

## **Part B CTA (Career and Technical Act) – Secondary Funding – Grades 9-12**

### **1.00 General Requirements**

#### **1.01 CTA Requirements for School Districts**

The basic requirements for a school district to receive financial support for Career and Technical Education (CTE) program costs in accordance with the CTA of 1970 (as amended in 2008) are to:

- Develop and maintain a Colorado Community College System (CCCS) program approval process to meet the Career and Technical Education needs of the students in the district. Maintain program approval course offerings. Operate Career and Technical Education programs in accordance with the state authorized Program Approval Process.
- Ensure that the school district's request for reimbursement is only for approved Career and Technical Education programs. Only approved Career and Technical Education programs are eligible for financial support.
- Provide enrollment, student profile, placement and follow-up, and other reports as requested by CCCS.
- Prepare year end reports. Districts are required to use web-based forms, providing costs incurred, student FTE, etc. of approved CTE programs. Reports must be submitted with supporting documentation described within this handbook.
- Participate in the required evaluation, monitoring and audit of approved CTE programs in cooperation with the CCCS staff.
- Report only eligible expenses such as salary and benefits, equipment, contract costs and books and supplies.

### **2.00 Eligible Costs**

#### **2.01 CTA Eligible Costs**

All allowable costs that are reported for CTA funding must be recorded in the general fund or proceeds from bond issuances. Costs already covered by another funding stream cannot be reported as a claimable costs to CTA.

The following categories of costs are eligible to claim under the CTA:

- Instructional Costs
- Equipment (defined as items costing \$5,000 or more per unit)
- Books and Supplies (defined as items costing less than \$5,000 per unit)
- Contracted Programs

##### **2.01.01 Instructional Costs**

Instructional costs are costs paid by the district and are directly associated with the instruction conducted in a state approved Career and Technical Education program. The general guidelines to be followed in determining the reportable instructional costs are:

- Salary – as a percent of the teacher teaching in an approved program (CTE Percentage)

- Benefits (a flat rate of 28% of salary)
- Substitute teacher costs
- Additional CTE duties – instruction outside of the classroom
- Department head duties

### **Salary**

Instructional costs are generated by credentialed teachers, CTE administrators and counselors. In addition, the district may claim the costs generated by substitutes, teacher aides, and paraprofessionals working with a credentialed CTE teacher.

### **Valid CTE Credentials**

Any person the district reports instructional costs for must have a valid CTE credential (either an Initial or a Professional), issued by CCCS. Teacher aides, paraprofessionals, and substitute teachers are exempt from this requirement. Valid is defined as:

- The credential effective dates for each person must cover the period for which the district is reporting costs.
- The teacher's credential must be issued for an instructor at the secondary level.
- The credential must be issued to include the pathways/programs taught by the teacher for whom the district is reporting costs.
- Administrators and job development/job placement specialists must be credentialed as such to be reportable if they are not teaching in an approved CTE program. If a teacher is teaching in an approved program and performs as the CTE Director, job development or job placement specialist, the CTE Director/CTE Specialist credential is not needed. Costs generated by personnel (administrative assistants, secretaries, or clerks) working for the administrator are not reportable.

In the event that a teacher or administrator does not have a valid CTE credential, the instructional costs generated by that person are not reportable. In addition, since an approved program requires the teacher to have a valid credential, the enrollment, equipment costs, and supply costs generated by this teacher's classes would also not be reportable. If a teacher or administrator had a valid CTE credential for only part of the reporting period, then the reported amounts must be prorated, as a percentage, according to that part of the reporting period for which the credential was valid.

For more credentialing information, go to the Credentialing section in the Administrators Handbook.

### **Salary Amounts**

The salary that will be subject to the CTE percentage is the lesser of the following:

- The teacher's/administrator's contractual base salary (regular salary) for the reporting period (not including extra duty pay); or
- The teacher's/administrator's actual salary paid for services rendered during the reporting period regardless of date paid (as most districts operate, work nine months and pay twelve).

