



Public Schools of North Carolina
State Board of Education
Department of Public Instruction

CAREER AND TECHNICAL EDUCATION

*A Guide for Administering Career and Technical Education in
the Public Schools of North Carolina*

Fiscal and Policy Guide

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Fiscal and Policy Guide

North Carolina Department of Public Instruction
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Inquires or complaints regarding discrimination issues should be directed to:
Rebecca Garland, Chief Academic Officer, Academic Services and Instructional Support
6368 Mail Service Center, Raleigh, NC 27699-6368
Telephone: 919-807-3200
Fax: 919-807-4065
Visit us on the Web: www.ncpublicschools.org

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Mission, Vision and Purpose of Career and Technical Education

Mission: To empower all students to be successful citizens, workers and leaders in a global economy.

Vision: When **students** participate in Career and Technical Education as an integral part of the total school experience, and when **parents** recognize that Career and Technical Education impacts achievement of educational and career goals, and when **partnerships** impact the educational community to provide a seamless transition to educational and career goals, then North Carolina will develop a more talented workforce that successfully recruits and retains new business and industry and students will be empowered for success.

Purpose: Career and technical education fulfills this mission by:

- Preparing students for postsecondary education in career and technical fields and lifelong learning.
- Preparing students for initial and continued employment.
- Assisting students in making educational and career decisions.
- Applying and reinforcing related learning from other disciplines.
- Assisting students in developing decision-making, communication, problem-solving, leadership, and citizenship skills.
- Preparing students to make informed consumer decisions and apply practical life skills.
- Making appropriate provisions for students with special needs to succeed in career and technical education programs.

Goals:

- **Quality.** CTE will identify indicators of quality to ensure mutual expectations are met between CTE and CTE stakeholders.
- **High Expectations.** CTE program concentrators will exit with high academic and technical skills.
- **Innovation.** CTE Leadership will guide cutting edge curricula design and instructional delivery.
- **Life-long Learning.** CTE concentrators will be prepared to continue lifelong education and training.
- **Dignity of all Occupations.** CTE stakeholders will recognize the value and dignity of all occupations

Legal References and Resources

Career and Technical Education (CTE) is the current administrative name that encompasses vocational and technical education in North Carolina. Workforce Development Education was the previous term that the Legislature used and thus you will see many documents and web locations with that term. In state and federal laws, however, the terms vocational and technical education are used. The American Vocational Association changed their association name to the Association for Career and Technical Education (ACTE) and has moved the nation toward the use of the term Career and Technical Education to describe the former vocational education field. For the purposes of this document, these terms are synonymous.

State Laws

Chapter 115C, Article 10, Parts 1-3 of the General Statutes enacted by the General Assembly provides the legal basis for Career and Technical Education in North Carolina.

Purpose: Part 1, G.S. 115C-151 through G.S. 115C-158, establishes the purpose, provides definitions, designates the State Board of Education (hereafter referred to as the State Board) as the sole state agency for the administration of Career and Technical Education and to accept all benefits of federal vocational acts passed by the Congress of the United States, authorizes funding, and established responsibility of local boards of education for Career and Technical Education. It also identifies the duties of the State Board and the standards for approval of local Career and Technical Education plans or applications.

- 1) **Part 1**, G.S. 154.1, also establishes the following Standards for Approval of Career and Technical Education Programs. The programs are in accordance with the purposes of G.S. 115C-151:
 - A. The vocational programs and courses are not duplicated within a local school administrative unit; unless the unit has data to justify the duplication or the unit has a plan to redirect the duplicate programs within three years.
 - B. For all current job skill programs, there is a documented need, based on labor market data or follow-up data, or there is a plan to redirect the program within two years.
 - C. New vocational programs show documented need based on student demand or for new job skill programs based on student and labor market demand.
 - D. All programs are responsive to technological advances, changing characteristics of the workforce, and the academic, technical and attitudinal development of students.

Part 1, G.S. 154.1 further indicates that local programs using the cooperative vocational and technical education method shall be approved subject to students enrolled being placed in employment commensurate with the respective program criteria.

E. The State Board establishes administrative policies to implement secondary Career and Technical Education programs.

- 2) **Part 2**, G.S. 115C-159 through G.S.115C-165, provides for Career and Technical Education production work activities and gives direction for acquisition of land for agricultural education, instructional programs, and building trades training.
- 3) **Part 3**, G.S. 115C-166 through G.S. 115C-169 provides for eye protection devices required in certain courses.
- 4) Reference

Public School Laws of NC Annotated Current Edition (LexisNexis)

- 5) Other Laws

G.S. 115C-105.20 School Based Management and Accountability Program

This state law mandates that the State Board of Education develop a School-Based Management and Accountability Program. The primary goal of the Program shall be to improve student performance.

Federal Laws

Carl D. Perkins Career and Technical Education Improvement Act of 2006, Public Law 109-207

Purpose: The purpose of this Act is to develop more fully the academic, vocational and technical skills of secondary and postsecondary students who elect to enroll in Career and Technical Education programs by:

- Building on the efforts of states and localities to develop challenging academic and technical standards, and to assist students in meeting the standards, including preparation for high-skill, high-wage or high-demand occupations in current or emerging professions;
- Promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary and postsecondary education for participating Career and Technical Education (CTE) students;
- Increasing state and local flexibility in providing services and activities designed to develop, implement and improve Career and Technical Education, including Tech Prep education;
- Conducting and disseminating national research and disseminating information on best practices that improve CTE programs, services and activities;
- Providing technical assistance that
 - Promotes leadership, initial preparation, and professional development at the state and local levels; and

- Improves the quality of CTE teachers, faculty, administrators and counselors;
- Supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area CTE schools, local workforce investment boards, business and industry, and intermediaries; and
- Providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the U.S. competitive.

1) Accountability

The Perkins IV Act emphasizes state and local accountability that requires local programs to set specific performance targets on each performance indicator and be responsible for meeting these targets. **Appendix E**

In North Carolina, the Local Planning System (LPS) is used to assist Local Education Agencies (LEAs) in developing a strategic action plan to meet their accountability goals. LEAs must meet accountability standards for CTE on each of the following performance indicators:

- i. Academic Attainment
 - 1. Reading/Language Arts
 - 2. Mathematics
- ii. Technical Skill Attainment
- iii. Secondary School Completion
- iv. Student Graduation Rates
- v. Secondary Placement
- vi. Nontraditional Participation
- vii. Nontraditional Completion

2) Reference

Perkins Act of 2006 The Official Guide (ACTE)

3) Other Federal Laws

- a. Individuals with Disabilities Education Act (IDEA) (Public Law 94-142)

This act provides federal support for educational programs serving the handicapped in elementary and secondary programs. IDEA established specific identification, program, and service delivery criteria for serving this target population. It also established the concept of equal educational opportunity in the least restrictive setting for the handicapped.

- b. Special Education Article 9 of School Law Vocational Rehabilitation Act of 1973 (Public Law 93-112)

This law provides a legal basis for public school programs for students with special needs. It provides guidelines and direction of all special education programs and services and is basically consistent with Public Law 94-142. Its provisions are also applicable to secondary public vocational and technical programs. This federal law mandates that the handicapped cannot be discriminated against in any program, activity, or service that is federally funded. The law is also consistent with IDEA in its provisions relative to educational programs.

c. Workforce Innovation Act of 2014 (WIOA – Public Law 113-128)

Programs and activities funded through this act are designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

4) General Education Provisions Act

This act authorizes the issuance of general regulations about how to apply for federal grants and sub grants, the general conditions that apply to grantees and sub grantees, and compliance procedures. The regulations are referred to as EDGAR (Education Department General Administrative Regulations.)

5) No Child Left Behind Act of 2001 (Public Law 107-110)

To ensure that all children have a fair, equal, and significant opportunity to obtain a high quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments.

Plan for Career and Technical Education in North Carolina

- NC Five-Year State Plan
- Local Plan

NC Five-Year State Plan

Purpose: The provisions of Article 10, Part 1 of Chapter 115C of the General Statutes, enacted by the North Carolina General Assembly direct the State Board of Education to prepare a Master Plan for Career and Technical Education (G.S. 115C-154). The plan shall ensure minimally that:

- 1) Articulation shall occur with institutions, agencies, councils, and other organizations having responsibilities for workforce preparedness.
- 2) Business, industrial, agricultural, and lay representatives, including parents of students enrolled in Career and Technical Education courses, organized as advisory committees have been utilized in the development of decisions affecting Career and Technical Education programs and services.
- 3) Public hearings are conducted annually to afford the public an opportunity to express their views concerning the State Board of Education's plan and to suggest changes in the plan.
- 4) The plan describes the state's policy for Career and Technical Education and the system utilized for delivery of Career and Technical Education programs, services, and activities. The policy shall

include priorities of curriculum, integration of career and academic education, technical preparation, and youth apprenticeships.

- 5) A professionally and occupationally qualified staff is employed and organized in a manner to assure efficient and effective state leadership for Career and Technical Education. Provisions shall be made for such functions as: planning, administration, supervision, personnel development, curriculum development, vocational student organizations, coordination, research and evaluation, and such others as the state board may direct.
- 6) An appropriate supply of qualified personnel is trained for program expansion and replacements through cooperative arrangements with institutions of higher education and other institutions or agencies, including where necessary financial support of programs and curriculums designed for the preparation of career and technical administrators, supervisors, coordinators, instructors, and support personnel.
- 7) Minimum standards shall be prescribed for personnel at the state and local levels.
- 8) Local boards of education submit to the State Board a local plan for Career and Technical Education that has been prepared in accordance with the procedures set forth in the State Master Plan for Career and Technical Education.
- 9) Appropriate minimum standards for Career and Technical Education programs, activities, and services shall be established, promulgated, supervised, monitored, and maintained. These standards shall specify characteristics such as program objectives, competencies, course sequence, program duration, class size, supervised on-the-job experiences, career and technical student organization, school-to-career transition programs, qualifications of instructors and all other standards necessary to ensure that all programs conducted by local school administrative units shall be of high quality relevant to student needs, and coordinated with employment opportunities.
- 10) A system of continuing qualitative and quantitative evaluation of all Career and Technical Education programs, activities, and services supported under the provisions of this part shall be established, maintained, and utilized periodically. One component of the system shall be follow-up studies of employees and of former students of Career and Technical Education programs who have been out of school for one year and for five years to ascertain the effectiveness of instruction, services and activities.

Local Plan

Purpose: Each Local Education Agency (LEA) must submit to the Department of Public Instruction a local plan for Career and Technical Education (CTE), which covers the same period as the State Plan for Career and Technical Education. The local plan is a major component of the Local Planning System (LPS), which is an Internet-based process used to identify needs, develop strategies, manage resources, and the LPS is a tool to assist the LEA in delivering quality, high-performing CTE programs, services, and activities. This plan must contain:

- A description of the Career and Technical Education programs, services, and activities to be provided through the use of state, Perkins IV, and local funds. This includes information about customer and stakeholder requirements, suppliers and partners, performance factors, and other factors involved in providing the programs, services, and activities.
- A program improvement plan assessing progress of meeting state adjusted levels of performance with strategies identified for continuous improvement, with special attention to strategies that are

designed to enable special population's students to meet the state adjusted levels of performance identified.

- Descriptions of how the LEA will meet Perkins IV requirements.
- Assurances that Career and Technical Education programs will be offered in compliance with Perkins IV rules and regulations.
- A budget detailing projected utilization of funds for Career and Technical Education programs, services, and activities.

- 1) The Local Planning System focuses heavily on the performance measures and standards that have been developed in response to the core indicators of performance mandated by Perkins IV. **Appendix E** identifies each of the North Carolina performance indicators and delineates how the data for each is generated.

A. Local Plan Assurances

Purpose: These assurances confirm the local educational agency's capacity to carry out the State and Federal legal requirements during the timeframe of this local plan.

