

Old Capitol Building  
PO Box 47200  
Olympia, WA 98504-7200

k12.wa.us



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**  
Chris Reykdal, Superintendent

## 2025–26 School District Accounting Manual Addendum #2 – (260122 SAFS Hot Topics Delivery)

Good afternoon,

The purpose of this School Apportionment and Financial Services (SAFS) Accounting notice is to advise school districts of an addendum to the Accounting Manual for Public School Districts in the State of Washington (Accounting Manual). The effective date of this addendum is September 2025, and the changes are applicable to the school district fiscal year beginning September 1, 2025.

### 2025–26 SCHOOL DISTRICT ACCOUNTING MANUAL ADDENDUM #2

**In Chapter 10, beginning on Page 10-08:** New Capital Project Fund Type Codes are added to record capital expenditures related to the Career and Technical Education (CTE) vocational program.

#### **28 CTE Building Remodeling**

This Type Code should be used when the capital expenditures are related primarily to the CTE program or when funded by CTE apportionment transfers and grants.

Record expenditures for major permanent structural alterations to buildings related to the Career and Technical Education (CTE) vocational program. Included are items which are integral parts of the building housing the CTE program or services such as the initial or additional installation of heating, ventilation, electrical, plumbing, fire protection, and other systems in existing buildings. Replacements of roofs, carpets, and service systems are recorded here. New permanent structures and building additions which will be used to house CTE-related operations may also be recorded here.

### **38 CTE Equipment**

This Type Code should be used when the capital expenditures are related primarily to the CTE program or when funded by CTE apportionment transfers and grants.

Record expenditures for the purchase or installation of additional major items for CTE equipment. The salaries for school district maintenance staff used in the installation of CTE equipment may be charged here. CTE instructional-related salaries, including time to program or to become proficient in operating equipment, must be charged to the General Fund.

### **48 CTE Energy Upgrades**

This Type Code should be used when the capital expenditures are related primarily to the CTE program or when funded by CTE apportionment transfers and grants.

Record expenditures for installation, or modification of the installation, of energy conservation measures in a CTE building which are primarily intended to reduce energy consumption or allow the use of an alternative energy source. Energy conservation measures must have been identified as cost-effective by an energy audit (RCW 28A.320.330(2)(c)(iii)).

For questions regarding this SAFS Hot Topics Delivery notice, please reach out to Paul Stone at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us).