

Georgia Department of Education

Career, Technical and Agricultural Education

Budget Guidance for Use of Perkins IV Local Plan FY2012

Include Federal and State Grants Permissive Budget Codes

**CAREER, TECHNICAL, and AGRICULTURAL EDUCATION
Budget Guidance for Specific Federal and State Grants
FY 2012 Perkins IV Local Plan**

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The information herein provides brief and abbreviated descriptions of budget codes. A complete listing and definition of budget codes can be viewed at the following website:

<http://admin.doe.k12.ga.us/gadoe/ChartAccts.nsf/863785bb9cdc0d8b852564c100617908?OpenView>

FEDERAL GRANTS

Disclaimer: The federal grants funded under the Carl D. Perkins IV Act of 2006, are awarded based on the availability of funds.

CTAE FUNCTION CODES/DESCRIPTIONS

The following are the only Function Codes that can be used for CTAE related activities.

Function Code 1000-Instruction

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Function Code 2210- Pupil Service (Improvement of Pupil Services)

Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

Function Code 2230- Federal Grant Administration

Activities concerned with the demands of Federal Programs grant management. Federal indirect Cost Charges should continue to be charged to 2300-880. **Budget the expenses incurred by the CTAE Director under this function code.**

Function Code 2300- General Administration at the District Level

Activities concerned with establishing and administering policy for operating the LUA (Local Unit of Administration). These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

Function Code 2400- School Administration

Activities concerned with overall CTAE administrative responsibility for school operations.

Please refer to the *Georgia's Guidelines for Use of Perkins IV Funds* for further clarification on the use of Perkins IV funds.

Program ID 315 Perkins IV Career and Technical Education Act (Program Improvement Grant)

1. Broad Budget Guidelines

The funds allocated by the Perkins IV-Program Improvement Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the Carl D. Perkins Career and Technical Education Act of 2006. These limited funds must be targeted for new or improved activities. The Career, Technical, and Agricultural Education Division will complete the Perkins formula calculations and provide the available grant amount for each system.

The following CAPS have been placed on the Program Improvement Award:

- a. The total of **Administrative Cost** which is budgeted in either **function code 2230, 2300 or 2400, object codes 100-800**, can be **5%** or less of the Program Improvement award.
- b. The total of object codes **611, 610 & 642 for function codes 1000 & 2210 must be 10% or less** of the Program Improvement award.
- c. The total of object codes **612, 615, 616, 730 & 734 for function codes 1000 & 2210 must be 70% or less** of the Program Improvement award.
- d. The total of “Other” categories-**function codes 1000 & 2210, object codes 100, 200, 300, 400, 500, & 800 can be 15% (or more, if a system spends less in any object code category that is capped).**

2. **Guidance for completing the “Local Maintenance of Effort Chart” which is located in the Program Improvement Grant on the GaDOE Consolidated Application:**

Object Code (100) - Include total salaries to be paid from Quality Based Education (QBE) or Local Funds within Object code 100 for all Careers, Technical and Agricultural Education teachers, administrators and support staff. Include personnel in grades 7 through 12 and system level for all Job Codes and Subject Codes under Career, Technical and Agricultural Education. Do not include salaries paid from Perkins or other career and technical education grant funds. Only include the portion of salaries for the time assigned to Career, Technical and Agricultural Education courses and responsibilities for personnel assigned to other activities for part of the day.

Object Code (200) - Include employer cost for employee benefits to be paid for from QBE or Local Funds for all Career, Technical and Agricultural Education personnel as described above.
Note: Only use for employer share of TRS paid on behalf of employee.

Object Code (300) through (800) - Include all anticipated expenditures to be paid from QBE or Local Funds for Career, Technical and Agricultural Education programs under Broad Object Categories 300 Professional Purchased Services, 400 Purchased Property Services, 500 Other Purchased Services (Travel), 600 Supplies (includes Expendable Equipment), 700 Property (Equipment) and 800 Other. Include funds from all appropriate QBE weights and categories

such as career and technical education lab, regular 9-12, middle school, Media, Staff Development, Equalization, etc.

