

# Update: 6th Grade in CTE and CTE Account Codes

## What did the law do?

[Second Substitute Senate Bill \(2SSB\) 5358](#) makes it explicit that a middle school that serves 6–8th grade students could enroll 6th grade students in a 7–8 grade middle school state approved CTE course, which must be taught by a state CTE certified instructor. CTE enhancement cannot be claimed and will be reported and funded as a basic education student.

2SSB 5358 makes a change in calculating minimum expenditures, carryover, and recovery for CTE programs. There will be no change in how districts should initially account for costs.

## 6th Grade in CTE

If the 6th grade is included in the middle school, a 6th grader may be enrolled in an approved 7th and 8th grade middle school course(s).

- 6th grade students cannot be claimed for CTE enhanced funding, ONLY basic education
- A 6th grade only CTE course may not be offered

The courses taken by 6th, 7th, or 8th graders do not count towards

- the CTE graduation pathway and
- Perkins Performance Indicators

CIP Codes are indicated for the 7th and 8th CTE courses in [CEDARS](#)

- ONLY in Course Catalog File D

**NOTE:** Only high school rigor courses are submitted in CEDARS Student Grade History.

## CTE Account Code Changes [Accounting Manual](#)

Qualified middle school CTE expenditures should be budgeted and reported in program 34 and qualified high school CTE expenditures should be budgeted and reported in program 31.

- For purposes of the carryover and recovery calculations, expenditures for both programs will be combined and treated as a single program. This change is effective for the 2024–25 school year and will impact the minimum program expenditures for 2025–26.
- Districts will be required to allocate any carryover to the individual programs in the following year and report the information to OSPI.
- OSPI will now permit an option to redirect some or all of the CTE carryover in future years to the Capital Projects Fund – supporting major CTE capital investments. Funding can be saved over multiple years to accomplish a large capital project.
- None of these changes impact accounting or other rules associated with the Perkins Grant or other grant funds used to support the CTE program.

For information about how your district will implement these changes, coordinate with your district's business office. For more information on the accounting rules and guidance, contact Paul Stone at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us).

