

Georgia Department of Education

Career, Technical and Agricultural Education

FY2016 Budget Guidance
for
Expending CTAE Grant Funds

July 1, 2015 – June 30, 2016

TABLE OF CONTENT

	Pages
FY2016 Grant Reporting Date Deadlines.....	3
CTAE Function Codes.....	4

Federal Grants

Program ID 315 -Perkins IV-Program Improvement Grant	5-13
Program ID 314 -Perkins IV-Professional Development - 670 Grant.....	13
Program ID 320 -Perkins IV-Perkinsplus Grant.....	13-16
Program ID 160 -Perkins IV-State Institution Grant.....	17-18

State Grants

Program ID 519-CTAE Supervision Grant	19-20
Program ID 521-Agricultural Education Young Farmer Grant.....	20-21
Program ID 522-Agricultural Education Area Teacher Grant	21-22
Program ID 523-Agriculture Education Youth Camps Grant	23-24
Program ID 526-CTE Extended Year Grant	24-27
Program ID 528-High Schools That Work Grant.....	27-28
Program ID 529-Agricultural Education Extended Year Grant.....	29
Program ID 532- Vocational Construction Related Equipment Grant.....	29-30
Program ID 540-CTE Apprenticeship Grant.....	31-33
Program ID 550-Industry Certification Grant	33-34
Program ID 553-Agricultural Education Extended Day Grant	35
Program ID 554-CTE Extended Day Grant.....	36
Program ID 562- Agricultural Education Construction Related Equipment Grant.....	37-38

***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://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB***

GRANT REPORTING DEADLINES

FY2015 Deadlines – Grant Period - July 1, 2014 – June 30, 2015

June 6, 2015	Final date for FY15 amendments for all CTAE grants (Work closely with your finance director)
June 30, 2015	Final date to expend FY15 funds for all CTAE grants (Work closely with your finance director)
July 31, 2015	Final date to draw down FY15 funds through GAORS for CTAE all grants (Work closely with your finance director.)
July 31, 2015	FY15 Completion Reports for all CTAE grants must be completed and have a CLOSED status. Failure to do so will result in all FY16 CTAE grant funds being frozen until the matter is resolved. Federal Perkins grants do not share the same closure date as other Federal grants; therefore, all CTAE grant funds must be expended and completion reports closed by July 31, 2015. (Share this date with your finance director.)

FY2016 Deadlines – Grant Period -- July 1, 2015 – June 30, 2016

May 15, 2015	Deadline for superintendent sign off on DC (data collection side) of all FY16 CTAE grant applications on the Consolidated Application -- <u>5:00 p.m. Superintendent sign off deadline</u>
September 30, 2015	Deadline for all FY16 CTAE grant budgets to be completed on the Consolidated Application and signed off by Superintendent -- <u>5:00 p.m. Superintendent sign off deadline</u>
June 6, 2016	Final date for FY16 amendments for all CTAE grants (Work closely with your finance director)
June 30, 2016	Final date to expend FY16 funds for all CTAE grants (Work closely with your finance director)
July 31, 2016	Final date to draw down FY16 funds through GAORS for all CTAE grants (Work closely with your finance director.)
July 31, 2016	FY16 Completion Reports for all CTAE grants must be completed and have a CLOSED status. Failure to do so will result in all FY17 CTAE grant funds being frozen until the matter is resolved.

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- Improvement of Instructional 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. **Expenses incurred by the CTAE Director should be budgeted 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. **Only the cost of Single Audit Fees and Federal Indirect Cost should be budgeted under this function code.**

Function Code 2400- School Administration

Activities concerned with overall CTAE administrative responsibility for school operations.

Please refer to the *Guidelines for Use of Perkins IV Funds* for further clarification on budgeting Perkins Funds. **Note:** a clear and detailed description must be provided for each budget entry made on the budget tab of each grant. The product(s) or service(s) that will be purchased must be clearly identified along with the CTAE program(s) that will be served.

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 CAP has been placed on the Program Improvement Award:

The total of *Administrative Cost* which is budgeted in either function code 2230, 2300 or 2400, object codes 100-800, must be 5% or less of the Program Improvement award.

2. Guidance for completing the “Local Board of Education Approved Funds by Object Code” 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.

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.

Object Code Totals – The total QBE and Local funds budgeted for FY 2015-16 must equal or exceed funds from the Local Plan for FY 2014-15 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 300/400, 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. However, systems do not have to match local funds dollar for dollar by object code category. 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 Grant Administration
- 2300 – General Administration at the district level
- 2400 – School Administration

B. For function codes **1000 Instruction** 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. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR)***
- 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. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR)***
- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR)***
- 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. *Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.*
- 430 – Repair and Maintenance Services – Expenditures for repairs and maintenance.