Object Code Totals – The total QBE and Local funds budgeted for FY 2011-12 must equal or exceed funds from the Local Plan for FY 2010-11 to comply with the Federal Maintenance of Effort Requirement. Enter this total in the Local Maintenance of Effort chart in the Local Plan/Consolidated Application.

Comparison Categories for Federal Non Supplanting Issue – The total funds for Object Codes 400, 500, 600, 700 and 800 expended for Career and Technical Education and Agricultural Education programs from QBE and Local Funds must equal or exceed **the combined total** amounts expended from Perkins funds for Object Codes 100, 200, 300, 400, 500, 600, 700 and 800. This is to ensure non-supplanting of state/local funds with federal funds.

3. Allowable Budget Codes

A. Function Codes: For this funding source, **only** the following **function codes** are allowable:

- 1000 – Instruction
- 2210 – Improvement of Instructional Services
- 2230 – Federal Administration
- 2300 – General Administration at the district level
- 2400 – School Administration

B. Object Classes: For function codes **1000 and 2210**, within broad object code category **100**, **only** the following **object codes** are allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate. **All allocations to object code 110, requires prior GaDOE Approval. Systems must submit a request via Lplan@doe.k12.ga.us, and wait until they receive a written approval before using this object code.**
- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related activity. **DO NOT USE OBJECT CODE 114**
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

- 140 – Aides and Paraprofessionals: Salaries of aides and paraprofessionals who assist in the classrooms or media centers. **All allocations to object code 140, requires prior GaDOE Approval. Systems must submit a request via Lplan@doe.k12.ga.us, and wait until they receive a written approval before using this object code.**
- 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), vocational Director (RESA), Youth Apprenticeship Director, TCP coordinator. **Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.**
- 191– Other administrative Personnel: (CTAE Supervisor, Job code 672, must be above and beyond positions earned from FTE formula, enter function under 2400 School Administration at the school level).

For function code **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries budgeted under broad object category 100.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **300**, **only** the following **object code** is allowable:

- 300 – Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE. **Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **400**, **only** the following **object codes** are allowable:

- 432 – Repair and Maintenance Services – **Technology Related**: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service

agreements for technology hardware purchased with Perkins funds (e.g. Personal computers and servers, main frames...)

- 443 – Rental of Computer Equipment: Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing for improving CTAE programs.

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **500**, **only** the following **object codes** are allowable:

- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultant’s travel is recorded in object 300.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. **Contracted services for developing software should be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control/audit purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control/audit purposes.**
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **700**, **only** the following **object codes** are allowable:

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. **An inventory of these items should be maintained for control/audit purposes.**

To be charged to equipment, an item must meet the following criteria:

- the cost must be \$5,000 or more per unit;
- the life expectancy must be more than one year;
- 734 – Purchase or Lease-Purchase of Computers (**Cost of \$5,000 or more per unit**): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the two criteria noted in object 730. **An inventory of these items should be maintained for control/audit purposes.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **800**, **only** the following **object code** is allowable:

- 810 – Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.**

C. The total for function codes 2230, 2300 and 2400 must not exceed 5% of the Perkins Program Improvement grant award.

For function codes **2230-Federal Administration, 2300-General Administration at the district level and 2400 School Administration at the school level.**

Within broad object code category **100**, **only** the following **object code** is allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support in any function (this amount must be approved by the state education department, and can only be done once).

Within broad object code category **200**, **only** the following **object code** is allowable:

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for teacher retirement is the only benefit allowable in this category.

Within broad object code category **300**, **only** the following **object code** is allowable:

- 300 – Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object category **500**, **only** the following **object codes** are allowable:

- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultants' travel is recorded in object 300.**

Within broad object code category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).

- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control/audit purposes.**
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- 642 – Books and Periodicals **(Other than state approved textbooks):** Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.

Within broad object code category **800**, **only** the following **object codes** are allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).
- 880 – Federal Indirect Cost: Expenditures to record the indirect cost permitted under federal grant administration and approved by GaDOE.

Program ID 316 Perkins IV Professional Development Grant

1. Broad Budget Guidelines

This grant fund allocation must be budgeted only for cost to support Professional Development through a State recognized consortium.

2. Allowable Budget Codes

A. Function Codes: For this funding source, **only function code 2210 – Improvement of Instructional Services** is allowable.

B. Object Classes: Within broad object code category **800** only the following **object code** is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional

associations), or student memberships and fees, (example: to student organizations).

Program ID 320 Perkins IV –Perkinsplus Grant (Budget must be specific to the Grant requirements).

1. Broad Budget Guidelines

To meet the intent of the new Perkins IV legislation, the Georgia Department of Education has developed the Perkins IV- PERKINSplus Reserve Fund grant. The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students, and was adversely affected by the change in the Perkins IV funding formula. Funds must be spent in accordance with Georgia’s identified priorities under Section 135 of the Perkins Act. Fund 406, CFDA 84.048

2. Allowable Budget Codes

Function Codes: For this funding source, **only** the following **function codes** are allowable:

- 1000 – Instruction
- 2210 – Improvement of Instructional Services
- 2230 – Federal Administration
- 2300 – General Administration at the district level
- 2400 – School Administration

Object Classes: For function codes **1000 and 2210**, within broad object code category **100**, **only** the following **object codes** are allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate. **(All allocations to object code 110, requires prior GaDOE Approval. Systems must submit a request via Lplan@doe.k12.ga.us, and wait until they receive a written approval before using this object code.**
- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related activity. **DO NOT USE OBJECT CODE 114**
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college

credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

- 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), vocational Director (RESA), Youth Apprenticeship Director, TCP coordinator. **Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.**
- 191– Other administrative Personnel: (CTAE Supervisor, Job code 672, must be above and beyond positions earned from FTE formula, enter function under 2400 School Administration at the school level).

For function code **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **300**, **only** the following **object code** is allowable:

- 300 – Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE. **Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **500**, **only** the following **object codes** are allowable:

- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultant’s travel is recorded in object 300.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as*

defined in objects 611, 612, 641, and 642. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control/audit purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control/audit purposes.**
- 642 – Books and Periodicals **(Other than state approved textbooks):** Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **700**, **only** the following **object codes** are allowable:

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. **An inventory of these items should be maintained for control/audit purposes.**
To be charged to equipment, an item must meet the following criteria:
 - the cost must be \$5,000 or more per unit;
 - the life expectancy must be more than one year;
- 734 – Purchase or Lease-Purchase of Computers (**Cost of \$5,000 or more per unit**): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the two criteria noted in object 730. **An inventory of these items should be maintained for control/audit purposes.**

For function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **800**, **only** the following **object code** is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.**

Program ID 160 State Institution Grant - Career and Technical Education Programs.

1. Broad Budget Guidelines

The federal vocational and technical funds are allocated to the following state institutions: Dept of Juvenile Justice, Dept of Corrections and State Schools.

2. Allowable Budget Codes

- A. Function Codes: For this funding source, **only function code 1000– Instruction** is allowable.

Within broad object category **600**, **only** the following **object code** is allowable

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).

Within broad object category **800**, **only** the following **object code** is allowable

- 810 –Dues and Fees: Expenditures for registration fees. Note- Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

- B.** For function code 2210 Improvement of Instructional Services and within broad object code category **500**, **only** the following **object codes** are allowable:
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs.

STATE GRANTS

Disclaimer: State grants are subject to legislative approved funding.