- i) General Administration
 1. The purposes of career and technical education as established in Chapter 115C, Article 10 of the NC General Statutes are adhered to in planning, designing, implementing, supervising and evaluating the career and technical education programs within this local education agency (LEA). (S.) (Article 10 Part 1 Section 115C-151)
 2. Career and technical education programs are supervised, directed, or coordinated by persons qualified under the State Board of Education policies. (S. 115C-154.(6) and (7))
 3. The LEA will provide free appropriate career and technical education instruction, activities, and services in accordance with this Part for all youth who elect the instruction and shall have responsibility for administering the instruction, activities, and services in accordance with federal and State law and State Board of Education policies. (S. 115C-157)
 4. The LEA will provide activities necessary for the proper and efficient performance of its duties under P.L. 109-270 (Perkins IV), including supervision. (F. Section 134)
 5. The expenditures in this plan will adhere to the most recent NC Career and Technical Education (CTE) *Fiscal and Policy Guide*. (S 115C-154(9); 115C-156)
 6. The programs in this plan will adhere to the most recent NC Career and Technical Education *Standard Course of Study Guide*. (S 115C-154)
 7. Nothing in Perkins IV shall be construed to be inconsistent with applicable federal law prohibiting discrimination on the basis of race, sex, national origin, age, or disability in the provision of federal programs or services. (F. Section 316)
 8. Nothing in Perkins IV shall be construed by the LEA to permit, allow, encourage, or authorize any federal control over any aspect of a private, religious, or home school, regardless of whether a home school is treated as a private school or home school under State law. This section shall not be construed to bar students attending private, religious, or home schools from participation in programs or services under this Act. (F. 317)
- ii) Planning/Policy
 1. The LEA has developed a career and technical education plan that describes the career and technical education needs of students and potential students in the LEA and indicates how and to what extent the programs proposed in the application meet such needs. (S. 115C-154(8))
 2. The LEA will establish effective programs and procedures to enable informed and effective participation in such programs as are authorized under this title. (F. 135.b.5)
 3. The career and technical education programs and courses are not duplicated within the LEA unless the LEA has data to justify the duplication or has a plan to redirect the

- duplicative program within three years. (S. 115C-154.1(2))
4. For all current job skill programs, there is a documented need based on labor market data or follow-up data or there is a plan to redirect the program within two years. (S. 115C-154.1(3))
- iii) Fiscal
1. The LEA will not use more than five (5) percent of the funds for administrative costs associated with the administration of activities assisted under this section. (F. 135.d)
 2. Funds allocated for career and technical education will be transferred only in accordance with any rules that the State Board of Education considers appropriate to ensure compliance with federal regulations. (S. 115C-105.25(b)(6))
 3. No funds from Perkins IV shall be used to require any secondary school student to choose or pursue a specific career path or major; and to mandate that any individual participate in a career and technical education program. (F. 314)
 4. Funds made available under this act for career and technical education activities shall supplement and not supplant non-federal funds expended to carry out career and technical education. (F. 311.a)
 5. None of the funds expended under this title will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity, the employees of the purchasing entity, or any affiliate of such an organization. (F. 122.c.12)
 6. No funds under Perkins IV may be used to provide career and technical education programs to students prior to the seventh grade, except that equipment and facilities purchased with funds under this act may be used by such students. (F. 315)
- iv) Curriculum/Instruction
1. Career and technical education programs in the LEA are in accordance with the purposes of G.S. 115C-151:
 - (a) Occupational Skill Development - To prepare individuals for paid or unpaid employment in recognized occupations, new occupations, and emerging occupations. (S. 115C-151(1))
 - (b) Preparation for Advanced Education - To prepare individuals for participation in advanced or highly skilled career and technical education. (S. 115C-151(2))
 - (c) Career Development Introductory - To assist individuals in the making of informed and meaningful occupational choices. (S. 115C-151(3))
 2. New career and technical education programs show documented need based on student demands, or for new job skill programs, based on student and labor market demands (S. 115C-154.1(4)); or, address high wage or high skill or high demand occupations. (F. 122.c.1.(I))
 3. All career and technical education programs are responsive to technological advances, including characteristics of the work force, and the academic, technical, and attitudinal development of students. (S. 115C-154.1(5))
 4. Local programs using the cooperative career and technical education method will be approved subject to students enrolled being placed in employment commensurate with the respective program criteria (S. 115C-154)
 5. Career and technical education programs, services, and activities will be carried out with respect to meeting State adjusted levels of performance. (F. 134(b)(2))
 6. The LEA will ensure that students who participate in career and technical education programs are taught to the same challenging academic proficiencies are taught for all other students. (F. 134.b.3.D)
 7. The LEA will provide students with strong experience in and understanding of all aspects of an industry. (F. 134.b.3.C)
 8. The LEA will provide a career and technical education program that is of such size, scope, and quality to bring improvement in the quality of career and technical education programs. (F. 135.b.8 and F. 134.b.6)

9. The definitions of specific career and technical education program elements are adhered to. (S. 115C-152.(1), (2), (3), (4))
 10. The LEA will link secondary career and technical education and postsecondary career and technical education, including by offering the relevant elements of at least one career and technical education program of study. (F. 135.b.2)
 11. The LEA will strengthen the academic and career and technical skills of students participating in career and technical education programs by strengthening the academic and career and technical education programs through a coherent sequence of courses to ensure learning in the core academic and career and technical subjects. (F. 135.b.1)
- v) Personnel Development
1. The LEA will provide professional development programs to teachers, counselors, and administrators (F. 135.b.5), including:
 - (a) Inservice and preservice training on effective integration and use of challenging academic and career and technical education provided jointly with academic teachers to the extent practicable; (F. 135(b)(5)(A)(i))
 - (b) Support of education programs for teachers of career and technical education in public schools and other public school personnel who are involved in the direct delivery of educational services to career and technical education students, to ensure that such teachers and personnel stay current with all aspects of an industry; and (F. 135(b)(5)(B))
 - (c) Internship programs that provide relevant business experience to teachers (F. 135(b)(5)(C)); and programs designed to train teachers specifically in the use and application of technology to improve instruction. (F. 135(b)(5)(D))
 2. If the LEA uses funds under this Act for inservice and preservice career and technical education professional development programs for career and technical education teachers, administrators, and other personnel, it may, upon request, permit the participation in such programs of career and technical education teachers, administrators, and other personnel in nonprofit private schools offering career and technical education programs located in the geographic area serviced by such agency or recipient. (F. 317)
- vi) Program Improvement
1. A formal system of evaluation is conducted annually to determine how the programs meet their state objectives and are relevant to employment and occupational needs of students. Evaluation results are maintained in the LEA file designated by the superintendent and are used for improvement in programs. (S. 115C-154 (10))
 2. An organized system for conducting follow-up studies to determine the effectiveness of the career and technical education programs and guidance and counseling is used by the principal, and a compilation of all schools maintained in the office of the career and technical education director. Records and other information needed to carry out this function are maintained in the teacher's files. (S. 115C-154(10))
 3. The LEA has on file the findings of evaluations of career and technical education programs operated in the LEA during the previous one year and five years to ascertain the effectiveness of instruction, services, and activities. (S. 115C-154 (10))
 4. The LEA will involve parents, students, teachers, representatives of business and industry, labor organizations, and representatives of special populations, as appropriate, in the development, implementation, and evaluation of career and technical education programs authorized under this title. (F. 134.b.5)
 5. The LEA will develop, improve, or expand the use of technology in career and technical education. (F. 135.b.4)
 6. The LEA will initiate, improve, expand, and modernize quality career and technical education programs. (F. 135.b.7)

Local Administration

1) Funding

In 1995, the General Assembly of North Carolina passed House Bill 6 (**Appendix L**) granting additional local management of funds flexibility to Local Education Agencies (LEAs). As a result, Categorical “Vocational” months of employment were collapsed into a new funding allotment referenced as Central Office Administration. The State Board adopted new funding formulas providing a dollar amount (not a position allotment) and legislated that “no Central Office Administration could be paid from categorical programs.” For CTE, this means no state categorical PRC 013 CTE months of employment can be used for Central Office Administration of CTE. The legislation stated that the State Board would adopt policy to establish purposes for which consolidated funds could be used. The Board stated that the use of these funds “shall conform to appropriate federal requirements.” **Appendix J** – CTE Administrators Job Description

2) Compensation: Personal Services – CFR 200.430

State funds (Central Office Administration funds, PRC 02) used for local CTE administration are also subject to 2 CFR 200.430 Compensation-Personal Services requirements, because they are used in meeting cost sharing or matching requirements.

3) Licensure

The Career and Technical Education supervisor, director, or coordinator must hold a valid 00711 Career and Technical (Vocational) administrator’s license as referenced in the *North Carolina Salary and Benefits Manual*, page B-4, Section IV. <http://www.ncpublicschools.org/fbs/finance/salary/>

State Career and Technical Education Funds

Local education agencies (LEAs), to be eligible to receive state Career and Technical Education (CTE) funds in North Carolina must develop an online local plan in the Local Planning System (LPS) for Career and Technical Education, which meets the career and technical needs of youth in their respective areas. This plan shall be submitted for approval to the Division of Career and Technical Education, Department of Public Instruction, through the appropriate procedures and submitted by the established deadlines. (GS 115C-154.1; 157; 451)

State funds include PRC 013 – Months of Employment for employing Career and Technical Education instructional personnel and PRC 014 for providing program support.

PRC 013 – Months of Employment

Purpose: State months of employment may be used in grades 6-12 for employing non-administrative personnel in a local school administrative unit to satisfy one or more of the following purposes. *A Month of Employment (MOE) is a unit of employment corresponding to a calendar month. Example: 10 months of employment equals one full-time position for an employment period of 10 calendar months.* **Appendix C** provides allowable line item codes for expenditures of funds. Purposes of PRC 013 include:

- 1) Instructional services to youth enrolled in Career and Technical Education program areas as identified in the *North Carolina CTE Essential Standards*.
<http://www.ncpublicschools.org/docs/cte/curriculum/essential-standards.pdf>
- 2) Program areas include Agricultural Education, Business, Finance, and Information Technology, Career Development, Family and Consumer Sciences, Health Sciences, Marketing and Entrepreneurship, Technology Engineering and Design, and Trade and Industrial Education
- 3) Career and Technical Education instruction and/or supportive services for programs that extend beyond the normal school day

- 4) Appropriate CTE programs and/or supportive services for students who are identified as special populations, which include academically disadvantaged, economically disadvantaged, nontraditional students, single parents, displaced homemakers, students with limited English proficiency and individuals with disabilities
- 5) Career development coordination services to assist students participating in Career and Technical Education in making educational and career decisions
- 6) Coordination for the implementation of the CTE Instructional Management System (IMS)

Eligibility for Months of Employment

Local school administrative units must develop an online local plan (refer to CTE Local Planning System) for CTE that meets the career and technical needs of youth and certain adults. This plan shall be submitted for approval to the Division of Career and Technical Education, Department of Public Instruction. The plan, once approved, is the official agreement between local boards of education and the State Board of Education relative to the use of state and federal funds allotted to them.

State Board of Education policy mandates that "...all professional assignments shall be in the area of an individual's license." Based on this mandate, it is clear that all personnel employed through months of employment **must** be licensed in the Career and Technical Education area(s) in which they are teaching and/or assigned. Teachers assigned one or more classes for which they do not hold a license must secure an appropriate license for the out-of-field assignment, or the LEA must prorate the salary as described in item 2 of Chapter II, Compliance Requirements Section and pay that portion of the teacher's salary from non-CTE funds. **Appendix B**

Formula

Career and Technical Education Months of Employment (MOEs) shall be allocated on a formula basis as approved by the State Board of Education, Department of Public Instruction, and Division of Career and Technical Education.

The State Board of Education allocates the funds received from the General Assembly for MOEs under the following formula: Each LEA will receive a base of 50 months and remaining months will be allotted based on allotted ADM in grades 8-12. (HB 1414-Section 7.37)
<http://www.ncpublicschools.org/fbs/allotments/general/>

The Career and Technical Education allotment formula requiring use of ADM will be based on the higher of the first two months total projected grades 8-12 ADM for the current year or the higher of the first two months total actual prior year grades 8-12 ADM.

