Georgia Department of Education
CTAE Accountability & Finance Unit

GACTE Professional Learning Conference
July 2014
David S. Turner, Director
Career, Technical and Agricultural Education

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Tel (404) 657-8317
Fax (404) 651-8984
www.gadoe.org
FY2015 Budget and Accountability Goals

• The Accountability Unit will improve communication in working together and in communicating with the LEAs.

• The Accountability Unit will work to improve services provided to the LEAs.
Our Commitment

Georgia CTAE is committed to providing challenging career clusters and pathway opportunities for all students.
FY2014 Unencumbered Funds

### Career, Technical and Agricultural Education Grant Status

FY2014 (July 1, 2013 – June 30, 2014) as of July 2, 2014

<table>
<thead>
<tr>
<th>System Number: 601</th>
<th>System Name: Appling County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant</td>
<td>Approved Budget FY2014</td>
</tr>
<tr>
<td>Career, Technical, and Agriculture - CTE Apprenticeship</td>
<td>$20,213</td>
</tr>
<tr>
<td>CTAE - Ag Extended Day</td>
<td>$10,946</td>
</tr>
<tr>
<td>CTAE - Ag Extended Year</td>
<td>$11,523</td>
</tr>
<tr>
<td>CTAE - Ag Young Farmer</td>
<td>$67,286</td>
</tr>
<tr>
<td>CTAE - Ag Youth Camps</td>
<td></td>
</tr>
<tr>
<td>CTAE - Area Teachers Program</td>
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</tr>
<tr>
<td>CTAE - CTE Extended Day</td>
<td>$35,234</td>
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<tr>
<td>CTAE - CTE Extended Year</td>
<td>$6,840</td>
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<tr>
<td>CTAE - CTE FCCLA</td>
<td></td>
</tr>
<tr>
<td>CTAE - CTE Industry Certification</td>
<td>$10,000</td>
</tr>
<tr>
<td>CTAE - Supervision</td>
<td>$13,367</td>
</tr>
</tbody>
</table>

Close any grant with open status by July 31, 2014
Mr. David Turner
Director
Office of Career, Technical, and Adult Education (OCTAE or "this office") is pleased to inform you of the approval of your State's request for extension of, and any revisions to, its State Plan under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V) (29 U.S.C. § 2301 et seq., as amended by P.L. 114-95). OCTAE has approved your State's submission of information required by the December 9, 2013, Expenditure for the Submission of State Plan Documents, Standards and Performance Levels for Program Year Eight (2014-15) Grant Awards - OMB Control Number: 1840-0102, except that this approval only includes provisions that are reflected on the enclosed Final Table of Performance Levels (FY15) form and any approvals is subject to the special conditions below. This table and the terms and conditions described below are hereby incorporated into the enclosed grant award notification.

The enclosed grant award makes available the first installment of your State's block grant (Title I) for program year eight. Pursuant to the Consolidated Appropriations Act, 2014, the first installment of Title I funds becomes available for obligation by the Secretary of Education on July 1, 2014. Under the Education Department General Administrative Provisions (EDGAR) § 30 CFR § 87.70(8), July 1, 2014, is the earliest date that your State can obligation these funds. These funds must be obligated during the 12-month period ending September 30, 2014.

The record, approval, or disapproval of your State's block grant will become available on October 1, 2014. As such, this office will send your state a copy of the enclosed Table 1 grant award, which reflects that your State has met the special conditions below. These funds must be obligated by September 30, 2014.

Dr. John D. Barge, State School Supt
"Making Education Work for All Georgians"
www.gadoe.org
Dear Superintendent:

Attached is your State Board approved FY15 allocations (approved on Thursday, April 3, 2014) which will be loaded into the Consolidated Application (Con App) after April 10, 2014. Georgia is responsible for ensuring that all phases of the Con App process are completed by April 28, 2014, including the appropriate budget, grant awards, and student and financial reports. Please use the “FY14 CTAE Budget Overview Funds” document as a guide for these federal and state funds.

Five things must happen before a system may spend any of these funds:
1. The system must receive Local Board approval for the budget.
2. The system board approval date must be noted in the
3. The data and budget details must be completed in the
4. The submitted and approved budget must be approved by

System Number: 801

<table>
<thead>
<tr>
<th>Program Improvements</th>
<th>$77,700</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Development</td>
<td>$73,000</td>
</tr>
<tr>
<td>Total Federal (CTAE) Basic Grants</td>
<td>$302,525</td>
</tr>
<tr>
<td>Labor/Industry Based Grants</td>
<td>$15,200</td>
</tr>
<tr>
<td>Total Federal Grants Allocation</td>
<td>$317,725</td>
</tr>
<tr>
<td>CTE Expanded Day</td>
<td>$39,935</td>
</tr>
<tr>
<td>CTE Extended Year</td>
<td>$34,000</td>
</tr>
<tr>
<td>CTE Program</td>
<td>$1,500</td>
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<tr>
<td>CTE Internship</td>
<td>$61,500</td>
</tr>
<tr>
<td>CTE Industry Certification</td>
<td>$100,000</td>
</tr>
<tr>
<td>CTE Total Grants Allocation</td>
<td>$220,435</td>
</tr>
</tbody>
</table>

| Agricultural Education Capital Equipment Grants | $80,000 |
| Agricultural Education Construction Bond | $10,000 |
| Total Capital Equipment Allocation | $82,500 |
| State Agricultural Education Grants | $82,500 |
| Agricultural Education Equipment | $82,500 |
| Agricultural Education Field Work | $82,500 |
| Agricultural Education Traveling Programs | $82,500 |
| Agricultural Education Workcamp | $82,500 |
| Agriculture Education State Leadership | $82,500 |
| Total State Agricultural Education Grants Allocation | $82,500 |

Copy in system folder.

Sent to Superintendent and CTAE Director
July 14, 2014

Dr. John D. Barge, State School Superintendent
“Making Education Work for All Georgians”
www.gadoe.org
# Federal Perkins Allocation

**FY2015 Perkins IV Allocations—Draft**

<table>
<thead>
<tr>
<th>System Number</th>
<th>System Name</th>
<th>FY 2015 CTE Perkins IV Grant - Program Improvement (LUA Program Code 3-315)</th>
<th>FY 2015 CTE Perkins IV Professional Development (LUA Program Code 3-315)</th>
<th>FY 2015 Perkins IV Reserve Allocation</th>
<th>FY 2015 Total Allocation and Basis for Under 15,000 Consortia Allocation Amount</th>
<th>FY 2015 Perkins IV - Sec.131(a) Allocations</th>
<th>FY 2014 Program Improvement</th>
<th>Difference FY 2014 Program Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>601</td>
<td>Appling County</td>
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<td>Cobb County</td>
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<td>Coffee County</td>
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<td>634</td>
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<td>Columbia County</td>
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<tr>
<td>637</td>
<td>Coweta County</td>
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<td>-</td>
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<tr>
<td>638</td>
<td>Cowneta County</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>163,353</td>
</tr>
</tbody>
</table>

**FY2015 Perkins 25%/75% Breakdown of Allocations**

FY2015 Perkins Allocation:
- 25% of the allocation is used for Program Improvement.
- 75% of the allocation is used for Educational Career Partnership.