Program ID 519 CTAE Supervision Grant – Career, Technical and Agricultural Education Programs

1. Broad Budget Guidelines

The CTAE Supervisor/Director grant is supported with funding to provide leadership for Career, Technical and Agricultural Education Programs that are operating programs under an approval Local Plan for Career, Technical and Agricultural Education. The grant funding is based on one full time position for 300 CTAE lab Full Time Equivalent (FTE) students. **Note:** The Training and Experience funds for these positions are generated in the FTE earnings from the Certified Personnel Information (CPI) data and are not included in this grant. The percentage of time reported in the CPI data for Job Code 670 (Secondary Fund Code 88) and Job Code 672 (Secondary Fund Code 88) must equal or exceed the positions earned (funded) through the CTAE Supervision Grant. The grant amount will be determined based on the fewest number of positions assigned by the system or the positions earned through the grant formula. **(All CTAE director/supervisor positions funded through this grant will be required to submit an annual report documenting participation in state required meetings/activities. Failure by the grant recipient to participate in state sponsored activities will result in an incomplete application process, thereby forfeiting future grant funds).**

2. Allowable Budget Codes

- A.** Function Codes: for this funding source only function codes **2210 Improvement of Instruction for administration at the district level** and **2400 School Administration at the school level** are allowable.
- B.** Object Classes: Within the broad object code categories **100**, **only** the following **object codes** are allowable.
- 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), vocational Director (RESA), Youth

Apprenticeship Director, TCP coordinator; enter under function code 2210. **Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.**

- 191– Other administrative Personnel: (CTAE Supervisor, Job code 672, must be above and beyond positions earned from FTE formula, enter function under 2400 School Administration at the school level).

Within the broad object code categories **200**, **only** the following **object code** is allowable.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Program ID 521 Agriculture Education Young Farmer Grant

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for instructor travel (\$3,000) and 70% of the cost of instructor salary and benefits based on the state-approved teacher salary schedule (excluding local supplements). The remaining 30% of the cost of instructor salary and benefits must be provided from QBE, local, or other appropriate funds. The Young Farmer Agribusiness position must be assigned to Job Code 151, Secondary Fund Code 88, in the Certified Personnel Information (CPI) data system.

2. Allowable Budget Codes

- A. Function Codes: For this funding source, **only function code 1000** – Instruction is allowable.
- B. Object Classes: Within the allowable function code and broad object code category **100**, **only** the following **object code** is allowable:
 - 166 – Young Farmer Teacher: Teaches Agricultural Science to young farmers in the community.

Within broad object code category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**
- 210 – State Health Insurance: Employer Share of State Health Insurance paid on behalf of the employee.

Within broad object code category **500**, **only** the following **object code** is allowable:

- 580 – Travel – Employees (Young Farmer Teacher): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300.

Within broad object code category **800**, **only** the following **object code** is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note- Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

A. Function Codes: For this funding source, **only function code 2210 – Improvement of Instruction** is allowable.

B. Object Classes: Within the allowable function code and broad object code category **100**, **only** the following **object code** is allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support in any function.

Within broad object code category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **500**, **only** the following **object code** is allowable:

- 580 – Travel – Employees (Young Farmer Teacher): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300.

Program ID 522 Agricultural Education Area Teacher Grant

1. Broad Budget Guidelines

(Only those systems that have been notified by their Ag Regional Coordinator should apply for this grant). The funds allocated are based on the state funds available, and the **2011-2012** Program of Work for Area Teacher personnel. Available grant funds will be used to pay the salary, benefits and travel for each employee and for the purchase of supplies for Fiscal Year **2012** which begins on **July 1st 2011** and ends on June **30th 2012**. This Grant is funded under the authority of State Board Rule 160-4-3-.06.

2. Allowable Budget Codes:

A. Function Codes: For this funding source, **only function code 1000** – Instruction is allowable.

B. Object Classes: Within broad object code categories **100**, **only** the following **object code** is allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **300**, **only** the following **object code** is allowable:

- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object category **500**, **only** the following **object code** is allowable:

- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.

