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Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE
AGENDA
Tuesday, July 23, 2024

OSPI — Zoom Webinar

Meeting Objective: To discuss a few potential updates to the 2024-25 Accounting Manual.

9:00am SDAAC Meeting Webinar begins.

Discussion Topics

Roll Call and Meet and Greet
OSPI Updates –
SAO Updates –

SDAM Topics: Review all Addendums and Revisions to the SDAM

1. 2023–24 SDAM Addendum #3: Charters and STEC identified in sub-fund guidelines.
2. Updated SDAAC
3. Updated Time and Effort guidance in Chapters 3 & 9
4. Interfund Reimbursement guidance in Chapter 3
5. Leases guidance in Chapter 3 and Contractual Obligations JVs in Chapter 7
6. Medicaid Reimbursement guidance in Chapter 5 and removed from Chapter 7
7. Food Service guidance modified in Appendix B
8. Lots of Miscellaneous
 - New NCES Code 5622
9. CTE Programs modifications
 - New NCES Codes for CTE
 - New S-275 Duty Codes for CTE
10. Pending issues
11. Compensated Absences

All meetings of the School District Accounting Advisory Committee are open to the public.
Assistance for those persons who are deaf or hard of hearing is available to those attendees who request it in advance.

Topics that are Works in Progress

Work left to do for 2024–25: Possibly an Addendum to the SDAM

- #12 Compensated Absences illustrations to calculate the liability.

A possible Addendum for 2024–25 or a topic for 2025–26

- In Chapter 3, near page 3-65: Crediting Investment Earnings guidance needs to be reviewed for possible modifications

A topic to reconsider for 2025–26:

- Identifying costs for Transportation Special Passenger. DR/CR Transfers? Create new NCES codes for all Objects "0" & "1"