Difference FY2014 Program Improvement:
- The difference between the FY2014 Program Improvement and the FY 2015 Estimates Compared to FY 2002 Actual.
$15,000 Minimal Allocation

An LEA must qualify for a grant of at least $15,000 under the formula to receive an allocation, or it must enter into a consortium that meets the minimum allocation requirement. A state may waive this minimum allocation requirement in any case in which the LEA is in a rural, sparsely populated area and demonstrates that it is unable to enter a consortium to provide CTE activities.
Perkins Grant Award

✓ You will only be able to draw down a maximum of 25% of your grant from July 1, 2014, to September 30, 2014.

✓ The remaining 75% will be available to draw down from October 1, 2014, through June 30, 2015.
BUDGETING YOUR FY15 GRANT AWARDS

• To ensure that funds are budgeted appropriately, use the “FY15 Budget Guidance” and the “Required and Permissive Uses of Perkins Funds” as your guides. A copy of each document can be downloaded from the following links:

BUDGETING YOUR FY15 GRANT AWARDS (cont’d)

• Remember! grant funds cannot be spent until:
  – The FY14 Completion Reports have been submitted to Grants Accounting with a status of “closed”
  – The Local Board has approved the budget (no later than September 30, 2014)
  – The data side of your Program Improvement grant shows “Program Mgr Sign-off” and the budget side shows “Approved”

• Last date for con app coordinator and superintendent to sign-off on all CTAE budget grants is September 30, 2014.
BUDGETING YOUR FY15 GRANT AWARDS (cont’d)

• Any system that has not signed off on any grant budgets by September 30, 2014, is at risk of being required to return funds to the state.

• If this happens, the superintendent must submit a letter explaining why the grant was not signed-off and what measures will be taken to prevent this from reoccurring. A decision will be made if funds will be awarded to the system.

• Systems must notify GaDOE by September 30, 2014, through Lplan of any federal or state grant funds they will not be able to use during the fiscal period for which the funds were awarded.
PROGRAM IMPROVEMENT CAPS

• Systems must budget funds based on MAXIMUM EXPENDITURES (CAPS) for each Function/Object Code category as shown below

<table>
<thead>
<tr>
<th>CATEGORY/OBJECT CODES</th>
<th>MAXIMUM EXPENDITURES (CAPS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Cost (Function Codes 2230, 2300 &amp; 2400)</td>
<td>Maximum 5% of Program Improvement award</td>
</tr>
<tr>
<td>Software &amp; Equipment (Object Codes 612, 615, 616, 730 &amp; 734)</td>
<td>Maximum 70% of Program Improvement award</td>
</tr>
<tr>
<td>Only use 730 &amp; 734 for items with a unit cost &gt;$5000</td>
<td></td>
</tr>
<tr>
<td>Supplies, Technology Supplies &amp; Books-not textbooks (Object codes 610, 611, &amp; 642)</td>
<td>Maximum 10% of Program Improvement award</td>
</tr>
<tr>
<td>Other (Object Codes 100, 200, 300, 400, 500 &amp; 800)</td>
<td>15% or more of Program Improvement award-THIS AMOUNT CAN INCREASE IF A SYSTEM SPENDS LESS IN ANY/ALL CATEGORIES LISTED above.</td>
</tr>
</tbody>
</table>

NOTE: When budgeting for caps round down so not to exceed the budget cap. Example: 5% Administration – if your 5% threshold is $2,500.00 and you spent $2,500.58, round to $2,500.00 not $2,501.00.
Budgeting Reminders

• Provide a **specific** and **detailed** budget description of each expenditure
  – Avoid simply providing the object code description

<table>
<thead>
<tr>
<th>General Description</th>
<th>Specific/Detailed Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expendable computer equipment</td>
<td>14 desktop computers for Business Lab</td>
</tr>
<tr>
<td>Registration, dues and fees</td>
<td>Registration for 20 CTAE teachers to attend GACTE Conference</td>
</tr>
<tr>
<td>Supplies</td>
<td>Classroom/lab supplies for 24 CTAE teachers at three high schools</td>
</tr>
</tbody>
</table>
## Budgeting Reminders (cont’d)

<table>
<thead>
<tr>
<th>Function Code</th>
<th>Used to Budget Funds</th>
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<tbody>
<tr>
<td>1000</td>
<td>Expenses are directly related to student instruction</td>
</tr>
<tr>
<td>2210</td>
<td>Expenses are directly related to assisting instructional staff (planning, developing, evaluating, etc.)</td>
</tr>
<tr>
<td>2230*</td>
<td>Expenses for CTAE Director for administration expense</td>
</tr>
<tr>
<td>2300*</td>
<td>Expenses for Federal indirect costs and State single audit fees</td>
</tr>
<tr>
<td>2400*</td>
<td>Expenses for CTAE Supervisor</td>
</tr>
</tbody>
</table>

* Must be within the 5% Federal Administrative CAP.

**You are considered a “Director” for budgeting purposes if you have system-level CTAE duties no matter what your local title, or location of your office.
Budgeting Reminders (cont’d)

• Only **employee benefit** allowed is **TRS** excluding the Ag Young Farmer Grant which also allows state health insurance (object code 210)
  — Use specific object code 230 for TRS(13.15%)
• Benefits for substitutes and professional development stipends are **NOT** allowed
• Ag Grant’s uploaded PDF file (Ag Budget Worksheet & Ag Budget Summary) **must agree** with allocation in the Con App
• Avoid budgeting for **vacant positions**
  — Ag PDF
  — CTE Extended Day Grant
Calculating TRS

Calculation For Teacher Retirement Portion of Teacher Salary

Grant Award Amount (Enter amount)  
Teacher Salary  $0.00  
Teacher Retirement System (TRS) Amount  $0.00  
Teacher Salary plus TRS  $0.00
# BUDGET DESCRIPTIONS

