**Checklist for CTA Reporting of Instructional Costs**

**GENERAL SETTINGS**

* **Terms and credits per year** 
  + Enter term per year and credits per year for each school.
  + Refer to student transcripts for each school. Confirm with registrars if there are classes that offer different credits than normal.
  + *This will automatically calculate contact hours and auto-populate credits per term for instructor course reporting. Courses that are different will need to be manually adjusted.*

**INSTRUCTIONAL COSTS –** *Administrator’s Handbook Section 7.2.1.1 Instructional Costs and 7.2.5.4 Student FTE Calculation*

* **Instructor’s CTE Schedule** 
  + *Enter* *all classes for each term, CTE and non-CTE, for which the teacher is teacher of record and credit was awarded.*
  + Refer to CTE teacher master schedules and student transcripts or contact SIS data reporting team for a report.
  + Exception to this rule - student aid or student assistants granting credit are not reported.
  + Independent study, credit recovery, homeroom, or advisory classes that *award credit* are reported for the teacher of record. These types of classes may vary by school as to whether credit is granted or not. Ask the registrar.
  + Enter each class separately for each term including stacked classes, multiple classes taught in a single period.
  + If there are two credentialed CTE co-teachers of record, class is reported for both and student enrollment is split in half.
  + Variable credit classes, where credits are granted according to hours worked require changing default credits to the *lowest credit awarded*.
  + Keep program approvals updated and ensure course names match the approved district or state course name.
* **Student enrollment** 
  + Enter the number of students as of the *last day of class for each term*.
  + Refer to student rosters. Teacher schedules may not have accurate end of term enrollments but show initial registered students.
  + Enrollment as of the *last day of class*, not necessarily the *last day of the term*. This ensures seniors, foreign exchange, or concurrent enrollment students from other schools are included and avoids issues with registrars end dating students on the last day of the term.
  + All students in seats and enrolled on the last day of class are counted including those that failed the class.
  + Enrollment for stacked classes, multiple classes taught by a teacher in a single period, are reported separately. *Enrollments and classes are never combined.*
  + It is highly recommended to retain schedules and rosters used for reporting.
* **Annual contract base salary**
  + Enter what teachers were contracted to be paid for the school year. Enter base/regular salary, do not include benefits or extra stipends.
  + Ask HR for electronic or paper contracts or a report from the HR system that includes contract date, regular base pay, and contract payout dates. Make sure it is clear only base pay is needed, and includes mid-year raises.
* **Actual base salary earned**
  + Enter what teachers were paid from that contract for the school year.
  + Ask payroll for a payroll report for the contract payout dates, not the fiscal year. Ask for pay code definitions.
  + Contracts typically begin in August and begin paying out August or September and can vary between 9 and 12 month payout. Provisional contracts sometimes pay out in 9 months, for example
  + Administrators-CTE Directors, specialists and supporting personnel will typically be paid *by the fiscal year*.
* **IMPORTANT: Check the two above salaries that are received because CTE Gateway will automatically take the lesser of the two amounts.** **This helps you identify errors, because teacher contract minus contract payout should be equal 99% of the time. *If they are not, there is a problem.***
  + If *contracts are all less* than what was paid, teachers did not all receive more than what they were contracted. Are the contracts current, were there pay raises mid-year? Do they include all base pay? What earn/pay codes are included in the payroll report, maybe it includes more than base pay?
  + If *salary paid is all less* than their contract, that would say they all did not fulfill their contracts which is unlikely. What are the earn/pay codes are included in the payroll report, maybe not all base pay is included? Do you have the correct payroll dates or does it include lower prior fiscal year pay?
  + If *a few are different*, it should be due to a teacher taking time off without pay, leaving, or receiving a pay bump mid-year putting them between pay steps.
* **Number of Sick/Personal Sub days**
  + Report number of days taken off for all sick, sub or non CTE leave where a sub was hired.
  + Ask HR for an absentee report that lists the reason (sick/annual), date of absence, and *if a substitute was hired* *or not required.*
  + Reporting is in whole or half day increments.
* **Number of CTE specific sub days**
  + Report number of days taken off for CTE activities (CTSO, CTE training, CTE field trips)
  + Refer to the above absentee report and a documented CTE reason for the absence. Leave request forms or records that document the CTE purpose for the absence must be retained. If the CTE purpose is not clearly documented or combined with non-CTE leave, report those days as sick/personal leave.
* **Extra CTE Duty Stipend**
  + This is pay for CTE duties outside the classroom (CTSO advisor, CTE department chair, extra SAE contract)
  + Although formal contracts are not required, CTE pay should be signed by the appropriate authority that is authorized to approve salary decisions and approved pay must include the scope of the work, the amount the instructor should be paid for the CTE-related duties, and the timing of when the tasks should be completed.
  + Ask payroll for CTE contract extra pay that was paid to teachers for the school year. Find out what earn code(s) are used. If the CTE purpose for extra pay is not clearly documented or combined with other duties, do not report it.
* **Extra Administrative Stipends**
  + Report costs here if there is an individual responsible for supporting multiple CTE programs (CTE reporter, maintain all program approvals) but also a teacher.

**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.
  + 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 SALARIES, COURSES AND ENROLLMENTS**

* Reported courses must be supported by master schedules or report.
* Student rosters must support reported enrollments.
* Automatically generated or manual over-ride course credits must match student transcripts for the class.
* Instructor 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*!

* Course Details Report – course summary report includes high level info, program, teacher, course, term, credits, enrollment
* Teacher’s CTE and FTE Report- one line per term (4 terms = 4 lines) lists reported courses showing credits, enrollment, and calculated FTE, contact hours, and CTE %,
* Instructional costs report –Detailed – includes additional benefits, total cost, and CTE percentages
* High Cost Sub Report - Subs who are reported over 45 days and require a CTE credential
* 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