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Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**  
Chris Reykdal, Superintendent

## **SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE AGENDA**

**Wednesday June 18, 2025**

### **OSPI — Zoom Webinar**

**Meeting Objective:** Review changes to the new 2025–26 School District Accounting Manual and discuss new relevant accounting topics.

#### **9:00am: SDAAC Meeting Webinar begins.**

- SDAAC Member Roll Call
- OSPI Updates

#### **Addendums and Revisions added to the 2025–26 Accounting Manual.**

- 2024–25 SDAM Addendum #1 — 250117
- 2024–25 SDAM Addendum #2 — 250523
- 2025–26 SDAM Revisions:
  - Accounting Changes Discussed at Previous SDAAC Meetings | Federal Forest is a Deductible Revenue | Revenue Codes opened in the CPF and TVF | CTE Accounting Changes | GASB 103 Unusual or Infrequent | Revenue 9400—Insurance Recoveries | PILTs

#### **A Beginning List of Work Topics for 2025–26 and 2026–27**

- A Beginning List of Addendum Topics for 2025–26
  - CTE Type Codes in CPF | GASB 103 | Insurance Recoveries | PILTs | Changes to the Schedule of Long-Term Liabilities | Chapter 3 Alignment to SLTL | Possible new GL Codes for Long-Term Debt Acct Group | RANs versus TANs and BANs | Debt Service Fund Type Codes
- A Beginning List of Revision Topics for 2026–27
  - SB-5009: Student Transportation | SB-5192: MSOC Disclosure Reporting

Other Items?

2025–26 SDAAC Meeting Schedule

#### **11:00am: SDAAC Meeting adjourns**

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.