<table>
<thead>
<tr>
<th>Function and Object Code</th>
<th>Chart of Account Description</th>
<th>Vague Description (NOT APPROVABLE)</th>
<th>Specific and Detailed Description (APPROVABLE)</th>
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<tbody>
<tr>
<td>1000-113</td>
<td>Substitute</td>
<td>Substitutes for CTAE Department</td>
<td>Substitutes for 15 CTAE teachers to attend CTSO events</td>
</tr>
<tr>
<td>2210-113</td>
<td>Substitute</td>
<td>Substitutes for CTAE teachers</td>
<td>Substitutes for five CTAE teachers to attend professional development</td>
</tr>
<tr>
<td>1000-580</td>
<td>Travel - Employees</td>
<td>CTAE staff travel with students</td>
<td>Travel for 12 CTSO advisors with students</td>
</tr>
<tr>
<td>2210-580</td>
<td>Travel - Employees</td>
<td>CTAE staff travel</td>
<td>Travel for five CTAE teachers to attend professional development</td>
</tr>
<tr>
<td>2230-580</td>
<td>Travel - Employees</td>
<td>Travel expenses</td>
<td>Travel for CTAE Director to attend drive-ins and update meetings</td>
</tr>
<tr>
<td>1000-610</td>
<td>Supplies</td>
<td>Supplies for program improvement</td>
<td>Instructional supplies for FACS, Healthcare Science and Construction</td>
</tr>
<tr>
<td>2230-610</td>
<td>Supplies</td>
<td>Basic supplies</td>
<td>Office supplies for CTAE Director</td>
</tr>
<tr>
<td>1000-611</td>
<td>Supplies – Technology Related</td>
<td>Technology supplies</td>
<td>Technology supplies (flash drives, printer cartridges and toner) for three CTAE programs at two high schools</td>
</tr>
<tr>
<td>2230-611</td>
<td>Supplies – Technology Related</td>
<td>Technology supplies</td>
<td>Technology supplies for CTAE Director</td>
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<tr>
<td>1000-612</td>
<td>Computer Software</td>
<td>Computer software for CTAE programs</td>
<td>Adobe Creative Suites software update for Graphic Arts at WHS</td>
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<tr>
<td>2230-612</td>
<td>Computer Software</td>
<td>Computer software</td>
<td>Microsoft Office for CTAE Director’s laptop</td>
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<tr>
<td>1000-615</td>
<td>Expendable Equipment</td>
<td>Expendable equipment for CTAE labs.</td>
<td>Upgrade A/V Technology and Film lab equipment at Campbell HS and Sprayberry HS</td>
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<tr>
<td>1000-616</td>
<td>Expendable Computer Equipment</td>
<td>Computer upgrade at a high school</td>
<td>10 computers to upgrade Drafting Lab at LHS</td>
</tr>
<tr>
<td>2230-616</td>
<td>Expendable Computer Equipment</td>
<td>Equipment for Administration</td>
<td>Printer for CTAE Director’s office</td>
</tr>
</tbody>
</table>
# BUDGET DESCRIPTIONS

## Budget Descriptions

<table>
<thead>
<tr>
<th>Function and Object Code</th>
<th>Chart of Account Description</th>
<th>Vague Description <em>(NOT APPROVABLE)</em></th>
<th>Specific and Detailed Description <em>(APPROVABLE)</em></th>
</tr>
</thead>
<tbody>
<tr>
<td>1000-642</td>
<td>Books (Other than Textbooks) and Periodicals</td>
<td>Supplemental resources</td>
<td>Poultry Science Manual, 6th edition for Ag Science</td>
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<tr>
<td>2210-642</td>
<td>Books (Other than Textbooks) and Periodicals</td>
<td>Supplemental resources</td>
<td>Common core literacy resources</td>
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<tr>
<td>1000-730</td>
<td>Purchase of Equipment (Cost of $5,000 or More per Unit)</td>
<td>Major equipment for the CTAE labs</td>
<td>Laser engraver for Engineering lab at LCHS</td>
</tr>
<tr>
<td>1000-734</td>
<td>Purchase or Lease-Purchase of Computers (Cost of $5,000 or More per Unit)</td>
<td>Major computer equipment for the CTAE labs</td>
<td>Two plotters for Engineering labs (LHHS and MHS)</td>
</tr>
<tr>
<td>1000-810</td>
<td>Dues and Fees</td>
<td>Registration fees</td>
<td>CTSO conference registration fees for 15 CTAE teachers</td>
</tr>
<tr>
<td>2210-810</td>
<td>Dues and Fees</td>
<td>Dues, fees and registration costs</td>
<td>Registration for 14 CTAE teachers to attend professional development sponsored by CTAERN</td>
</tr>
</tbody>
</table>
When are Budget Amendments Required?

• Anytime funds are moved from one FUNCTION CODE to another FUNCTION CODE, an amendment is required
  – Example: Move $1,200 from 1000-580 to 2210-810
When are Budget Amendments Required? (cont'd)

• Anytime funds are moved from one **OBJECT CODE** to another **OBJECT CODE**, an amendment is required if moving **more** than 25% of the amount budgeted for that object code
  
  – Example: $1,000 budgeted under 1000-610
    
    25% of $1,000 = $250
  
    Move $275 to 1000-810
5. Be aware of the caps placed on the Program Improvement Grant when budgeting funds
4. Calculate the correct amount for Teacher Retirement System (TRS)
3. Budget expenditures under the correct function and object codes
Top 5 Tips for Avoiding Budget Rejections

2. Provide a specific and detailed budget description of each expenditure

1. Be sure that filenames are **no more than 24 characters** and uploaded to the correct tab
Helpful Budgeting Resources

• FY2015 Budget Guidance
• FY2015 Guidelines for Use of Perkins IV Funds
• Budget Descriptions
• Teacher Retirement Systems (TRS) Calculation Spreadsheet
• Grant Management Procedure Manual
Who You Gonna Call??

• CTE Region Coordinators
  – Nancy Bessinger (Central Region)
  – Dr. Brenda Merchant (South Region)
  – Roy Rucks (North Region)
    • **FIRST** point of contact
    • Provide technical assistance
    • Relay issues to CTAE Accountability and Improvement Unit
What is the Difference between the Local Maintenance of Effort Form and the Local Maintenance of Effort Tab?
THE LOCAL MAINTENANCE OF EFFORT FORM

• The Local Maintenance of Effort form is one of the forms that the system selects from the drop-down list under the Grant Section of the Program Improvement grant which is completed by the May 15 grant application deadline.

**Consolidated Application**

- District Name: [Redacted]
- Fiscal Year: 2015
- Status: New (Date: Apr 3 2014 9:24AM)

**Program Information**

- Program: Perkins IV - Program Improvement

**Grant Sections:**

- General Provisions Form
- CTE Program Information Form
- Assurance Form
- Certification/Debarment Information Form
- Local Maintenance of Effort Form
- Program Improvement Proposal
- Perkins IV - Program Improvement Grant

**Program Improvement Grant**

Funds allocated under Program ID Code 315

- In accordance with section 112, each eligible local school system shall submit an annual Local Plan/Proposal for Career and Technical Education. (315.5 C.C.R.) Each local school system must maintain a reserve of at least 10 percent of the funding authorized by its local education agency. (Section 112(a)(1)).

- The Department of Education (DOE) may waive the minimum grant requirements if the Department determines that the grant application falls below $10,000, and if that local school system, because of its limited population, has no more than one Career and Technical Education on behalf of the designed systems.