Note: Extra duty pay, if it is related to an approved CTE program, is 100% claimable (ex. CTSO Advisor), if not it is 0% claimable (ex. Tennis Coach).

### **Benefits Subject to the CTE Percentage**

Benefits costs should be reported at a standard rate of 28% of the reported salary subject to the CTE percentage. This is in lieu of separately reporting PERA, Medicare and other benefits paid by the district.

Expenditures for actual payments for Worker's Compensation or Unemployment benefits to current or former employees are not reportable.

### **Substitute Teacher Costs**

Reportable substitute teacher costs (salary and benefits) are the amounts the district incurred for substitutes due to an absent credentialed teacher. The district will report the substitute benefits by taking 28% of the reported substitute pay. The reportable costs will use the same CTE percentage of the absent teacher.

Substitute teachers are not required to hold an active CTE credential. However, should a situation arise where the substitute is hired on a long-term basis (more than four consecutive, complete calendar months for the same absent teacher for a fiscal year), then the substitute must be credentialed for the costs to be eligible to claim. For extreme, extenuating circumstances that are beyond the district's control regarding the credential time frame, an emergency request for exemption to extend the allowance of the substitute teacher must be submitted to CCCS before the fourth month is completed. In the event that a district does not meet the four month deadline, or does not receive an exemption, only the substitute costs up to the four complete calendar months may be claimed.

The exemption request must include the date the substitute started, the date the district is requesting the exemption and a description of the extreme, extenuating circumstances involving the substitute.

### **Early Childhood Education and/or Teen Parenting Programs**

Some school districts offer Early Childhood Education and/or Teen Parenting Programs. Generally, these programs are offered in some type of child care setting and involve students working with infants/ toddlers under the guidance of a credentialed teacher. In the event that the program employs a Child Care Director and/ or aides, the personnel costs associated with such employees are reportable. The reportable portion of each employee's costs must be determined by considering what portion of the employee's day was spent working directly with CTE students. For example, if a teacher aide worked at the center for five hours a day, but only one hour a day was spent working directly with the CTE students, then only 1/5 of the aide's personnel costs could be included in the reported program costs.

### **Additional CTE Duties**

Some districts compensate credentialed teachers for work performed outside their regularly assigned duties during the academic year and/or in the summer. Additional CTE duties are reportable when the teacher is paid, in addition to regular salary, for duties such as CTSO sponsor, CTE Department Head, assigned summer work in the Agriculture program, or preparing CTE reports for CCCS. These costs are 100% claimable for CTA purposes, and should be reported separately on the Instructor Costs Worksheet in the column titled "Extra Duty Pay". The benefits associated with these costs will be calculated at 28% of the additional CTE duty costs.

For districts that have additional compensation for work that will be completed in the summer, to be performed by a teacher, it must be explicitly documented in the official records or as an addendum, held by the district. Any work completed after June 30 would be claimed to CTA for the subsequent fiscal year starting July 1.

Some compensation received by teachers is not reportable. Such compensation includes, but not limited to: pay for being a coach, class sponsor, or substitute for a non-CTE teacher.

### **CTE Percentage**

The teacher's CTE percentage is an important component in determining the reportable instructional costs. This percentage determines the portion of each teacher's costs that can be claimed. The percentage is calculated by

determining the CTE ratio of a teacher’s instructional load for each approved program. The percentage is calculated for the academic year, excluding summer.

To determine which classes are claimable, district staff should refer to the current Program Approval for each program. To be claimable, a class must be listed in the current Program Approval. This includes such classes as Cooperative Education (COOP), On the Job Training (OJT), and applied academics courses. District staff should ask the appropriate CCCS Program Director to determine which specific classes are claimable if it is not clear from the courses listed on the program approval.

Teacher aides, substitute teachers, and paraprofessionals will normally have the same CTE percentage as the teacher they assist/ replace, unless they only work for part of the teacher's day. In that case, their percentage should be determined by considering the periods worked.

**Determining CTE Percentage for Teachers**

Once the claimable classes are identified, staff should determine the CTE percentage, or teacher’s load, for each program. The percentage must be calculated to four decimal places, using standard rounding guidelines.

