**Checklist for CTA Reporting of Equipment, Books and Supplies Costs**

**EQUIPMENT AND BOOKS & SUPPLIES COSTS –** *Administrator’s Handbook Section 7.2.2.1 Equipment and 7.2.2.2 Books & Supplies*

* **Claimable Equipment and books & supplies** 
  + Supplies for approved programs may be claimed for reimbursement only when student FTE is reported by the school for the same program.
  + All items purchased that have a cost over $5,000 per unit are reported as equipment. Per unit includes set-up and supporting items such as software for the item to run.
  + Costs claimed must be less any trade-ins or discounts.
  + The purchases for teachers/students must be used in learning activities in the CTE-claimable classes.
* **Equipment and Books & Supplies Tracking**
  + Costs are entered into CTE Gateway for each school and program reported.
  + Supplies should be tracked by program for easier and more accurate reporting. Great options are:
    - Using a CTA fund in general ledger account strings to track CTA expenditures (and contract revenue if applicable)
    - Reconciliation spreadsheet that agrees to the general ledger
* **Books & Supplies costs that are not allowed**
  + Shirts, notebooks, pens, water bottles, or marketing items students or teachers take home.
  + Items that would be purchased to run any class such as regular desks, chairs, cabinets, shelves, carts, computers and/or software also used in general education classrooms. Exceptions for this:
    - 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.
  + Any types of permanent construction such as walls, buildings or permanently- affixed greenhouses.
  + Prizes and promotional items or gifts (including cash equivalents) with no associated learning activity are non-allowable.
  + Items paid for from other funds (student fees or Perkins)
  + Items that are purchased prior to July 1st or not received by June 30th
* **Books & Supplies for Administrative Costs**
  + Report all CTE administrator books and supplies that are not CTE program specific
* **Period of Use**
  + The purchased item must be used in a 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.
  + There is a process for ensuring proper period of use for reported expenditures
* **CTE Travel**
  + Expenditures incurred by the district for CTE travel (such as hotel, meals, mileage, etc.), in accordance with district policies, for credentialed instructors, administrators and job placement/development specialists are reportable. 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 CTE teacher, for whom the district paid, in order to improve teaching skills. This includes attendance at CTE conferences and competitions.
* **Multiple programs or CTE/non-CTE classes**
  + This requires a method of allocating costs by program or class. When distributing costs between multiple programs, districts should base the cost on each program’s proportional use (# of classes per program/ total classes)
  + Retain the allocation method used for allocating among programs for future use and for audit.

**SUPPORT FOR REPORTED COSTS**

* **Report costs for only which there is support**
  + Estimates or budgeted amounts are not allowed. Retain the allocation method used for allocating among programs for future use and for audit.
  + Reported costs must be supported by a general ledger entry
  + There is an invoice and PO, if applicable, supporting the purchase
  + The allocation method used for allocating among programs will be needed for future use and for audit.

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

* Upload support for equipment, books and supplies into a single electronic (PDF or XLS) and upload it using the “upload document” field in CTE Gateway.
  + 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*!

* Books, Supplies, and Other Costs - School, Program, ID, is DCTS yes or no, Program Cost, Total unit cost
* Equipment Costs Report - School, Program, is DCTS, listed Fund, Where located, Name, How many, invoice date, invoice #, cost
* Reimbursement Report –(Admin) -Breakdown by program by school with all costs and info included, used to calculate reimbursement