- Each eligible local school system shall submit an annual Local Plan/Proposal for Career and Technical Education programs.
THE LOCAL MAINTENANCE OF EFFORT TAB

- After May 15, a CTAE staff member reviews and approves the data side of the Program Improvement grant.
- Once this grant is approved, the information initially entered on the Local Maintenance of Effort form automatically populates the Local Maintenance of Effort Tab.
COMPLETING THE LOCAL MAINTENANCE OF EFFORT TAB

• Remember, the data from the Local Maintenance of Effort form is populated on this tab once the data side of the grant is in "Program Manager Sign-off" stage. **Note:** User can input the data rather than wait for the data side to be signed off.

  — Blue chart #1: reflects by object code categories the local/QBE funds for FY15 supporting CTAE programs
  — Blue chart #2: reflects by object code categories how you budget your FY15 Perkins Program Improvement dollars (**this chart will be automatically updated as the system completes the budgeting process on the budget tab**) 
  — Blue chart #3: reflects the amount that you will spend on TCP activities. The amount you include in this chart will also be included in the total Program Improvement allocation reflected within Blue chart #2. If there is no cost for your TCP activities be sure to place a "0" in each object code category in this section
  — Blue chart #4: reflects the Professional Development section. You must budget the Professional Development award amount in object code category 800 (listed on allotment letter)

**Reminder:** Enter a zero in each object code category field that does not have an amount to avoid getting an error message when you attempt to sign off
THE LOCAL MAINTENANCE OF EFFORT TAB (cont'd)

• Once the DATA side of the grant is in “Program Manager Sign-off” status, the CTAE coordinator for the Con App is now able to edit/update the following sections of the Local Maintenance of Effort Tab
  – “Enter below the Local Board Approved Funds by Object Code”
    • Any updates to this section will automatically update the “Three Years History Comparison” section
  – “Enter the Federal Perkins IV-Transition and Career Partnership Funds by Object Codes”
  – “Enter the Federal Perkins IV-Professional Development Funds by Object Codes”
LOCAL MAINTENANCE OF EFFORT TAB (cont’d)

• Remember! “The Federal Perkins-Program Improvement Funds by Object Codes” section of the Local Maintenance of Effort TAB will automatically update after the system has completed the budget detail on the Budget tab.
MATCHING OR EXCEEDING THE PROGRAM IMPROVEMENT GRANT AWARD

NOTE: THE LOCAL FUNDS BUDGETED BELOW IN OBJECT CODE CATEGORIES 400-800 MUST BE EQUAL TO OR GREATER THAN THE TOTAL PROGRAM IMPROVEMENT AWARD BUDGETED IN OBJECT CODE CATEGORIES 100-800.

### Enter Below the Local Board of Education Approved Funds by Object Code:

<table>
<thead>
<tr>
<th>Object Code</th>
<th>(100)</th>
<th>(200)</th>
<th>(300)</th>
<th>(400)</th>
<th>(500)</th>
<th>(600)</th>
<th>(700)</th>
<th>(800)</th>
<th>(100-800)</th>
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</thead>
<tbody>
<tr>
<td>Personal Services / Salaries</td>
<td>953345.16</td>
<td>285874.9</td>
<td>0</td>
<td>15000</td>
<td>18804.76</td>
<td>36129.69</td>
<td>0</td>
<td>4701.19</td>
<td>1313855.70</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>74635.64</td>
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</table>

### Enter the Federal Perkins IV - Program Improvement Funds by Object Code:

<table>
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<tr>
<th>Object Code</th>
<th>(100)</th>
<th>(200)</th>
<th>(300)</th>
<th>(400)</th>
<th>(500)</th>
<th>(600)</th>
<th>(700)</th>
<th>(800)</th>
<th>(100-800)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services / Salaries</td>
<td>0</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>2,000</td>
<td>20,000</td>
<td>0</td>
<td>8,000</td>
<td>31,000</td>
</tr>
<tr>
<td>Total Perkins IV Maintenance of Effort Cost (Object Codes 100-800):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>31,000</td>
</tr>
</tbody>
</table>

Does the Total Local Operational Cost exceed the Total Perkins Operational Cost? **Yes**  **No**

NOTE: If "No" has been filled-in, the Total Perkins Operational Cost exceeds the Total Local Operational Cost. You must either adjust the amount of Local Funds or complete the explanation below.

Select from the list below the reason(s) that the Total Perkins Operational Cost exceeds the Total Local Operational Cost (Section 311(b)(1b)):

- Capital Expenditures
- Special One-time Project Cost
- Cost of Pilot Programs
PROFESSIONAL DEVELOPMENT GRANT

• Your grant award letter indicates the amount to enter in section “D” (blue chart #4) of the Local Maintenance of Effort tab under object code category “800”
  – DO NOT create a budget on the budget tab!
• Why?
  – Systems are set up in a consortium with the CTAE Resource Network
  – The CTAE Resource Network is the fiscal agent, and will budget the funds (don’t get excited if you notice a larger amount appearing in the Professional Development budget than your allocation, this is the combined budget for all the LEAs)
Professional Development
Allowable Expense

- Registration for a state or national conference affiliated with a program area should be paid at the member rate.
PERKINSPLUS GRANT

• All Perkinsplus funds must be used for the Priority activity that it was approved
• Funds must be spent according to how they were budgeted on the initial application
• **Prior approval is required before creating the amendment in the Con App**
  – Send the request for prior approval to [Lplan@oe.k12.g.us](mailto:Lplan@oe.k12.g.us) with the subject line “System name – Perkinsplus revision request.”
### QBE/FTE Expenditure Comparison Chart

#### FY10 CTAE Local QBE/FTE Expenditures Compared to Perkins IV Improvement Grant

<table>
<thead>
<tr>
<th>QBE/FTE Codes</th>
<th>Description</th>
<th>Perkins IV Improvement Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>211</td>
<td>Instruction</td>
<td>$0.00</td>
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<tr>
<td>216</td>
<td>Supplies</td>
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<tr>
<td>342</td>
<td>Nonteaching Staff</td>
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<tr>
<td>352</td>
<td>Other Nonteaching Staff</td>
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<tr>
<td>369</td>
<td>Other</td>
<td>$0.00</td>
</tr>
<tr>
<td>370</td>
<td>Fringe Benefits</td>
<td>$0.00</td>
</tr>
<tr>
<td>371</td>
<td>Purchased Print/Computer Service</td>
<td>$0.00</td>
</tr>
<tr>
<td>372</td>
<td>Program Maintenance of Equipment</td>
<td>$0.00</td>
</tr>
<tr>
<td>373</td>
<td>Miscellaneous</td>
<td>$0.00</td>
</tr>
<tr>
<td>374</td>
<td>Travel</td>
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<tr>
<td>375</td>
<td>Repairs</td>
<td>$0.00</td>
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<tr>
<td>376</td>
<td>Technology Related Supplies</td>
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<tr>
<td>377</td>
<td>Protective Software</td>
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</tr>
<tr>
<td>420</td>
<td>Equipment</td>
<td>$0.00</td>
</tr>
<tr>
<td>421</td>
<td>Software</td>
<td>$0.00</td>
</tr>
<tr>
<td>422</td>
<td>TEL/PC</td>
<td>$0.00</td>
</tr>
<tr>
<td>423</td>
<td>Tuition Costs</td>
<td>$0.00</td>
</tr>
<tr>
<td>424</td>
<td>Tuition Costs</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Total QBE/FTE Expenditures (QBE Codes 211-424):** $0.00