The calculation to be used for each teacher each year is:

$$\text{Number of Transcribed CTE approved credits (numerator)} \div \text{Total Number of Transcribed credits (denominator)} = \text{Teacher CTE Percentage}$$

If the teacher instructs in more than one approved CTE program, this calculation is performed for each approved program. When this happens, the denominator is the same, only the numerator will change as applicable for each approved program.

The elements of this calculation are determined as follows:

***Number of Transcribed CTE approved credits (numerator)***

Each CTE approved transcribed credit is defined as the number of CTE credits one student would receive on their transcript upon successful completion of the approved CTE class under consideration. For example, if an instructor teaches three approved CTE classes within the same approved CTE program during each semester, and 1 credit is given per class, then the numerator would be:

$$3 \text{ approved CTE classes per semester} \times 2 \text{ semesters} \times 1 \text{ credit per class} = 6 \text{ CTE credits}$$

***Total Number of Transcribed credits (denominator)***

Each transcribed credit is defined as the number of credits one student would receive on their transcript upon successful completion of the class under consideration. For example, if the same instructor teaches six classes during each semester, and 1 credit is given per class, then the denominator would be:

$$6 \text{ classes per semester} \times 2 \text{ semesters} \times 1 \text{ credit per class} = 12 \text{ credits}$$

Therefore the vocational percentage in this example would be as follows:

$$\begin{array}{l} \text{Number of Transcribed CTE} \\ \text{approved credits (6 credits is} \\ \text{the numerator)} \end{array} \div \begin{array}{l} \text{Total Number of Transcribed} \\ \text{credits (12 credits is the} \\ \text{denominator)} \end{array} = \begin{array}{l} \text{Teacher's CTE} \\ \text{Percent is 50\% for} \\ \text{the entire year.} \end{array}$$

- Transcribed Credits are defined by the course catalog, or as issued on transcripts, and are defined by the school and/or district policy.
- The method of calculating credit must be consistent within the school, with the school policy, and must be the same between CTE classes and non-CTE classes.
- For the calculation, the total number of transcribed credits is the total number of credits taught by each teacher during the academic year, excluding summer.
- When credit is granted in a course through Independent Study, the credit is handled the same as any other credit.
- In a case where an instructor has a class that has variable transcribed credit granted to COOP students based on hours worked, the credit used as applicable to the denominator and/or the numerator of the CTE percentage calculation will be the minimum amount of credit that can be granted for the COOP class.
- For each teacher, use the number of credits one student would receive if taking the class. For non-instructional periods, use zero (0) as a place holder.
- The total number of credits in the numerator or denominator may exceed the total number of periods in each day. This arises when more than one class is taught during the same period. However the numerator will never exceed the denominator (there will never be a CTE percentage greater than 100%).

### **Determining CTE Percentage for a CTE Director and CTE Specialist**

Districts that have a credentialed CTE Director or credentialed CTE Specialists must provide a rational method of allocation if the Director or Specialist does not teach in a class which results in transcribed credit.

### **No Transcribed Credits**

For any school district that does not issue transcribed credits, contact the CTA Manager at CCCS for an alternative calculation.

## **2.01.02 Equipment**

The costs of purchasing equipment for CTE programs are reportable. The guidelines to be followed in determining the eligibility for such costs are:

### **Approved Equipment Expenses**

The following list details the items which may properly be reported as equipment purchases.

Equipment is defined as items costing \$5,000 or more per unit including shipping and installation, less any trade-ins or discounts. Any purchase of \$4,999 or less per unit should be reported as Books and Supplies. Some examples that are claimable are:

- Equipment maintenance costs if \$5,000 or more per unit. Any amount less than \$5,000 per unit should be reported as Books and Supplies.
- Equipment (including computer cables) to establish local/wide area networks to support the CTE programs. A reasonable basis of allocating the costs between CTE and non- CTE usage must be agreed to by CCCS and documented.
- Leases for at least \$5,000 annually per unit.
- Equipment to ensure student safety or to provide safety instruction to students that costs \$5,000 or more per unit.

