Old Capitol Building
PO Box 47200
Olympia, WA 98504-7200

k12.wa.us

Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

2025–26 School District Accounting Manual Revisions – (250729 Gov Delivery)

Purpose/Background

The purpose of this bulletin is to advise school districts of the revisions and distribution of the *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)*. The *Accounting Manual* is revised for the 2025–26 school year and the effective date of these revisions is September 1, 2025.

The *Accounting Manual* is distributed electronically; printed copies are not mailed to school districts. The *Accounting Manual* can be accessed on the OSPI website under the School Apportionment and Financial Services (SAFS) webpage and selecting the heading Accounting Manual. The Accounting Manuals are stored by fiscal year. When available, select the 2025–26 tab for the newest edition. The *Accounting Manual* online "print version" is designed to produce double-sided copies. Hardcopies of the *Accounting Manual* can be ordered from School Apportionment and Financial Services (SAFS) for a fee by contacting Carrie Hert at 360-725-6300, Carrie.Hert@k12.wa.us, or OSPI SAFS, P.O. Box 47200, Olympia, WA 98504.

School District Accounting Advisory Committee

The revisions to the *Accounting Manual* represent the work of the School District Accounting Advisory Committee that, by statute, is advisory to the Office of Superintendent of Public Instruction and the State Auditor's Office. Committee members are representatives of the Washington Association of School Business Officials, the Washington Association of School Administrators, the Washington Association for Career and Technical Education, the Washington School Information Processing Cooperative, the Association of Educational Service Districts, the State Auditor's Office, and Office of Superintendent of Public Instruction. All meetings are open to the public. Committee information including minutes are located on the OSPI website at "Workgroups & Committees".

Information and Assistance

For questions regarding this bulletin, please contact Paul Stone, Supervisor of School District Accounting at 360-725-6303 or by email at paul.stone@k12.wa.us. The OSPI TTY number is 360-664-3631. This bulletin is also available on the OSPI website at Accounting Manual.

Note: Boxes surrounding narrative in this bulletin provide a synopsis of the revised accounting guidance.

2025–26 SCHOOL DISTRICT ACCOUNTING MANUAL REVISIONS

Accounting Manual Introduction – Changes

In the Introduction Section of the Accounting Manual, beginning on page v: The School District Accounting Advisory Committee is updated.

Current Members of the School District Accounting Advisory Committee (SDAAC) as of July 2025	
Washington Association of School Administrators	
Jason Williams, Director of Finance	Educational Service District 171
Washington Association of School Business Officials	
Alphonso Melton, Executive Director of Business Services	University Place School District
Amanda Sipher, Director of Financial Services	North Thurston School District
Barb Piguet, Assistant Director of Accounting	Auburn School District
David Knechtel, Accounting Manager	Kent School District
Jon Poolman, Director of Fiscal Services	Mukilteo School District
Marci Bannan, Director of Business Services	Orting School District
Mitch Thompson, Executive Director of Finance	Sultan School District
Tara Santucci, Business Manager	Union Gap School District
Large School Districts	
Kristy Magyar, Accounting Director	Seattle Public Schools
Cindy Coleman, CPA, Chief Finance and Business Services Officer	Spokane Public Schools
Association of Educational Service Districts	
Charles Hole, Assistant Fiscal Officer III	Educational Service District 112
Lori McLeod, Fiscal Services Supervisor	Educational Service District 189
Washington Association for Career and Technical Education	
Mike Christianson, Director, CTE	Bethel School District
Kevin Smith, Director, CTE	Renton School District
At Large Members	
Amber Porter, Chief Financial Officer	Oak Harbor School District
Andrew Burgess, Controller	Highline School District
Holly Burlingame, CSBA	WASBO
Washington School Information Processing Cooperative (WSIPC)	
Susan Pangilinan-Tiosejo, Senior Systems Analyst	

Current Members of the School District Accounting Advisory Committee (SDAAC) as of July 2025

State Auditor's Office

Sara Heath, Audit Manager; School Programs,
Ryan Montgomery, Assistant Audit Manager; School Programs
Shirley Christiansen, Assistant Audit Manager; School Programs

Office of Superintendent of Public Instruction

Shawn Lewis, Director, School Apportionment and Financial Services. *Committee Chairperson*
Lee Wlazlak, Supervisor, School District Budgeting
Mike Sando, Supervisor, School District Financial Reporting
Paul Stone, Supervisor, School District Accounting

CHAPTER 2 – Budgeting — Changes

In Chapter 2, Page 2-5: The guidance is edited. Revenue 5500 Federal Forest is an amount deducted from the general apportionment, Revenue 3100.

