

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



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

k12.wa.us

September 25, 2020

( ) Action Required

(X) Informational

BULLETIN NO. 077-20 SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

TO: Educational Service District Superintendents  
School District Superintendents  
School District Business Managers

FROM: Chris Reykdal, Superintendent of Public Instruction

RE: First Addendum to the School District Accounting Manual for the 2020–21  
School Year

CONTACT: Paul Stone, Supervisor, School District Accounting  
360-725-6303, [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us)

## PURPOSE/BACKGROUND

The purpose of this bulletin is to advise school districts of the first addendum to the *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)*. The effective date of the addendum is September 2020, and the changes are applicable to the school district fiscal year beginning September 1, 2020.

## Allowable Transportation-Related Services in the Remote Learning Environment

### Chapter 6–General Fund Expenditures

On page 6-27, transportation related costs, permissible in the remote learning environment are described in the guidance for Program 99. The costs are an allowable use of the Revenue 4199 Transportation allocation.

Transportation-related services as necessary to provide students with the opportunity to equitably access educational services in a remote learning environment are considered permissible transportation activities and deemed an allowable use of the current transportation allocation.

Those services include:

- The use of bus drivers, and the corresponding use of school buses, to deliver one or more of the following education tools and services to students in their remote learning locations on a schedule to be determined by school districts:
  - learning materials, including but not limited to workbooks, homework packets, paper assignments, and other tangible instructional materials;
  - meals; and
  - any hardware, WiFi hotspots, or other technology solutions that increase student access to remote learning online curriculum; and
- The transportation of students to and from learning centers or other public or private agencies where educational and support services are provided to students.

School districts are required to track and document the specific time and uses of school buses and bus drivers to deliver the above services.

On page 6-40, a new Activity code is added to the Chart of Accounts. Activity 58 Remote Learning Operations is provided to account for the operation of buses and drivers in the remote learning environment.

### ***58 Remote Learning Operations***

Include direct operating expenditures for buses used in the remote learning operations. The only salaries charged to this activity are those of the bus drivers.

Also include contracted service payments to firms for the direct costs incurred for operating buses in remote learning operations. Other portions of payments made to contracted firms for transportation-related services should be allocated to other appropriate activities within Program 99: Supervision, Maintenance, and Insurance.

Include other transportation expenditures for remote learning operations carried out by means other than school buses.

Vehicle fuel costs should be charged to Object 5 under this activity.

**APPENDIX A**

On page A-23, the Program 99—Pupil Transportation Object of Expenditure Matrix is modified for Activity 58, Remote Learning Operations.

**PROGRAM 99—PUPIL TRANSPORTATION  
 OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Capital	
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services	Travel	Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
25 Pupil Management and Safety										
29 Payments to School Districts										
51 Supervision										
52 Operations										
53 Maintenance										
56 Insurance										
58 Remote Learning Operations										
59 Transfers										
TOTALS										

**APPENDIX B**

On page B-4, under the section titled Miscellaneous Issues, a new topic titled *Transportation and Remote Learning* is added to the guidance which describes the accounting treatment of costs incurred in Program 99 deemed allowable in the remote learning environment.

***Transportation and Remote Learning***

No provisions of RCW 28A.160 (Student Transportation), may be interpreted or applied to restrict a school district’s ability to use its current transportation allocations to support the transportation-related services as necessary to provide students with the opportunity to equitably access educational services in a remote learning environment. The prohibition, to interpret or apply guidance that may contradict this section, extends into the School District Accounting Manual.

Transportation-related services deemed an allowable use of the current transportation allocation include:

- The use of bus drivers, and the corresponding use of school buses, to deliver one or more of the following education tools and services to students in their remote learning locations on a schedule to be determined by school districts:

- learning materials, including but not limited to workbooks, homework packets, paper assignments, and other tangible instructional materials;
  - meals; and
  - any hardware, WiFi hotspots, or other technology solutions that increase student access to remote learning online curriculum; and
- The transportation of students to and from learning centers or other public or private agencies where educational and support services are provided to students.

School districts are required to track and document the specific time and uses of school buses and bus drivers to deliver the above services. School districts will be required to account for bus miles provided for Remote Learning Operations on the annual School Bus Mileage Report, provided to OSPI. "Remote Learning trips" should be tracked for informational purposes only. The costs will remain in Program 99. Remote Learning trips should be tracked in a similar fashion to how bus usage is tracked for the typical non-to-and-from pupil transportation services, such as extracurricular activities or field trips.

## INFORMATION AND ASSISTANCE

For questions regarding this bulletin, please contact Paul Stone, Supervisor of School District and ESD Accounting at 360-725-6303 or by email at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us). The OSPI TTY number is 360-664-3631. This bulletin is also available on the OSPI website under [bulletins](#).

Jamila B. Thomas  
Chief of Staff

T.J. Kelly  
Chief Financial Officer  
Financial Resources

Michelle Matakas  
Director  
School Apportionment and Financial Services

CR: pfs

*OSPI provides equal access to all programs and services without discrimination based on sex, race, creed, religion, color, national origin, age, honorably discharged veteran or military status, sexual orientation, gender expression, gender identity, disability, or the use of a trained dog guide or service animal by a person with a disability. Questions and complaints of alleged discrimination should be directed to the Equity and Civil Rights Director at 360-725-6162/TTY: 360-664-3631; or P.O. Box 47200, Olympia, WA 98504-7200; or [equity@k12.wa.us](mailto:equity@k12.wa.us).*