**F-196 Expenditure Reporting System**

**Import File Specification**

**4/4/2019**

**Revisions to Date:**

3/21/2019: Removed erroneous rows for Revenue and Misc. Items from Location Chart of Accounts (LCOA) Detail Record layout.

4/4/2019: Added 7 and 8 to list of valid funds on Chart of Accounts (COA) Header Record layout.

Added 7 and 8 to list of valid funds on Chart of Accounts (COA) Detail Record layout.

Updated constraint for Location on Location Chart of Accounts (LCOA) Header record layout.

Updated constraint for Location on Location Chart of Accounts (LCOA) Detail record layout.

**Introduction:**

This file specification is for the new F-196 Expenditure Reporting System. This specification complies with the legislation mandated by ESB 2242 and goes into effect for the 2019-2020 school year. This document describes the new “Location Chart of Accounts” (LCOA) which is used for recording expenditures at the Sub-Fund, NCES and Location level. This specification supersedes the existing F-196 Import File format.

SPI Input File Edits:

1. Files are checked for valid header records.
	1. CCDDD checked against valid district reference file.
	2. CCDDD checked against districts’ existing FILE196.
	3. CCDDD, Location checked against valid location reference file. (If TYPE = L)
	4. TYPE must be F (F-196) or L (Location).
	5. Multiple FUNDs allowed per file.
	6. Multiple SUB-FUNDs allowed per file. (If TYPE = L)
	7. Only one System ID per file.
	8. Data Source for F type must be ‘COA ‘, and for type L must be ‘LCOA’.
	9. Fiscal year must be in format of YYYY-YYYY.
	10. Fiscal year and System ID checked against fiscal year reference file.
	11. A file with duplicate headers will be rejected.
	12. A file missing a header will be rejected.
	13. An invalid header will cause a message to be displayed to the screen.
	14. An invalid header will not stop the edit process.

1. Records in the file will be checked for valid keys and for numeric data fields.
	1. CCDDD, Location will be checked against header record which has been checked against reference file. (If TYPE = L)
	2. TYPE will be checked against header record, must be F or L.
	3. FUND will be checked against header record.
	4. SUB-FUND will be checked against header record.
	5. FUND and SUB-FUND and PPAAONNN (Program/Activity/Object/NCES Code), FUND and SUB-FUND and Misc. Item checked against reference file, or FUND and SUB-FUND and Revenue checked against reference file.
	6. Invalid records will be rejected with a message displayed to the screen.
	7. The edit process will stop if the number of records rejected in a file exceeds a specified limit (50).

1. Original input file will remain on the file system.

1. File will be rejected if the number of records rejected exceeds a specified limit or if any invalid header records are found.

1. Input files will have predefined names and file structures.

File Name Format

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | **Justify** | **Req.** | **Exceptions or Constraints** |
|  |  |  |  |  | **Left** | **Right** |  |  |
| **Field Name** | **Source Doc. Id** | **Beg.** | **Len.** | **Type** | **Tb** | **T0** | **Lb** | **L0** |  |  |
| System Identifier |  | 1 | 4 | A |  |  |  |  | ✓ | Must Be ‘F196‘ |
| Underscore Filler |  | 5 | 1 | A |  |  |  |  | ✓ | ‘\_’ |
| School Year Code |  | 6 | 9 | A |  |  |  |  | ✓ | YYYY-YYYY |
| Underscore Filler |  | 15 | 1 | A |  |  |  |  | ✓ | ‘\_’ |
| District Code |  | 16 | 5 | N |  |  |  | ✓ | ✓ | ‘CCDDD – County District Code’ |
| Underscore Filler |  | 21 | 1 | A |  |  |  |  | ✓ | ‘\_’ |
| Date |  | 22 | 10 |  |  |  |  |  | ✓ | ‘YYYY-MM-DD’ |
| Underscore Filler |  | 32 | 1 | A |  |  |  |  | ✓ | ‘\_’ |
| Time |  | 33 | 8 | A |  |  |  |  | ✓ | ‘HH-MM-SS |
| Period Filler |  | 41 | 1 | A |  |  |  |  | ✓ | Must be ‘.’ |
| File Extension |  | 42 | 3 | A |  |  |  |  | ✓ | Must be ‘txt’ |

