**OESD Year End Reminders**

**“SAFS – F196 (new) Application”**

The due date for OESD to receive your F-196 is **Monday, October 25, 2021**. If you have extenuating circumstances that will cause you to miss the deadline, you must request an extension in writing from Heather Korten at hkorten@oesd114.org. The request needs to include the extenuating circumstance and the date you will have the completed F-196 to OESD. Districts must meet the **Monday, November 15, 2021** deadline to have the **signed certification pages to OSPI**. *Please be sure the signer has been assigned the user role called “SAFS Document Signer (F-196)” in the EDS system by your DDSM.*

If your district **will not** be able to **meet** the **November 15, 2021** **deadline** due to extenuating circumstances, an extension must be requested in writing. Direct your request to T.J. Kelly at OSPI,

Thomas.kelly@k12.wa.us and cc: your ESD.

**LEA MOE Calculator & Instructions**

Although the F-196 has a Special Education Maintenance test, it is not the complete test. We recommend that you also complete the LEA MOE test that is posted on SAFS site under Instructions and Tools; Tools and Forms; Tools; **“Special Education Tools and Templates”**.

**Recovery and Carryover Spreadsheet**

Be sure to use the 2020-21 Recovery and Carryover Spreadsheet that is provided by OSPI to determine if you have carryover or recovery to be booked. *Carryover of unused Professional Learning Days allocation must be reported in GL 821 Restricted for Carryover. PLD is not subject to recovery.* The sheet is located on SAFS site under Instructions and Tools; Tools and Forms; Tools

**Transportation To-From Template**

Run your Transportation to-from calculations to split transportation costs between State funded and non-State funded transportation. **First Class districts** must use the Long Method. **Second Class districts** may use either the Short Method or the Long Method. The templates may be found in SAFS Home site under Instructions and Tools; Tools and Forms; Tools

**Fund Balance Reporting Tool**

Use the SAFS Fund Balance Reporting Tool to determine the appropriate fund balance amounts and accounts. Fill out the spreadsheet for all funds and be careful to not override the formulas. SAFS Home site under Instructions and Tools; Tools and Forms; Tools. *The 19-20 tool can help you with Beginning Fund Balance by Sub-Fund for entry on the 2020-21 F-196.*

**F-197 Reconciliation**

Reconcile your County Treasurer’s data and document that reconciliation for the auditors. WAC 392-123-132 requires reconciliation of the monthly county treasurer’s statements to district records.

**Carryover Unused Professional Learning Days Allocation**

Report it in GL 821 Restricted for Carryover. The allocation must be used for Activity 34 PLD. SAO is required to audit the use of the Activity 34 allocation. It’s not required to spend the allocation in the year received. There are no recovery penalties but, any unused allocation is legislatively restricted funds.

**Pension Reporting Tool**

Data from this tool should be entered in to the Schedule of Long-Term Liabilities under Net Pension Liabilities. Districts will also want to go to the DRS website and run the pension liability report. Verify the payments your district sent are the same as what’s on the DRS report. This tool will not be available until late October.

**ESSER**Watch ESSER revenues and expenditures. Expenditures for ESSER I are to be in regular programs and revenues in 6X76. Program 76 is not for ESSER I expenditures.

**Manual Entry Items**

**Schedule of Long-Term Liabilities**

Enter the amount increase/decrease and amount due within one year. Enter bonds sold or refinanced. Compensated Absences: make sure they are calculating correctly and are payroll taxes included.

**Data Requirements for Supplemental Reports**

Most common entries are E-Rate, (E-Rate dollars should reflect under revenue 2910), Impact Fees, Cost-of-Living increase, Fire District Payment found on July apportionment (buildings reported with an A or U code in CEDARS) and program 55 LAP regular and high poverty expenditures (make sure the regular and high poverty equal total program 55 expenditures or an error will occur)

**Distorting Items**

Flow-through funds for program 01-89, 98, and 99 and/or any applicable indirect costs coded to program 97. The most common item entered is election costs (#2). Also, one-time occurrences/expenses that were unexpected. Large Grants.

**Indirect Expenditures**

Enter applicable indirect costs coded to program 97. ***Do not include capital outlay (object 9) expenditures in any of the amounts.*** Be sure to reference the Indirect Cost Rates Instructions on the SAFS website to identify allowable expenditures. Many of these items have exclusions, restrictions and/or limitations.

The most common entries are item numbers:

* #18. Activity 11 - Audit costs
* #19. Activity 11 -Legal costs (these are very restrictive…interpretation of law, regulations or board policy)
* #20. Activity 12 -Costs for Superintendent, Deputy Superintendents, or Assistant Superintendents whose responsibilities are allocable to indirect cost Activities 13, 14 and 72-75 (very small districts)
* #21. Activity 15 - Public relations
* #22. Termination leave for federally supported staff charged to a state or local program (excluding leaves charged to Program 97, Activity 13 or 14)
* #23. Activity 72 -Districtwide information systems (excluding student records)

**Resource to Program Expenditure Report**

When preparing the Resource to Program Expenditure report, reconcile your grand totals for State Resources and Federal Resources to your revenue totals (plus or minus carryover-over and recovery for State). Check to make sure Federal programs are funded only by Federal resources.

**Schedule of Expenditures of Federal Awards (SEFA)**

Before you finalize your F-196, we strongly recommend you complete the SEFA Report. The SEFA is not due to SAO until November 15th however, completing the SEFA before the F-196 is finalized (locked), may disclose corrections that need to be made to your financial records.

The SEFA Guidelines are on the SAFS Home site under Instructions and Tools; ABFR Guidelines.

**Notes to the Financial Statements**

Although the notes to the financial statements are not due until your auditors arrive, we strongly suggest that you prepare the notes that tie into financial data on the F-196 prior to finalizing the

F-196. As the notes change from year to year, we also recommend that you download the most current template found in ABFR manual. **(Note Templates are being update and will be posted mid to late October)**

* **Miscellaneous Items**
* Remember to do your final time & effort adjustments, grant reconciliations, revenue accruals and expenditure accruals.
* Remember to adjust your inventories and to book your food service commodities.
* Reconcile all your General Ledger trial balance accounts for each fund. Review the annual entries section in the Accounting Manual Chapter 7 General Journal Entries for some common year end entries.
* Remember to adjust your taxes receivable.

**General F-196 Review**

Review the F-196 to make sure it matches your general ledger system and that all data imported correctly. **Save often.**  **Run edits every time you import data.**

Below are some additional resources to help you prepare the F-196:

* 2020-21 ABFR Manual, Chapter F-196, Annual Year-End Financial Statements
* In EDS – SAFS F-196 User Manual (find this under the “Info Center” tab)
* 2020-21 Accounting Manual Appendix C
* Your WRDC coordinators
* Your OESD Fiscal Services support:

Heather Korten, hkorten@oesd114.org

Monica Hunsaker, mhunsaker@oesd114.org