**Total Perkins IV Expenditures (QBE Codes 211-424):** $0.00

**FY10 Perkins IV Program Improvement Allocation:** $0.00

**FY11 Perkins IV Allocation Line Expenditures:** $0.00
QBE/FTE Expenditure Comparison Chart

- The Comparison Chart is to be completed after the CTAE Completion Report is showing “Closed.”
- The Comparison Chart can be located at: http://www.gadoe.org/Curriculum-Instruction-and-Assessment/CTAE/Pages/Local-Plan-Application-and-Online-Forms.aspx
- The Chart will be uploaded to the Consolidated Application in the Attachment Tab by September 30, 2014. Name the chart “QBE-Perkins Chart” (fewer than 24 characters).
## State Grant Allocations

**June 12, 2014**

<table>
<thead>
<tr>
<th>CTAE High School State Program Grants FY15</th>
<th>CTE Extended Day/FY15</th>
<th>CTE Extended Year/FY15</th>
<th>Youth App/FY15</th>
<th>CTE Supervision/FY15</th>
<th>Industry Certification/FY15</th>
<th>CTSO/FY15</th>
<th>State Grants Total Allocations</th>
</tr>
</thead>
<tbody>
<tr>
<td>System Number</td>
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</tr>
<tr>
<td>640 Crisp County</td>
<td>16,343</td>
<td>2.576</td>
<td>18,945</td>
<td>13,086</td>
<td>50,955</td>
<td></td>
<td></td>
</tr>
<tr>
<td>641 Dade County</td>
<td>20,675</td>
<td>-</td>
<td>9,473</td>
<td>6,534</td>
<td>36,882</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
EXTENDED DAY CALCULATION

• No calculations were included for middle school personnel

• Your calculation was based on the percentage of funds you requested of the total funds that were available

• We have a total of $6,348,173 allocated for FY 2015

• We had a total of $11,172,064 in requests for funding
Eligibility for Other State Grants

- You must earn at minimum of **25 CTAE FTEs** to be eligible for funding in the Youth Apprenticeship Grant or the Supervision Grant.

- If you fall below 25 CTAE FTEs, you will be notified that your status for one-year will be held harmless to give you the opportunity to increase your FTEs.

- If you do not reach 25 CTAE FTEs after the held harmless year, you will not be eligible for funding.
Youth Apprenticeship Grant Funding Levels

Funding is based on CTAE FTE count from the most recent October submission.

- .25 or 1/4 position = 25 to 149 FTEs
- .50 or ½ position = 150 to 499 FTEs
- 1 fulltime position = 500 to 4000 FTEs
Youth Apprenticeship Grant Reminders

- This grant is to fund Youth Apprenticeship Programs as defined in Georgia Department of Education State Board Policy and not WBL Coordinators

- 85% of this grant must be allocated to the YAP Coordinator Salary & Benefits
Supervision Grant Funding Levels

Funding is based on CTAE FTE count from the most recent October submission.

- .25 or 1/4 position = 25 to 149 FTEs
- .50 or ½ position = 150 to 299 FTEs
- 1 fulltime position = 300 to 1,999 FTEs
- 2 fulltime positions = 2,000+ FTEs
HOW TO AVOID RETURNING GRANT AWARD FUNDS TO THE STATE

• All funds must be spent by June 30\textsuperscript{th}.
• Systems are encouraged to:
  – Decide at the end of prior school year, program improvement needs for upcoming school year
  – Draw down funds uniformly
  – Begin meeting regularly with your bookkeeper in early spring to compare actual expenses to budget
  – Identify amount of funds that has not been spent
  – Decide how to spend the balance of funds
  – Create amendment to adjust budgets by June 8\textsuperscript{th}
  – After June 8\textsuperscript{th}, the superintendent must write LPlan and receive confirmation to create additional amendments
**AN LEA IS “AT RISK” IF 15% OR GREATER of PERKINS IV GRANT AWARD IS LEFT UNSPENT JULY 1, 2014**

Career, Technical and Agricultural Education
Perkins IV - Program Improvement Grant

Three Year History of Funds not Requisitioned
as of July 2, 2014

<table>
<thead>
<tr>
<th>System Name: Appling County</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2012</td>
<td>FY2013</td>
<td>FY2014</td>
</tr>
<tr>
<td>Approved Budget</td>
<td>Funds not Requisitioned</td>
<td>Approved Budget</td>
</tr>
<tr>
<td>$40,135</td>
<td>$1,816</td>
<td>$33,215</td>
</tr>
</tbody>
</table>

- **Total Grant Funds Received in Three Years:** $112,316
- **Total Funds not Requisitioned in Three Years:** $1,816
- **% of Funds not Requisitioned in Three Years:** 1.61%

*Unspent balance may be reduced by July 31st, since systems have up to then to draw-down their funds that they spent by June 30th.*
AG & VOCATIONAL CONSTRUCTION RELATED GRANTS (Capital Equipment Grants)

• Contact the program specialist for specific program area questions. All requests for equipment review must be submitted through LPlan prior to ordering items, etc.

• Revised “Construction Related Equipment Grant (CRE) Guidance” on the website
AG & VOCATIONAL CONSTRUCTION RELATED GRANTS (Capital Equipment Grants)

• Contact your Regional Coordinator with questions

– Roy Rucks, North Region Coordinator, (404) 805-7279
– Nancy Bessinger, Central Region Coordinator, (404) 805-9633
– Brenda Merchant, South Region Coordinator, (404) 805-9904

– Stan Mitchell, Ag North Region Coordinator, (706) 552-4461
– Chris Corzine, Ag Central Region Coordinator, (478) 822-7385
– Lynn Barber, Ag South Region Coordinator, (229) 386-3428

• Contact Lplan@doe.k12.ga.us with additional questions
## 5-year Compliance Review Schedule