*Planning allotments and allocations to LEAs for all state allotments will be reduced based on the number of students transferring to Charter Schools. An allotment reduction will also be taken for students enrolling in NCVPS courses. The NCVPS reduction is based on the funding formula as defined in Session Law 2011-145. **Appendix L***

Compliance Requirements

These funds are allocated to LEAs to be used for instructional salaries and instructional support in grades 6-12. It is the CTE administrator's responsibility to monitor the assignment and utilization of PRC 013 months of employment to assure that all requirements for the utilization of these funds are met.

1) Activities Allowed

- A. Instructional services to students enrolled in Career and Technical Education courses/program areas as identified in the *North Carolina CTE Essential Standards* are allowed.
- B. LEAs must comply with the requirements of the NC General Statutes, particularly Chapter 115C - Article 10, and policies established by the Department of Public Instruction.
- C. Allotments for Career and Technical Education months of employment are effective the date they are allotted and terminate on June 30 of each fiscal year.
- D. Only individuals in positions allotted by the State Board of Education who are professionally licensed in a CTE area by the Department of Public Instruction can be paid with PRC 013 months of employment. **Appendix B**
- E. Personnel salaries shall be based upon the *North Carolina Public School Salary Schedules*. www.ncpublicschools.org/fbs/finance/salary/
- F. Funds for substitute teacher pay must be used in accordance with state regulations controlling sick leave and substitute pay. www.ncpublicschools.org/fbs/finance/salary/
- G. The term of employment for personnel is determined by the Local Board of Education based on the instructional program to be implemented.
- H. Support services to Career and Technical Education students, which include career development, special populations, and instructional management, are an allowable use of months of employment. Coordinators paid with state months of employment must be consistent with the individual job descriptions established for these positions.
 - i. A Career Development Coordinator (CDC) may be employed to implement a plan of work, which includes specific career guidance and counseling activities designed to enable LEAs to meet the Career and Technical Education performance standards. Five basic areas of services provided by Career Development Coordinators are: (1) Career Development; (2) Preparatory Services; (3) Transition Services; (4) Partnerships; and (5) Professional Development. The activities of the CDC are focused on the provision of direct services to students who are participating in Career and Technical Education. A 747 license is required. A sample job description is located in **Appendix G**.
 - ii. A Special Populations Coordinator (SPC) may be employed to serve members of special populations. Five basic areas of services provided by Special Populations Coordinators are: (1) Outreach/Recruitment; (2) Assessment and Prescription; (3) Coordination with Other Service Providers; (4) Monitoring Access, Progress and Success; and (5) Annual Accountability and Planning. The activities of the SPC are focused on the provision of direct student services designed to provide special

populations students with the programs and support services needed to assist them in succeeding in their CTE program. Programs and services provided to special populations students must be designed to assist them to meet the state adjusted levels of performance identified for the Perkins IV performance standards. A 770 license is required. A sample job description is located in **Appendix H**.

iii. An Instructional Management Coordinator (IMC) may be employed to coordinate the Career and Technical Education instructional management system. Four major functions of Instructional Management Coordinators are: (1) Curriculum Management and Instructional Support; (2) Professional Development; (3) Accountability; and (4) Personal Work Habits. The activities of the IMC are focused on providing support and technical assistance to CTE teachers and personnel within the local school system in implementing the computerized instructional management system. An 830 license is required. A sample job description is located in **Appendix I**.

I. If program activities extend beyond the regular 10-month school year and extended employment is involved, a plan of work describing the instructional and/or instructional related activities of those personnel must be on file in the office of the administrator of CTE. Examples of a plan of work for the period of time school is not in session include a calendar of activities or a daily list of activities. Sample plans of work are found in **Appendix F**.

J. North Carolina General Statute 115C-302.1(b) states that “...local boards shall not reduce the term of employment for any vocational agriculture teacher personnel position that was 12 calendar months for the 1982-83 school year for any school year thereafter. In addition, local boards shall not reduce the term of employment for any vocational agriculture personnel position that was 12 calendar months for the 2003-2004 school year for any school year thereafter. **In addition, local boards shall not reduce the term of employment for any vocational agriculture teacher personnel position that was 12 calendar months for the 2014-2015 school year for any school year thereafter.**” Therefore, if an LEA employed a 12-month agriculture teacher position in **FY 2014-15**, the position must remain a 12-month position.

K. If two or more LEAs are consolidated into one LEA, the allotments of the Career and Technical Education months of employment shall not be less than those same allotments to the separate LEAs for the first and second full fiscal year of the consolidation and shall be used for the continuation of the positions and programs, except as specifically authorized by the State Board of Education.

2) Activities Not Allowed

A. If personnel employed through months of employment (PRC 013) are not providing instructional services to students enrolled in Career and Technical Education courses/program areas as identified in the *North Carolina CTE Essential Standards*, salaries must be prorated. This includes personnel who are:

- i. Assigned to instruct in non-Career and Technical Education courses,
- ii. Assigned to instruct in courses not identified in the State Board of Education’s approved *North Carolina CTE Essential Standards* or approved an Local Course Option (LCO)

<http://www.ncpublicschools.org/docs/cte/standards/2012/essential-standards.pdf> or

- iii. Assigned more than an equitable share of duties relating to essential school services of a supportive and/or operational nature. Duties that take less than 5% of a person's time are typically considered *de minimus*, requiring no further explanation.

Calculations for pro-rations are based on instructional time. For example, a CTE teacher teaching in a school using the 4 x 4 block schedule is assigned one non-CTE assignment for one period for both semesters. That teacher is spending one out of three instructional periods in an activity not eligible for CTE funding for the entire school year. Therefore, this teacher's salary would need to be prorated as one-third non-CTE funding and two-thirds CTE funding. The planning period is not included in calculating the pro-ration, because it is always provided to allow a teacher to plan for each of his or her instructional assignments.

- B. If personnel are scheduled to teach an additional period during the school day the additional compensation may not be paid from PRC 013 or 014. As stated in the *State Salary Manual 2014-15 on page D-4, Extended Day and Extra Pay* "Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation."

3) Cost Principles

- A. All state months of employment, with the exception of a percent equal to the maximum state salary increase for the year, are included as a part of the match requirement. Therefore, positions paid from state Career and Technical Education funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements.
- B. State funds (Central Office Administration funds, PRC 02) used for local CTE administration are also subject to 2 CFR 200.430 Compensation-Personal Services requirements, because they are used in meeting cost sharing or matching requirements.

4) Reporting

- A. To The Division of Career and Technical Education, Department of Public Instruction:
 - i. Student enrollment reports (PowerSchool)
 - ii. Concentrator follow-up reports (PowerSchool)
 - iii. Postassessment achievement reports (Instructional Management System)
 - iv. An annual Local Plan via the online Local Planning System (LPS)
 - v. LEAs must electronically submit monthly expenditures to the Department of Public Instruction as specified under the Uniform Education Reporting System (UERS). CTE Administrators should verify LEA policy for reporting these data.
 - vi. Credential Data Report (Instructional Management System)

Budget Flexibility – ABC Transfer

The *School Based Management and Accountability Procedures Manual* offers local school systems flexibility in the development of local plans to improve student achievement.

<http://www.ncpublicschools.org/fbs/allotments/general>

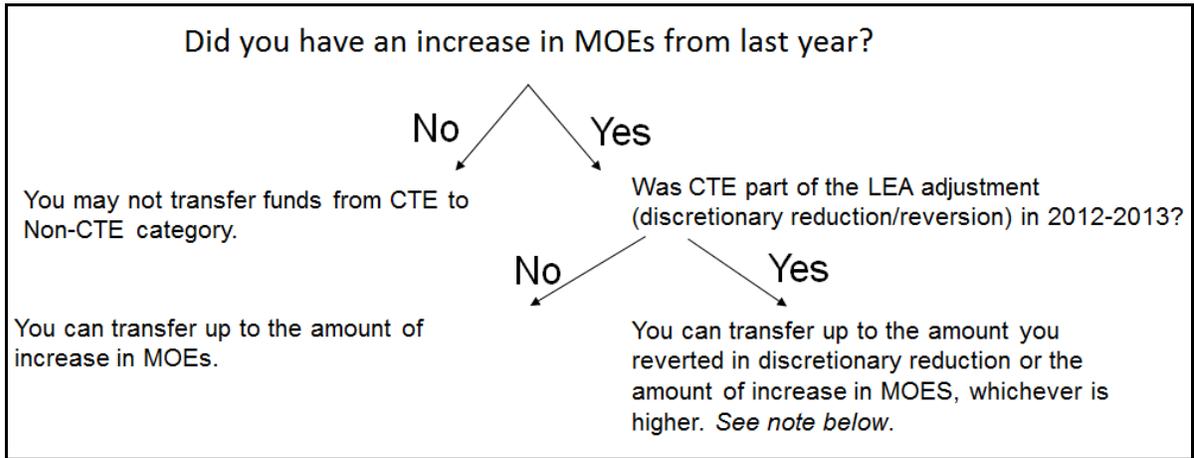
Flexibility is provided through waivers of certain state regulations, laws and funding restrictions. Budget flexibility for Career and Technical Education funds are subject to the procedures specified in the North Carolina *Allotment Policy Manual* (<http://www.ncpublicschools.org/fbs/allotments/general/>) and the following limitations:

Local Education Agency Budgetary Flexibility

Local Education Agencies shall provide maximum flexibility to schools in the use of funds to enable the schools to accomplish their goals. Following are the restrictions between allotment categories:

1. No funds shall be transferred into the central office administration allotment.
2. Funds for the Excellent Public Schools Act shall not be transferred.
3. Classroom teacher positions may be converted to dollars at the State average salary for the use of visiting international exchange teachers.
4. Classroom teacher and instructional support positions may be converted to dollars at the A00 value and used for any purpose allowable in the State Public School Fund except central office administration.
5. Principals positions may be converted to dollars at the first step of the principal III salary schedule and assistant principals at the first step of the assistant principal schedule. The converted positions may be used for any purpose allowable in the State Public School Fund except central office administration
6. Children with Disabilities funds may be transferred only as provided through any rules that the State Board of Education adopts to ensure compliance with federal regulations.
7. Transfers out of Career and Technical Education months of employment are allowable to Career Technical Education Program Support. The dollar amount transferred will equal the average salary including benefits for Career Technical Education MOEs. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable. Transfers to other allotment categories are allowable with restrictions pursuant to G.S. 115C-105.25(5b)
8. Transfers out of Career Technical Education Program Support for other categories are allowable up to the amount of increase in the State allotment for each fiscal year.
9. Transfers out of Career Technical Education (MOEs) for other categories are allowable up to the amount of increase in the State allotment for each fiscal year.

10. If the LEA returned CTE months of employment in 2012-13 as part of the LEA Adjustment AND the current fiscal years' (MOEs) are greater than previous year see chart below:



Transfers out of Career Technical Education (MOEs) for other categories are allowable up to:

- For 2013-14 only The higher of the amount returned for the 2012-13 LEA adjustment or the amount of increase in the State allotment.
- For 2014-15 The higher of 66% of 2012-13 LEA adjustment transfer or the amount of increase in the State allotment.
- For 2015-16 The higher of 33% of 2012-13 LEA adjustment transfer or the amount of increase in the State allotment.
- 2016-17 and thereafter The amount of increase in the State allotment for each fiscal year.

Use of Months of Employment

Months of Employment (MOEs) may be used to employ the following non-administrative personnel only.

- 1) Teaching Personnel: CTE licensed (including work experience alternative licensed and lateral entry) teaching personnel actually involved in student instruction in the classroom or laboratory for the specific program funded.
- 2) Support Services Personnel: Permanent and temporary non-teaching staff, which include Career Development Coordinators, Special Populations Coordinators, and Instructional Management Coordinators, are considered support services personnel. **Appendices G, H, and I**
- 3) Substitutes: Substitutes are allowed for instructional personnel paid from MOEs in accordance with state regulations governing sick leave and substitute pay.
- 4) Interim Teaching Personnel: Interim teaching personnel are paid as substitutes for up to ten consecutive workdays. If teaching for more than ten consecutive days, the teacher must be CTE licensed (including provisional licenses) in the subject area taught and paid on the basis of the gross monthly-certified salary for the entire time taught. Payment of a non-licensed interim teacher for

more than ten days at the substitute rate may be permitted provided a suitable licensed teacher is not available to be paid on the basis of a substitute teacher pay in lieu of his/her license rating.

