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ospi.k12.wa.us

Financial Reporting Update – (240701 Gov Delivery)

Updated Career and Technical Education (CTE) Program Expenditure Matrices.

New Allowable Activities, Additional Object Codes, and New Duty-Code Assignments Beginning September 2024

OSPI has made accounting changes, affecting the vocational education programs. CTE Program 31—Vocational—Basic—State and Program 34—Middle School Career and Technical Education—State will now include allowable expenditures for:

- Activity 23-Principal's Office,
- Activity 26-Health/Related Services, and
- Activity 72–Information Systems.

The updated Program-Expenditure matrices are illustrated here.

PR	PROGRAM 31—VOCATIONAL—BASIC—STATE OBJECTS OF EXPENDITURE											
			Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased		Capital	
			Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls 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 and 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					

PR	PROGRAM 34—MIDDLE SCHOOL CAREER AND TECHNICAL EDUCATION—STATE OBJECTS OF EXPENDITURE											
			Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	•	Capital	
			Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls 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 and 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					

Changes are effective beginning September 2024, and will be included in the 2024–25 School District Accounting Manual. The new activity-object expenditure combinations and S-275 duty codes combinations are available to update school district accounting software. The F-195 budgeting system was not updated for 2024-25, but these updates will be available for budgeting in 2025–26.

After financial statements are complete for SY 2024–25, the SDAAC and the CTE subcommittee will reconvene to study the modified CTE expenditure matrices to determine if any additional adjustments need to be made, up to and potentially including internal controls.

This message is intended to reach accounting software providers including but not limited to WSIPC, Business Plus, Infinite Vision, Munis, SAP and other customized systems. Please forward the attached files to the appropriate IT group to update the accounting systems.

For accounting questions related to changes to the Career and Technical Education programs, please reach out to Paul Stone at paul.stone@k12.wa.us.