

CAREER, TECHNICAL, and AGRICULTURAL EDUCATION

Budget Guidance for Specific Federal and State Grants

FY 2010 Perkins IV Local Plan

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The information herein provides brief and abbreviated descriptions of budget codes. A complete listing and definition of budget codes can be viewed at the following website:
<http://admin.doe.k12.ga.us/gadoe/ChartAccts.nsf/863785bb9cdc0d8b852564c100617908?OpenView>

CTAE FUNCTION CODES/DESCRIPTIONS

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

Function Code 1000-Instruction

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

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

Activities which are 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 2300- General Administration at the District Level

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

Function Code 2400- School Administration

Activities concerned with overall CTAE administrative responsibility for school operations.

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. Up to 5% of the funds may be used for Career and Technical program administration.

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

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. Include funds from all appropriate QBE weights and categories such as career and technical education lab, regular 9-12, middle school, Media, Staff Development, Equalization, etc.

Object Code Totals – The total QBE and Local funds budgeted for FY 2010 must equal or exceed funds from the Local Plan for FY 2009 to comply with the Federal Maintenance of Effort Requirement. Enter this total in the Local Maintenance of Effort chart in the Local Plan/Application.

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

3. Allowable Budget Codes

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

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

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

- 113 – Substitute: Serves as temporary replacement on a daily basis for any certified employee. **DO NOT USE OBJECT CODE 114**
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
- 140 – Aides and Paraprofessionals: Salaries of aides and paraprofessionals who assist in the classrooms or media centers. **All allocations to object code 140, requires prior GaDOE Approval.**

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use federal Perkins IV funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

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

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

- 321– Contracted Services – Teachers
- 323 – Contracted Services – Counselors

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

- 432 – Repair and Maintenance Services – **Technology Related**: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (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 function codes **1000 Instruction and 2210 Improvement of Instructional Services** and within broad object code category **500**, **only** the following **object codes** are allowable:

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

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

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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

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

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

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

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

- C. The total for function codes 2300 and 2400 must not exceed 5% of the Perkins Program Improvement budget.

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

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

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use federal Perkins IV funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

- 310 – Contracted Services Administration

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

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

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

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 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, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc.
- 642 – Books and Periodicals (**Other than state approved textbooks**): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.

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

- 810 - Dues and Fees: **Note-** Grant funds should not be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).
- 880 – Federal Indirect Cost

Program ID 316: Perkins IV Professional Development Grant

1. Broad Budget Guidelines
The grant funds allocated must be budgeted only for cost to support Professional Development.
2. Allowable Budget Codes
 - A. Function Codes: For this funding source, **only function code 2210 – Improvement of Instructional Services** is allowable.
 - B. Object classes: Within broad object code category **800** only the following **object code** is allowable:
 - 810 - Dues and Fees: **Note-** Grant funds should not be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

Program ID 319: Perkins IV Reserve – Education and Career Partnerships

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for cost to support the Education and Career Partnerships program.

2. Allowable Budget Codes

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

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

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
- 113 – Substitute: Serves as temporary replacement on a daily basis for any certified employee. **DO NOT USE OBJECT CODE 114**
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
- 140 – Aides and Paraprofessionals: Salaries of aides and paraprofessionals who assist in the classrooms or media centers. **All allocations to object code 140, requires prior GaDOE Approval.**
- 190 – Other Management Personnel (Apprenticeship Coordinator salary, Job Code 673): Salaries which are not classifiable to one of the objects defined above; Vocational Director (LUA), vocational Director (RESA), Youth Apprenticeship Director, **Percent of time funded must be reported in the Certified Personnel Information (CPI) data system.**

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

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

employer cost for benefits for any salaries eligible under broad object category 100).

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

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

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

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

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

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

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

- 810 - Dues and Fees: **Note-** Grant funds should not be expended for individual staff memberships, (example: to professional associations), or student memberships and fees, (example: to student organizations).

In addition to the Education and Career Partnership grant funds, the system would need to provide QBE, Local, Perkins or other funds as appropriate to fund the program.

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

1. Broad Budget Guidelines

In FY10 federal vocational and technical funds are allocated to the state institutions: Dept of Juvenile Justice, Dept of Corrections and State School for the Blind (GAB).

2. Allowable Budget Codes

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

B. Object classes: Within broad object category **500**, **only** the following **object code** is allowable.

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

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

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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

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

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

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for the base salary amount and benefits (T4, E Step) for the Career, Technical and Agricultural Education Supervisor(s), Job Code 672 (school level positions) and/or Career, Technical and Agricultural Director, Job Code 670 (system wide level position). The grant funding is based on one full time position for 300 CTAE lab Full Time Equivalent (FTE) students. **Note:** The Training and Experience funds for these positions are generated in the FTE earnings from the Certified Personnel Information (CPI) data and are not included in this grant. The percent of time reported in the CPI data for Job Code 670 (Fund Code 88) and Job Code 672 (Fund Code 88) must equal or exceed the positions earned (funded) through the CTAE Supervision Grant. The grant amount will be determined based on the fewest number of positions assigned by the system or the positions earned through the grant formula. (All CTAE director/supervisor positions funded through this grant will be required to submit an annual report documenting participation in state required meetings/activities. Failure by the grant recipient to file a report or participate in state sponsored activities will result in an incomplete application process, thereby forfeiting future grant funds).