- 5) Part-time Instructional Personnel: Part-time instructional personnel paid on an hourly basis must be licensed (including provisional licenses) in the applicable Career and Technical Education subject area.
- 6) Benefits for personnel employed through these funds include the following:
 - A. Retirement Contributions: Employer's retirement contributions are required for all full-time employees reported. This would not include part-time, temporary employees, or substitute teachers. However, personnel employed on a part-time basis in addition to a full-time assignment would be subject to retirement.
 - B. Social Security: Employer's social security contribution is required for all employees reported.
 - C. Hospitalization: Employer's state-funded hospital-medical insurance contributions are required for all full-time employees reported who elect the coverage. Hospitalization insurance must be documented by completed hospitalization forms to support claims.

PRC 014 – Program Support Funds

Purpose: The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting LEAs in the expansion, improvement, modernization and development of quality CTE programs in grades 6-12. (General Statute 115C-156)

Eligibility

Each LEA is entitled to funding based on approval of the local plan (CTE Local Planning System) by the Department of Public Instruction. The LPS must be approved prior to the LEA receiving the allotment. Each LEA's funding is based on ADM in grades 8-12 and can be used to fund CTE programs in grades 6-12.

Formula

Allocations are made based on a formula, which provides a \$10,000 base amount to each LEA. The remainder of the available funds is allotted based on ADM in grades 8-12.

<http://www.ncpublicschools.org/docs/fbs/allotments/initial/state/formula.xls>

*Planning allotments and allocations to LEAs for all state allotments will be reduced based on the number of students transferring to Charter Schools. An allotment reduction will also be taken for students enrolling in NCVPS courses. The NCVPS reduction is based on the funding formula as defined in Session Law 2011-145. **Appendix L***

Compliance Requirements

1) Activities Allowed

- A. State Career and Technical Education program support funds can be used in grades 6-12 only to provide Career and Technical Education personnel salaries, which include:
 - i. Licensed positions – instructional (teachers);
 - ii. Licensed positions – support services personnel (Career Development Coordinators, Special Populations Coordinators, and Instructional Management Coordinators); and
 - iii. Non-licensed positions – teacher assistants, technical assistants and clerical staff.

- B. Salaries must be prorated for personnel assigned other than Career and Technical Education duties in the manner described in Chapter II, PRC 013, and Compliance Requirements.
 - C. Personnel employed through these funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements.
 - D. Staff travel for CTE instructional and support services personnel is allowed.
 - E. A plan of work describing the instructional and/or instructional related activities of personnel employed beyond the 10-month school year must be on file in the CTE administrator's office. Refer to **Appendix F** for samples of forms that might be used for this purpose.
 - F. Eligibility for the CTE administrator's secretary position shall be as follows: One position shall be based on the percentage of time an administrator is assigned to CTE (length of employment of the CTE administrator.) (i.e. If an Administrator is assigned CTE (50%) and other areas of responsibility (50%), CTE funds may only be used for up to 50% of the secretary salary.) Additional positions shall be based on one half-time (6-month) position for each additional full-time administrator to a maximum of two secretarial positions.
 - G. Eligibility for funding courses is based upon the North Carolina Career and Technical Education Essential Standards as defined and in Article 10, Chapter 115C of the NC General Statutes. Local course option courses are eligible for funding if approved through the Local Planning System (LPS).
 - H. Instructional equipment, materials, and/or supplies being used directly in a Career and Technical Education program are allowed.
 - I. Support for Career and Technical student organizations (CTSO) activities is allowed. Career and Technical student organizations are duly established and chartered entities that meet all the following criteria:
 - i. Are considered an integral part of instruction in CTE and, as such, contribute to the attainment of specified curriculum competencies within the recognized program areas of secondary CTE;
 - ii. Are supervised by qualified and licensed CTE personnel;
 - iii. Are affiliated with appropriate state and/or national organizational structures;
 - iv. Are organized and conducted in accordance with guidelines and policies of the State Board of Education (GCS-I-002) as specified by Career and Technical Education; and
 - v. Serve as a teaching strategy that contributes significantly to the motivation and total development of students through activities that develop leadership abilities, citizenship skills, and social competencies leading to a wholesome attitude about living and working.
- 2) Activities Not Allowed – State Career and Technical Education program support funds cannot be used to pay
- A. Professional administrative salary and benefits
 - B. Local supplements to personnel
 - C. Non-instructional and personal CTSO items, including:

- i. Lodging, meals, conveying or furnishing transportation to activities of social assemblage
- ii. Purchasing of supplies, jackets, and other effects for students' personal use
- iii. Costs of non-instructional activities, such as athletic, social or recreational events
- iv. Printing and disseminating a non-instructional newsletter
- v. Purchasing of awards for recognition of students, advisors or other individuals
- vi. Payment of membership dues

D. If personnel are scheduled to teach an additional period during the school day the additional compensation may not be paid from PRC 013 or 014. As stated in the *State Salary Manual 2014-15 on page D-4, Extended Day and Extra Pay* "Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation."

3) Equipment & Real Property Management (2 CFR 200.439)

All assets such as moveable equipment should be recorded on the LEA's fixed asset system according to the LEA's capitalization policy. **Appendix D**

4) Period of Availability of State Funds (34 CFR 76.708)

All funds obligated for the current fiscal year must be expended in the current fiscal year.

5) Procurement & Suspension & Disbarment (34 CFR 76.707)

Obligations must be incurred in accordance with state purchasing requirements.

6) Reporting (34 CFR 76.720)

- A. LEAs must develop an education plan for meeting the needs of Career and Technical Education youth and certain adults in their areas. The plan must be submitted online in the Local Planning System (LPS) to the Division of Career and Technical Education in the Department of Public Instruction for approval.
- B. LEAs must provide sufficient information in the LPS for the state to comply with provisions of state and federal laws, policies and guidelines.
- C. The LEA must submit monthly expenditures to the Department of Public Instruction as specified under the Uniform Education Reporting System (UERS). CTE Administrators should verify LEA policy for reporting these data.

Note: Funds may be transferred between CTE MOEs and PRC 014 Program Support. Transfers out of CTE PRC 014 Program Support for other categories are allowable up to the amount of increase in the State allotment for each fiscal year. Submit an ABC Transfer Form to transfer funds.

Use of Funds: Types of Expenditures

Program Support funds can only be used to **supplement** the instructional program. These funds are not to be used to **supplant** state funds. *PRC 014 funds are used to meet federal cost sharing or matching requirements and, therefore, assume the characteristics of federal funds. Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars.* **Appendix C** provides allowable line item codes for expenditures of funds.

These funds may be used to support the following activities when included in the Local Plan and consistent with 2 CFR 200 Subpart E Cost Principles and 34 CFR 76.530 General Cost Principles:

1) Personnel

A. CTE staff salaries and benefits for

- i. Teachers
- ii. Career Development Coordinators
- iii. Special Populations Coordinators
- iv. Instructional Management Coordinators
- v. Teacher Assistants
- vi. Technical Assistants
- vii. Clerical staff

B. Staff travel for CTE instructional and support services personnel for job-related, non-personnel development activities required to carry out the duties of the position

C. Professional development activities – expenses approved by the LEA necessary for CTE staff to participate in professional development related to their areas(s) of responsibility

- i. Travel
- ii. Meals
- iii. Lodging
- iv. Registration fees
- v. Substitute costs required to enable a CTE teacher to participate in a professional development activity

2) Program Support

A. Services for special populations students, which include the purchase of supplies, software, and hardware necessary for the provision of special populations services within the CTE program

B. Career development coordination services, which include the purchase of supplies, software, and hardware necessary for the provision of career development services within the CTE program

- C. Support of the CTE instructional management system, which includes the purchase of supplies, software, and hardware necessary for the implementation of instructional management within the CTE program
 - D. Equipment and Instructional Aids
 - i. Only instructional equipment, materials, and/or supplies being used directly by students in a CTE program may be purchased with these funds. **Appendix F** includes inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.
 - ii. Equipment may be used for other instructional purposes if such does not interfere with the primary use.
 - iii. *The Career and Technical Education Equipment Guide* (<http://www.ncpublicschools.org/cte/publications/administrative/>) identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs.
 - iv. Curriculum materials include supplemental textbooks and other audiovisual supplies and materials. **State-adopted textbooks may not be purchased with these funds. Textbooks should be purchased through state textbook allocations.**
 - E. Activities involving academic integration (such as Common Core Task Alignment with ELA, Math, or Science)
 - F. Support for Family and Consumer Sciences
 - G. Support for automotive technologies
 - H. Career-themed learning communities
 - I. Support for nontraditional students
- 3) Business-related Expenses
- A. Contracted services
 - B. Advertising
 - C. Printing/reproduction costs
 - D. Telephone expenses incurred in conducting follow-up activities on CTE program completers, if not provided by the LEA or school
 - E. Mobile communication
 - F. Postage expenses incurred in conducting follow-up activities on CTE program completers, if not provided by the LEA or school
 - G. Telecommunications expenses
 - H. Repairs and labor
- 4) Student-related Expenses

- A. Transportation/field trips
 - i. Substitute Teacher Pay: To free CTE teacher to supervise students on an approved field trip.
 - ii. Staff Travel, Subsistence and Registration Fees: To be paid to CTE teacher for expenses incurred during the performance of official duties on an approved field trip.
 - 1. Field trip must be supervised by at least one qualified/licensed Career and Technical Education teacher. Supervision includes being present and an active chaperone during the field trip.
 - 2. Expenses for chaperones (in addition to CTE teachers), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students on approved field trip. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
 - iii. Student Transportation: To be paid for costs incurred in transporting CTE students to and from an approved field trip. If an overnight field trip, student subsistence is a local responsibility.

- B. Work-based insurance
- C. Hepatitis B Virus Immunization for applicable programs
- D. Student background checks for clinical internships
- E. Supplementary textbooks
- F. Library books
- G. Tuition fees
- H. Work study students
- I. Business & Industry Credentials (Object Code 351)

- 5) Career and Technical Student Organizations (CTSOs) Activities: In accordance with the State Board of Education's commitment to assist with the financial support of Career and Technical student organizations, the following expenditures should supplement and not replace resources raised through membership dues:
 - A. Career and Technical Student Organization Supplies and Materials: To cover the cost of instructional-related Career and Technical student organization supplies and materials as listed in the respective Career and Technical Education program area curriculum guides and CTSO handbooks. This includes instructional guides and publications to increase participation of nontraditional and minority students in CTSOs.
 - B. Regional and State Participation (Local policy may be more restrictive.)
 - i. Substitute Teacher Pay: To free Career and Technical student organization advisors to supervise students at state-approved student organization activities

- held on a regional or statewide basis.
 - ii. Staff Travel, Subsistence and Registration Fees: To be paid to Career and Technical student organization advisors for expenses incurred during the performance of official duties at state-approved student organization activities held on a regional or statewide basis.
 1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSO events when a chapter participates in these events. (Reference - Fiscal and Policy Guide page 22, Section I)
 2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
 - iii. Student Transportation: To be paid for costs incurred in transporting CTE students to and from state-approved organization activities held on a regional or statewide basis. Student subsistence is a local responsibility.
- C. National CTSO Competition/National Officers: The following costs are eligible expenditures for competition in CTSO activities at the national level. (Local policy may be more restrictive.)
- i. Substitute Teacher Pay: To free student organization advisor(s) to supervise students eligible to compete in national competitive events and students who are national officer candidates.
 - ii. Staff Travel, Subsistence, and Registration Fees: To pay round trip expenses for advisor(s) to supervise students eligible to compete in national competitive events and to supervise students who are national officer candidates.
 1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSO events when a chapter participates in these events. (Reference - Fiscal and Policy Guide page 22, Section I)
 2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
 - iii. Student Transportation: To pay the round trip transportation expenses of students eligible to compete in national competitive events and students who are national officer candidates. Subsistence is a local responsibility.

6) Business Partnerships

In the absence of local funding and/or partnership donations, CTE funding may be utilized to support partnership/advisory council activities. The Office of Management and Budget provides 2 CFR 200 – Uniform Grant Guidance that establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).