Example(s):

F196\_2013-2014\_34901\_2015-12-04\_11-25-35.txt

F196\_2014-2015\_04251\_2015-12-03\_05-23-55.txt

F196\_2013-2014\_34901\_2015-12-02\_10-11-54.txt

Header Record for Chart of Accounts Extract

|    |    |  |  |  |  | **Typee** |  |  | **Justification**  **Left Right**  |    |    |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field Name**  | **Sources Doc.**  | **Beginning** **Position**  | **Length**  | **Decimal** **Places**  | **Alpha**  | **Numeric** † | **Coded** **Numeric** †‡ | **Blank Fill**  | **Trailing** **Blanks**  | **Trailing** **Zeros**  | **Leading** **Blanks**  | **Leading** **Zeros**  | **Required**  | **Exceptions or Constraints**  |
| ESD  |  ESD Number  | 1  | 3  |   | ✓  |   |   |   |   |   |   |   |   |  See [Appendix 2](#_Appendix_2:_Valid) |
| CC  | County No.  | 4  | 2  |   |   |  ✓  |   |   |   |   |   | ✓  |  ✓  | Valid county  |
| DDD  | District No.  | 6  | 3  |   |   |  ✓  |   |   |   |   |   |  ✓ |  ✓  | Valid district  |
| T  | Type  | 9  | 1  |   |  ✓  |   |   |   |   |   |   |   |  ✓  | Must be ‘F’  |
| F  | Fund  | 10  | 1  |   |  ✓  |   |   |   |   |   |   |   |  ✓  | Valid = 1, 2, 3, 4, 7, 8, 9  |
| System ID  |   | 11  | 4  |   |  ✓  |   |   |   |   |   |   |   |  ✓  | Must be ‘F196’  |
| Data Source  |   | 15  | 4  |   |  ✓  |   |   |   |  ✓  |   |   |   |  ✓  | Must be ‘COA ’  |
| Fiscal Year  |   | 19  | 9  |   |   |  ✓  |   |   |   |   |   |   |  ✓  | Follow format – YYYY-YYYY (Ex. 2019-2020)  |
| District Name  |   | 28  | 20  |   |   |   |   |   |  ✓  |   |   |   |   |   |
| Filler  |   | 48  | 33  |   |   |   |   | ✓  |   |   |   |   |   |   |

A properly formatted header record must directly precede a fund change in the detail records.

All funds should be included in a single file.

1. Decimal places, where appropriate, will be applied as specified. The value in the record should omit decimals and contain only the digits (and coded character).
2. See [Appendix 1](#_Appendix_1:_Coded) for details on formatting a Coded Numeric value.

Detail Record for Chart of Accounts Extract

|    |    |  |  |  |  | **Typee** |  |  | **Justification**  **Left Right**  |    |    |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field Name**  | **Sources Doc.**  | **Beginning** **Position**  | **Length**  | **Decimal** **Places**  | **Alpha**  | **Numeric** † | **Coded** **Numeric** †‡ | **Blank Fill**  | **Trailing** **Blanks**  | **Trailing** **Zeros**  | **Leading** **Blanks**  | **Leading** **Zeros**  | **Required**  | **Exceptions or Constraints**  |
| ESD  |  ESD Number  | 1  | 3  |   | ✓  |  |   |   |   |   |   |   |  |  See ‘[Appendix 2](#_Appendix_2:_Valid)’  |
| CC  | County No.  | 4  | 2  |   |   |  ✓  |   |   |   |   |   | ✓  |  ✓  | Valid county  |
| DDD  | District No.  | 6  | 3  |   |   |  ✓  |   |   |   |   |   | ✓  |  ✓  | Valid district  |
| T  | Type  | 9  | 1  |   |  ✓  |   |   |   |   |   |   |   |  ✓  | Must be ‘F’  |
| F  | Fund  | 10  | 1  |   |  ✓  |   |   |   |   |   |   |   |  ✓  | Valid = 1, 2, 3, 4, 7, 8, 9  |
| IIIII  |  | 11 | 5 |  |  |  |  |  |  |  |  |   |  ✓ | 3-5 characters (PPAAO, ~RRRR, ~~III)  |
|   | Expenditure  | 11  | 5  |   |  ✓ |   |   |   |   |   |   |   | ✓  | PPAAO (Program, Activity, Object)  |
|  OR | Revenue  | 12  | 4  |   |  ✓  |   |   |   |   |   |  ✓  |   |   | RRRR (Revenue)  |
|  OR | Misc. Items  | 13  | 3  |   |  ✓  |   |   |   |   |   |  ✓  |   |   | III (Item No. assigned by SPI)  |
| Value  | Dollar Value  | 16  | 11  | 2  |  |   |  ✓  |  |  |   |   |   |   |  |
| Filler  |   | 27  | 54  |   |   |   |   |  ✓  |   |   |   |   |   |   |