Within broad object category **500**, **only** the following **object code** is allowable:

- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultants travel is recorded in object 300**

Within broad object category **600**, **only** the following **object code** is allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control purposes.**

Program ID 523 Agricultural Education Youth Camps Grant

1. Broad Budget Guidelines

The funds allocated are based on the state funds available, and the **2011-2012** Program of Work for Youth Camp personnel. Available grant funds will be used to pay the salary, benefits and travel for each employee. In addition, funds are allocated for the purpose of hiring part time staff and the purchase of supplies and equipment for the operation of the Youth Camps for Fiscal Year **2012** which begins on **July 1st 2011** and ends on **June 30th 2012**. This Grant is funded under the authority of State Board Rule 160-4-3-.06 and O.C.G.A. 20-2-307.

2. Allowable Budget Codes:

A. Function Codes: For this funding source, **only function code 1000** – Instruction is allowable.

B. Object Classes:

Within broad object code categories **100**, **only** the following **object code** is allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **300**, **only** the following **object codes** are allowable:

- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object code category **400**, **only** the following **object code** is allowable:

- 432 – Repair and Maintenance Services – **Technology Related**: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service

agreements for technology hardware (e.g. Personal computers and servers, main frames...)

Within broad object category **500**, **only** the following **object code** is allowable:

- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultants travel is recorded in object 300**

Within broad object category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control purposes.**

Program ID 524 Agricultural Education Food Systems Technology Program Grant

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and system eligibility based on criteria including number of days of operation, performance of local program, and number of persons employed in the local program. Available grant funds may be used to pay the base salary for Agricultural Education teachers involved in approved activities under State Board

Rule160-4-3-.08. Grant funds not consumed by salary expenses may be used for supplies or equipment for the program.

2. Allowable Budget Codes

- A. Function Codes: For this funding source, **only function code 1000** – Instruction is allowable.
- B. Object Classes: Within broad object code category **100**, **only** the following **object code** is allowable:
- 117 – Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (Job code 119, secondary fund code 76). *If the person teaching this course is not a full time teacher, and therefore cannot be charged to Extended Year (**Object code 117, above**), **then charge to object code 110-Teachers.**

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**

In addition to the Food Systems Technology Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay salaries above the grant amount, local salary supplements, employer paid benefits and operational costs of the summer instructional program.

Program ID 526 CTE Extended Year Grant- Career and Technical Education Programs

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and the extended year report from the previous year (Report of CTE Extended Year Projects-Prior Year **FY 2011**). Available grant funds may be used to pay up to half the base summer salary for Career and Technical Education teachers involved in approved activities under State Board Rule 160-4-3-.09. The following activities and criteria are applicable for technology/career education personnel involved in summer projects (extended year) funded with technology/career grants.

1. Summer School (**direct instruction of students in CTAE courses**)
2. Agriculture Education Projects
3. Work-site development (**job site recruitment and placement activities**)
4. Family & Consumer Sciences Projects (**GaDOE pre-approved home-based projects**)
5. Technology/Career (vocational) Supervisor (**supervise teachers engaged with CTAE students and above activities mentioned in #1, 2, & 3**). Also the supervision of **Ag teachers**. *In the case where there are Ag teachers that will be supervised, enter information for the AG teacher such as; course number, school number, number of students enrolled in course and number of days for extended year activities (≤ 20 days), select **AG** for the “**salary step**,” and **T1** for the “**level of certification**”, ensure that **Letters I, J, K and L all state zero (0)**, as the salary information for the Ag teachers on Extended Year, is captured on their AG Extended Year worksheet and AG Extended Year Grant application. The information for Ag teachers that will be supervised must be entered in this application only for audit purposes, since the Ag teacher is already funded under the Ag grant.*

2. Allowable Budget Codes

- A.** Function Codes: For this funding source, **only function code 1000** – Instruction is allowable:
- B.** Object Classes: Within broad object code category **100**, **only** the following **object code** is allowable:
 - 117 – Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (CPI code 119, secondary fund code 76).