### **Unit, Unit Cost**

Per unit is defined for CTA purposes as those components which are necessary to make the item function. For example, a CPU, monitor, and keyboard are part of one computer, while a printer would be a separate unit, even if purchased on the same invoice as the CPU, monitor, and keyboard.

### **Use by Staff or Students**

Equipment must be used only by CTE credentialed staff or students within an approved CTE program. If the piece of equipment is only partially claimed to CTA, then the percentage of usage must be documented for use in the program (i.e. maintaining a mileage log for vehicles). District personnel should be able to readily locate equipment upon request of CCCS staff and verify that it is for CTE use.

### **Expenditure Report In Year of Purchase of Equipment**

The expenditure must be reported in the year purchased. If the district does not report the expenditure in the year purchased, the expenditure may not be reported in any other year. To claim the item, both of the following conditions must be met:

- The item was received by the school district by June 30<sup>th</sup> of the reported year.
- The item was either paid for, or the purchase was accrued in the district's financial accounting records by June 30<sup>th</sup> of the reported year.

For example, computers which were received on June 1, 2006 and the purchase amount was appropriately accrued in the financial accounting system by June 30, 2006 would be reportable for the 2006 reporting year, even if the district did not pay for them until after June 30, 2006. However, if the purchase had not been received and accrued as of June 30, 2006 and the district paid for the computers on July 27, 2006, the expenditure would be reportable for the 2007 reporting year.

### **Furniture**

Furniture such as desks, chairs, tables, filing cabinets, etc. are considered to be items that the district should supply in order to operate a class and are not claimable items, except for the following two instances:

- The item is necessary to allow a special needs student to participate in the learning activities in an approved class.
- The item is specially designed to accommodate another CTE instructional device and the device cannot otherwise be used.

Documentation submitted should provide explanation of the purchase and how one of the above two instances were met.

## **Construction**

Any type of construction such as walls, buildings, or permanently-affixed greenhouses is not reportable except when necessary to install equipment that is claimed to CTA.

## **Period of Use**

The purchased item must remain in a CCCS approved CTE program for at least four (4) years after the date of purchase. For extenuating circumstances, if the district must replace the equipment, a formal request must be submitted and approved by CCCS prior to purchase.

## **Bond Proceeds**

The expenditure of bond proceeds for the purchase of equipment is a claimable cost. The reporting of the expenditure is subject to all of the equipment guidelines.

### **2.01.03 Books and Supplies**

#### **Claimable Books and Supplies Purchases**

The following list details the items which may be reported as Books and Supplies purchases (note: the costs claimed must be less any trade-ins or discounts). These items must be directly related to operating the CTE program:

Items costing less than \$5,000 per unit including shipping and installation for approved CTE Programs, such as:

- Leases for less than \$5,000 annually per unit
- CTE Travel
- Teacher Professional Development
- Consumable supplies
- Small tools
- Instructional materials
- Supplies/ food for advisory council/ program committee meetings
- Advertising and publicity including printing costs
- Student organization activities paid for by the district. This includes travel (if not reimbursed by another funding stream), meals, lodging, and conference expenses. Items which become the property of the student, such as jackets or livestock, are not reportable.
- Student organization projects paid for by the district, as long as the proceeds of such projects remain with the student organization. If any of the proceeds revert to the district, then the amount of the reportable expenditure shall be the original district expenditure reduced by the amount reverting to the district.
- Supplies to ensure the safety of students and to provide instruction in safety for students
- Telephones and cell phones for CTE teachers for CTE purposes while maintaining a call log to segregate personal use from CTE use, reporting only that amount that is CTE related
- Operation and maintenance costs of vehicles operated by teachers for CTE purposes. The only method allowed for reporting purposes is to report the actual cost of providing gasoline, oil, tires, insurance, etc. for the vehicle.
- Computer software, if purchased separately

### **CTE Travel**

Expenditures incurred by the district for CTE travel (such as hotel, meals, etc.), in accordance with district policies, for credentialed instructors, administrators and job placement/development specialists are reportable. Reportable expenditures would include but are not limited to:

- The expenditure made to reimburse a teacher for the costs of using the teacher's vehicle to visit students at a work site
- The expenditure for travel costs for the teacher to attend CTE conferences or competitions

Personal activities are not a claimable expense.