2. Allowable Budget Codes

- A. Function Codes: for this funding source only function codes **2300 General Administration at the district level** and **2400 School Administration at the school level** are allowable.
- B. Object classes: Within the broad object code categories **100**, **only** the following **object codes** are allowable.
- 190-Other Management Personnel: (CTAE Director, Job code 670, must be above and beyond position(s) earned from FTE formula, enter function under 2300 General Administration at the district level.
 - 191-Other administrative Personnel: (CTAE Supervisor, Job code 672, must be above and beyond positions earned from FTE formula, enter function under 2400 School Administration at the school level).

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

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

salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use CTAE supervision grant funds to pay employer cost of benefits for any salaries eligible under broad object category 100 of the grant.**

Program ID 521: Young Farmer Agribusiness Program-Agricultural Education

1. Broad Budget Guidelines

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

2. Allowable Budget Codes

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use grant funds to pay employer costs of benefits for salaries eligible under object code 166 in the Young Farmer Agribusiness program.**

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

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

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

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

Program ID 524: AG Food Processing Grant-Agricultural Education

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and system eligibility based on criteria including number of days of operation, performance of local program, and number of persons employed in the local program. Available grant funds may be used to pay the base salary for Agricultural Education teachers involved in approved activities under State Board Rule 160-4-3-.08. Grant funds not consumed by salary expenses may be used for supplies or equipment for the program.

2. Allowable Budget Codes

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

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

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

recorders, etc. An inventory of these items should be maintained for control purposes.

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

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

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and the extended year report from the previous year (Report of CTE Extended Year Projects – **FY 2009**). Available grant funds may be used to pay up to half the base summer salary for Career and Technical Education teachers involved in approved activities under State Board Rule 160-4-3-.09. The following activities and criteria are applicable for technology/career education personnel involved in summer projects (extended year) funded with technology/career grants.

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

2. Allowable Budget Codes

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use CTE Extended Year Grant funds to pay employer costs of benefits for salaries eligible under object code 117.**

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

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

1. Broad Budget Guidelines

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

2. Allowable Budget Codes:

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **Systems may use grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

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

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

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

- 610- Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies,

paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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

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

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

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

Program ID 529: Agriculture Extended Year Grants – Agricultural Education

1. Broad Budget Guidelines

The funds allocated are based on the state funds available and the **2009-2010** Programs of Work for Agricultural Education Teachers (**both High School and Middle School teachers**). Available grant funds may be used to pay up to half the base summer salary for Agricultural Education teachers involved in approved activities under State Board Rule 160-4-3-.09.

2. Allowable Budget Codes

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

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

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly

to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use AG Extended Year Grant funds to pay up to half (1/2) of the employer costs of benefits (teacher retirement only) for salaries eligible under object code 117.**

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

Program ID 530: CTE Middle School Support Grant- Career Technical Education Programs

1. Broad Budget Guidelines

The available funds will be allocated based on the Programs of Work that have been received at the system level, reviewed, and approved for submission to the Career, Technical and Agricultural Education Division. The system should complete the budgeting process on the Consolidated Application and upload the PDF file generated from CTAERN after the POWs have been approved to the grant in the Consolidated Application. Funds are anticipated to be available to support Career and Technical Education teachers at the middle school level for work beyond the regular workday to provide leadership development opportunities for students. Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive the Middle School Support grant will be required to submit an annual report of activities, and should be listed in CPI data as Job Code 117 and Fund Code 76 for the percent of time assigned to student support activities.**

2. Allowable Budget Codes

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

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

- 115-Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use Extended Day Grant funds to pay employer costs of benefits (teacher retirement only) for salaries eligible under object code 115.**

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

1. Broad Budget Guidelines

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

2. Allowable Budget Codes

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that

amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use apprenticeship grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

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

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

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

- 610- Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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

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

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

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

Program ID 550: Industry Certification Grants – 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 **2009-2010 (FY 2010)**. Funds are to be used for curriculum revision and program improvement expenditures necessary for the program to meet established industry standards. Grant funds may also be used for expenditures related to preparation for the industry team evaluation. See Industry Certification application and instructions for additional information.