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

- to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for teacher retirement is the only benefit allowable in this category (**For Ag Teachers only**).

1. **For the CTAE director/supervisor on Extended Year for supervising CTAE Teachers also on Extended Year:**

- A.** Function Codes: for this funding source only function codes **2210 Improvement of Instruction for administration at the district level** and **2400 School Administration at the school level** are allowable.
- B.** Object Classes: Within the broad object code categories **100**, **only** the following **object codes** are allowable.
 - 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), vocational Director (RESA), Youth Apprenticeship Director, TCP coordinator. **Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.**
 - 191– Other administrative Personnel: (CTAE Supervisor, Job code 672, must be above and beyond positions earned from FTE formula, enter function under 2400 School Administration at the school level).

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

In addition to the CTE Extended Year Grant funds, the system would need to provide QBE, Local, or other funds (except CTAE Funds) as appropriate to pay salaries above the grant amount, local salary supplements, employer paid benefits and operational costs of the summer instructional program.

Program ID 528 High Schools That Work Grant - Career Technical Education Programs

1. Broad Budget Guidelines

The funds allocated must be budgeted for activities to support the Georgia *High Schools That Work (HSTW)* school reform initiative. These funds along with the system contribution are primarily focused on activities sponsored by the Georgia Department of Education (GaDOE) and the Southern Regional Education Board (SREB).

2. Allowable Budget Codes:

- A. Function Codes:** For this funding source, **only function code 2210 – Improvement of Instructional Services** is allowable.
- B. Object Classes:** Within broad object code category **100**, **only** the following **object code** is allowable:
- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related activity. **DO NOT USE OBJECT CODE 114**
 - 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **300**, **only** the following **object code** is allowable:

- 300 – Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object code category **500**, only the following object code is allowable:

- 580 – Travel – Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300.
- 592 – Services Purchased from Local Units of Administration (LUA) within Georgia- Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.
- 595 – Other Purchased Services: Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.

Within broad object code category **600**, only the following object code is allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for CTAE general use, including reference books.

Within broad object code category **800**, only the following object code is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

In addition to the *HSTW* grant funds, the system would need to provide QBE, Local, Perkins or other funds as appropriate to implement school reform initiatives and to support local consortia activities.

Program ID 529 Agricultural Education Extended Year Grant

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and the **2010-2011** Programs of Work for Agricultural Education Teachers (**both High School and Middle School teachers**). Available grant funds may be used to pay up to half the base summer salary for Agricultural Education teachers involved in approved activities under State Board Rule 160-4-3-.09.

2. Allowable Budget Codes

A. Function Codes: For this funding source, **only function code 1000** – Instruction is allowable.

B. Object Classes: Within broad object code categories **100**, **only** the following **object code** is allowable:

- 117 –Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (CPI job code 119, secondary fund code 76)

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

In addition to the Agriculture Extended Year Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay salaries above the grant amount, local salary supplements, employer paid benefits and operational costs of the summer instructional program.

Program ID 532 Vocational Construction Related Equipment Grant -Career Technical Education Programs.

1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs: (1) in new school buildings; (2) in newly remodeled labs; (3) where new programs are being implemented in new or modified facilities. This grant is not for existing labs and existing programs. Capital Equipment includes items which are considered major equipment purchases having a life cycle of at least five years and which are repairable, not replaced. Grants are approved with the understanding that a minimum of five years is committed for program use in the specific lab.

