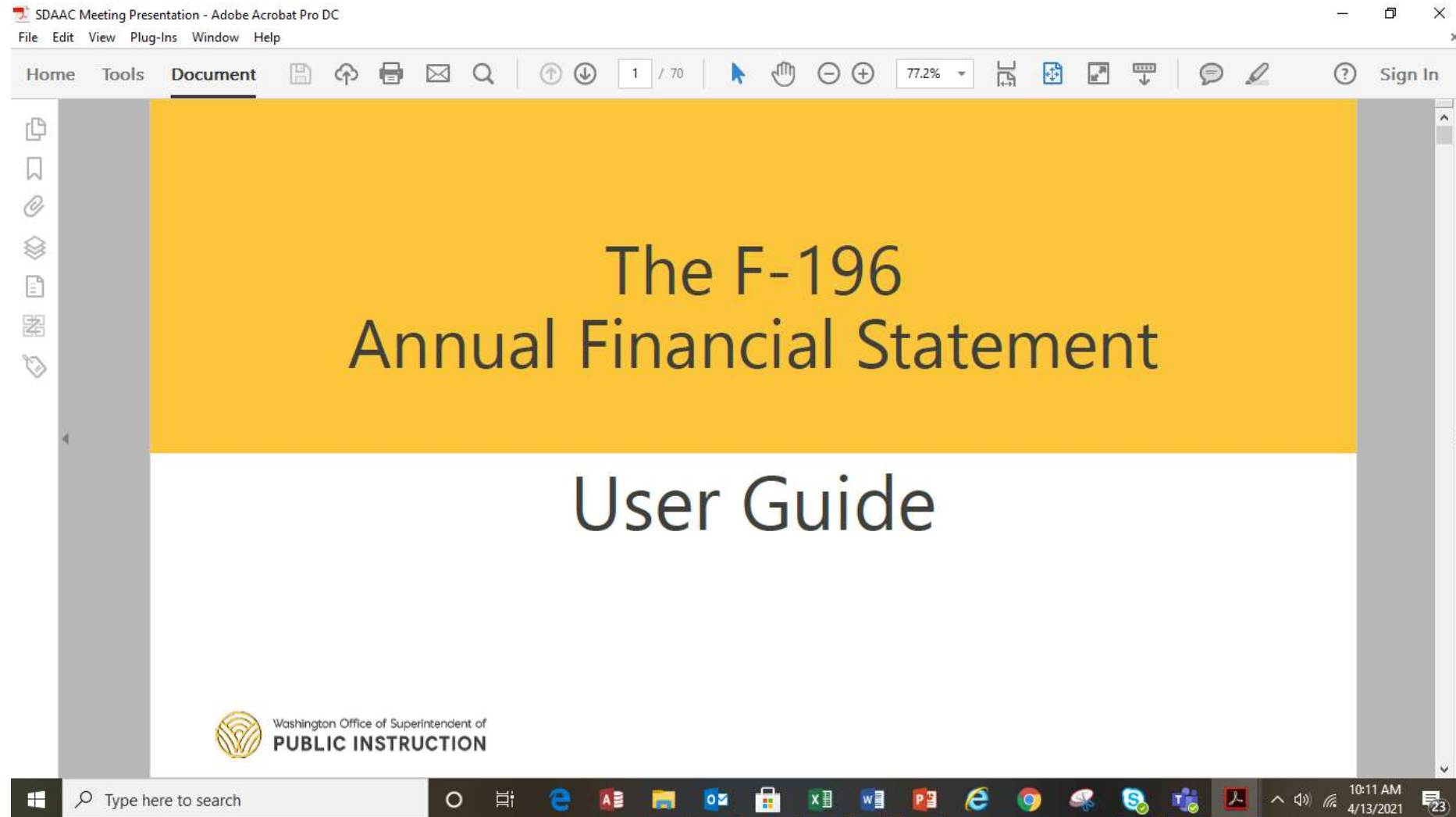


F-196 Additional Resources

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



F-196 Additional Resources



F-196 Additional Resources



F-196 Final Thoughts

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



2020–2021 F-196 Update

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



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