### **Teacher Professional Development**

Expenditures incurred by the district for teacher professional development are claimable. Reportable expenditures would include any organized activity attended by the teacher, that the district paid for, in order to improve teaching skills. This includes attendance at CTE conferences and competitions.

### **Unit, Unit Cost**

Per unit is defined for CTA purposes as those components which are necessary to make the item function. For example, a CPU, monitor, and keyboard are part of one unit, while a printer would be a separate unit, even if purchased on the same invoice as the CPU, monitor, and keyboard.

### **Use by Staff or Students**

Other items must be for use by CTE credentialed staff or students in CTE claimable class within an approved CTE program.

### **Use by Classes**

The purchases for teachers/students must be used in learning activities in the CTE claimable classes.

### **CTE vs. Non- CTE Purchases**

A secondary school district which, due to its accounting system, does not separate purchases for approved CTE classes from those made for non-CTE classes must provide a rational method of allocation of expenses of these purchases. This must be done on a program-by-program basis.

#### **2.01.04 Expenditure Report in Year of Purchase of Books and Supplies**

The expenditure must be reported in the year purchased. If the district does not report the expenditure in the year purchased, the expenditure may not be reported in any other year. Purchased for CTA purposes is defined as the year in which both of the following conditions are met:

- The item is received by the school district.
- The item is either paid for or the purchase is accrued in the district's financial accounting system by the end of the reporting year.

For example, textbooks which were received on June 1, 2007 and the purchase amount was appropriately accrued in the financial accounting system by June 30, 2007 would be reportable for the 2007 reporting year, even if the district did not pay for them until after June 30, 2007.

However, if the purchase had not been received and accrued as of June 30, 2007 and the district paid for the textbooks on July 27, 2007, the expenditure would be reportable for reimbursement for the 2008 reporting year.

## **Furniture**

Furniture such as desks, chairs, tables, filing cabinets, etc. are considered to be items that the district should supply in order to operate a class and are not claimable items, except for the following two instances:

- The item is necessary to allow a special needs student to participate in the learning activities in an approved class.
- The item is specially designed to accommodate another CTE instructional device and the device cannot otherwise be used.

## **Period of Use**

The purchased item must remain in a CCCS approved CTE program for a minimum of two (2) years from the date of purchase, unless it is a consumable item, which should be fully utilized by a CTE program within one year..

## **Bond Proceeds**

The expenditure of bond proceeds for Books and Supplies is a reportable cost. The reporting of the expenditure is subject to all of the other guidelines.

### **2.01.05 Contracted Programs**

The costs and enrollments generated by a school district when it sends students to another institution (another secondary school district, an area CTE school, a proprietary school, or a community college) for CTE instruction are claimable to CTA.

In order to be reportable, costs and student FTE must be generated by students taking CTE courses that are a part of a CCCS approved program at the contracting or hosting institution.

It is the school district's responsibility to verify that the contracted program offered by the hosting institution is a CCCS approved program being taught by credentialed instructors.

## **Contract Costs**

Costs are only allowable if the course(s) are part of a CCCS approved program and the instructor maintains a credential in the class being taught.

### **Reportable costs**

- Tuition as determined in the agreement between the home and the host school
- Any charges for Supplementary Services provided by the host school.

### **Non-reportable costs**

- Reportable costs do not include the cost of transportation.

## **Student FTE**

Student FTE is to be calculated in the same manner as for any other CTE program held at the contracting school; refer to section 3.00. School districts must obtain documentation sufficient to calculate the student FTE and provide, upon request, to CCCS staff.

Contracting districts that claim CTA costs for contracted courses/programs, must also report related Student FTE. Host institutions must deduct the payment received from contracting institutions from their total program costs and must not report related Student FTE on their CTA final report.