<table>
<thead>
<tr>
<th>Career, Technical and Agricultural Education</th>
<th>Compliance Review Schedule FY14 - FY18</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2014</td>
<td>FY2015</td>
</tr>
<tr>
<td>561 Bartow</td>
<td>520 Baker</td>
</tr>
<tr>
<td>562 Baker</td>
<td>521 Baldwin</td>
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<td>563 Baldwin</td>
<td>522 Bell</td>
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<td>564 Bell</td>
<td>523 Barn</td>
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<td>565 Barn</td>
<td>524 Barrow</td>
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<td>566 Barrow</td>
<td>525 Batavia</td>
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<tr>
<td>567 Batavia</td>
<td>526 Battleground</td>
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<td>568 Battleground</td>
<td>527 Bay City</td>
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<td>569 Bay City</td>
<td>528 Bay County</td>
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<td>570 Bay County</td>
<td>529 Bayfield</td>
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<td>571 Bayfield</td>
<td>530 Beaufort</td>
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<tr>
<td>572 Beaufort</td>
<td>531 Berkeley</td>
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<tr>
<td>573 Berkeley</td>
<td>532 Berkeley County</td>
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<td>574 Berkeley County</td>
<td>533 Ben Hill</td>
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<td>575 Ben Hill</td>
<td>534 Benton</td>
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<td>576 Benton</td>
<td>535 Bessemer</td>
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<td>577 Bessemer</td>
<td>536 Bissell</td>
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<td>578 Bissell</td>
<td>537 Black Mountain</td>
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<td>579 Black Mountain</td>
<td>538 Blanchard</td>
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<td>580 Blanchard</td>
<td>539 Bluffton</td>
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<td>581 Bluffton</td>
<td>540 Boaz</td>
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<td>582 Boaz</td>
<td>541 Bonaire</td>
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<td>583 Bonaire</td>
<td>542 Bonham</td>
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<td>584 Bonham</td>
<td>543 Bonifay</td>
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<td>585 Bonifay</td>
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<td>545 Boulton</td>
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<td>587 Boulton</td>
<td>546 Boykin</td>
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<td>588 Boykin</td>
<td>547 Broadalbin</td>
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<td>589 Broadalbin</td>
<td>548 Brandon</td>
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<td>590 Brandon</td>
<td>549 Branch</td>
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<td>551 Brickle</td>
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<td>593 Brickle</td>
<td>552 Brookfield</td>
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<td>555 Brownsville</td>
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<td>598 Brunswick</td>
<td>557 Brysekill</td>
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<td>599 Brysekill</td>
<td>558 Buena Hermosa</td>
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<td>600 Buena Hermosa</td>
<td>559 Buckhead</td>
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<td>601 Buckhead</td>
<td>560 Buena County</td>
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<td>602 Buena County</td>
<td>561 Buncombe</td>
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<td>603 Buncombe</td>
<td>562 Bunker</td>
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<td>604 Bunker</td>
<td>563 Bumpkin</td>
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<td>564 Burdick</td>
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<td>606 Burdick</td>
<td>565 Burkes</td>
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<td>607 Burkes</td>
<td>566 Burt</td>
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<td>608 Burt</td>
<td>567 Buxton</td>
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<td>609 Buxton</td>
<td>570 Calhoun</td>
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<td>610 Calhoun</td>
<td>571 Calhoun County</td>
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<td>611 Calhoun County</td>
<td>572 Calhoun City</td>
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<td>612 Calhoun City</td>
<td>573 Calhoun County</td>
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</tbody>
</table>
Continuous Nondiscrimination Notification

--Recipients must take **continuing** steps to notify students, applicants, parents, employees, and unions or professional organizations that it does not discriminate based on race, color, national origin, sex or disability.

--Must appear on all documents, applications, brochures, etc... distributed by LEA.
The (Everyday County/City School System) offers career and technical education programs at (Ironworks High School, Peterman Career Technical Center, Moosehead Middle School). These programs are designed to prepare youth for a broad range of employment and further education and are offered under the guidance of certified teachers. The following is a list of programs being offered this year and the criteria for admission.

<table>
<thead>
<tr>
<th>Program</th>
<th>Criteria for Admission</th>
<th>Students Must:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Science</td>
<td></td>
<td>Be able to work in environment with various chemicals and hair care products.</td>
</tr>
<tr>
<td>Cosmetology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Automotive Service Technology</td>
<td></td>
<td>Be able to reach, bend, and lift 10 pounds</td>
</tr>
<tr>
<td>Horticulture</td>
<td></td>
<td>Be able to work in environment with various pollens and allergens.</td>
</tr>
</tbody>
</table>

All career and technical education programs follow the system's policies of nondiscrimination on the basis of race, color, religion, national origin, sex, age, and disability in all programs, services, activities, and employment. In addition, arrangements can be made to ensure that the lack of English language proficiency is not a barrier to admission or participation.

For general information about these programs, contact:
Name  
Career and Technical Administrator  
Address  
Telephone Number  
E-Mail Address

Inquiries regarding nondiscrimination policies should be directed to:

Name and Title  
Address  
Telephone Number  
E-mail Address
Administrative Compliance

- Annual School Public Notification

--Prior to the beginning of the school year annually, recipient must advise students, parents, employees, and the general public that ALL CTAE program opportunities will be offered to all students regardless of race, color, national origin, sex or disability.
Sample Annual Notification

Public Notice

Concrete County Board of Education

The Concrete County School system offers the following career and technical education programs for all students regardless of race, color, national origin, including those with limited English proficiency, sex or disability in grades 9-12.

- Horticulture
- Cosmetology
- Culinary Arts
- Law and Public Safety
- Welding
- Automotive Service Technology
- Business/Marketing

Persons seeking further information concerning the career and technical education offerings and specific pre-requisite criteria should contact:

Mr. Ray GaDOE
Career Technical Administrator
333 Concrete Drive
Tomahawk, AL 00033
000-343-0000
E-mail Address

Inquiries regarding nondiscrimination policies should be directed to:

Name and Title
Address
Telephone Number
E-mail Address
REMINDER DATES

- July 31st - final date to draw down FY14 funds
- July 31st - Completion Reports are due! Work with your bookkeeper to get these reports done for Grants Accounting. **LEAs with any grants having a status of open will have all FY2015 grant funds frozen**

- September 30th:
  - **Final date** for all grant sign-offs (including Local Board Approval)
  - **Final date** to return any FY14 grant funds that will not be spent

- See “Save-A-Date” schedule on next slide
FY15 – SAVE THE DATES

FY15 CTAE Winter Conference
February 4-6, 2015 – Hilton Atlanta/Marietta Hotel & Conference Center, Marietta, GA

Technical Assistance Workshops for FY16 State and Federal Grants

April 14, 2015 – North Region
              Central Region
              South Region

April 15, 2015 – South Region

April 16, 2015 – North Region
              Central Region

April 21, 2015 – North Region
              Central Region
              South Region

April 22, 2015 – South Region

April 23, 2015 – North Region
              Central Region

Updated – 6/25/14
Questions?
Carl D. Perkins
Career and Technical Education
Act of 2006
Grant Management Procedure Manual for Georgia

2015 Edition
Purpose of the Handbook

• Provide a resource for Technical Assistance for LEAs
• Compliance with auditor’s request for policies and procedures
• Establish compliance policies and procedures for programmatic aspects and fiscal compliance with Perkins IV
Components of the Manual

