School District Accounting Advisory Committee

Final review of topics and changes to the
2026–27 School District Accounting Manual

June 25, 2026

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Next Steps in SDAM Publications

- Proof Accounting Manual Chapter Sections

- Public Hearing is scheduled for Tuesday July 21 at 10:30am

- Post the 2026–27 Accounting Manual to the OSPI Website

Sasquatch Ad-Hoc Advisory Committee

- August 19

- All ESD AFOs
- Specific members of SDAAC
- Non-WSIPC School Fiscal Officers

- This initial meeting is a Sasquatch Overview

Corrections

- **Accounting Manual Addendum #3 — Correction**
- Addendum #3 illustrates the applicable funds open for the Transfer resource codes 9900, 9901, and 9902.

- Resource code 9900 should be shown as **OPEN** to the Debt Service Fund, pursuant to RCW 28A.150.270.

9000	**Other Financing Sources (GL 965)**	**GFS**	**GFL**	**DSF**	**CPF**	**TVF**
9900	Transfers – Redirection of Apportionment		na			na
9901	Transfers – Other Resources	na				
9902	Transfers – Technology and Maintenance	na		na	na	na

TVF Interfund Loans

In Chapter 3, Near Page 3-52: Additional legal references are added in the section on Interfund Loans.

- Loans are allowable from the Transportation Vehicle Fund to specific funds:
- For districts on binding conditions or under enhanced financial oversight and subject to additional approval from OSPI related to the binding conditions,

No Interest Charges — Specific Circumstances

In Chapter 3, Near Page 3-53:

- Guidance describes when loan interest is not charged.
- For school districts in binding conditions or under enhanced financial oversight —
- When taking an interfund loan from its capital projects fund, the loaning capital projects fund may not charge interest on the amounts loaned.

Loan Disclosure — Monthly

In Chapter 3, Near Page 3-53:

- Additional disclosure requirement on Interfund Loans

- Financial reports, **including monthly financial reports provided to the board of directors** of the district, **must** specify all outstanding interfund loans and all interest charges involved.

TVF Transfers — Specific Circumstances

In Chapter 3, Near Page 3-55:

- New guidance is added to the section Interfund Transfers.
- The authority for the guidance is pursuant to RCW 28A.160.130, RCW 28A.160.200, and RCW 28A.315.221.

TVF Transfer of Depreciation Payments

- Transportation Vehicle Fund (TVF) depreciation payments from fully depreciated vehicles may only be transferred for use to another fund with OSPI approval and pursuant to 28A.160.200 and 28A.160.130. In order to receive OSPI approval:
  - A school district must submit a petition for permission that clearly demonstrates a reduced student population, or the transportation needs of the district no longer require the same number of vehicles. This evidence must support that the district is unlikely to need the replacement vehicle in the future. The petition must be signed by the school district superintendent.

TVF Depreciation Transfers — Necessary Review

- The school board must review the petition and approve a resolution to forgo the transportation vehicle replacement due to changing student populations or other transportation needs.
- The superintendent of public instruction will only approve the petition if it determines that the reduction in student transportation vehicles is appropriate due to forecasted declines in student enrollment or other relevant factors affecting the district's transportation program.

TVF Transfers — Enhanced Financial Oversight

- Transfers from the Transportation Vehicle Fund (TVF) to another fund are only allowed for school districts under enhanced financial oversight, and only with OSPI approval.

- In order to receive OSPI approval:
  - The school district must petition the superintendent of public instruction for permission to transfer the TVF resources.
  - The petition must be signed by the school district superintendent.
  - The special administrator must recommend the interfund transfer.

TVF Loan Conversion to Transfer — Specific Circumstances

- The school board must approve a resolution authorizing the transfer or a resolution to convert temporary interfund loans from the TVF to a permanent transfer with no requirement for repayment.
- The office of the superintendent of public instruction may only approve the petition if the transfer is not detrimental to any function or project for which the TVF was established.

Added Narrative

In Chapter 3, Near Page 3-55:

- A sentence is added for Ongoing Tech and Maintenance Transfers

- Review additional transfer guidance provided in Chapter 10, in the section “*Ongoing Technology and Maintenance Expenditures and Transfers*”.

2025–26 SDAAC Meeting Schedule

Wednesday, August 19	8-Noon	OSPI Webinar	Sasquatch Ad-Hoc Advisory Committee
Thursday, October 8	9-11 am	OSPI Webinar	Regular Meeting — Proposed Changes for 2027–28 SDAM — **Billings** Conf. Room

Final Thoughts

The next meeting is scheduled for Thursday, October 8th.

OSPI will host an In-Person; and Broadcast the meeting via Zoom or through another media platform.

If you have taken notes of today's meeting, I would appreciate having a copy. Your notes help as a reminder of items discussed.

Thank you for participating.