

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

k12.wa.us



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

**SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE**  
**AGENDA**  
**Friday, October 7, 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**

- OSPI Updates

2021–22 Items

- HCA—SBHS Federal Refunds
- Updated Look-up Tool (Valid PP-AA-NCES) for Activity 85
- Notes –
- Pension Reporting
- Leases Q&A

2022–23 Items

- Alternative Reporting for ESSER
- GASB Statement 94

2023–24 Items

- Compile Indirect Guidance
- Cash Basis Accounting Considerations
- Sabbatical Leave
- ASB versus General Fund Fundraising
- WSSDA Policy 6215
- Program 88: Add Activity 24
- GASB Statement 100

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.