• List of Acronyms
• Introduction
• Programmatic Aspects of the Perkins Grant
• Fiscal Grant Management and Compliance with EDGAR
• Appendices
Programmatic Aspects of the Perkins Grant

Framework of the Federal Statute

• Purpose
• Definitions
• Respective Role of “State Eligible Agency”
• GaDOE Organizational Structure
• Who is a CTE student for Purposes of Perkins?
Use of Funds at State Level

• State Administration
• State Leadership
• Pass Through to Eligible Recipients
• Reserve
  – PerkinsPLUS
  – PerkinsPLUS Application Process
Allocation of Federal Funds

- Detail of Formula for Distribution of Perkins IV State Allocation
- Detail of Formula for Distribution of Perkins IV to LEAs
- Perkins IV Basic Grant Process
Accountability Requirements

- Core Indicators of Performance
- Core Indicator Definition and Measurement Chart
- State Levels of Performance
- Local Levels of Performance
- Consolidated Annual Report
- Financial Status Report
- Improvement Plans
Use of Funds at the Local Level

- Administration
- Program Activities
  - Required Use of Funds
  - Permissible Use of Funds
Local Application Plans

- Program Improvement Grant
- Broad Budget Guidelines
- Allowable Budget Codes
- Local application Review Process
- State Requirement
- Technical Assistance Provided
- Budget Revision Review Process
Programmatic Fiscal Requirements

- Supplement - Not Supplant
- Maintenance of Effort
- Matching
- Hold Harmless
Monitoring and Internal Audit

• System Level Monitoring
• Selection of Recipients to be Monitored
• Monitoring of Eligible Recipients
• Notification of On-site Visit
• During the Monitoring Visit
• Exit Conference
• Reports and Corrective action Plans
• Follow-Up on Findings and Corrective Action
• High Risk Monitoring
Fiscal Grant Management and Compliance with EDGAR

- Financial Management System
  - EDGAR Requirements
  - Overview of GaDOE Financial Mgmt/Acct System
    - GaDOE Budget Services
    - Recipients’ Budget
    - Budget Revisions
Basic Cost Principles

• Allowable Costs
• Specific Items of Cost – SEA
• Specific Items of Cost – LEA
  – Accommodations for Individuals with Disabilities
  – Career and Technical Student Organizations
  – Interpreting Services and Equipment
  – Professional Development
  – Travel
• Timely Obligation of Funds
• Period of Availability
• Carryover Procedure
Procurement

• Purchase of Foods and Services
• Property Management
  – Property Classifications
  – Inventory
    • Inventory Procedure
    • Lost or Stolen Items
    • Disposal Procedures
Payroll and Time Distribution

- Recipients
- OMB Circular A-133 Audit Resolution
- OMNI Circular
Appendices

• Appendix A – Federal and State Grants Summaries
• Appendix B – CTAE Administrator Technical Assistance Workshop Agenda
• Appendix C – CTAE Local Maintenance of Effort Comparison Report
• Appendix D – Monitor and Technical Assistance Checklist
• Appendix E – GaDOE Fraud Program Operations Manual
OMNI CIRCULAR
CHANGES TO FEDERAL PROGRAMS MANAGEMENT
• What is the Omni Circular?

The Omni Circular or (Super Circular) is the replacement for the OMB Circulars (A-21, A-87 and A-122) and audits A-133. These circulars establish government-wide standards for such issues as allowable costs for all federally funded programs.
• When is it changing?

FY2015 is the last year federal programs will be held accountable under the OMB Circulars. The Omni Circular is going to be effective for any awards made on or after 12/26/14. Circulars A-21, A-87, A-102, A-122, and A-133 are going to be effective for awards made before 12/26/2014. After this date, these circulars will no longer be in effect.
• How will it affect my programs?

The Carl D. Perkins Act of 2006, from which your funding comes, is required by law to follow cost allocation guidance from the federal government.
• What is changing?

✓ Procurement and Property Management
✓ Allowability of Meals and Conferences
✓ Time and Effort Management
✓ Audits and Audit Resolution
✓ Financial Management Controls
✓ Indirect Costs
✓ New Responsibilities of the Pass-Through Agency
Property Management
Inventory Management

• Must have adequate controls in place to account for:
  – Location of equipment
  – Custody of equipment
  – Security of equipment
What is equipment?

- Equipment: tangible, nonexpendible, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.
- Grantee may also use its own definition of equipment as long as the definition would at least include all equipment defined above.

EDGAR 74.2 and 80.3
Omni Circular 200.33
Supplies

• Anything that is not equipment is considered supplies
  – “Highly Walkable” Items

• **NEW**: Computing devices
  – Machines used to acquire, store, analyze, process, public data and other information electronically
  – Includes accessories for printing, transmitting and receiving or storing electronic information
  – Computing devices are supplies if less than $5,000
Internal Controls

- Regardless of cost, grantee must maintain effective control and “safeguard all assets” and assure that they are used solely for authorized purposes.”
Updated Equipment Inventory Form

<table>
<thead>
<tr>
<th>Facility Name</th>
<th>Facility Code</th>
<th>Date Purchased</th>
<th>Description of Equipment</th>
<th>Serial Number or Equipment ID Number</th>
<th>Source of Equipment (Vendor)</th>
<th>Cost of Equipment</th>
<th>Fund Source</th>
<th>Percent Federal Funds</th>
<th>Location of Equipment</th>
<th>Condition of Equipment</th>
<th>Disposal Date</th>
<th>Disposal Sale Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
Allowability of Meals and Conferences
Current Law: A-87 / A-21

• Costs of meals and transportation is allowable if primary purpose of meeting / conference is dissemination of technical information
OIG Concerns - Meetings and Conferences

• OMB should limit meal costs to federal per diem rates and document a cost comparison of at least three sites to determine most cost-advantageous location
‘Guidance’

- Consider whether hosting a meeting or conference is the most effective or efficient way to achieve the desired result.
  - When hosting a meeting, structure the agenda so there is time for participants to purchase their own food, beverages, or snacks.
  - Consider a location in which participants have easy access to food and beverages.
“Working Lunch” may be allowable. Factors to consider:

1. Is a working lunch necessary?
2. Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the meeting?
3. Is there a genuine time constraint that requires the working lunch?
4. If a working lunch is necessary, is the cost of the working lunch reasonable?
5. Has the SEA or LEA carefully documented that a working lunch is both reasonable and necessary?
Conferences
Omni-Circular: Section 200.432

• Conference is...
  – A meeting, retreat, seminar, symposium, workshop or event
  – Whose primary purposes is the dissemination of technical information beyond the non-Federal entity and
  – Is necessary and reasonable for successful performance under the Federal award

• Allowable conference costs may include rental of facilities, speakers’ fees, costs of meals and refreshments, local transportation and other items incidental to such conferences unless restricted by terms of Federal award.
TIME AND EFFORT REQUIREMENTS
OMB Circulars Time and Effort Rule

• If federal funds are used for salaries, then time distribution records are required.
• How staff demonstrate allocability
  – If employee paid with federal funds, then must show that the employee worked on that specific federal program cost objective.
Who must participate?

