

CTE Accounting/Funding

A Sub-Committee of the School District
Accounting Advisory Committee (SDAAC)



Current CTE Activities

	ACTIVITY	Total
21	Supervision	
22	Learning Resources	
24	Guidance and Counseling	
25	Pupil Management	
27	Teaching	
28	Extracurricular	
29	Payments to School Districts	
31	Instructional Professional Development	
32	Instructional Technology	
33	Curriculum	
34	Professional Learning–State	
35	Pupil Safety	
	TOTALS	

Proposal to Add

	ACTIVITY	Total
21	Supervision	
22	Learning Resources	
23	Principal’s Office	
24	Guidance and Counseling	
25	Pupil Management	
26	Health/Related Services	
27	Teaching	
28	Extracurricular	
29	Payments to School Districts	
31	Instructional Professional Development	
32	Instructional Technology	
33	Curriculum	
34	Professional Learning–State	
35	Pupil Safety	
72	Information Systems	
	TOTALS	

New VOC Expenditure Matrix

Programs 31 and 34– VOCATIONAL — BASIC — STATE											
			Debit	Credit	Cert.	Class.	Employee	Supplies	Purchased		Capital
			Transfer	Transfer	Salaries	Salaries	Benefits	Noncap	Services	Travel	Outlay
	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										
	26 Health/Related Services										
27	Teaching										
28	Extracurricular										
29	Payments to School Districts										
31	Instructional Professional Development										
32	Instructional Technology										
33	Curriculum										
34	Professional Learning–State										
35	Pupil Safety										
	72 Information Systems										
	TOTALS										

Time Frame for Changes

VOC Activities 23, 26, and 72:

- Not included in the F-195 Budgeting System until 2025–26
- Will be added to the F-196 in 24–25.
- S-275 Duty Codes will be added in 24–25.
- New NCES Object Codes to update School District Accounting Software.
- Changes reflected in the 2024–25 Accounting Manual Updates
- Information collected in the first year will be reassessed.

CTE Minimum Expenditures

WACs 392-121-570 through 392-121-578

- The purpose of these sections is to assure that state allocations for vocational education are expended by school districts and charter schools to support state vocational programs.

CTE minimum direct expenditures equals:

- 95% of the CTE Allocation
- 93% of the VOC Running Start Allocation
- Prior Year Carryover

There is a 5% limit on indirect costs.

CTE Allocations are Separate and Distinct

- The CTE allocations (HS Program 31 & MS Program 34) are separate and distinct allocations.
- Each allocation is subject to minimum program expenditure requirements.
- The allocations are not interchangeable.
- CTE funding provided for Program 31 can only be used in Program 31.
- CTE funding provided for Program 34 can only be used in Program 34.

The CTE Funding Allocation

RCW 28A.150.260 – The Prototypical Allocation and the CTE Enhancement

- The CTE Allocation is part of Revenue 3100.
- Provided to districts in offering the minimum instructional program of basic education to students.
- The distribution formula is an allocation only.
- The CTE enhancement funding:
 - ((4)(c) & (9)) is subject to RCW 28A.150.265

RCW 28A.150.265 – The CTE Enhancement

The CTE enhancement allocated in RCW 28A.150.260 (4)(c) and (9) may only be used for CTE purposes as follows:

- CTE staff salaries, benefits, MSOCs, smaller class sizes.
- CTE related WBL Programs, Expanded Learning Programs, inclusive of CTSOs.
- CTE WBL Coordinators and Career Guidance Counselors.
- Course Equivalency Development of the Core Learning Standards to CTE Courses.
- School expenses associated with CTSO-related programs and community-related partnership programs.
- Student fees for national and state industry-recognized certifications.