- 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.
- 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.**
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.

- 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 for a minimum of five years.***

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 code 730. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
 - 810 – Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. 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. Registration for a state or national conference affiliated with a program area should be paid at the member rate.*

C. For function code **2210 Improvement of Instructional Services** 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. ***BENEFITS NOT ALLOWED.*** Requires a Personnel Activity Report (PAR)
- 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. ***BENEFITS NOT ALLOWED.*** Requires a Personnel Activity Report (PAR)
- 190 – Other Management Personnel: **This object code to be used only for purpose of budgeting the Transition and Career Partnership Coordinator's cost-if funds are used for this purpose.** This is for the purpose of coordinating the transition and career partnership activities for the system. **This activity must**

have existed in prior years to be considered for approval. *BENEFITS NOT ALLOWED.* Requires a Personnel Activity Report (PAR)

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED.*** Requires a Personnel Activity Report (PAR)
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100 (use in function code 2210 only if object code 190 is used). FY16 employer rate is 14.27%.
- 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.
- 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. **Consultant’s travel is recorded in object 300.**
- 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).
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000.* Examples: computers, printers, scanners, digital cameras, or

other computer related items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

- 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.
- 810 – Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

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

D. For function code 2230 Federal Administration (budget expenses for CTAE Director), only the following object codes are allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support related to CTAE Activities; a log of time spent on these activities must be kept on file. Requires a Personnel Activity Report (PAR)
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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.
- 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.**

- 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.
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.
- 810 –Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

E. For function codes **2300 General Administration** only the following **object codes** are 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.
- 880 – Federal Indirect Cost: Expenditures to record the indirect cost permitted under federal grant administration and approved by GaDOE.

F. For function code **2400 School Administration at the school level (CTAE school level supervisors)**, 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. **Consultants' travel is recorded in object 300.**
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

- 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.
- 810 –Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

Program ID 314 Perkins IV Professional Development – 670 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** the following **function code** is allowable
 - **2210 – Improvement of Instructional Services**
 - B. For Function Code **2210 Improvement of Instructional Services** 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). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

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 options under Section 135 of the Perkins Act. Fund 406, CFDA 84.048

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. For function codes **1000 Instruction** 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. **BENEFITS NOT ALLOWED**. Requires a Personnel Activity Report (PAR)
- 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. **BENEFITS NOT ALLOWED**. Requires a Personnel Activity Report (PAR)
- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. **BENEFITS NOT ALLOWED**. Requires a Personnel Activity Report (PAR)
- 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. *Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment.*
- 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.**
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a per-unit cost of less than \$5000. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.
- 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 code 730. ***An inventory of these items should be maintained for control/audit purposes.***
- 810 – Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. 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.* **Registration for**

a state or national conference affiliated with a program area should be paid at the member rate.

C. For function codes **2210 Improvement of Instructional Services** 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. **BENEFITS NOT ALLOWED.** Requires a Personnel Activity Report (PAR)
- 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. **BENEFITS NOT ALLOWED.** Requires a Personnel Activity Report (PAR)
- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. **BENEFITS NOT ALLOWED.** Requires a Personnel Activity Report (PAR)
- 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.
- 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.**
- 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.
- 810 – Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. Note-Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

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** the following **function codes** are allowable:

- 1000 – Instruction
- 2210 – Improvement of Instructional Services

B. For function codes 1000– Instruction 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.

- 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 code 730. ***An inventory of these items should be maintained for control/audit purposes.***
- c. For function code **2210 Improvement of Instructional Services** 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.
 - 810 –Dues and Fees: Expenditures for registration fees when pre-paid by the State Institution. Note- Grant funds cannot be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

STATE GRANTS

Disclaimer: State grants are subject to legislative appropriations.

Note: a clear and detailed description must be provided for each budget entry made on the budget tab of each grant. The product(s) or service(s) that will be purchased must be clearly identified along with the CTAE program(s) that will be served.

