

October 16, 2024, SDAAC Agenda Items

SDAAC Discussion Topics

1. Appendix B: Compensated Absences

- Work paper #1 *Compensated Absences – Illustrations Needed*
- This should be an Addendum to the 2024–25
- Related to GASB Statement 101
- New Compensated Absences illustrations need to be created by school district business managers who calculate or review the work to record the liability at year end.
- Ad-hoc committee will be created to incorporate real illustrations for Appendix B.

2. Compensated Absences – FAQ

- Create a series of FAQs on the Compensated Absences topic.
- Submit Questions to OSPI for compilation
- Questions to be answered by the SDAAC
- When completed – FAQ White Paper to be posted to SAFS

3. Warrants: Registered Warrants and County Treasurers

- Accounting Manual Chapter 3, page 3-17
- Work paper #3 *Chpt 3 Registered Warrants & County Treasurers*
- The statutory duties of the County Treasurer to register interest-bearing warrants are modified by [HB 1419](#).
- The manual needs to be edited and new guidance added.

4. Warrant Cancellation and Unclaimed Property

- Accounting Manual Chapter 3, page 3-18
- Work paper #4 *Chpt 3 Unclaimed Property*
- RCW References in SDAM are out of date
- The manual needs to be edited

5. Crediting Investment Earnings

- Accounting Manual Chapter 3, page 3-65
- SDAAC discussion regarding the intent of RCW 28A.320.320
- Clarify guidance in the SDAM

6. Vehicles charged to the Capital Projects Fund

- Accounting Manual Chapter 10, page 10-20
- Work paper #6 *Chpt 10 Vehicles*
- Propose a revision to guidance
- The authority to allow vehicles to be charged to the CPF expired. (RCW 28A.320.330(2)(h))

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7. NCES Codes for Debit and Credit Transfers.

- Work paper #7 NCES Codes for DR & CR Transfers
- Renew the prior year Sub-Committee
- New volunteers from the SDAAC
- Segregate Transportation Distinct Passengers.
- New NCES Codes for Object 7 (Purchased Svcs) for Transportation
- Additional DR/CR NCES codes for transparency

8. Interfund Activity - Review.

- Ad-Hoc Committee is forming.
- Review Interfund Loan, Interfund Transfers, Interfund Reimbursement
- Discuss how to develop a level of financial oversight
- Propose new instructional guidance for the Accounting Manual

9. Interfund Reimbursement Tracking in the F-197

- New volunteers for this sub-committee.
- Discuss possible modifications to the F-197
- More segregation and transparency
- Possibly add Apportionment Advances
- Possibly create F-197 guidance for the Accounting Manual
- Develop new programming for the EDS System
- Possibly invite the County Treasurers into discussions

10. Assessing Financial Condition

- Accounting Manual Chapter 8, page 8-4
- Work paper #10 *Financial Conditions – Chapter 8 Revision*
- Work paper #10.1 *Note X Financial Condition or Going Concern*
- Proposed new guidance to Chapter section
- New guidance aligns to new Note Disclosure requirement