Budgets should include a provision for **deductible revenues** where applicable. If a district receives revenue in any of the following revenue accounts, the amount is **deducted** from the state payment (3100, General Apportionment):

- 1400 Local in Lieu of Taxes
- 5400 Federal in Lieu of Taxes
- 5500 Federal Forests

CHAPTER 3 – Accounting Guidelines — Changes

In Chapter 3, Page 3-63: The Interfund Transfer guidance is expanded to include the authority to transfer CTE carryover resources to the Capital Projects Fund and restricted there for CTE Major Projects. The following is an excerpt from the chapter section.

- Subject to the annual Career and Technical Education (CTE) program's carryover and recovery rules found in WACs 392-121-570 through 392-121-578: when the CTE programs generate annual carryover, the annual carryover resources may be transferred to the credit of the Capital Projects Fund. The authority to transfer is authorized under the redirection of apportionment statute, RCW 28A.150.270 and is subject to the following additional requirements:
    - o Any CTE carryover left remaining in the district's general fund at the end of a fiscal year must be:

  - Allocated by the district board to the high school CTE program (Program 31);
  - Allocated by the district board to the middle school CTE program (Program 34); and/or
  - Allocated as a redirection of apportionment to the capital projects fund.
- Carryover amounts allocated to the high school or middle school program will be included in the minimum expenditure calculation for the appropriate program.
- If any redirection of CTE apportionment is included, all allocations must be identified in the transfer resolution.
- After program carryover is calculated, but before the end of the next fiscal year, the district board shall execute the resolution requesting the superintendent of public instruction to approve the transfer of all or a portion of the CTE carryover to the district's capital projects fund.
- The CTE carryover resources transferred to the capital projects fund pursuant to this section are restricted for specific CTE major projects and cannot be subsequently transferred to the credit of another fund.
- The transfer will not result in a negative estimated ending fund balance in the General Fund.

CHAPTER 4 – General Ledger Accounts — Changes

In Chapter 4, Page 4-25:
GL Account Code 538, Unusual or Infrequent Items—Outflows, is opened for Government Funds to identify these items on the face of the financial statements in accordance with GASB 103.

538 Unusual or Infrequent Items—Outflows

Applicable Fund: (GF, ASB, DSF, CPF, TVF, PF)

This account is used to classify amounts in accordance with GASB Statement 103 which are transactions or events that are unusual in nature or infrequent in occurrence. This may include significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster.

Refer to *GL 968 Unusual or Infrequent Items—Inflows* for the accounting treatment related to resources utilized in these events.

School districts are required to describe each unusual or infrequent event separately in the Notes to the Financial Statements.

- Debit this account by adjusting journal entry (AJE); by transferring applicable amounts originally reported in GL 530 and 536 expenditure accounts.
- Credit with closing entry to Account 890 Unassigned Fund Balance (GF) or 889 Assigned to Fund Purposes (all other funds).

In Chapter 4, Page 4-42: There are minor edits to General Ledger Account Code, GL 815 Restricted for Unequalized Deductible Revenues. The account is used by cash basis districts to account for deductible revenues. The list of deductible revenues is modified.

815 Restricted for Unequalized Deductible Revenue
Applicable Fund: (GF, Cash Basis Districts only)

This account is provided as a means for restricting fund balance for future recovery of deductible revenues. Refer to Chapter 2 for more information on deductible revenues. Cash basis districts make a restriction of fund balance for recoverable revenue at the time the revenue is received for reversal at the time the revenue is recovered. This account is used for the following funding streams: 1400 Local in Lieu of Taxes, 5400 Federal in Lieu of Taxes, 5500 Federal Forests. These General Fund revenues of the school district reduce the state payment to the district in Revenue 3100 Apportionment.