## Administrative Costs

### District Administrative Costs

A school district may claim an additional 5% of its total eligible costs to defray the administrative costs of operating its CTE programs. Total eligible costs are all allowed, including:

- Program costs (Instructor/Equipment/Books and Supplies)
- Contract costs
- Costs for credentialed CTE Administrators and CTE Specialists

For example, if a school district were reporting \$100,000 in eligible program costs, \$10,000 in contract costs, and \$5,000 in CTE administrator costs, the reportable administrative cost would be:  $(100,000 + 10,000 + 5,000) \times .05$ , or \$5,750.

### Designated Career and Technical School (DCTS) Administrative Costs

Those school districts which have a Designated Career and Technical School (DCTS) may claim 15% of the direct eligible costs generated by that DCTS.

In order to be eligible to claim the DCTS administrative cost, the district must apply for recognition of a particular school as a DCTS, as detailed in Section 4.0 of the SBCCOE rules governing the Career and Technical Education Act.

## 3.00 Student FTE

### 3.01 Definition of Student FTE (Full Time Equivalent)

Student enrollment in CTE programs is reported in terms of a student Full Time Equivalent (FTE).

- One FTE is defined as 1080 student/teacher contact hours.
- The 1080 hours is based on the definition of a full-time student as one who attends class six hours per day, five days per week, for the entire school year (6 hours X 5 days X 36 weeks = 1,080 hours).

### 3.02 Student FTE Guidelines

Reported student enrollment is a critical element in determining inputs to the CTA funding formula. The following guidelines must be adhered to in calculating the reportable student FTE in CTE programs. If the program is claimed at a school, all classes within the program at that school must be claimed.

#### 3.02.01 Approved Programs

- Enrollment should be reported **only** for classes which have been approved by CCCS.
- If the district is claiming an approved program (by school), they must include all classes within the program.
- These classes **must** be listed in the current Program Approval. If the name of the classes changes in the district, the name must be updated on the program approval by submitting a program revision (see section for Program Approval).

- The CTE classes used to determine the teacher's CTE percentage and the classes for which enrollment is reported should be the same classes.

**3.02.02 Student Count**

- All students enrolled in an approved course must be reported including independent study students receiving transcribed credits.
- If a student is enrolled in more than one approved class, the student must be reported for each class (this is a duplicative enrollment count).
- When calculating student FTE for a COOP, OJT, etc., use a student enrollment of 2 in all cases.

**3.02.03 Student Aides/Student Assistants**

- Student aides/student assistants are not reportable as enrollment for student FTE purposes.

**3.02.04 Student FTE by Term – Semester, Trimester, Quarter, Hexter**

In order to ensure consistency across school districts, student counts for schools operating under the semester system must be determined for each semester. For schools operating on the quarter system, student counts must be determined for each quarter. The same is necessary for districts operating on a trimester, hexter, etc. Enrollment at schools using some other method, such as an alternative school with student contracts, should be calculated after discussion with CCCS.

The student count day, used as a basis for determining each class's enrollment, for all districts, will be taken on the last day of each term.

**3.02.05 Calculating Student FTE**

Each district must provide documented evidence of the minimum classroom contact hours that are equivalent to a credit granted on a student's transcript (note: contact hours per credit must be the same for CTE classes and traditional academic classes at each school). Once this is determined, the student FTE is calculated for each CTE instructor's class, and all of the student FTE for each approved program is added together for reporting purposes. As a reminder, the district must complete the student count and student FTE calculation for each of the terms (1 for a full year, 2 for semesters, 4 for quarters, 6 for hexters, etc.). The form of the general calculation is as follows (to be calculated per instructor with totals accumulated by program for the year for the district):

Credits that one student would receive for successful completion of the class	X	The number of contact hours per credit as defined by the district or school	X	<u>1 student FTE</u> 1,080 hours (a constant used due to definition of FTE by CCCS)	X	The number of students enrolled in the class
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For example:

A district has determined that 1 credit = a minimum of 90 contact hours (5 hrs/week x 18 weeks)

