**Checklist for CTA Reporting of Instructional Costs - Supporting Personnel and Administrative Costs**

**SUPPORTING PERSONNEL COSTS -** *Administrator’s Handbook Section 7.2.1.1*

* **Supporting Personnel**
	+ Enter individuals who are supporting CTE instructors (paraprofessional, IEP support, or interpreter).
	+ Individuals do not need to be credentialed because they are required to be supervised by a credentialed CTE instructor
	+ Report their contract base salary and actual salary earned as above, often will be hourly without a contract.
	+ Explain how the CTE% is determined in the memo and retain documentation of time spent with CTE instructor.
	+ This is not an estimate but specific and re-performable. For example, a schedule showing 2 CTE classes and 3 non-CTE classes for time spent on CTE of 40%. If this is not possible, do not claim.

**ADMINISTRATIVE COSTS** – *Administrator’s Handbook section 7.2.2*

* **CTE Director and CTE Specialists**- employees that are performing CTE administrative duties *only*, not teaching.
	+ One credentialed CTE Director per District and one CTE Specialist per school will be calculated. Reporting salary explained above.
	+ For Districts that have an approved DCTS, an additional CTE Director and CTE Specialist will be allowed.
	+ Explain how the CTE% is determined in the memo and retain documentation of time spent with CTE instructor.
	+ This is not an estimate but specific and re-performable. (A timesheet reflecting 100% work time, job description with % time for duties, or detailed calendar).
	+ Must be identified as a director or specialist in Universal Contacts to claim.
* **Books and Supplies for Administrative Costs** – Costs supporting CTE population such as CACTE, CTE professional development

**SUPPORT FOR REPORTED PAY AND CTE PERCENTAGES**

* Administrator contracts and payroll reports must support reported salaries
* Extra duty pay stipends must be supported by a documented CTE purpose.
* Administrator and personnel CTE percentages cannot be estimated but specific and re-performable. Retain the method used for calculating CTE% for future use and for audit.

**RETAIN RECORDS SUPPORTING REPORTED INFORMATION -** *Administrator’s Handbook section 7.3.5.1*

* Upload support for instructional, supporting personnel and administrative costs into a single electronic (PDF or XLS) and upload it using the “upload document” field in CTE Gateway for each section.
	+ Required assurances prior to report submission include the district's obligation to retain all records associated with costs reported. Documents must be maintained and available for seven years.

**HELPFUL CTE GATEWAY REPORTS –** Check that CTE Gateway calculations are accurate. *Summary reports help identify errors*!

* Instructional costs report –Detailed – includes additional benefits, total cost, and CTE percentages
* Supporting personnel cost reports (detailed) –includes reported supporting personnel and benefits
* Administrative Costs Report (Detailed) – lists reported credentialed director’s costs
* Reimbursement Report –(Admin) -Breakdown by program by school with all costs and info included, used to calculate reimbursement