A properly formatted header record must directly precede a fund change in the detail records.

All funds should be included in a single file.

1. Decimal places, where appropriate, will be applied as specified. The value in the record should omit decimals and contain only the digits (and coded character).
2. See [Appendix 1](#_Appendix_1:_Coded) for details on formatting a Coded Numeric value.

Header Record for Location Chart of Accounts Extract

|    |    |  |  |  |  | **Type** |  |  | **Justification**  **Left Right**  |    |    |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field Name**  | **Sources Doc.**  | **Beginning** **Position**  | **Length**  | **Decimal** **Places**  | **Alpha**  | **Numeric** † | **Coded** **Numeric** †‡ | **Blank Fill**  | **Trailing** **Blanks**  | **Trailing** **Zeros**  | **Leading** **Blanks**  | **Leading** **Zeros**  | **Required**  | **Exceptions or Constraints**  |
| ESD  |  ESD Number  | 1  | 3  |   | ✓  |   |   |   |   |   |   |   |  |  See ‘[Appendix 2](#_Appendix_2:_Valid)’  |
| CC  | County No.  | 4  | 2  |   |   |  ✓  |   |   |   |   |   | ✓  |  ✓  | Valid county  |
| DDD  | District No.  | 6  | 3  |   |   |  ✓  |   |   |   |   |   | ✓  |  ✓  | Valid district  |
| T  | Type  | 9  | 1  |   | ✓  |   |   |   |   |   |   |   |  ✓  | Must be ‘L’  |
| F  | Fund  | 10  | 1  |   | ✓  |   |   |   |   |   |   |   |  ✓  | Valid = 1  |
| Location | Location No. | 11 | 4 |  |  | ✓ |  |  |  |  |  | ✓ | ✓ | Valid 4-digit instructional or non-instructional location number within district. |
| SF | Sub-fund | 15 | 2 |  | ✓ |  |  |  |  |  |  | ✓ | ✓ | Valid Sub-fund under general fund = 10, 11 |
| System ID  |   | 17  | 4  |   | ✓  |   |   |   |   |   |   |   |  ✓  | Must be ‘F196’  |
| Data Source  |   | 21  | 4  |   | ✓  |   |   |   | ✓  |   |   |   |  ✓  | Must be ‘LCOA’  |
| Fiscal Year  |   | 25  | 9  |   |   |  ✓  |   |   |   |   |   |   |  ✓  | Follow format – YYYY-YYYY (Ex. 2019-2020)  |
| District Name  |   | 34  | 20  |   | ✓  |   |   |   | ✓  |   |   |   |   |   |
| Filler  |   | 54  | 27  |   |   |   |   | ✓  |   |   |   |   |   |   |

A properly formatted location header record must directly precede a fund, sub-fund, or location change in the location detail records.

1. Decimal places, where appropriate, will be applied as specified. The value in the record should omit decimals and contain only the digits (and coded character).
2. See [Appendix 1](#_Appendix_1:_Coded) for details on formatting a Coded Numeric value.

