**Checklist for CTA Reporting of Contracting Costs and Hosting Revenues**

**CONTRACT COSTS –** *Administrator’s Handbook Section 7.2.2.4*

* **Contract cost reporting** 
  + 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.
  + Costs and student FTE must be generated by students taking CTE courses that are part of a CCCS-approved program at the contracting or hosting institution.
    - It is the school district’s responsibility to verify contracted programs are CCCS-approved and taught by credentialed instructors.
  + Revenues and expenses must both be reported for the fiscal year during which the services were provided or received, which is not necessarily when the cash is received or paid.
  + For reporting purposes, the CTA database will use the maximum number of terms and the minimum number of contact hours for any of the high schools in the district.
* **Allowable contract costs** 
  + Contract Costs are only allowable if the course(s):
    - Are part of a CCCS approved program
    - Instructor maintains a credential in the area of the class being taught
* **Reportable costs are:**
  + Tuition as determined in the agreement between the home and the host school.
  + Any charges for additional CTE costs provided by the host school. This should be clearly defined in the contract agreement.
  + The contract must include a clear definition of all items that are being listed as CTE-affiliated costs, mandated fees
* **Non-reportable costs are**:
  + The cost of transportation
  + Non-CTE instruction such as instructor training
  + General education classes
  + Instructional supplies
  + Any costs for which the district receives payment including revenue, a reimbursement, or receives as a donation or a gift.
  + Legal mandates or general education needs such as fees identified for all students.
  + Concurrent enrollment (ASCENT) costs for which the district receives any payment such as for the use of staff, facilities, or other costs (payments include but are not limited to revenue, reimbursement, payment, or “check swapping”).
* **Typical problems found are usually due to problematic tracking methods:**
  + Hosting college or district provides inadequate support for costs or enrollment
  + Reported costs are not supported by the general ledger
  + Invoice support for costs or revenues were not retained
  + Costs are included that are not allowable for reimbursement (transportation, instructor professional development)
  + College credit is reported instead of district credit awarded on the student’s transcript
  + Student enrollment is not reported accurately.

**HOSTING REVENUES –** *Administrator’s Handbook Section 7.2.2.4*

* **Reportable hosting revenues**
  + Host institutions revenue received from contracting institutions will be deducted from their total program costs and therefore must report related Student FTE on their CTA final reimbursement report.
  + Revenues and expenses must both be reported for the fiscal year during which the services were provided or received, which is not necessarily when the cash is received or paid.
  + Credits used are based on what the contracting school awards, not what the hosting institution awards

**SUPPORT FOR REPORTED COSTS AND REVENUES**

* + Do not assume another department or the hosting college or district retained adequate records.
  + Reported contract costs and hosting revenues must be supported by a general ledger entry
  + There are paid invoices for contract services provided, along with a list of enrolled students.

**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*!

* Contracting and Hosting Report(Admin) - Breakdown of outgoing costs and incoming revenue
* Contracting Expense Report - Breakdown of the term enrolment and FTE tied to cost
* Reimbursement Report –(Admin) -Breakdown by program by school with all costs and info included, used to calculate reimbursement