The following items speak to the appropriate use of PRC 014 funds to support CTE advisory councils and partnership related activities.

2 CFR 200.422: Advisory councils. Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the federal awarding agency or as an indirect cost where allocable to Federal awards. The expenditure must directly relate to the improvement of Career and Technical Education.

2 CFR 200.423: Alcoholic Beverages. Costs of alcoholic beverages are unallowable.

2 CFR 200.438: Entertainment. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

2 CFR 200.432: Meetings and conferences. Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.

2 CFR 200.472: Training costs. The cost of training provided for employee development is allowable.

It is important to note that PRC 014 funds are used to meet federal cost sharing or matching requirements and, therefore, assume the characteristics of federal funds. Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars. The following items from the Office of State Budget and Management provide state requirements and limitations when state funds are utilized.

- The meeting is planned in detail in advance, with a formal agenda.
- There is a written invitation to participants.
- Excess travel subsistence is unallowable and such meetings must be held in state facilities when available.
- State funds to provide promotional or gift items to be distributed are unallowable.
- State funds to support or underwrite a rally, celebration, reception, employee appreciation activity, or similar functions are unallowable.
- State funds to support or underwrite a meeting, assembly, conference, seminar, or similar function by whatever name called that promotes any cause or purpose other than the mission and objective of the

department are unallowable.

Although 2 CFR 200 – Uniform Grant Guidance and the North Carolina State Budget Manual provide these regulations, it is important to note that local education agencies may be more restrictive in program implementation.

For further information, refer to the North Carolina Career and Technical Education Partnership Guide or contact your regional coordinator.

7) Career and College Promise

- A. Personnel: CTE funds may not be utilized to employee community college instructors for CCP courses.
- B. Textbooks: CTE funding is not available for CCP or any other textbooks at this time. Community colleges and the LEA must work together to determine how to pay for students' textbooks.
- C. Transportation: CTE funds are not available to provide student transportation. However, colleges and LEAs are permitted to develop an MOU regarding transportation. Additionally, LEAs may help alleviate transportation costs by hosting college-level courses taught by community college faculty on the high school campus.
- D. Program Participation: A student may choose to participate in a College Transfer program of study and a CTE program of study at the same time. Students may also choose to participate in up to two (2) CTE programs of study at the same time.
Appendix O
- E. Honors Credit: All college transfer courses receive weighted (honors) credit. CTE courses, in general, are not eligible since they are not transferable to universities.
- F. CTSO Participation: Students enrolled in CCP courses are allowed to participate in the respective CTSO available at their high school.

Federal Career and Technical Education Funds

PRC 017 – Program Improvement

Purpose: The purpose of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 is to develop more fully the academic and career and technical skills of secondary education students and postsecondary education students who elect to enroll in Career and Technical Education program. The emphasis should be on the development of new programs or improvement of existing programs. PRC 017 fund can be used for CTE students in grades 7 – 12 and postsecondary students.

Eligibility

Each LEA is entitled to funding based on approval of the local plan (CTE Local Planning System) by the Department of Public Instruction. The LPS must be approved prior to the LEA receiving the allotment.

Formula

Allocations will be made to LEAs based on a formula, which includes the following factors.

- 1) 70% shall be allotted based upon the proportion of children in poverty ages 5-17 from the preceding fiscal year.
- 2) 30% shall be allotted based upon the proportion of children ages 5-17 from the preceding fiscal year.

Any LEA earning less than \$15,000, based on the formula, must enter a consortium with other LEAs, or be granted a waiver from the minimum grant requirement to be eligible for a grant.

<http://www.ncpublicschools.org/docs/fbs/allotments/planning/federal/planningformula.pdf>

*Planning allotments and allocations to LEAs determined by the formula listed above will be reduced to provide funding for Charter Schools. A charter school must submit a CTE Local Planning System (LPS) application and serve **grades 7-12** in order to receive funding.*

Compliance Requirements

Programs, services and activities supported with these funds may not be used to maintain the status quo, but to improve and expand programs and develop the academic, career and technical skills of Career and Technical Education students in grades 7-12.

1) Activities Allowed

- A. Program Improvement funds are expended in accordance with an approved line-item budget that is supported by strategies and activities described in the Local Planning System (LPS). This budget is submitted and managed through the Budget and Amendment System (BAAS).
- B. Budget amendments must be submitted to the Regional Coordinator for approval if any of the following occur:
 - i. A departure from the program described in the LPS;
 - ii. Establishment of a new line-item;
 - iii. The deletion of an established line-item; or
 - iv. The transfer of funds from one line-item to another for the total year is more than 10% of the total budget.
- C. The local plan, as approved by the local board of education and superintendent must meet the following criteria as per the Assurances and Certifications, and expenditures must be in agreement with the approved local plan. The local plan must include the following components: (34 CFR 76.720)
 - i. Describe how CTE activities will be carried out with the funds.
 - ii. Describe how CTE programs and activities will meet state and local levels of performance.
 - iii. Describe how the CTE program will:
 - 1. Offer not less than one program of study;
 - 2. Improve academic and technical skills of CTE participants;
 - 3. Provide students with strong experience in all aspects of an industry;
 - 4. Ensure CTE students are taught the same coherent and rigorous content aligned with challenging academic standards as taught to all other students; and
 - 5. Encourage CTE students at the secondary level to enroll in rigorous and challenging courses in core academic subjects.
 - iv. Describe how parents, students, academic and CTE teachers, faculty, administrators, career guidance and academic counselors, business and industry are involved in development, implementation and evaluation of CTE programs.
 - v. Provide assurances that the CTE program is of such size, scope and quality to bring about improvement in CTE programs.
 - vi. Describe the process used to evaluate and continuously improve performance. The LPS amendment process is a major component of the LEA's annual evaluation. The performance indicators included in the annual evaluation are found in **Appendix E**.
 - vii. Describe how programs for special populations students will increase access or performance of special populations students, provide strategies to meet adjusted levels of performance, and prepare special populations students for high skill,

- high wage, or high demand occupations.
- viii. Describe how preparation for nontraditional students will be promoted.
- ix. Describe how comprehensive professional development (including initial teacher preparation) for CTE education, academic, guidance, and administrative personnel will be provided that promotes the integration of coherent and rigorous content aligned with challenging academic standards and relevant CTE education.
- x. Describe how career guidance and academic counseling will be provided to CTE students, including linkages to future education and training.
- xi. Describe efforts to improve recruitment and retention of CTE teachers, faculty, career guidance and academic counselors, including transition to teaching from business and industry.

2) Activities Not Allowed

No more than 5% of the total allotment of PRC 017 funds may be used for administrative costs associated with the administration of activities assisted with Perkins funds. Administrative costs include funds expended for indirect costs as well as costs associated with the administration of the CTE program (6120 purpose codes).

If personnel are scheduled to teach an additional period during the school day the additional compensation may not be paid from PRC 017. Since, the state funds as used for Maintenance of Effort the PRC 017 funds assume the same characteristics. As stated in the *State Salary Manual 2014-15 on page D-4, Extended Day and Extra Pay* “Any work that a teacher does in the confines of the school day, which is established by the local board of education, does not constitute extended day and therefore makes this time ineligible for extra duty pay. State funds may **not** be used to pay certified instructional personnel for a planning period that is outside of the regular instructional day. Therefore, if a school decides to require a teacher to teach an additional class and to schedule their planning period after the regular instructional day, no State funds may be used to provide additional compensation.”

The use of federal Career and Technical Education funds (PRC 017) for income generating production work is prohibited. PRC 017 funds may not be utilized to purchase supplies and materials for production work. If these funds are utilized to purchase the supplies/materials, the proceeds including profit are considered program income and must be refunded to the Federal Awarding Agency. (Uniform Grant Guidance, Section 200.307, December 2014)

3) Period of Availability of State Funds (34 CFR 76.708)

All funds obligated for the current fiscal year must be expended in the current fiscal year.

4) Procurement & Suspension & Disbarment (34 CFR 76.707)

Obligations must be incurred in accordance with state purchasing requirements.

Use of Funds: Requirements

Perkins IV requires that funds be used to improve CTE programs with the following strategies.

- 1) Strengthen the academic and technical skills of students participating in such programs through the integration of academics with vocational and technical education programs through a coherent sequence of courses and programs of study.
- 2) Provide students with strong experience in and understanding of all aspects of an industry, which may include work-based learning experiences.
- 3) Develop, improve, or expand the use of technology in Career and Technical Education which may include:
 - A. training of Career and Technical Education teachers, faculty, and administrators to use technology, which may include distance learning;
 - B. providing Career and Technical Education students with the academic and career and technical skills (including the mathematics and science knowledge that provide a strong basis for such skills) that lead to entry into the technology fields; or
 - C. encouraging schools to collaborate with technology industries to offer voluntary internships and mentoring programs, including programs that improve mathematics and science knowledge of students.
- 4) Provide professional development programs to secondary and postsecondary teachers, faculty, administrators, and career guidance and academic counselors who are involved in integrated Career and Technical Education programs, including:
 - A. In-service and pre-service training on effective integration and use of challenging academic and Career and Technical Education provided jointly with academic teachers to the extent practicable; effective teaching skills based on research that includes promising practices; effective practices to improve parental and community involvement; and effective use of scientifically based research and data to improve instruction;
 - B. Support of education programs for teachers of Career and Technical Education in public schools and other public school personnel who are involved in the direct delivery of educational services to Career and Technical Education students, to ensure that such teachers and personnel stay current with all aspects of an industry;
 - C. Internship programs that provide relevant business experience; and
 - D. Programs designed to train teachers specifically in the effective use and application of technology to improve instruction.
- 5) Develop and implement annual evaluations of the Career and Technical Education programs carried out with funds under this title.
- 6) Initiate, improve, expand, and modernize quality Career and Technical Education programs, including relevant technology.
- 7) Provide services and activities that are of such size, scope, and quality to be effective.

- 8) Link Career and Technical Education at the secondary level and Career and Technical Education at the postsecondary level, including by offering the relevant elements of not less than one career and technical program of study.
- 9) Provide activities to prepare special populations, including parents and displaced homemakers who are enrolled in Career and Technical Education programs, for high skill, high wage, or high demand occupations that will lead to self-sufficiency.

Use of Funds: Permissives

Perkins IV allows funds to be used to improve CTE programs through the following strategies.

- 1) Involve parents, businesses, and labor organizations as appropriate in the design, implementation, and evaluation of Career and Technical Education programs.
- 2) Provide career guidance and academic counseling for students participating in Career and Technical Education.
- 3) Develop and maintain local education and business partnerships to provide work-related experience for students, such as internships, cooperative education, school-based enterprises, entrepreneurship, and job shadowing that are related to Career and Technical Education programs.
- 4) Provide programs for special populations.
- 5) Assist career and technical student organizations (CTSOs).
- 6) Provide mentoring and support services.
- 7) Lease, purchase, upgrade or adapt equipment for use in Career and Technical Education programs, including instructional aides and publications designed to strengthen and support academic and technical skill attainment.
- 8) Provide teacher preparation programs that address the integration of academic and Career and Technical Education and that assist individuals who are interested in becoming Career and Technical Education instructors, including individuals with experience in business and industry.
- 9) Improve or develop new Career and Technical Education courses, including the development of new proposed career and technical programs of study and courses that prepare individuals academically and technically for high skill, high wage, or high demand occupations and dual or concurrent enrollment opportunities for Career and Technical Education students.
- 10) Provide support for Family and Consumer Sciences programs.
- 11) Provide Career and Technical Education programs for school dropouts to complete the secondary school education or upgrade the technical skills.
- 12) Provide assistance to Career and Technical Education students in continuing their education, training, or finding an appropriate job.

