

APPENDIX C – Reference Materials

Accounting, Auditing, and Legal Compliance Issues

- Attorney General’s Office ([AGO](#))
- A Debt Limitation Worksheet and Instructions are posted on the School Apportionment webpage under *Forms* at [Debt Limit Calculation](#)
- The [School District Accounting Manual](#)
- Governmental Accounting Standards Board ([GASB](#))
- State Auditor’s Office ([SAO](#))
- Washington Association of School Business Officials ([WASBO](#))
- Washington Association of School Administrators ([WASA](#))
- Washington State School Directors’ Association ([WSSDA](#))

Bulletins and Communications for School Districts

- Bulletins issued by the Office of Superintendent of Public Instruction (OSPI) are posted to the OSPI Web page at [Bulletins and Memos](#). You may also receive a copy by contacting School Financial Services, OSPI, at 360-725-6303. The agency TTY number is 360-664-3631.
- The State Auditor’s Office [Audit Connection Blog](#)

Federal Compliance Issues

- Office of Management and Budget ([OMB](#)) Circulars
- Catalog of Federal and Domestic Assistance ([CFDA](#))
- Office of Special Education and Rehabilitative Services, under [grads360](#) resources ([OSEP](#))
- Title 1 Part A, Program Fiscal Handbook; available on the OSPI website at [Federal Fiscal Guidance](#)

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