



March 15, 2019

( ) Action Required  
( X ) Informational

BULLETIN NO. 014-19 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: Revisions 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](mailto:paul.stone@k12.wa.us)

**PURPOSE/BACKGROUND**

The *Accounting Manual for Public School Districts in the State of Washington (Accounting Manual)* has been revised for the 2019–20 school year. The effective date of the revised Accounting Manual is September 2019, and the changes are applicable to the school district fiscal year beginning September 1, 2019.

The purpose of this bulletin is to advise school districts of the revisions and distribution of the *Accounting Manual*. The *Accounting Manual* is distributed electronically; printed copies are not mailed to school districts. The *Accounting Manual* can be accessed online by selecting “Instructions,” “Accounting Manual,” and “2019–20” from the SAFS website at <http://www.k12.wa.us/SAFS/default.asp>.

Direct access is at <http://www.k12.wa.us/safs/INS/ACC/1920/am.asp>.

An online “print version” is provided to produce double-sided copies. Hardcopies of the *Accounting Manual* can be ordered from School Apportionment and Financial Services (SAFS) for a fee by contacting Becky Dillon at 360-725-6300, [becky.dillon@k12.wa.us](mailto:becky.dillon@k12.wa.us), or OSPI SAFS, P.O. Box 47200, Olympia, WA 98504.

**SCHOOL DISTRICT ACCOUNTING ADVISORY COMMITTEE**

The revisions to the *Accounting Manual* represent the work of the School District Accounting Advisory Committee that, by statute, is advisory to the Office of Superintendent of Public Instruction and the State Auditor’s Office. Committee members are representatives of the Washington Association of School Business Officials, the Washington Association of School Administrators, the Washington Association for Career and Technical Education, the

BULLETIN NO. 014-19 SAFS

Page 2

March 15, 2019

Washington School Information Processing Cooperative, the Association of Educational Service Districts, the State Auditor's Office, and Office of Superintendent of Public Instruction. All meetings are open to the public. Committee information including minutes are located on the SAFS website at <http://www.k12.wa.us/safs/pub/com/sdaac.asp>.

### **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](mailto:paul.stone@k12.wa.us). The OSPI TTY number is 360-664-3631.

This bulletin is also available on the OSPI website at <http://www.k12.wa.us/BulletinsMemos/bulletins2019.aspx>.

Jamila B. Thomas  
Chief of Staff

T.J. Kelly  
Interim Chief Financial Officer  
Financial Resources

CR:pfs

Attachment A: General Revisions to the School District Accounting Manual

Attachment B: The Introduction Section of Chapter 6

Attachment C: Program 88 – Child Care

Attachment D: Object of Expenditure Codes

Attachment E: Chapter 13 – Fiduciary Activity

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