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. *(All CTAE director/supervisor positions funded through this grant will be required to submit a LEA Professional Point System form documenting participation in state required meetings/activities).* **Failure by the grant recipient to participate in state sponsored activities may result in a reduction or non-awarding of the grant.**

2. Allowable Budget Codes

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

- 2210 -- Improvement of Instruction Services
- 2400 – School Administration

B. For function code 2210 Improvement of Instructional Services only the following **object codes** are allowable for administration at the district level (CTAE Directors)

- 190 – Other Management Personnel: The CTAE Director must be reported on the Certified Personnel Information (CPI) report under job code 670 (Secondary Fund Code 88, Subject Code 999).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

C. For function code 2400 School Administration only the following **object codes** are allowable for administration at the school level (CTAE Supervisors)

- 191 – Other Administrative Personnel: The CTAE Supervisor must be reported on the Certified Personnel Information (CPI) report under Job Code 672 (Secondary Fund Code 88, Subject Code 999).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

Program ID 521 Agriculture Education Young Farmer Grant

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for 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** the following **function codes** are allowable:

- 1000 – Instruction
- 2210 – Improvement of Instructional Services

B. For function code 1000 Instruction only the following **object codes** are allowable:

- 166 – Young Farmer Teacher: Teaches Agricultural Science to young farmers in the community.
- 210 – State Health Insurance: Employer Share of State Health Insurance paid on behalf of the employee.
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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.
- 810 –Dues and Fees: Expenditures for registration fees when pre-paid by the LEA. Note- Grant funds cannot be expended for individual staff memberships,

(example: to professional associations), or student memberships and fees, (example: to student organizations). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

C. For function code **2210 – Improvement of Instructional Services** only the following **object codes** are allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support in any function.
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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 2014-2015 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 2015 which begins on July 1st 2014 and ends on June 30th 2015. 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** the following **function code** is allowable:

- 1000 – Instruction

B. For function code **1000 Instruction** 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.
- 210 – State Health Insurance: Employer Share of State Health Insurance paid on behalf of the employee.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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.
- 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*
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a per-unit cost of less than \$5000. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

Program ID 523 Agricultural Education Youth Camps Grant

1. Broad Budget Guidelines

The funds allocated are based on the state funds available, and the 2014-2015 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 2015 which begins on July 1st 2014 and ends on June 30th 2015. 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** the following **function code** is allowable:

- 1000 – Instruction

B. For function code 1000 Instruction 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.
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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.
- 430 – Repair and Maintenance Services – Expenditures for repairs and maintenance.
- 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...)
- 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*

- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

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

1. Broad Budget Guidelines

The funds allocated are based on the state board approved funds available for this grant and the extended year report from the previous year (Report of CTE Extended Year Projects-Prior Year FY 2014). 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 Rule160-4-3-.09.

The grant must be matched with Local/QBE funds. This grant is a 50% grant funds and 50% Local/QBE funds.

The following activities and criteria are applicable for technology/career education personnel involved in summer projects (extended year) funded with technology/career grants. Applicants must be full-time CTAE personnel.

(1) DEFINITIONS

(a) Agriculture/family and consumer sciences project - a series of planned activities conducted by a student during the summer for which systematic instruction and supervision are provided by the instructor.

(b) Extended year - additional time available for high school technology/career (vocational) personnel to work beyond the regular 190-day school year.

(c) Work site development - contact by instructors with employers for the purpose of supervision and/or placement of students in work-based learning.

(d) Summer school - an instructional course(s) offered during the summer for Carnegie unit credit in one of the technology/career (vocational) instructional areas.

(2) REQUIREMENTS

(a) The following activities and criteria are applicable for technology/career (vocational) education personnel involved in summer projects (extended year) funded with technology/career (vocational) grants.

1. Summer school.
2. Work-site development.
3. Agriculture/family and consumer sciences projects.
 - a. Family & Consumer Science Projects (GaDOE pre-approved home-based projects- **not approvable at this time**)
 - b. Agriculture Education Projects
4. Technology/career (vocational) supervision.

Note: Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator. Extended year funds are for high school supervisor personnel contracted for less than 210 days.

(b) Local school systems applying for extended-year grants to provide summer school technology/career (vocational) programs in high schools shall:

1. Include the summer technology/career (vocational) program in the Local Plan/Application submitted to the department.
2. Employ teachers who are full-time, state-certified, in-field for participation in the program.

3. Provide supervision of the summer technology/career (vocational) instructional program by a full-time certified administrator.
4. Provide agriculture programs that meet the standards listed in the *Agricultural Education Standards and Policies Manual*.

