

SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE (SDAAC)
CURRENT MEMBERS AS OF JANUARY 2008

Washington Association of School Administrators

Nancy Moffatt, Executive Director, Finance and Operations	North Kitsap School District
Teresa Nichols, Finance Director	Hoquiam School District

Washington Association of School Business Officials

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Holly Burlingame, Director of Accounting	Northshore School District
Susan Smith Leland, Exec. Director, Business Services	Highline School District
Ronic Lirio, Accounting Manager	Seattle School District
Doug Matson, CPA, Deputy Superintendent, Operations	West Valley School District
Becky Montgomery, Business Manager	Easton School District
Jeffrey Phan, Accounting/Payroll Director	Kent School District
Kim Scott, Business Manager	Kiona-Benton School District
Neil Sullivan, Director of Finance	Spokane School District
Angela Watts, Business Manager	Sunnyside School District

Association of Educational Service Districts

Crista Emerson, Assistant Fiscal Officer	Educational Service District 101
Tim Merlino, Chief Financial Officer	Educational Service District 112
Marilyn Sollers, Fiscal Services Coordinator	Educational Service District 189
Bill Tilton, Fiscal Services and Data Coop Director	Educational Service District 105

Washington Association for Career and Technical Education

Dave Rudy, Director, Career and Technical Education	Sedro-Woolley School District
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Washington School Information Processing Cooperative (WSIPC)

Jean Deming, Fiscal Product Manager	
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Washington State Association of County Treasurers

Judy Ainslie, County Treasurer	Cowlitz County Treasurer
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At Large Members

Amy Fleming, Director, Business Planning	Puyallup School District
Jody Hockaday, Finance Supervisor	Pasco School District
Chuck Hole, Assistant Fiscal Officer	Educational Service District 113

State Auditor's Office

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Julie Amos, CPA, Assistant Audit Manager	School Programs
Rick Bonner, CPA, Assistant Audit Manager	School Programs

Office of the State Treasurer

Darrel Jensen, Accounting Services Director	
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Office of Superintendent of Public Instruction

Calvin W. Brodie, Director, School Apportionment and Financial Services, Committee Chairperson	
Michael Dooley, Supervisor, School District and ESD Budgeting	
Pam Peppers, Supervisor, School District and ESD Financial Reporting	
Vacant, Supervisor, School District and ESD Accounting	

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INTRODUCTION

The classified system of accounts presented herein was developed by the Washington State School District Accounting Advisory Committee under the joint direction of the Superintendent of Public Instruction and the State Auditor. In general, the manual follows established principles of governmental accounting as adopted by the Governmental Accounting Standards Board. Revisions have been made where necessary in order to conform to state law.

The manual provides for a basic double entry modified accrual system of accounting with general ledger controls over revenues, expenditures, receivables, inventories, liabilities, fund balance, and budgetary accounts. School districts with an average FTE (full-time equivalent) enrollment of less than 1,000 pupils for the preceding fiscal year may use a cash basis system of accounting per RCW 28A.505.020. The accounting principles and procedures included in the manual represent basic minimums necessary for the achievement of school district reporting objectives. It is intended that the school districts maintain detailed revenue and expenditure accounts as well as required periodic reports.

The use of these systems will (1) promote uniformity in the presentation and comparison of financial data; (2) make available to the local school superintendents and school boards complete and up-to-date data for their guidance and information; (3) furnish the means for effective budgetary control; and (4) provide a method for school districts to present their fiscal operating results and financial needs to the state Legislature, the Superintendent of Public Instruction, and the general public.

Members who serve on the committee represent the Office of Superintendent of Public Instruction, the State Auditor's Office, the Washington Association of School Administrators, the Washington Association of School Business Officials, the Association of Educational Service Districts, the Washington Association for Career and Technical Education, the Washington State Treasurer's Office, the Washington State Association of County Treasurers, and the Washington School Information Processing Cooperative.

Since the initial publication of this manual in March 1968, the committee has met regularly to discuss the application of various parts of the manual to specific situations affecting each fund. Subsequent revisions of the manual reflect many of the generally accepted accounting principles (GAAP) affirmed by the Governmental Accounting Standards Board in Statement 1, Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide.

Legal references provided in this edition are those in effect as of December 2007.

Appreciation is hereby expressed for the time and assistance given to this endeavor by all members of the manual committee and others whose efforts made this publication possible.

NOTE:

Boxes surrounding information throughout this manual indicate information needed only by those districts preparing financial reporting in compliance with generally accepted accounting principles (GAAP).

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