2. Allowable Budget Codes

- A. Function Codes: For this funding source, **only** the **function code 1000**- Instruction is allowable.
- B. Object Classes: Within broad object category **600**, **only** the following **object codes** are allowable:
- 612 – Computer Software: Expenditures for the purchase of computer software (**operating system, and CAD only**) which has already been developed.
 - 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**
 - 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control purposes.**

Within broad object code category **700**, **only** the following **object codes** are allowable:

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. **An inventory of these items should be maintained for control purposes.**

To be charged to equipment, an item must meet the following criteria:

- the cost must be \$5,000 or more per unit;
 - the life expectancy must be more than five years;
- 734 – Purchase or Lease-Purchase of Computers (**Cost of \$5,000 or more per unit**): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. **An inventory of these items should be maintained for control purposes.**

Items charged here must meet the two criteria noted in object 730.

- the cost must be \$5,000 or more per unit;
- the life expectancy must be more than five years;

Program ID 540 CTAE Apprenticeship (Youth Apprenticeship Grant) Career Technical Education Programs

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for cost to support the Youth Apprenticeship program coordinator position and program support. **Note: Grant funds may not be combined with other CTAE federal and state grants to fund this program. The YAP Coordinator does not qualify/should not for CTAE Extended Day grant.**

2. Allowable Budget Codes

- A.** Function Codes: For this funding source, **only function code 2210– Improvement of Instructional Services** is allowable.
- B.** Object Classes: Within broad object code category **100**, **only** the following **object codes** are allowable:
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
 - 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), Vocational Director (RESA), Youth Apprenticeship Director, the **Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.**

Within broad object code category **200**, **only** the following **object code** is allowable:

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object code category **300**, **only** the following **object codes** are allowable:

- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service

provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object code category **500**, **only** the following **object codes** are allowable:

- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants travel is recorded in object 300.
- 592 – Services Purchased from LUA within Georgia: Expenditures to another LUA within the state for services, other than tuition or transportation.

Within broad object code category **600**, **only** the following **object codes** are allowable:

- 610- Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
- 615 – Expendable Equipment: Items with a per-unit cost of less than \$5000, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc.

- 642 – Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.

Within broad object code category **800**, **only** the following **object code** is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

In addition to the apprenticeship grant funds, the system would need to provide QBE, Local, Perkins or other funds as appropriate to fund the position and support.

Program ID 550 Industry Certification Grant – Career and Technical Education Programs

1. Broad Budget Guidelines

The funds allocated must be budgeted for specific career, technical and agricultural education programs to be involved in the Industry Certification process during **2011-2012 (FY 2012)**. Funds are to be used for curriculum revision and program improvement expenditures necessary for the program to meet established industry standards. Grant funds may also be used for expenditures related to preparation for the industry team evaluation. See Industry Certification application and instructions for additional information.

2. Allowable Budget Codes

A. Function Codes: for this funding source, **only** the following **function codes** are allowable.

- 1000 – Instruction
- 2210 – Improvement of Instructional Services

B. Object Classes: Within broad object code category **100**, **only** the following **object codes** are allowable:

- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related activity. **DO NOT USE OBJECT CODE 114**
- 116 – Professional Development Stipend: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

Within broad object code categories **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

Within broad object category **300**, **only** the following **object codes** are allowable:

- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GaDOE.

Within broad object category **500**, **only** the following **object code** is allowable:

- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Consultants travel is recorded in object 300**

Within broad object category **600**, **only** the following **object codes** are allowable:

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, etc).
- 612 – Computer Software: Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**

- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control purposes.**
- 642 – Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for CTAE general use, including reference books.

Within broad object category **800**, **only** the following **object code** is allowable:

- 810 –Dues and Fees: Expenditures for registration fees. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

In addition to the Industry Certification grant funds, the system would need to provide QBE, Local, Perkins or other funds necessary to bring the program up to industry standards.