In Chapter 4, Page 4-52:
A new General Ledger Account Code, GL 868 Restricted From CTE Carryover Resources is added to the Chart of Accounts.

868 Restricted From CTE Carryover Resources
Applicable Fund: (CPF)

This account is provided as a means for accumulating and restricting specific CTE resources transferred from the General Fund to the Capital Projects Fund. Refer to Chapter 3 and the section titled Interfund Transfers for guidance describing the process.

- Credit with the CTE program carryover resources transferred from the General Fund. (Contra entry: debit Account 889 Assigned to Fund Purpose.)
- Debit with the amount to be unrestricted when the purpose for the restriction has been met.

In Chapter 4, Page 4-60:
GL Account Code 968, Unusual or Infrequent Items —Inflows, is opened for Government Funds to identify these items on the face of the financial statements in accordance with GASB 103.

968 Unusual or Infrequent Items—Inflows
Applicable Fund: (GF, ASB, DSF, CPF, TVF, PF)

This account is used to record amounts received in accordance with GASB Statement 103 which are transactions or events that are unusual in nature or infrequent in occurrence. This may include awards or assistance provided from local, state, and federal sources related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm; or costs related to an environmental disaster.

Refer to *GL 538 Unusual or Infrequent Items—Outflows* for the accounting treatment related to expenditures incurred in these events.

School districts are required to describe each unusual or infrequent event separately in the Notes to the Financial Statements.

- Credit this account by adjusting journal entry (AJE); by transferring applicable amounts originally reported in GL 960 and 965 revenue codes.
- Debit with closing entry to Account 890 Unassigned Fund Balance (GF) or 889 Assigned to Fund Purposes (all other funds).

CHAPTER 5 – Revenues and Other Financing Sources — Changes

In Chapter 5, Page 5-5: The section titled Deductible Revenues is modified to include Federal Forest, Revenue 5500.

Deductible Revenues

The following General Fund revenues of the school district reduce the state payment to the district in Revenue 3100 Apportionment. Except for Revenue 5500, debt service, capital project, and transportation vehicle funds resources received in these accounts are not deductible revenues. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or federal forest revenue is deducted.

- 1400 Local in Lieu of Taxes
- 5400 Federal in Lieu of Taxes
- 5500 Federal Forests

In Chapter 5, Page 5-12: The guidance for Revenue 1400, Local in Lieu of Taxes, is modified to clarify specific types.

1400 Local in Lieu of Taxes
Applicable Fund: (GFS, DSF, CPF, TVF)

Record revenue from local payments in lieu of property tax (PILTs) associated with housing authorities and urban-use land banks. If an amount is from another tax source, substituting for the property tax, it should be recorded in the specific "in lieu of tax" revenue account provided for it; or, if there is no specific revenue account otherwise provided, use Revenue Account 1900 Other Local Taxes.

(Reference: RCW 35.82.210, 35.83.040, 79.19.110.)

In Chapter 5, Page 5-30: The guidance for Revenue 5500, Federal Forest, is modified, describing it as a deductible revenue.

5500 Federal Forests

Applicable Fund: (GFL, DSF, CPF)

Record revenue from the distribution of federal forest fees.

Note: Revenue in this account reduces the state payment to the district in Revenue Account 3100 Apportionment. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or the federal forest revenues will be deducted.

In Chapter 5, Page 5-68:
Revenue 7301, Nonhigh Participation is opened for use in the Capital Projects Fund and Transportation Vehicle Fund.

7301 Nonhigh Participation

Applicable Fund: (GFL, **CPF, TVF**)

Record revenue received from nonhigh school districts for the education of high school students.

(Reference: RCW 28A.160.010 and chapter 392-132 WAC.)

In Chapter 5, Page 5-69:
Revenue 8200, Private Foundations, is opened for use in the Capital Projects Fund and Transportation Vehicle Fund.

8200 Private Foundations

Applicable Fund: (GFL, **CPF, TVF**)

Record revenue from private foundations including, but not limited to, grants that are restricted as to their use and are material in nature.

In Chapter 5, Page 5-71:
The narrative guidance for Revenue 9400, Insurance Recoveries, is modified to describe different accounting treatments for different types of loss.