To calculate the student FTE for a CTE class for a CTE instructor, assume that the class is a single semester class that meets for a one-hour period each day within the semester. By the definition given above, this class will be worth one credit as it is also the number of credits a student will receive upon successful completion of the class. Here is the student FTE calculation in the case where the enrollment in the class is 9 students:

$$\frac{1 \text{ credit}}{\text{class}} \times \frac{90 \text{ hrs}}{1 \text{ credit}} \times \frac{1 \text{ FTE}}{1,080 \text{ hrs}} \times 9 \text{ students} = 0.75 \text{ student FTE}$$

When entering the district information, the number of contact hours per credit would be entered one time by the appropriate person in Student Records at the district. After this, for each CTE class, there would be two entries by the district:

1. The number of credits a single student would receive upon successful completion of the class.
2. The number of students enrolled in the class.

Please note: The district will report the student FTE in the corresponding program for each class listed.

With this information, the total student FTE within each approved program can be automatically calculated using the formula above. If more than one CTE class meets in the same period, each class is calculated separately. If a non-CTE class meets with a CTE class in the same period, the non-CTE enrollment is excluded from the student count by definition.

### **3.02.06 Valid CTE Credentials**

In the event that a teacher does not have a valid CTE credential, the student FTE generated by that teacher's CTE classes is not claimable to CTA. If the teacher has a valid CTE credential for only part of the school year, then the amount of reported FTEs must be determined by prorating the generated enrollments by that part of the school year for which the teacher was properly credentialed.

### **3.02.07 Applied Academic Courses**

To be reportable, any applied academic course must be specifically listed as a course in an approved CTE program. The teacher of the class must hold a valid CTE credential for that program.

Reportable costs and enrollment would be determined in the same manner as any other claimable class. However, if the same applied academic course is approved in more than one CTE program, then the costs and enrollment would have to be allocated between the programs.

## **4.00 CTE Payments and Reporting**

### **4.01 About CTE Payments**

School districts are paid quarterly based on their previous year final financial reporting including student FTE and actual costs related to the CCCS approved CTE program(s). For only FY 2008-09, the first quarter payment will be adjusted for over/under payments of previous year. If an adjustment is necessary due to an overpayment to the district, the district may receive an invoice requesting repayment for settlement. If an adjustment is necessary due to an underpayment CCCS will include, to the extent possible within available funds, the underpayment on the payment made in December.

The final costs and student FTE reported for each fiscal year is due September 1<sup>st</sup>.

### **4.02 Program Reportability**

School districts have the option of not reporting a program for funding on the Final Financial Report. This choice can be made for an approved program only, not for individual classes or students. Generally, if a program has high enrollment and low costs, the possibility exists that CTA funding could be reduced (due to the funding formula in CTA Legislation) by including that program in the district's reported numbers. Districts may therefore

choose to not report a program. Districts with programs approved at more than one school may make this decision on a school by school basis.

### **4.03 Gathering Documentation**

#### **4.03.01 Documents Maintained and Available at District**

- Program Approvals for each program
- Copies of each teacher's CTE credential
- Master schedule (fall and spring semesters or each enrollment period) for each high school and a list of students for each approved CTE class (by enrollment period)
- Accounting records for the reporting year (fiscal year, July 1 to June 30)
- Payroll records for each CTE teacher (plus the contract for the reporting year)
- List of expenses for each approved CTE program (may be by department; if so, you will have to separate the cost information for the approved classes)
- List of equipment purchases and location (may be included in above listings by department)
- Copy of contract with other school districts/area CTE school/community college so your students can attend CTE classes at other institutions (need to find evidence of payments made during reporting year) and support for student FTE calculation

#### **4.03.02 Documents Provided by CCCS**

**These documents can be accessed at <http://www.coloradostateplan.com/CVAforms.htm>**

- Financial Reporting Forms, Final – this report should be in an Excel 'table' format where the person who is filling out the document can do as much work as possible on the computer and not by hand
- Program FTE Worksheet
- CTE Percentages Worksheet
- Instructional Costs Worksheet
- Contract Information Forms
- Equipment Information Forms