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Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE AGENDA

Friday November 7, 2025

OSPI — Zoom Webinar

Meeting Objective: To discuss potential Addendums to the current 2025–26 Accounting Manual and Revisions to the 2026–27 Accounting Manual.

9:00am: SDAAC Meeting Webinar begins.

SDAAC Member Roll Call

Topics

Subcommittee recaps

- Schedule of Debts and Liabilities
 - New Debt Categories added
 - Modifying Chapters 3, 4, & 8
 - Rewrite DSF – Bond Guidance
 - Perspectives
- New Special Education Accounting Methodology
 - Defining Enrichment & New Projection Tool
 - Perspectives
- MSOC Reporting Requirement 2026-27
 - Perspectives
- OSPI Financial Health Indicators
 - Perspectives
 - Historical, Trend Analysis, Forward Looking
 - Budgeting Best Practices
 - Interfund Loans, Transfers, Advances, Other Loans

New Items

- Federal Procurement Thresholds
- Proposed New GL Code 655 Donated Deposits
- Unusual or Infrequent on the Budget Status Reports

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.

Other Topics Discussed in October

- CTE CPF Type Codes — Addendum for 2025–26
- Obsolete ESSER & COVID-19 Accounting
- Obsolete Federal Programs 54 & 62
- Big Picture – Changes to School District Funds

Additional Discussion

11:00am: SDAAC Meeting adjourns