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
- 2400 – School Administration

B. For functions code **1000 Instruction** only the following **object codes** are allowable:

- 117 – Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (CPI job code 119, secondary fund code 76).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

C. For functions code **2210 Improvement of Instructional Services** for administration at the district level (CTAE Director) only the following **object codes** are allowable:

- 190 – Other Management Personnel: CTAE District Level Director

Note: Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator. Extended year funds are for high school supervisor personnel contracted for less than 210 days.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

D. For functions code **2400 School Administration** for administration at the school level (CTAE Supervisor) only the following **object codes** are allowable:

- 191 – Other Administrative Personnel: CTAE School Level Supervisor

Note: Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator. Extended year funds are for high school supervisor personnel contracted for less than 210 days.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for

benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

In addition to the CTE Extended Year Grant funds, the system needs 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 Code: For this funding source **only** the following **function code** is allowable:

- 2210 – Improvement of Instructional Services

B. For function code 2210 Improvement of Instructional Services 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. *NO BENEFITS ALLOWED. 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. *NO BENEFITS ALLOWED.*
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for

benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

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

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 2013-2014 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 Code: For this funding source **only** the following **function code** is allowable:

- 1000 – Instruction

B. For function code 1000 Instruction only the following **object codes** are allowable:

- 117 –Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (CPI job code 119, secondary fund code 76)
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

In addition to the Agriculture Extended Year Grant funds, the system 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. 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 the program will be in operation for a minimum of five years. Systems applying for and receiving Vocational Construction Related Equipment Grants must attend the state sponsored technical assistance

meetings. The CTAE Construction Related Equipment Grant Handbook, lab layouts and equipment lists may be found on the following website. <http://www.doe.k12.ga.us/Curriculum-Instruction-and-Assessment/CTAE/Pages/Facilities-Capital-Equipment-and-Equipment-Lists.aspx>

2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

- 1000 – Instruction

B. For function code **1000 Instruction** 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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 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. Items charged here must meet the two criteria noted in object code 730. **An inventory of these items should be maintained for control/audit purposes.**

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: No less than 85% of the grant award should be used towards paying salary and benefits.*

2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

- 2210 – Improvement of Instructional Services

B. For function code 2210 Improvement of Instructional Services 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. *NO BENEFITS ALLOWED.*
- 190 – Youth Apprenticeship Coordinator (Job Code 673, Subject Code 999, Fund Code 88), who coordinates the youth apprenticeship program for the system. The *Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.*
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.
- 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.
- 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.
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.
- 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). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

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 2014-2015 (FY 2015). 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. **Note: Funds must be used for activities directly related to getting the specific program certified.**

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. For function codes 1000 Instruction 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. ***NO BENEFITS ALLOWED.***
- 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.
- 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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.

C. For function codes **2210 Improvement of Instructional Services** only the following **object codes** are allowable:

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED.***
- 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.
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Travel must be directly related to meeting the industry certification standards.*
- 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). **Registration for a state or national conference affiliated with a program area should be paid at the member rate.**

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 Extended Day 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 *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 funds should be listed on the CPI Report under Job Code 116 and Secondary Fund Code 76 for the percentage of time assigned to extended day activities.*

1. Allowable Budget Codes

A. Function Codes: For this funding source **only** the following **function code** is allowable:

- 1000 -- Instruction

B. For function code 1000 Instruction only the following object codes are 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).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

In addition to the Agriculture 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

Funds will be allocated based on the Programs of Work (POWs) that have been approved at the system level, and the amount of state board approved funds made available for this grant. The Extended Day funds are to support **full-time** 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 Career Related Education Manual including Standards for Work-Based Learning*, and the completed *Extended Day Programs of Work*. To qualify for these funds teachers cannot be earning FTE funds for all segments of the school day. **Teachers on State CTAE Extended Day must have a planning period.** Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. For the system to be eligible for these funds, the CTAE director is required to approve the POWS, then generate the associated PDF file from CTAE Resource Network and upload it to the grant by the May closing deadline.

Note: Teachers who receive the Extended Day grant are required to submit an annual report of activities. 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 are not eligible for other state grants for extended day funding.

2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

- 1000 – Instruction

B. For function codes 1000 Instruction only the following **object codes** are 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).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY16 employer rate is 14.27%.

In addition to the CTE 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. 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 the program will be in operation for a minimum of five years. Systems applying for and receiving Vocational Construction Related Equipment Grants must attend the state sponsored technical assistance meetings. The CTAE Construction Related Equipment Grant Handbook, lab layouts and equipment list may be found on the following website. <http://www.doe.k12.ga.us/Curriculum-Instruction-and-Assessment/CTAE/Pages/Facilities-Capital-Equipment-and-Equipment-Lists.aspx>

2. Allowable Budget Codes

A. Function Code: For this funding source only the following function code is allowable:

- 1000 Instruction

B. For function codes **1000 Instruction 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, welders, table saws, stand mixers, etc. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost of less than \$5000*. Examples: computers, printers, scanners, digital cameras, or other computer related items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 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:

- a. the cost must be \$5,000 or more per unit;

b. 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. Items charged here must meet the two criteria noted in object code 730. **An inventory of these items should be maintained for control purposes.**
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