- 13) Support training and activities in nontraditional fields.
- 14) Develop and expand postsecondary program offerings at times and in formats that are accessible for students, including the use of distance education.
- 15) Develop initiatives that facilitate the transition of Career and Technical Education students through articulation agreements, dual and concurrent enrollment.
- 16) Provide activities to support entrepreneurship education and training.
- 17) Develop and support small, personalized career-themed learning communities.
- 18) Provide support for training programs in automotive technologies.
- 19) Use a portion of funds for innovative initiatives which may include:
 - a. improving the initial preparation and professional development of Career and Technical Education teachers, faculty, support services personnel, administrators, and counselors;
 - b. establishing, enhancing, or supporting systems for accountability data collection and reporting data;
 - c. implementing career and technical programs of study; and
 - d. implementing technical assessment.
- 20) Support other Career and Technical Education activities that are consistent with the purpose of this Act.

Use of Funds: Types of Expenditures

PRC 017 funds can only be used to **supplement** the instructional program. These funds are not to be used to **supplant** state funds. *Supplant means to take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars.* **Appendix C** provides allowable line item codes for expenditures of funds.

When using Perkins IV funds for activities required by the Act or for any of the permissive uses, the following are examples of the kinds of expenditures that are allowable. These funds may be used to support the following activities when included in the Local Plan and consistent with 2 CFR 200 Subpart E Cost Principles and 34 CFR 76.530 General Cost Principles:

5) Personnel

A. CTE staff salaries and benefits for

- i. Teachers
 1. Linked to LPS Targeted Program Improvement Plan
- ii. Career Development Coordinators
- iii. Special Populations Coordinators
- iv. Instructional Management Coordinators
- v. Teacher Assistants
- vi. Technical Assistants

Benefits includes Object Code 233 – Employer’s Unemployment Ins (Limited to 1% of salaries)

LEGISLATION COMPENSATION BONUS AWARDED FOR FY 2015-2016

House Bill 97 (Budget Bill) Section 30.18A Special \$750 Bonus

The legislation provides the bonus to those persons employed in a permanent state funded position. Therefore, there are no state funds for persons employed in federally funded positions. These individuals shall be paid the bonus from the same federal funds as their regular salary (Object code 180-Bonus Pay (Not Subject to Retirement)).

- B. Personnel employed through these funds are subject to 2 CFR 200.430 Compensation-Personal Services requirements. **Appendix F**
 - C. Staff travel for CTE instructional and support services personnel for job-related, non-personnel development activities required to carry out the duties of the position
 - D. Professional development activities – expenses approved by the LEA necessary for CTE staff to participate in professional development related to their areas(s) of responsibility
 - i. Travel
 - ii. Meals
 - iii. Lodging
 - iv. Registration fees
 - v. Substitute costs required to enable a CTE teacher to participate in a professional development activity
- 6) Program Improvement
- E. Services for special populations students, which include the purchase of supplies, software, and hardware necessary for the provision of special populations services within the CTE program
 - F. Career development coordination services, which include the purchase of supplies, software, and hardware necessary for the provision of career development services within the CTE program
 - G. Support of the CTE instructional management system, which includes the purchase of supplies, software, and hardware necessary for the implementation of instructional management within the CTE program
 - H. College Tech Prep support and articulation
 - I. Equipment and Instructional Aids
 - i. Only instructional equipment, materials, and/or supplies being used directly by students in a CTE program may be purchased with these funds. **Appendix F** has inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.
 - ii. Equipment may be used for other instructional purposes if such does not interfere with the primary use.
 - iii. The *Career and Technical Education Equipment Guide* (<http://www.ncpublicschools.org/cte/publications/administrative/>) identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs. 2 CFR 200.439. Appendix D
 - iv. Curriculum materials include supplemental textbooks and other audiovisual

supplies and materials. **State-adopted textbooks may not be purchased with these funds. Textbooks should be purchased through state textbook allocations.**

- F. Activities involving academic integration
 - G. Support for Family and Consumer Sciences
 - H. Support for automotive technologies
 - I. Career-themed learning communities
 - J. Support for nontraditional students
- 7) Business-related Expenses
- A. Contracted services
 - B. Advertising
 - C. Printing/reproduction costs
 - D. Telephone expenses incurred in conducting follow-up activities on CTE program completers, if not provided by the LEA or school
 - E. Mobile communication
 - F. Postage expenses incurred in conducting follow-up activities on CTE program completers, if not provided by the LEA or school
 - G. Telecommunications expenses
 - H. Repairs and labor
- 8) Student-related expenses
- J. Transportation/field trips
 - i. Substitute Teacher Pay: To free CTE teacher to supervise students an approved field trip.
 - ii. Staff Travel, Subsistence and Registration Fees: To be paid to CTE teacher for expenses incurred during the performance of official duties on an approved field trip.
 - 1. Field trip must be supervised by at least one qualified/licensed Career and Technical Education teacher. Supervision includes being present and an active chaperone during the field trip.
 - 2. Expenses for chaperones (in addition to CTE teachers), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students on approved field trip. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.

- iii. Student Transportation: To be paid for costs incurred in transporting CTE students to and from an approved field trip. If an overnight field trip, student subsistence is a local responsibility.
 - K. Work-based insurance
 - L. Hepatitis B Virus Immunization for applicable programs
 - M. Student background checks for clinical internships
 - N. Supplementary textbooks
 - O. Library books
 - P. Tuition fees
- 9) Career and Technical Student Organizations (CTSOs) Activities: In accordance with the State Board of Education's commitment to assist with the financial support of Career and Technical student organizations, the following expenditures should supplement and not replace resources raised through membership dues:
 - A. Career and Technical Student Organization Supplies and Materials: To cover the cost of instruction-related Career and Technical student organization supplies and materials as listed in the respective Career and Technical Education program area curriculum guides and CTSO handbooks. This includes instructional guides and publications to increase participation of nontraditional and minority students in CTSOs.
 - B. Regional and State Participation (Local policy may be more restrictive.)
 - i. Substitute Teacher Pay: To free Career and Technical student organization advisors to supervise students at state-approved student organization activities held on a regional or statewide basis.
 - ii. Staff Travel, Subsistence and Registration Fees: To be paid to Career and Technical student organization advisors for expenses incurred during the performance of official duties at state-approved student organization activities held on a regional or statewide basis.
 - 1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSO events when a chapter participates in these events. (Reference - Fiscal and Policy Guide page 22, Section I)
 - 2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.
 - C. National CTSO Competition/National Officers: The following costs are eligible expenditures for competition in CTSO activities at the national level. (Local policy may be more restrictive.)

- i. Substitute Teacher Pay: To free student organization advisor(s) to supervise students eligible to compete in national competitive events and students who are national officer candidates.
- ii. Staff Travel, Subsistence, and Registration Fees: To pay round trip expenses for advisor(s) to supervise students eligible to compete in national competitive events and to supervise students who are national officer candidates.
 - 1. CTSOs must be supervised by at least one qualified/licensed Career and Technical Education teacher who must function as the advisor(s) of record throughout the year. Supervision includes being present and an active advisor at state and/or national CTSO events when a chapter participates in these events. (Reference - Fiscal and Policy Guide page 22, Section I)
 - 2. Expenses for chaperones (in addition to CTSO Advisor(s)), necessary to comply with local board policies for supervision of students, may be paid from CTE funds when those chaperones are supervising CTE students at state or national CTSO events. Chaperones should be other CTE personnel or, when CTE personnel are not available, other school system personnel. Non-school system personnel may not be paid from CTE funds to chaperone students. Non-school personnel expenses may be paid from other sources per local guidelines and policies.

10) Business Partnerships

In the absence of local funding and/or partnership donations, CTE funding may be utilized to support partnership/advisory council activities. The Office of Management and Budget provides 2 CFR 200 – Uniform Grant Guidance that establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).

The following items speak to the appropriate use of PRC 017 funds to support CTE advisory councils and partnership related activities.

2 CFR 200.422: Advisory councils. Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the federal awarding agency or as an indirect cost where allocable to Federal awards. The expenditure must directly relate to the improvement of Career and Technical Education.

2 CFR 200.423: Alcoholic Beverages. Costs of alcoholic beverages are unallowable.

2 CFR 200.438: Entertainment. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

2 CFR 200.432: Meetings and conferences. Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences.

2 CFR 200.472: Training costs. The cost of training provided for employee development is allowable.

It is important to note that PRC 014 funds are used to meet federal cost sharing or matching requirements and, therefore, assume the characteristics of federal funds. Supplant means to take the place of. Federal

funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars.

The following items from the Office of State Budget and Management provide state requirements and limitations when state funds are utilized.

- The meeting is planned in detail in advance, with a formal agenda.
- There is a written invitation to participants.
- Excess travel subsistence is unallowable and such meetings must be held in state facilities when available.
- State funds to provide promotional or gift items to be distributed are unallowable.
- State funds to support or underwrite a rally, celebration, reception, employee appreciation activity, or similar functions are unallowable.
- State funds to support or underwrite a meeting, assembly, conference, seminar, or similar function by whatever name called that promotes any cause or purpose other than the mission and objective of the department are unallowable.

Although 2 CFR 200 – Uniform Grant Guidance and the North Carolina State Budget Manual provide these regulations, it is important to note that local education agencies may be more restrictive in program implementation.

For further information, refer to the North Carolina Career and Technical Education Partnership Guide or contact your regional coordinator.

11) Career and College Promise

- A. Personnel: CTE funds may not be utilized to employ community college instructors for CCP courses.
- B. Textbooks: CTE funding is not available for CCP or any other textbooks at this time. Community colleges and the LEA must work together to determine how to pay for students' textbooks.
- C. Transportation: CTE funds are not available to provide student transportation. However, colleges and LEAs are permitted to develop an MOU regarding transportation. Additionally, LEAs may help alleviate transportation costs by hosting college-level courses taught by community college faculty on the high school campus.
- D. Program Participation: A student may choose to participate in a College Transfer program of study and a CTE program of study at the same time. Students may also choose to participate in up to two (2) CTE programs of study at the same time.

Appendix O

- E. Honors Credit: All college transfer courses receive weighted (honors) credit. CTE courses, in general, are not eligible since they are not transferable to universities.
- F. CTSO Participation: Students enrolled in CCP courses are allowed to participate in the respective CTSO available at their high school.

Definitions

1. *All aspects of an industry*: Strong experience in, and comprehensive understanding of, the industry that the individual is preparing to enter in regards to planning, management, finances, technical and production skills, underlying principles of technology, labor and community issues, and health, safety, and environmental issues.
2. *Articulation agreement*: A written commitment that is agreed upon at the state level or approved annually by the lead administrators of a secondary institution and a postsecondary institution, or a sub baccalaureate degree granting postsecondary institution and a baccalaureate degree granting institution; and to a program that is designed to provide students with a nonduplicative sequence of progressive achievement leading to technical skill proficiency, a credential, a certificate or a degree and is linked through credit transfer agreements between the two institutions.
3. *Average Daily Membership*: The sum of the number of days in membership for all students in individual Local Education Agencies (LEAs), divided by the number of school days in the term.
4. *Capitalized Equipment*: An item described as a material unit that meets all of the following criteria:
 - A. It is non-expendable, that is if damaged or some of its parts are lost or worn out it is usually more feasible to repair it than replace it with an entirely new unit;
 - B. It has a life of more than one year;
 - C. It represents an acquisition cost of \$5,000 or more per unit.

LEAs may designate a fixed asset threshold lower than \$5,000. If, for example, an LEA sets a \$500 fixed asset threshold and labels all items costing \$500 or more that meet criteria (1) and (2) above, those items would be identified as capitalized equipment. Capitalized equipment should be inventoried. Use object codes 541 or 542 for capitalized equipment.

5. *Career guidance and academic counseling*: Providing access to information regarding career awareness and planning with respect to an individual's occupational and academic future that shall involve guidance and counseling with respect to career options, financial aid, and postsecondary options.
6. *Career and Technical Education (CTE)*: Organized educational activities that offer a sequence of courses that provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions; provides technical skills proficiency, an industry recognized credential, a certificate, or an associate degree; and may include prerequisite courses other than a remedial course that meet the requirements of this subparagraph; and include competency based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills, and knowledge of all aspects of an industry, including entrepreneurship, of an individual.

