



September 12, 2019

() Action Required
(X) Informational

BULLETIN NO. 058-19 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: Addendums to the School District Accounting Manual for the 2019–20 School Year

CONTACT: Paul Stone, Supervisor, School District and ESD Accounting
360-725-6303, paul.stone@k12.wa.us

PURPOSE/BACKGROUND

The purpose of this bulletin is to advise school districts of addendums to the *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)*. The effective date of the addendums is September 2019, and the changes are applicable to the school district fiscal year beginning September 1, 2019.

ADDENDUMS FOR THE 2019–20 SCHOOL YEAR

Modifications have been made to the List of Revenues matrix in Chapter 5.

LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND			
"na" indicates the account is closed in that sub-fund.			
Account	Title	GF	
		GFS 10	GFL 11
4139	Career Launch		na
4388	Child Care—Other State Agencies	na	

A new Revenue Code is being added to the Chart of Accounts.

Beginning with the 2019–20 school year, Revenue Code 4139 Career Launch, is added to the chart of accounts to enable the state to administer Section 60 of E2SHB 2158, an act related to creating a workforce education investment to train Washington students for Washington jobs.

4139 State Funding – Career Launch

Applicable Fund: (GFS)

Record revenue from OSPI supporting career connected learning opportunities and student enrollment in the Career Launch program.

Revenue Code 4388 is clarified on the List of Revenues matrix in Chapter 5.

Revenue Code 4388 Child Care—Other State Agencies is assigned to Sub-Fund 11. A correction is necessary to the *List of Revenues* matrix, beginning on page 5 in Chapter 5. On page 5-7, the table incorrectly depicts Revenue 4388 as assigned to Sub-Fund 10. The correct assignment is Sub-Fund 11. On page 5-24, Revenue 4388 is correctly assigned to Sub-Fund 11 (GFL).

4388 Child Care—Other State Agencies

Applicable Fund: (GFL)

Record revenue from other state agencies, such as the Department of Social and Health Services, for child care services provided by the school district.

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. 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 Director of the Office of Equity and Civil Rights at 360-725-6162/TTY: 360-664-3631; or P.O. Box 47200, Olympia, WA 98504-7200; or equity@k12.wa.us.