9400 Insurance Recoveries
Applicable Fund: (GFL, CPF, TVF)

Include all insurance recoveries that apply to any loss covered by insurance, whether or not the policyholder is the district.

An exception is allowed for insurance recoveries related to storm cleanup that are measurable and available in the same year as the related cleanup expenditures. In this example only, resources should be netted against those expenditures. Refer to the section titled *Revenue Versus Contra-Expenditure Recognition* in Chapter 3 for additional guidance.

FEMA grants are not insurance recoveries and should be accounted for as direct/indirect federal grants.

Include payments related to L&I workers compensation insurance.

Experience rating credits and other rebates should be accounted for as reimbursements; (crediting the GL 530 expenditure account).

Chapter 8 – Financial Reporting — Changes

In Chapter 8, beginning on page 8-4: The section titled *Assessing Financial Conditions* is revised. There are concerns regarding the financial condition of school districts. The revised guidance aligns with new note disclosure requirements. Concepts include "Going Concern Considerations" GASB Cod.2250.118.

Assessing Financial Condition

Financial reports are commonly used to assess a government's financial condition and its ability to continue to provide services and meet obligations as they come due. Financial statements are prepared on a "going concern" basis, which assumes the district will be able to meet its obligations as they come due in the normal course of business without needing to default on obligations or take emergency actions outside the normal course of business. This assumption is a fundamental concept for both preparers and users of financial statements.

For preparers, the going concern assumption is the underlying rationale for recognition, accrual, and measurement of assets and liabilities, reflecting their expected future value or settlement as a part of normal, ongoing operations. For users, analysis and interpretation of financial statements is based on the expectation that the district will continue operations and use assets or settle liabilities using ordinary business practices.

For this reason, districts have a responsibility to assess their financial condition to determine whether there is a substantial doubt about the going concern assumption. Specifically, whether there is a substantial doubt that the district will be able to meet its obligations as they become due for a reasonable period of time without needing to default on obligations or take emergency actions outside the normal course of business. For governments, a "reasonable period of time" is generally considered to be fifteen months beyond the date of the financial statements. This determination is referred to as "substantial doubt" for the remainder of this section.

As critical government institutions, school districts are not expected to declare bankruptcy or dissolve. Therefore, the Accounting Manual does not contain any form of liquidation basis of accounting for use when there is substantial doubt about the going concern assumption. Continuation of a school district as a going concern is assumed in absence of significant information to the contrary. If no substantial doubt exists, then no disclosure is needed. However, if conditions or events exist that raise a substantial doubt, then note disclosure is required.

Examples of conditions or events that would normally be considered to raise a substantial doubt include the following. This is not an exhaustive list.

- The need to petition OSPI to budget receivables and enter into binding conditions.
- Contracting with the County Treasurer to register warrants due to lack of funds.
- Issuing an F-196 Annual Financial Statement with a negative unrestricted fund balance in the general fund.
- Issuing interfund loans to avoid entering into binding conditions.
- Requesting apportionment advances.
- Temporarily funding structural budget imbalances using short term debt, asset sales, or other one-time resources.
- Delaying vendor or payroll payments due to lack of funds.
- Defaulting on bonds or other debt.
- Triggering debt guarantees or negotiating debt restructures to avoid default.
- Catastrophic events that prevent the district from operating or earning a significant portion of expected revenues, or that subject the district to material uninsured losses in excess of cash reserves.

Evaluation of the district's ability to continue as a going concern for a reasonable period of time involves making a judgement, at a particular point in time, about inherently uncertain future outcomes of conditions or events. This judgment should consider all relevant information available up to the date that the financial statements are issued.

When a substantial doubt exists, the district is responsible to develop plans to mitigate the adverse conditions or events. Plans should be documented and approved by the governing body and should be supported by analysis and ongoing monitoring procedures as needed.

In Chapter 8, beginning on page 8-10: The section titled *Financial and Single Audits* is edited to reflect that the federal threshold is increasing to one million dollars for audits of fiscal years beginning after 10/1/2024. No early implementation is allowed. This will not be effective until audits of school year 2025–26.