7. *Career and Technical Student Organizations (CTSO)*: Those organizations for individuals enrolled in CTE programs, which engage in activities as an integral part of the instructional program. Such organizations may have State and national units, which aggregate the work and purposes of instruction in CTE at the local level. The following organizations currently exist in the eight program areas defined for Career and Technical Education in North Carolina:
 - Agriculture Education: *FFA, The Organization for Agricultural Education Students*;
 - Business Education: *FBLA, Future Business Leaders of America*;
 - Family and Consumer Sciences Education: *FCCLA, Family, Career, and Community Leaders of America*;
 - Health Occupations Education: *HOSA, Health Occupations Students of America*;
 - Marketing Education: *DECA, An Association of Marketing Students*;
 - Technology Education: *TSA, Technology Student Association*
 - Trade & Industrial Education: *Skills USA*

8. *Concentrator*: A student who completes four CTE technical credits in a pathway, including one advanced or second-level course.

9. *Core Indicators of Performance* are measures of
 - A. student attainment of challenging State established academic, and career and technical education skill proficiencies;
 - B. student attainment of a secondary school diploma or its recognized equivalent, a proficiency credential in conjunction with a secondary diploma, or a postsecondary degree or credential;
 - C. placement in, retention in, and completion of, postsecondary education or advanced training,
 - D. placement in military service, or placement or retention in employment; and
 - E. student participation in and completion of career and technical education programs that lead to nontraditional training and employment.

10. *Disadvantaged*: Individuals (other than individuals with handicaps) who have economic or academic disadvantages and who require special services and assistance in order to enable such individuals to succeed in Career and Technical Education programs. Such term includes individuals who are members of economically disadvantaged families, migrants, individuals of limited English proficiency and individuals who are dropouts from, or who are identified as potential dropouts from, secondary school.
 - A. *Academically disadvantaged*: Individuals who meet one or more of the following criteria: an individual who scores at or below the 25th percentile on a standardized achievement or aptitude test, an individual whose secondary school grades are below 2.0 on a 4.0 scale (on which the grade “A” equals 4.0), or an individual who fails to attain minimum academic competencies.
 - B. *Economically disadvantaged*: A student meets one or more of the following criteria: eligible for Aid to Families with Dependent Children, eligible for benefits under the Food Stamp Act of 1977, eligible to be counted for purposes of Section 1005 of Chapter I of Title I of the Elementary and Secondary Act of 1965 as amended, eligible to receive free or reduced-price meals under the National School Lunch Act, or determined by the Secretary to be low-income according to the latest available data from the Department of Commerce.

11. *Disbarment*: To take the grant award away from the recipient.

12. *Displaced Homemaker* means an individual who
- A. (1) Has worked primarily without remuneration to care for a home and family, and for that reason has diminished marketable skills;
 - (2) Has been dependent on the income of another family member but is no longer supported by that income; or
 - (3) Is a parent whose youngest dependent child will become ineligible to receive assistance under the program for aid to families with dependent children under part A of the Social Security Act (42 U.S.C. 601 et seq.) not later than 2 years after the date on which a parent applies for assistance under this title; and
- B. Is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.
13. *Eligible Recipient*: A local educational agency (including a public charter school that operates as a local educational agency), an area Career and Technical Education school, an educational service agency, or a consortium, eligible to receive assistance under the Act's provisions for distributing funds to secondary school programs, or, an eligible institution or consortium of eligible institutions eligible to receive assistance under the Act's provisions for distribution of funds for postsecondary Career and Technical Education programs.
14. *Instructional Management System*: An electronic system that improves the instructional process by providing formative and summative assessments, documents student learning, and improves student achievement.
15. *Individual with a Disability* (IDEA) Public Law 94-142: Any individual with any disability (as defined in section 3(2) of the Americans with Disabilities Act of 1990). A student who meets one or more of the following criteria is considered to be an individual with disabilities:
- A. a physical or mental impairment that substantially limits one or more of the major life activities of that individual; the individual has a record of such an impairment; or is regarded as having an impairment;
 - B. any student certified under Individuals Disability Education Act (IDEA);
 - C. any student who is considered handicapped under section 504 of the Rehabilitation Act.
16. *Indirect Costs*: Those that have been incurred for common or joint purposes. Typical examples of indirect costs may include certain State/local-wide central service costs, general administration of the grantee department or agency, accounting and personnel services performed within the grantee department or agency, depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, etc.
17. *Local Education Agency (LEA)*: A board of education or other legally constituted local school authority having administrative control and direction of public elementary or secondary schools in a city, county, township, school district, or political subdivision in a State, or any other public educational institution or agency having administrative control and direction of a Career and Technical Education program. Such term shall also include a state corrections educational agency.

18. *Local Planning System (LPS)*: An online management operating system based on the Baldrige Criteria for Performance Excellence that serves as the local means for CTE strategic planning; performance management; and accountability at local, state, and federal levels. <http://ctelps.dpi.state.nc.us/>
19. *Maintenance of Effort*: The CTE expenditures per student in the current fiscal year were equal to or greater than that of the previous fiscal year.
20. *Match*: To provide from non-federal sources for the costs for the administration of CTE programs an amount that is not less than the amount provided from non-federal sources for such costs for the preceding fiscal year.
21. *Month of Employment (MOE)*: A unit of employment corresponding to a calendar month. Local Boards of Education, by authority of G.S. 115C-302. 1(b), determine the term of employment for their Career and Technical Education teachers. Full time positions can be from 10 to 12 months of employment. For example: 10 months of employment equal one full time position for an employment period of 10 calendar months.
22. *Non-Capitalized Equipment*: A material unit purchased as an initial, additional and replacement item of equipment for both instructional and support areas whose small unit cost and/or lease/purchase arrangement makes it inadvisable to capitalize the item.
23. *Performance Measures and Standards*: CTE performance indicators developed for North Carolina and identified in the LPS in response to the performance indicators mandated by the Carl D. Perkins Career and Technical Education Act of 2006. **Appendix E**
24. *School Facilities*: Classrooms and related facilities (including initial equipment) and interests in lands on which such facilities are constructed. Such term shall not include any facility intended primarily for events for which admission is to be charged to the general public.
25. *Single Parent*: An individual who
 - A. Is unmarried or legally separated from a spouse; and
 - B. Has a minor child or children for which the parent has either custody or joint custody; or is pregnant.
26. *Special Populations*:
 - A. individuals with disabilities;
 - B. individuals from economically disadvantaged families, including foster children;
 - C. individuals preparing for nontraditional training and employment;
 - D. single parents, including single pregnant women;
 - E. displaced homemakers; and
 - F. individuals with limited English proficiency.
27. *Supplant*: To take the place of. Federal funds must supplement and not supplant state or local funds. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars.
28. *Supplemental Textbooks*: Non-state adopted reference textbooks that enhance the instructional program.
29. *Support Services Personnel*: Supportive personnel who provide services related to modifications of curricula, equipment, classroom settings, and instructional aides and devices.

Travel Regulations

Purpose

Section 5 of the State Budget Manual, “Travel Policies and Regulations,” as published by the Office of State Budget and Management, <http://www.osbm.state.nc.us/>, sets forth travel policies and regulations establishing authorization for, and reimbursement of, expenditures for official travel. The following policies and regulations come from Section 5 of the State Budget Manual as adopted to meet the requirements of local education agencies for travel policies and regulations for authorization from state and federal funds administered by the State Board of Education.

Registration Fees

Conference registration fees (no maximum) may be paid if supported by a valid receipt or invoice. Regulations stipulate that registration fees are not to exceed the actual amount expended as shown by a valid receipt or invoice. This rule applies to in-state or out-of-state conferences. Employees may not claim separate reimbursement for meals included in registration fees when the cost of the meals are included as part of a registration fee.

Subsistence Expenses

The daily maximum allowable statutory rate for the reimbursement of travel and subsistence costs for official business is \$105.20 for in-state travel and \$120.00 for out-of-state travel. The following shall be used for reporting allowable subsistence expenses while traveling on official school unit business:

	<i>In State</i>	<i>Out of State</i>
<i>Breakfast</i>	8.30	8.30
<i>Lunch</i>	10.90	10.90
<i>Dinner</i>	18.70	21.30
<i>Lodging (Actual cost up to)</i>	67.30	79.50
TOTAL	\$105.20	\$120.00

Lodging

Payment of sales tax, local tax, or service fees applied to the cost of lodging is to be paid in addition to the daily subsistence amount. The employee may exceed the ceiling allocated for lodging without approval for over expenditure provided that the total lodging and food reimbursement does not exceed the maximum allowed per day.

Written approval by an official designated by the local superintendent must be obtained in order to qualify for reimbursement for overnight stay. Excess lodging authorizations must be obtained in advance from the local superintendent or designee.

Requests for reimbursement must be filed within thirty days after the travel period ends.

Specific dates of lodging must be listed on the reimbursement request, and substantiated by a receipt from a commercial lodging establishment, not to exceed \$67.30 per night for in-state or \$79.50 per night for out-of-state.

The statutory subsistence rate is inclusive of personal gratuities, except baggage and handling tips, which may be claimed for porters at terminals and hotels as other expenses.

Meals

Each meal reimbursement must be listed on the reimbursement request. Tips for meals are included in the food allowance. Times of departure and arrival must be listed on the reimbursement request. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests.

Employees may receive *allowances for meals for partial days of travel* when the partial day is the day of departure or the day of return. To be eligible, the employee must:

- Breakfast Depart duty station prior to 6:00 a.m.
- Lunch Depart duty station prior to Noon. (Day of departure) Return to duty station after 2:00 p.m. (Day of return)
- Dinner Depart duty station prior to 5:00 p.m. (Day of departure) or return to duty station after 8:00 p.m. (Day of return) and extend the workday by three hours.

Allowances shall not be paid to employees for lunches if travel does not involve an overnight stay. To be eligible for allowances for the breakfast and dinner meals, employee must:

- Breakfast Depart duty station prior to 6:00 a.m. and extend the normal workday by two hours.
- Dinner Return to duty station after 8:00 p.m. and extend the normal workday by three hours.
- Both meals To be eligible for both breakfast and dinner meal allowances, (1) the employee must have worked five hours longer than the normal workday and (2) the travel must involve a travel destination located at least 35 miles from the employees regularly assigned duty station.

Reimbursement to employees for lunches eaten while on official state business may be made only in the following circumstances:

1. When the employee is on overnight travel status;
2. When the cost of the lunch is included as part of a registration fee for a formal conference, assembly, etc. Such conferences must involve the active participation of persons other than the employees of a single school unit and must be necessary for conducting official state business. The registration fee must not be exclusively for the lunch;
3. When an employee's job requires attendance at a meeting of a local board, committee, commission, or council, in their official capacity, and the lunch is preplanned as part of the meeting for the entire board, committee, commission or council; and
4. When the lunch is included as an integral part of a conference, assembly, etc. Such conference must involve the active participation of persons other than the employees of a single school unit; the employee's attendance must be required for the performance of his/her duties, but must not be part of that employee's normal day-to-day business activities; and the conference must be planned in advance with a formal agenda and include a written notice or invitation to participants.

No excess will be allowed for meals unless such costs are included in registration fees and/or there are pre-determined charges.

Transportation

Actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination and return. The business standard mileage rate set by the Internal Revenue Service (currently **.54** cents per mile) will be paid. Parking fees, tolls, and storage fees are reimbursable when the required receipts are obtained.

No reimbursement shall be made for the use of a personal car in commuting from an employee's home to duty station.

Reimbursement for travel between the employee's duty station and the nearest airline terminal and for appropriate parking may be made for travel by:

1. Taxi or Airport Shuttle – actual costs with receipts.
2. Private car – **.54** cents per mile for a maximum of two round trips with no parking charges or for one round-trip with parking charges. Receipts are required for airport parking claims.
3. Use of Public Transportation – In lieu of taxi or airport shuttle, employees can be reimbursed without receipts \$5 for each one-way trip either from the airport to hotel/meeting or from the hotel/meeting to the airport.

Reimbursement for travel to and from the airline terminal at the employee's destination may be made where travel is via most economical mode available as listed below:

1. Taxi or Airport Shuttle service – Actual costs with receipts.
2. Rental vehicles – May be used with the prior approval of the superintendent or his/her designee; however, rental vehicles may not be used for the sole convenience of the employee (receipt required).
3. Use of Public Transportation – In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts \$5 for each one-way trip either from the airport to hotel/meeting or from the hotel/meeting to the airport.