2. Allowable Budget Codes

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

- 1000 – Instruction
- 2210 – Improvement of Instructional Services

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

- 113 – Substitute: Serves as temporary replacement on a daily basis for any certified employee. **DO NOT USE OBJECT CODE 114**

- 116-Professional Development Stipend: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **Industry Certification grants funds may be used to pay employer costs for benefits for salaries eligible under broad object category 100.**

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

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

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

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

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

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

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

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

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

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

Program ID 553: AG Extended Day-Agricultural Education
(AG Teacher Support 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, the *Georgia Work-Based Learning Manual*, and the completed *Teacher Support- (Extended Day) Programs of Work*. These grant funds are only available for teachers that are not earning FTE funds for all segments of the school day (ex. planning period during the school day). Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive teacher support grant funds should be listed in CPI data as Job Code 116 and Fund Code 76 for the percent of time assigned to extended day activities.**

2. Allowable Budget Codes

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

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

- 115-Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use Extended Day Grant funds to pay half (1/2) of the employer costs of benefits (teacher retirement only) for salaries eligible under object code 115.**

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

Program ID 554: CTAE Extended Day (CTAE Teacher Support Grant) Career Technical Education Programs

1. Broad Budget Guidelines

The available funds will be allocated based on the Programs of Work that have been received at the system level, reviewed, and approved for submission to the Career, Technical and Agricultural Education Division. The system should complete the budgeting process on the Consolidated Application and upload the PDF file generated from CTAERN after the POWs have been approved to the grant in the Consolidated Application. Funds are anticipated to be available to support Career and Technical Education teachers for work beyond the regular workday to provide work based learning and leadership development opportunities for students

in accordance with State Board Rule 160-4-3-.11, the *Georgia Work-Based Learning Manual*, and the completed *Teacher Support (Extended Day) Programs of Work*. These grant funds are only available for teachers that are not earning FTE funds for all segments of the school day (ex. planning period during the school day). Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. **Note: Teachers who receive the extended Day grant will be required to submit an annual report of activities. Also, teachers who receive teacher support grant funds should be listed in CPI data as Job Code 116 and Fund Code 76 for the percent of time assigned to extended day activities, and is not eligible for other state grants for extended day funding.**

3. Allowable Budget Codes

- A. Function Codes: For this funding source, **only the function code 1000- Instruction** is allowable.
- B. Object classes: Within broad object category **100**, **only the following object code** is allowable:
 - 115–Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use Extended Day Grant funds to pay employer costs of benefits (teacher retirement only) for salaries eligible under object code 115.**

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

Program ID 555: FCCLA Camp Grant Program- Career Technical Education Programs

1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for cost to support the FCCLA Camp program. **Note: These funds cannot be drawn down until June, the month in which the activity associated with this grant will take place.**

2. Allowable Budget Codes

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

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

- 116-Professional Development Stipend: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

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

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

1. Broad Budget Guidelines

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

2. Allowable Budget Codes

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

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

- 612 – Computer Software: Expenditures for the purchase of computer software (**operating system, and CAD only**) which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc.

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

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria:
 - the cost must be \$5,000 or more per unit;
 - the life expectancy must be more than five year;

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

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

1. Broad Budget Guidelines

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

2. Allowable Budget Codes

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

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

- 612 – Computer Software: Expenditures for the purchase of computer software (**operating system, and CAD only**) which has already been developed. **Contracted services for developing software would be recorded in object 300.**
- 615 – Expendable Equipment: Items with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.
- 616 – Expendable Computer Equipment: Items purchased with a **per-unit cost of less than \$5000**, which might otherwise be classified as “equipment” rather than “supplies.” Examples: Printers, Disk Drives, etc.

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

- 730 – Purchase of Equipment (**Cost of \$5,000 or more per unit**): Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. 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 730.
 - the cost must be \$5,000 or more per unit;
 - the life expectancy must be more than five years;

Program ID 522 Area Teacher Grant-Agricultural Education

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 **2009-2010** 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 **2010** which begins on **July 1st 2009** and ends on June **30th 2010**. This Grant is funded under the authority of State Board Rule 160-4-3-.06.

2. Allowable Budget Codes:

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

B. Object classes:

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

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

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

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

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

- 610 – Supplies: All supply items which cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 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, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.

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

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

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

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

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

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

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

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly

to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

- 432 – Repair and Maintenance Services – **Technology Related:** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...)

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

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

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

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

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

Program ID 523 AG Youth Camps-Agricultural Education:

1. Broad Budget Guidelines

The funds allocated are based on the state funds available, and the **2009-2010** 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 **2010** which begins on **July 1st 2009** and ends on **June 30th 2010**. This Grant is funded under the authority of State Board Rule 160-4-3-.06 and O.C.G.A. 20-2-307.

2. Allowable Budget Codes:

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

B. Object classes:

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

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

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

- 200 – Employee Benefits: Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, is part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employee benefit for retirement is the only benefit allowable in this category. **System may use grant funds to pay employer cost for benefits for any salaries eligible under broad object category 100.**

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

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

- 310 – Contracted Services Administration

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

- 432 – Repair and Maintenance Services – **Technology Related**: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...)

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

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

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

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