Program ID 553 Agricultural Education in Grant

1. Broad Budget Guidelines

The available funds will be allocated based on the Programs of Work (**for both High School and Middle School teachers**) that have been reviewed and approved for submission at the system level should be included in the budget portion of the application for this program. Funds are anticipated to be available to support Agricultural Education teachers for work beyond the regular workday to provide work based learning and leadership development opportunities for students in accordance with State Board Rule: 160-4-3-.11, and the completed *Teacher Support- (Extended Day) Programs of Work*. These grant funds are only available for teachers that are not earning FTE funds for all segments of the school day (ex. planning period during the school day). Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive teacher support grant funds should be listed in CPI data as Job Code 116 and Secondary Fund Code 76 for the percentage of time assigned to extended day activities.**

2. Allowable Budget Codes

- A.** Function Codes: For this funding source, **only** the following **function code 1000** – Instruction is allowable.
- B.** Object Classes: Within broad object code categories **100**, **only** the following **object code** is allowable:

Within broad object category **100**, **only** the following **object code** is allowable:

- 115 – Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services (Job Code 116 and Secondary Fund Code 76).

Within broad object category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

In addition to the Agriculture Teacher Support (Extended Day) Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay for costs such as local salary supplements, employer paid benefits and travel expense.

Program ID 554 CTE Extended Day Grant-Career Technical Education Programs

1. Broad Budget Guidelines

The available funds will be allocated based on the Programs of Work that have been received at the system level, reviewed, and approved for submission to the Career, Technical and Agricultural Education Division. The system should complete the budgeting process on the Consolidated Application and upload the PDF file generated from CTAERN Network after the POWs have been approved by local administration. Funds are anticipated to be available to support Career and Technical Education teachers for work beyond the regular workday to provide work based learning and leadership development opportunities for students in accordance with State Board Rule 160-4-3-.11, the *Georgia Work-Based Learning Manual*, and the completed *Teacher Support (Extended Day) Programs of Work*. These grant funds are only available for teachers that are not earning FTE funds for all segments of the school day (ex. planning period during the school day). Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive the Extended Day grant are required to submit an annual report of activities. Also, teachers who receive Extended Day grant funds should be listed on CPI report as Job Code 116 and Secondary Fund Code 76 for the percentage of time assigned to extended day activities, and is not eligible for other state grants for extended day funding.**

2. Allowable Budget Codes

- A.** Function Codes: For this funding source, **only** the **function code** 1000- Instruction is allowable.

B. Object Classes: Within broad object category **100**, **only** the following **object code** is allowable:

- 115 – Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services (Job Code 116 and Secondary Fund Code 76).

Within broad object category **200**, **only** the following **object code** is allowable:

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. **System may use federal Perkins IV funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100.**

In addition to the CTE Teacher Support (Extended Day) Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay for costs such as local salary supplements, employer paid benefits and travel expense.

Program ID 562 Agricultural Education Construction Related Equipment Grant - Career Technical Education Programs.

1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs: (1) in new school buildings; (2) in newly remodeled labs; (3) where new programs are being implemented in new or modified facilities. This grant is not for existing labs and existing programs. Capital Equipment includes items which are considered major equipment purchases having a life cycle of at least five years and which are repairable, not replaced. Grants are approved with the understanding that a minimum of five years is committed for program use in the specific lab.

2. Allowable Budget Codes

A. Function Codes: For this funding source, **only** the **function code** 1000- Instruction is allowable.

B. Object Classes: Within broad object category **600**, **only** the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of computer software (**operating system, and CAD only**) which has already been developed.
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. **An inventory of these items should be maintained for control purposes.**

- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc. **An inventory of these items should be maintained for control purposes.**

Within broad object code category **700**, **only** the following **object codes** are allowable:

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. **An inventory of these items should be maintained for control purposes.**

To be charged to equipment, an item must meet the following criteria:

- the cost must be \$5,000 or more per unit;
- the life expectancy must be more than five year;
- 734 – Purchase or Lease-Purchase of Computers (**Cost of \$5,000 or more per unit**): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. **An inventory of these items should be maintained for control purposes.**

Items charged here must meet the two criteria noted in object 730.

- the cost must be \$5,000 or more per unit;
- the life expectancy must be more than five year;