FINANCIAL AND SINGLE AUDITS

Single audits are required if the district spends at least $1,000,000 in total federal financial assistance annually. These audits are performed in accordance with Generally Accepted Government Auditing Standards and are an assessment of internal controls over federal programs, tests of how those controls are working, and tests of compliance with federal requirements.

In Chapter 8, beginning on page 8-14: The section titled *Schedule of Expenditures of Federal Awards (SEFA)* to edited to clarify the reference to the ABFR.

Schedule of Expenditure of Federal Awards (SEFA)

A Schedule of Expenditure of Federal Awards (SEFA) must be prepared by all districts that receive federal funds. It is required to be included as supplementary information with the audited financial statements.

OMB Uniform Audit Requirements §200.510(b) prescribes the form and content of the SEFA, which is used by auditors to determine if a single audit is required and to help identify which federal programs will be audited. Refer to the F-196 Financial Reporting section of the Administrative, Budgeting, and Financial Reporting Guidance webpage for more information on the SEFA.

Chapter 9 – Federal Grants Management — Changes

In Chapter 9, beginning on page 9-22: There is a minor edit to the section titled *Audits of Federal Grants*. The federal threshold is increasing to one million dollars for audits of fiscal years beginning after 10/1/2024. No early implementation is allowed. This will not be effective until audits of school year 2025–26.

Audit Requirements

Grantees that expend $1,000,000 or more in a year in total federal awards are required to have a single audit. Grantees that expend less than $1,000,000 in federal awards are exempt from federal audit requirements that year, but records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and Government Accountability Office (GAO).

Chapter 10 – Capital Projects Fund and Transportation Vehicle Fund Accounting — Changes

In Chapter 10, beginning on page 10-8: Guidance under the section titled *30 Equipment* is deleted.

30 Equipment

~~Maintenance vehicles and machinery are allowed to be charged to the Capital Projects Fund with money legally deposited, except bonds, as described in RCW 28A.320.330(2). SHB 1080 amends the law and extends RCW 28A.320.330(2)(h) which states: During the 2021–2023 fiscal biennium, the purchase of maintenance vehicles and machinery are allowed.~~

~~For the two-year fiscal biennium, RCW 28A.320.330(2)(h) supersedes RCW 28A.320.330(2)(e) which states: Vehicles shall not be purchased with capital projects fund money.~~

~~Other motor vehicles licensed to be operated on the road are not charged to the Capital Projects Fund. Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund.~~

Motor vehicles licensed to be operated on the road are not charged to the Capital Projects Fund. Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund.

In Chapter 10, beginning on page 10-11: A new one-digit source code, (Source Code 8), is added for "Amounts received from CTE Carryover transferred from the General Fund".

A one-digit source–use code should be assigned as follows:

One Digit Source–Use Codes and Assignments

0 Amounts that are unrestricted and undesignated.
1 Amounts derived from the sale of bonds and investment proceeds and used for the purposes expressed in the bond proposition.
2 Amounts received from capital projects levies and used for levy propositions.
3 Amounts received from state agencies and used for funded projects.
4 Amounts received from federal agencies and used for federal portions of individual grants.
5 Other sources and uses not described above.
6 Amounts received from Impact Fees in accordance with the Growth Management Act.
7 Amounts received from Mitigation Fees in accordance with the State Environmental Protection Act.
8 Amounts received from CTE Carryover resources transferred from the General Fund.
9 Amounts to be distributed. This is an intermediate code for use during the fiscal year and does not have a balance at budget preparation time or when year-end reports are issued. For example, the district may have two or more projects in the same year. The source–use code 9 can be a temporary place for the direct construction management support expenditures during a fiscal year. At the end of the fiscal year, all expenditures in source–use code 9 would be reversed and allocated on a reasonable basis to each project for that fiscal year. Allocation methods could be based on, but not limited to, the total direct expenditures of each project or the total square feet under construction of each project for that fiscal year.

In Chapter 10, beginning on page 10-12: The guidance describing Expanded Source–Use Coding is modified.