• All employees paid with federal funds!!
• Some employees paid with non-federal funds
  – When salaries are used for match purposes
• NOT contractors
Time and effort (Current A-87 Rule)

Semi-Annual Certifications
- If an employee works on a single cost objective:
  - After the fact
  - Account for the total activity
  - Signed by employee or supervisor
  - Every six months (at least twice a year)

Personnel Activity Report (PAR)
- If an employee works on multiple cost objectives:
  - After the fact
  - Account for total activity
  - Signed by employee
  - Prepared at least monthly and coincide with one or more pay periods
Ruling Now Includes

- Stipends - payments for special projects
- Substitutes - payments to cover a class to free instructor for professional development for CTSO Activities
SEMI-ANNUAL CERTIFICATION

This is to certify that Dolley Madison has worked 100% of her time for the period November 1, 2013 through April 30, 2014 on IDEA Part B programmatic activities.

Dolley Madison
Printed Name of Employee

5/2/14
Date

Martha Washington
Printed Name of Supervisor

5/2/14
Date
PERSONNEL ACTIVITY REPORT

Employee: Eleanor Roosevelt
Office: Special Education Teacher

Reporting Period: April 1 – April 30, 2014

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

<table>
<thead>
<tr>
<th>Cost Objective</th>
<th>Account Number</th>
<th>Program</th>
<th>Distribution of Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Education</td>
<td>400</td>
<td>IDEA, Part B</td>
<td>45%</td>
</tr>
<tr>
<td>Instruction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regular Education</td>
<td>300</td>
<td>Non-Federal</td>
<td>55%</td>
</tr>
</tbody>
</table>

Signature: [Signature]

Date: 5/1/14
Time Distribution Records
“Standards for Documentation of Personnel Expenses”

• Must be maintained for all employees whose salaries are:
  – Paid in whole or in part with federal funds 200.430 (i)(1)
  – Used to meet a match/cost share requirement 200.430(i)(4)
Audits and Audit Resolution
Significant Violations

1. Time Distribution
2. MOE
3. Supplement, Not Supplant
4. Unallowable Expenses
Significant Violations

5. Procurement Irregularity
6. Ineligible Students
7. Lack of Accountability for Equipment/Materials
Significant Violations

8. Lack of Appropriate Record Keeping
9. Record Retention Problems
10. Late or no Submission of Required Reports, Inaccuracies, Inconsistencies
11. Audits of Subrecipient Unresolved
Significant Violations

12. Lack of Subrecipient Monitoring
13. Drawdown before they are needed or more than 90 days after the end of funding period
14. Large Carryover Balances
15. Lack of valid, reliable or complete performance data
• Federal agency, OIG or GAO may conduct additional audits at federal cost
Corrective Action Plan

• Addresses each finding
• Separate from schedule of findings
• Name of contact person
• Corrective action planned
• Anticipated completion date
• If auditee disagrees...

Reasons
Financial Management Control
• New Risk Assessment Will be Based on Financial Management Controls
1) Identification of Awards (New)

- All federal “awards” received and expended
- The name of the federal “program”
- Identification # of award
  - CFDA Title and Number
  - Federal Award I.D. #
  - Fiscal Year of Award
  - Federal Agency
  - Pass-Through (If S/A)
2) Financial Reporting

• New shift to OMB approved performance metrics
2) Financial Reporting (cont.)

- **Performance Metrics:**
  1. Compare actual accomplishments to objectives (quantify to extent possible)
  2. Reasons goals were not met if appropriate
  3. Additional pertinent information (e.g., analysis and explanation of cost overruns, high unit costs)
Indirect Costs
Total Cost of Federal Awards

- Direct: 90%
- Indirect: 10%
What are Indirect Costs?

• Costs incurred for common or joint purposes
• Cost cannot be readily and specifically identified with a particular cost objective without effort disproportionate to the results achieved
  – EX: Accounting; Human Resources; Payroll; Legal Division; Utilities
• Facilities and Administration (A-21, A-122)
  – Facilities costs include: depreciation and use allowances on buildings, capital improvements, operation and maintenance, library expenses, etc.
  – Administrative costs include: normal administrative expenses and other types of expenditures not listed specifically under the facilities category
How Are Indirect Costs Charged to Federal Awards?

• Calculation: It’s a fraction!!
• Top: “Indirect Cost Pool”
• Bottom: “The Base”
  – Can be “Total modified direct cost base” or “Salaries and Wages,” etc.
New Responsibilities of the Pass-Through Agency
A pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.

(e.g. ESEA, IDEA, CTE, AEFLA)
Measuring Performance “Performance Metrics”

- The non-federal entity must submit to the pass-through performance reports:
  1. Comparing actual accomplishments to the objectives established by the federal award
  2. Where the accomplishment can be quantified (e.g. cost) it may be required
  3. If performance trend data is useful to federal award agency, agency should include it as requirement for performance
Measuring Performance (cont.)

4. Reasons why goals were not met, if appropriate
5. Explanation of other pertinent information, such as cost overruns
6. Significant developments, problems, delays, adverse conditions
7. Favorable developments
NEW RISK MANAGEMENT REQUIREMENTS FOR PASS-THROUGHS
• Pass-through must evaluate each subrecipient’s risk of non compliance (federal statute / regulations / terms of award) for purpose of monitoring
• Risk Factors:
  1. Subrecipient’s prior experience with the grant program
  2. Results of previous audits
  3. New personnel or substantially changed systems
  4. Results of federal monitoring
• **Risk Factors:**
  1. Subrecipient’s prior experience with the grant program
  2. Results of previous audits
  3. New personnel or substantially changed systems
  4. Results of federal monitoring
• Pass-through may impose conditions on subgrant based on risk assessment:
  1. Shift to reimbursement
  2. Withhold payments until evidence of acceptable performance
  3. Require more reporting
  4. Require additional monitoring
  5. Require additional technical or management assistance
  6. Establish additional prior approvals
• Pass-through must monitor its subrecipients to assure compliance and performance goals are achieved.
• Monitoring must include:
  1. Review financial and programmatic reports
  2. Ensure corrective action
  3. Issue a “management decision” on audit findings if the award is from the pass-through
Pass-through must consider taking enforcement action based on non compliance:

1. Temporarily withhold cash payments pending correction
2. Disallow all or part of the cost
3. Wholly or partly suspend the award
4. Recommend to federal awarding agency suspension / debarment
5. Withhold further federal awards
6. Other remedies that may be legally available
Outcome Realign Monitoring

• Monitoring can no longer be on a 5-year rotation basis
• Must be based on high-risk status
• Must focus on Performance as well as compliance
• Some LEAs may be monitored annually
Accountability, Finance & Resource Staff

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Questions?