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2022–23 SCHOOL DISTRICT ACCOUNTING MANUAL ADDENDUM #1 – (221019 Gov Delivery)

The purpose of this GovDelivery notice is to advise school districts of an addendum to the *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)*. The effective date of this addendum is September 2021, and the changes are applicable to the school district fiscal year beginning September 1, 2021.

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In Chapter 6, near page 15, and under **Program 11 Special Purpose—SLFRF—Federal: specific guidance is** being removed from the Accounting Manual. This is federal guidance, and it was misinterpreted as being relevant to school districts. The guidance inadvertently creates restrictions and conditions that are not applicable to school districts as beneficiaries of SLFRF.

~~SLFRF resources provided to school districts must be used for costs incurred on or after September 1, 2021, and the funds must be obligated and expended by August 31, 2023.~~

~~Certain restrictions and requirements apply across all eligible use categories. They include:~~

- ~~• No debt service or replenishing financial reserves,~~
- ~~• No satisfaction of settlements and judgments,~~
- ~~• SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance.~~
- ~~• Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts of interest, environmental standards, or civil rights).~~

The guidance outlines restrictions which apply to the State as the recipient of SLFRF, not to school districts as beneficiaries. The expiration date provided in guidance was an administrative deadline intended to streamline the collection of data from the school districts.

This addendum does not impact the recognition of SLFRF resources in 2021–22, or beyond.

For questions regarding this GovDelivery notice, please contact Paul Stone, Supervisor of School District and ESD Accounting at paul.stone@k12.wa.us.