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Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE AGENDA

Friday, November 4, 2022

Webinar Zoom

Meeting Objective: To review various Accounting Topics and begin the work on new revisions to the 2023–24 Accounting Manual.

9:00: SDAAC Meeting Webinar begins.

Discussion Topics

- F-196 System status update
- Note to the Financial Statements

2022–23 Accounting Manual Addendums

- Addendum #1: Chapter 6, Page 15: Remove guidance from Program 11 SLFRF
- Addendum #2: Chapter 7, Page 58. Modify SBHS Medicaid reimbursement guidance
- Work in Progress: GASB Statement 94:
 - Modify Chapter 3, Chapter 4, F-196, SLTL. [3 slide]

2023–24 Accounting Manual Revisions

- Chapter 9: Compile Indirect Guidance [1 slide]
- Chapter 7: Leases AJE illustrations
- Chapter 6: Program 88 changes
- Chapter 4: New GL Codes for financial reporting: GASB Statement 100:

Other Sub-Committee work

- WSSDA Policy 6215: [3 slides]

Other Topics – Tabled

- Cash Basis Accounting Considerations [6 slides]
- Clarifying Guidance for Sabbatical Leave [3 slides]
- Clarifying Fundraising: GF versus ASB? [4 slides]
- F-196 System Annual Maintenance Items