



SUPERINTENDENT OF PUBLIC INSTRUCTION

DR. TERRY BERGESON OLD CAPITOL BUILDING • PO BOX 47200 • OLYMPIA WA 98504-7200 • <http://www.k12.wa.us>

May 19, 2008

(X) Action Required
(X) Informational

BULLETIN NO. 037-08 SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

TO: Educational Service District Superintendents
Chief School District Administrators
Assistant Superintendents for Business and/or Business Managers

FROM: Dr. Terry Bergeson, State Superintendent of Public Instruction

RE: *Administrative, Budgeting, and Financial Reporting Handbook*
Fiscal Year 2008–09 Updates

CONTACT: Calvin W. Brodie, Director, School Apportionment and Financial Services
(360) 725-6300, cal.brodie@k12.wa.us

PURPOSE

This bulletin provides notice of updates to the *Administrative, Budgeting, and Financial Reporting Handbook* (Handbook). The Handbook provides school districts, educational service districts (ESDs), and other users with a reference manual and working documents for policies and procedures relating to School Apportionment and Financial Services (SAFS) at the Office of Superintendent of Public Instruction (OSPI).

The Handbook includes policies and procedures for:

- F-195 School District Budget
- F-200 School District Budget Extension
- F-196 School District Annual Financial Report
- F-197 County Treasurer's Report processes
- F-203 State Revenue Forecasting
- Schedule of Expenditures of Federal Awards (SEFA)
- Other processes under SAFS responsibility

Handbook updates are for Fiscal Year 2008–09, except for the F-196 School District Annual Financial Report chapter, which is for Fiscal Year 2007–08.

DISTRIBUTION

Again this year, the Handbook is being distributed electronically. Printed copies will not be mailed to school districts. The Handbook can be accessed on-line by selecting

“Instructions” “ABFR Handbook” “2008–09” from the SAFS webpage at:

<http://www.k12.wa.us/safs/>. Direct access is at:

<http://www.k12.wa.us/safs/INS/ABF/0809/hb.asp>. An on-line “print version” is provided for individuals wanting to produce double-sided copies. Hardcopies of the entire Handbook can also be ordered from SAFS for a fee. These requests will be processed in September 2008. Hardcopy requests can be made to (360) 725-6300, becky.dillon@k12.wa.us, or OSPI, SAFS, PO BOX 47200, Olympia, WA 98504.

SIGNIFICANT CHANGES EFFECTIVE THIS YEAR

- Updated to reflect changes throughout the Handbook.

Following is a brief listing for some of the major changes to the Handbook effective with Fiscal Year 2008–09.

Introduction:

- Updated narrative.

Table of Contents:

- Updated to reflect changes throughout the Handbook.

F-195 Chapter:

- Incorporated School District Accounting Advisory Committee (SDAAC) recommended changes.

F-195 Document:

- Budgetary GL Account 905–Other Financing Uses will be removed and replaced with GL Account 536 Other Financing Uses–Transfers Out and GL Account 535 Other Financing Uses in all funds except ASB.
- Addition of Revenue Accounts 4134–Middle School Career and Technical Education and 4175–Professional Development.
- Addition of Programs 34–Middle School Career and Technical Education–State with open Activities: 21, 22, 24, 25, 27, 28, and 29 and 75–Professional Development with open Activities: 21, 22, 23, 24, 25, 26, 27, and 29.
- Addition of Revenue Edit 113–Compare Revenue Account 3121, F-195 GF, to Revenue Account 3121, F-203 Output (item #329) Variance = \$100 and Master Revenue Edit 300–Include Revenue Code 3121.

Budget Preparation Chapter:

- All sections of this chapter have been updated. *Please replace the entire Budget Preparation Chapter in your Handbook.*
- Section 1 summarizes “Changes for 2008–09 Budgets.”

F-200 Chapter:

- Incorporated SDAAC recommended changes.

F-200 Document:

- See F-195 changes above.

F-198 Chapter:

- Budgetary GL Account 905—Other Financing Uses will be removed and replaced with GL Account 536 Other Financing Uses—Transfers Out and GL Account 535 Other Financing Uses in all funds except ASB.

F-197 Chapter:

- No changes.

F-196 Chapter Revisions (for FY 2007–08):

- Available in late summer.

Budgeting Receivables Chapter:

- No changes.

Apportionment Advances and Redirections Chapter:

- No changes.

MOE Chapter:

- No changes.

Warrant Processing Chapter:

- No changes.

NEW Schedule of Expenditures of Federal Awards (SEFA) Chapter:

- After SDAAC discussion, the State Auditor's Office (SAO) and OSPI determined that the Handbook would be a better fit for SEFA guidance.
- For 2008–09, SEFA guidance will be in both the Handbook and School District Accounting Manual (SDAM).
- For 2009–10, SEFA guidance will be removed from the SDAM. SAO will continue to send out the bulletin reminding school districts of the due dates and process.

Appendix:

- Program/Activity/Object matrix reflects FY 2008–09 accounting manual changes.
- Duty code matrix reflects FY 2008–09 accounting manual changes.

COMMENTS—SUGGESTIONS

The Handbook is updated each spring, and we appreciate your comments and suggestions. Please refer to our website at <http://www.k12.wa.us/SAFS/default.asp> for any updates or corrections made to this publication. The Handbook suggestion form is located in the Appendix chapter, Section 1.

BULLETIN NO. 037-08 SAFS

Page 4

May 19, 2008

Please forward comments to Calvin W. Brodie, Director, School Apportionment and Financial Services at (360) 725-6300 or cal.brodie@k12.wa.us, or you may contact any of the School Apportionment and Financial Services staff. The office fax number is (360) 664-3683, and the agency TTY number is (360) 664-3631.

This information is also available on the agency website at the following URL:

<http://www.k12.wa.us/safs/>.

FINANCIAL RESOURCES

Jennifer Priddy

Assistant Superintendent

SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

Calvin W. Brodie

Director

TB:mjd