

School District Accounting Advisory Committee

Selected Accounting Topics for Review and prepare for
changes to the 2023–24 School District Accounting Manual

June 23, 2023



Today's Agenda

- Updated SDAAC Meeting Schedule
- Addendum #4 to the 2022–23 SDAM: SBHS reimbursements back to 50:50
- TTK—Program 09: Adding Facility & Utility Activity Codes
- Activity 35 Pupil Safety
- Adding Activity 28 Extracurricular to Program 58 Special and Pilot Programs
- New Valid COA Lookup Tool
- E-Rate Federal still unknown.
- Create an SDAAC Sub-Committee: Discussion on CTE Allowable Costs
- Create an SDAAC Sub-Committee: Research F-195 Programming — Levy Input Flexibility — Review other schedules.

Updated SDAAC Meeting Schedule

Thursday, October 12	9-11 am	OSPI Video-Conference	Regular Committee Meeting
Friday, November 17	CANCELLED		
Wednesday, December 13	9-11 am	OSPI Video-Conference	Regular Committee Meeting
Tuesday, January 23	9-10:30 am	OSPI Video-Conference	Regular Committee Meeting
Wednesday, March 13	9-11 am	OSPI Video-Conference	Regular Committee Meeting

2022–23 SDAM Addendum #4

- Notification going out via GovDelivery
- HCA SBHS Reimbursement Percentages Change:
- HCA issued guidance on June 16, 2023
- The Federal Public Health Emergency ended on May 10, 2023
- SBHS medical reimbursement breakdown for services provided on or after May 11, 2023, is:
- Federal: 50.0% State: 50.0%

Activity 35 — Pupil Safety

- New Activity Code 35
- Splitting Activity 25 Pupil Management and Safety into:
 - Activity 25 Pupil Management
 - Activity 35 [Pupil Safety] or [*Safety and Security Staff*].
- Segregating “safety/security” for reporting purposes.

Activity 35 — Pupil Safety

- Include expenditures for pupil security personnel... whose primary job duty...
- May be split-coded
- Employees charged to this Activity Code should have completed the training requirements for Safety & Security Staff outlined in [RCW 28A.310.515](#).

More on Transition to Kindergarten (TTK)

- The 2023–24 federal resources are expected to be a one-time federal allocation. (ARP EANS II, ALN 84.425V).
- There is only the one TTK Program 09 in the Chart of Accounts.
- School Districts will need to track TTK federal expenditures separately from other enrichment expenditures
- No Indirects
- Time and Effort Apply

More on Transition to Kindergarten (TTK)

- The funding provided must be expended only for the support of operating a Transition to Kindergarten Program and best practices for site readiness of facilities used for the program.
- **All** TTK Resources are sub-fund 1 Enrichment
- Any additional funds used in support of the Transition to Kindergarten Program must be from enrichment sources

Program 09: Post F-195 Budget Matrix Changes

- Adding Activities 35, 62, 63, 64, 65, and 67 to Program 09 TTK

		T	0	1	2	3	4	5	7	8	9
35	Pupil Safety										
62	Grounds Maintenance										
63	Operation of Building										
64	Maintenance										
65	Utilities										
67	Building and Property Security										

- Duty Code Assignments and NCES Codes created

Adding Activity 28 Extracurricular to Program 58 Special and Pilot Programs

PROGRAM 58—SPECIAL AND PILOT PROGRAMS—STATE											
	ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21	Supervision										
22	Learning Resources										
23	Principal's Office										
24	Guidance and Counseling										
25	Pupil Management and Safety										
26	Health and Related Services										
27	Teaching										
28	Extracurricular										
29	Payments to School Districts										
31	Instructional Professional Development										
32	Instructional Technology										
33	Curriculum										
35	Pupil Safety										
	TOTALS										

iGrants Notification EGMS Notification

NEED TO INFORM IGRANTS AND EGMS OF NEW BUDGET MATRICES

- **Activity 35 Across all Programs**
- **Activity 28 in Program 58**
- **Activity 24 in Program 88**
- **Program 09 TTK...(?)**
- **Activity 69 in Program 97 (?)**
- **Activity 66 in Program 79 (?)**



New Valid COA Lookup Tools

7. [Valid COA Lookup Tool 2022-07 V7](#): Version 7 of the COA Codes is for use during the 2022-23 school year. This tool provides a quick reference account code validation.
8. [Valid COA Lookup Tool 2023-05 V8](#): Version 8 of the COA Codes was designed for 2023-24 F-195 Budgeting Purposes. This tool provides a quick reference account code validation. Details of the updates from Version 7 are provided in separate worksheets.
9. [Valid COA Lookup Tool 2023-07 V9](#): Version 9 of the COA Codes is for use during the 2023–24 school year. This tool provides a quick reference account code validation. Details of the updates from Version 8 are provided in separate worksheets.

E-Rate—Federal

- I do not have any new information regarding Federal Rules for E-Rate.
- The Compliance Supplement is out.
- It “appears” implementation will be FY 2024; **but it is not clear.**

- I Need Information.

E-Rate Program

- Until we know differently: Treat everything related to E-Rate in 2023–24 as if it is subject to audit.
- You should be able to distinguish your FY23 E-Rate Expenditures from the FY24 E-Rate Expenditures if they occur together in the 2023–24 school year.
- Only Federal E-Rate should be coded to 79-66.

Old Business: The CTE Funding Model

- Volunteers to work on an SDAAC Sub-Committee
- Review the CTE funding model and discuss potential modifications to accounting guidance.

New Business: Modifications to F-195 Programming

- Volunteers to work on an SDAAC Sub-Committee
- Review and Research F-195 Programming — Input Flexibility around Levy Amounts — F-195 roll back issues — Levy percentages on the forms — More freedom to input amounts to Revenue Code 1100.
- Review Budget Form GF 14 — Long Term Financing — Conditional Sales Contracts — In relation to RCW 28A.335.170

Other Old or New Business

?

Final Thoughts

The next meeting is scheduled for October 12th.

OSPI will host an In-Person; and Broadcast the meeting via Zoom or through another media platform.

If you have taken notes of today's meeting, I would appreciate having a copy. Your notes help as a reminder of items discussed.

Thank you for participating.



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Table Discussion on Capping the Federal Indirect Rates

- This is a first discussion on modifying and capping the Federal Indirect Rates
- Constraints are needed
- Other States use maximum caps authorized by the Feds
- OSPI is fact finding

Table Discussion on Capping the State Recovery Rate

- WAC 392-122-900(3)(c)
- (i) Divide direct expenditures for program 97 district-wide support by;
- (ii) Total general fund direct expenditures for all programs minus direct expenditures for program 97 district-wide support; and
- (iii) Round to three decimal places.
- **(iv) The maximum allowable state recovery rate shall not exceed ## percent.**