Detail Record for Location Chart of Accounts Extract

|    |    |  |  |  |  | **Typee** |  |  | **Justification**  **Left Right**  |    |    |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field Name**  | **Sources Doc.**  | **Beginning** **Position**  | **Length**  | **Decimal** **Places**  | **Alpha**  | **Numeric** † | **Coded** **Numeric** †‡ | **Blank Fill**  | **Trailing** **Blanks**  | **Trailing** **Zeros**  | **Leading** **Blanks**  | **Leading** **Zeros**  | **Required**  | **Exceptions or Constraints**  |
| ESD  |  ESD Number  | 1  | 3  |   | ✓  |  |   |   |   |   |   |  ✓ |  |  See ‘[Appendix 2](#_Appendix_2:_Valid)’  |
| CC  | County No.  | 4  | 2  |   |   | ✓  |   |   |   |   |   |  ✓ |  ✓ | Valid county  |
| DDD  | District No.  | 6  | 3  |   |   | ✓  |   |   |   |   |   | ✓  | ✓  | Valid district  |
| T  | Type  | 9  | 1  |   | ✓  |   |   |   |   |   |   | ✓  | ✓  | Must be ‘L’  |
| F  | Fund  | 10  | 1  |   | ✓  |   |   |   |   |   |   | ✓  | ✓  | Valid = 1  |
| Location | Location No. | 11 | 4 |  |  | ✓ |  |  |  |  |  | ✓ | ✓ | Valid 4-digit instructional or non-instructional location number within district. |
| SF | Sub-fund | 15 | 2 |  | ✓ |  |  |  |  |  |  | ✓ | ✓ | Valid Sub-fund under general fund = 10, 11 |
| IIIIIIII  | Expenditures | 17  | 8  |   |  |   |   |   |   |   |  |  | ✓ | PPAAONNN(Program, Activity, Object, NCES Code)  |
| Value  | Dollar Value  | 25  | 11  | 2  |  |   | ✓  |  |  |   |   | ✓  |   |   |
| Filler  |   | 36  | 45  |   |   |   |  | ✓  |   |   |   |   |   |   |

A properly formatted location header record must directly precede a fund, sub-fund or location change in the location detail records.

1. Decimal places, where appropriate, will be applied as specified. The value in the record should omit decimals and contain only the digits (and coded character).
2. See [Appendix 1](#_Appendix_1:_Coded) for details on formatting a Coded Numeric value.

# Appendix 1: Coded Numeric Values

If a value is specified as being of type ‘Coded Numeric’, the final digit of the value should be replaced by a character determined by a combination of the final digit and whether the value is positive or negative.

Use the following table to determine the coded character to use in place of the final digit:

**Coded Character for Coded Character for**

**Final Digit of Value Positive Value Negative Value**

|  0 {  | }  |
| --- | --- |
|  1 A  | J  |
|  2 B  | K  |
|  3 C  | L  |
|  4 D  | M  |
|  5 E  | N  |
|  6 F  | O  |
|  7 G  | P  |
|  8 H  | Q  |
|  9 I  | R  |

Example:

For the value -123,456 the last digit is six and the value is negative; referring to the table above, the coded character for this value is ‘O’. Replacing the final digit with the coded character, the coded value for -123,456 would be ‘12345O’.

**Note:** If a value provided for a field that is specified as a Coded Numeric value contains only digits, the import process will take the value as provided and assume it is a positive number.

# Appendix 2: Valid ESD Values

#

| **Parent Organization** | **Value** |
| --- | --- |
| Educational Service District 101 | 101 |
| Educational Service District 105 | 105 |
| Educational Service District 112 | 112 |
| Educational Service District 113 | 113 |
| Olympic Educational Service District 114 | 114 |
| Puget Sound Educational Service District 121 | 121 |
| Educational Service District 123 | 123 |
| North Central Educational Service District 171 | 171 |
| Northwest Educational Service District 189 | 189 |
| Washington State Charter School Commission | 950 |
| Spokane Public Schools Charter Authorizer | 911 |
| Office of Superintendent of Public Instruction | SPI |