Expanded Source–Use Coding

Districts may wish to further expand the minimal one-digit coding to be able to account for individual issues and sales of bonds, levy years, and individual categorical grants. ~~For example, the use of a two-digit code would afford up to 50 individual source-use pools if the minimum five codes are used.~~

~~Districts may also elect to expand on the source-use code structure by giving source-use code "8" its own assignment, or by adding a third or fourth digit to the coding.~~ Districts electing to expand on this code structure must include some provision for reducing their expanded code to the fund balance and investment in capital assets accounts provided for in the general ledger.

In Chapter 10, beginning on page 10-14: A new General Ledger Account Code, GL 868 Restricted From CTE Carryover Resources, is added to the Chart of Accounts.

General Ledger: Restricted Fund Balance:
Equity Accounts for the Capital Projects Fund

861	Restricted From Bond Proceeds
862	Committed From Levy Proceeds
863	Restricted From State Proceeds
864	Restricted From Federal Proceeds
865	Restricted From Other Proceeds
866	Restricted From Impact Fee Proceeds
867	Restricted From Mitigation Fee Proceeds
868	Restricted From CTE Carryover Resources
869	Restricted From Undistributed Proceeds

In Chapter 10, beginning on page 10-19: Guidance under the section titled *Vehicles* is modified.

Vehicles are not to be purchased with Capital Projects Fund money (RCW 28A.320.330(2)(e)). Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund.

~~Maintenance vehicles and machinery are allowed to be charged to the Capital Projects Fund with money legally deposited, except bonds, as described in RCW 28A.320.330(2). SHB 1080 amends the law to include RCW 28A.320.330(2)(h) which states: During the 2021–2023 fiscal biennium, the purchase of maintenance vehicles and machinery are allowed.~~

~~For the two-year fiscal biennium, RCW 28A.320.330(2)(h) supersedes RCW 28A.320.330(2)(e) which states: Vehicles shall not be purchased with capital projects fund money.~~

~~Other vehicles are not to be purchased with capital projects fund money (RCW 28A.320.330(2)(e)). Pupil transportation vehicles are charged to the Transportation Vehicle Fund. All other vehicles are charged to the General Fund.~~

Appendix A – Program Expenditure Matrices — Changes

In Appendix A, beginning on page A-12: The CTE programs 31 and 34 are modified to include:

- Activity 63—Operations of Buildings and
- Activity 65—Utilities.
- This will mean that CTE programs will be allowed to be directly charged for their portion of the utilities consumed by the program and the daily operations and upkeep of the CTE instructional spaces.
- Activity 72—Information Systems is removed from the expenditure matrix. This activity was opened erroneously for 2024–25 and should be closed.

PROGRAM 31—VOCATIONAL—BASIC—STATE

OBJECTS OF EXPENDITURE

			Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
	ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21	Supervision										
22	Learning Resources										
23	Principal's Office										
24	Guidance and Counseling										
25	Pupil Management										
26	Health and Related Services										
27	Teaching										
28	Extracurricular										
29	Payments to School Districts										
31	Instructional Professional Development										
32	Instructional Technology										
33	Curriculum										
34	Professional Learning—State										
35	Pupil Safety										
63	Operation of Buildings										
65	Utilities										
	TOTALS										

PROGRAM 34—MIDDLE SCHOOL CAREER AND TECHNICAL EDUCATION—STATE

OBJECTS OF EXPENDITURE

ACTIVITY	Total	Debit Transfer (0)	Credit Transfer (1)	Cert. Salaries (2)	Class. Salaries (3)	Employee Benefits (4)	Supplies, Inst Mat'ls Noncap (5)	Purchased Services (7)	Travel (8)	Capital Outlay (9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management										
26 Health and Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
31 Instructional Professional Development										
32 Instructional Technology										
33 Curriculum										
34 Professional Learning—State										
35 Pupil Safety										
63 Operation of Buildings										
65 Utilities										
TOTALS										

Appendix B – Additional Accounting Guidance — Changes

In Appendix B, beginning on page B-7: Transportation guidance under the section titled *ASB Transportation* is modified.

ASB Transportation

A significant portion of the non-to-and-from transportation costs relate to Associated Student Body (ASB) activities such as sporting events. Non to-and-from transportation costs related to ASB activities are described as services provided by Program 99 and used by the ASB. These costs should be removed from Program 99 using the calculation on either the Long-Form or Short-Form.

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