When a local school-owned vehicle is used for official travel, the vehicle operator may be reimbursed for parking, storage fees and tolls provided necessary receipts are obtained. Required emergency repairs are not reimbursable from state and federal funds.

General Travel Information

Under no circumstances may duplicate reimbursement be made for any portion of an employee's expenses paid or reimbursed from a local, state and/or federal fund sources. All travel is contingent upon the availability of funds in the approved budget.

Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

The meal reimbursement rate is inclusive of gratuities.

All travel must be authorized by the local superintendent or his or her designee.

Excess subsistence authorization for lodging for school unit employees must be approved in writing in advance.

Employees who travel on school unit business may be issued advances in order that personal funds will not be required. Fiscal records must be maintained by the school unit for proper control.

If the total lodging and food allowance costs exceed the maximum allowed (\$105.20 in-state and \$120.00 out-of-state), advance authorization for excess expenditures for in-state or out-of-state travel of employees is required by the local superintendent or his or her designee. Unless otherwise prohibited, approval for excess lodging expenditures may be considered when a traveler is in a high cost area and unable to secure lodging within the current allowance, or the employee submits in writing that his/her personal safety or security is unattainable within the current allowance. Receipts are required for reimbursement.

Licensure Requirements for Program Areas in Career and Technical Education

Specific licensure requirements for each code may be obtained from the LEAs personnel office. Ask for the *North Carolina Licensure Manual for Public School Professionals*. <http://www.ncpublicschools.org/licensure/>

State Board Policy TCP-A-001 – Policies on General Licensure Requirements <http://sbepolicy.dpi.state.nc.us/>

Career and Technical Expenditures by Fund Source

PRC 013 – State Months of Employment
 PRC 014 – State Program Support
 PRC 017 – Federal Program Improvement
 Local – (not shown) Local funds may be used for all purpose and object codes

Side by Side Comparison PRC 013, 014, and 017

	PRC 013	PRC 014	PRC 017
Purpose	<ul style="list-style-type: none"> Employ personnel in areas of CTE instruction, instructional management, career development coordination, and special populations support. 	<ul style="list-style-type: none"> Provide support for CTE programs and activities and CTE personnel assisting in the expansion, modernization and development of quality CTE programs in grades 6-12. 	<ul style="list-style-type: none"> Develop more fully the academic and technical skills of secondary students and postsecondary students who elect to enroll in Career and Technical Education (CTE). Emphasis is on development of new programs or improvement of existing programs.
Eligibility	<ul style="list-style-type: none"> Approved Local Plan CTE personnel licensed in CTE area in which they are teaching and/or assigned 	<ul style="list-style-type: none"> Approved Local Plan LEAs entitled to funding based on ADM in grades 8-12 	<ul style="list-style-type: none"> Approved Local Plan
Formula	<ul style="list-style-type: none"> Base of 50 months + allotment based on ADM in grades 8-12 	<ul style="list-style-type: none"> Base of \$10,000 + available allotment based on ADM in grades 8-12 	<ul style="list-style-type: none"> 70% allotted based on proportion of children in poverty ages 5-17 30% allotted based on proportion of children ages 5-17

	PRC 013	PRC 014	PRC 017
Use of Funds	PERSONNEL	PROGRAM SUPPORT	PROGRAM IMPROVEMENT
	<ol style="list-style-type: none"> 1. Salaries (in Months of Employment) for: <ol style="list-style-type: none"> a. Teachers b. Support Services Personnel (CDC, SPC, IMC) c. Substitutes d. Interim teaching personnel e. Part-time Instructional personnel 2. Benefits for employed personnel <ol style="list-style-type: none"> a. Retirement b. Social Security c. Hospitalization 	<ol style="list-style-type: none"> 1. Services for support programs: special populations students; career development coordination; and instructional management 2. College Tech Prep, including articulation agreements 3. Equipment (including rentals/leases and computer equipment) 4. Instructional aids <ol style="list-style-type: none"> a. Materials and supplies b. Software and computer supplies 5. Activities involving academic integration 6. Support for Family and Consumer Sciences 7. Support for automotive technologies 8. Career-themed learning communities 9. Support for nontraditional students 	<ol style="list-style-type: none"> 1. Services for support programs: special populations students; career development coordination; and instructional management 2. College Tech Prep, including articulation agreements 3. Equipment (including rentals/leases and computer equipment) 4. Instructional aids <ol style="list-style-type: none"> a. Materials and supplies b. Software and computer supplies 5. Activities involving academic integration 6. Support for Family and Consumer Sciences 7. Support for automotive technologies 8. Career-themed learning communities 9. Support for nontraditional students
		BUSINESS-RELATED EXPENSES	BUSINESS-RELATED EXPENSES
		<ol style="list-style-type: none"> 10. Contracted Services 11. Advertising 12. Printing/reproduction costs 13. Telephone/mobile communication 14. Postage 15. Telecommunication expenses 16. Repairs/labor 	<ol style="list-style-type: none"> 10. Contracted Services 11. Advertising 12. Printing/reproduction costs 13. Telephone/mobile communication 14. Postage 15. Telecommunication expenses 16. Repairs/labor
		STUDENT-RELATED EXPENSES	STUDENT-RELATED EXPENSES
		<ol style="list-style-type: none"> 17. Transportation/field trips 18. Work-based insurance 19. Hepatitis B Virus Immunization 20. Student background checks 21. Supplementary textbooks 22. Library books 23. Credentials 24. Work study students 	<ol style="list-style-type: none"> 17. Transportation/field trips 18. Work-based insurance 19. Hepatitis B Virus Immunization 20. Student background checks 21. Supplementary textbooks 22. Library books 23. Credentials
		CTSO ACTIVITIES	CTSO ACTIVITIES
		<ol style="list-style-type: none"> 25. Substitutes for advisors 26. Travel/subsistence/registration for advisors 27. Student transportation 28. CTSO instruction-related supplies and materials 29. National CTSO competition (25, 26, and 27 listed above) 	<ol style="list-style-type: none"> 24. Substitutes for advisors 25. Travel/subsistence/registration for advisors 26. CTSO instruction-related supplies and materials 27. National CTSO competition (24, 25, and 26 listed above)

5110 Regular Curricular Services		PRC 013	PRC 014	PRC 017
5110-xxx-163	Regular Curricular – Substitute Pay – Staff Dev.		●	●
5110-xxx-181	Regular Curricular – Supplementary Pay			●
5110-xxx-196	Regular Curricular – Staff Dev. Participant Pay		●	●
5110-xxx-211	Regular Curricular – Employer’s Soc Sec – Regular		●	●
5110-xxx-221	Regular Curricular – Employer’s Retirement – Regular		●	●
5110-xxx-233	Regular Curricular – Employer’s Unemployment Ins			●
5110-xxx-312	Regular Curricular – Workshop Exp/Allowable Travel		●	●
5110-xxx-332	Regular Curricular – Travel Reimbursement		●	●
5120 CTE Curricular Services		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
5120-xxx-121	CTE – Salary – Teacher	●	●	●
5120-xxx-122	CTE – Salary – Interim Teacher – Noncertified	●	●	●
5120-xxx-124	CTE – Salary – VIF	●	●	●
5120-xxx-131	CTE – Salary – Instructional Support I – Reg.	●	●	●
5120-xxx-142	CTE – Salary – TA(Cannot serve below Grade 6)		●	●
5120-xxx-143	CTE – Salary – Tutor		●	●
5120-xxx-146	CTE – Salary – Specialist (School-Based)		●	●
5120-xxx-162	CTE – Substitute Pay – Reg. Absence	●	●	●
5120-xxx-163	CTE – Substitute Pay – Staff Dev.	●	●	●
5120-xxx-164	CTE – Salary – Full Time Sub – Non-Cert.	●	●	●
5120-xxx-166	CTE – Teacher Assistant Pay – Staff Dev.	●	●	●

5120-xxx-167	CTE – Teacher Assistant Pay – Reg. Absence	●	●	●
5120-xxx-177	CTE – Work Study Student		●	
5120-xxx-180	CTE – Bonus Pay (Not Subject to Retirement)			●
5120-xxx-181	CTE – Supplementary Pay			●
5120-xxx-183	CTE – Bonus Pay	●	●	●
5120-xxx-184	CTE – Longevity Pay	●	●	●
5120-xxx-185	CTE – Bonus Leave Payoff	●	●	
5120 CTE Curricular Services		PRC 013	PRC 014	PRC 017
5120-xxx-188	CTE – Annual Leave Payoff	●	●	
5120-xxx-189	CTE – Short Term Disability – First Six Months	●	●	●
5120-xxx-191	CTE – Curriculum Development Pay		●	●
5120-xxx-193	CTE – Mentor Stipend			●
5120-xxx-196	CTE – Staff Dev. Participant Pay		●	●
5120-xxx-197	CTE – Staff Development Instructor		●	●
5120-xxx-198	CTE – Tutorial Pay			●
5120-xxx-199	CTE – Overtime Pay		●	●
5120-xxx-211	CTE – Employer’s Soc. Sec. – Reg.	●	●	●
5120-xxx-221	CTE – Employer’s Retirement – Reg.	●	●	●
5120-xxx-231	CTE – Employer’s Hospitalization Ins.	●	●	●
5120-xxx-232	CTE – Employer’s Workers’ Comp Ins.	●	●	●
5120-xxx-233	CTE – Employer’s Unemployment Ins.			●
5120-xxx-234	CTE – Employer’s Dental Ins	●	●	●
Purchased Services (300)				
5120-xxx-311	CTE – Contracted Services		●	●
5120-xxx-312	CTE – Workshop Exp/Allowable Travel		●	●
5120-xxx-313	CTE – Advertising Cost		●	●
5120-xxx-314	CTE – Printing and Binding Fees		●	●
5120-xxx-315	CTE – Reproduction Costs		●	●
5120-xxx-319	CTE – Other Professional/Technical Svc.		●	●

5120-xxx-326	CTE – Contracted Repairs – Equipment		●	●
5120-xxx-327	CTE – Rentals/Leases		●	●
5120-xxx-332	CTE – Travel Reimbursement		●	●
5120-xxx-333	CTE – Field Trips		●	●
5120-xxx-341	CTE – Telephone		●	●
5120 CTE Curricular Services		PRC 013	PRC 014	PRC 017
5120-xxx-342	CTE – Postage		●	●
5120-xxx-343	CTE – Telecommunications Services		●	●
5120-xxx-344	CTE – Mobile Communication		●	●
5120-xxx-351	CTE – Tuition Fees		●	●
5120-xxx-352	CTE – Employee Education Reimbursement		●	●
5120-xxx-379	CTE – Other Insurance & Judgments		●	●
Supplies and Materials (400)				
5120-xxx-411	CTE – Supplies and Materials		●	●
5120-xxx-413	CTE – Other Textbooks		●	●
5120-xxx-414	CTE – Library Books		●	●
5120-xxx-418	CTE – Computer Software & Supplies		●	●
5120-xxx-422	CTE – Repair Parts, Materials & Labor		●	●
5120-xxx-461	CTE – Furniture and Equipment – Inventoried		●	●
5120-xxx-462	CTE – Computer Equipment – Inventoried		●	●
5120-xxx-471	CTE – Sales and Use Tax Expense		●	●
Capital Outlay (500)				
5120-xxx-541	CTE – Equipment Purchase – Capitalized		●	●
5120-xxx-542	CTE – Computer Hardware Purchase – Capitalized		●	●
5220 CTE – Special Populations Services		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
5220-xxx-131	CTE-Special Populations – Salary – Instructional Support I – Reg.	●	●	●
5220-xxx-143	CTE-Special Populations – Salary – Tutor		●	●

5220-xxx-146	CTE-Special Populations – Salary – Specialist			●
5220-xxx-180	CTE-Special Populations – Bonus Pay (Not Subj. to Ret.)			●
5220-xxx-181	CTE-Special Populations – Supplementary Pay			●
5220-xxx-183	CTE-Special Populations – Bonus Pay	●	●	●
5220-xxx-184	CTE-Special Populations – Longevity Pay	●	●	●
5220-xxx-185	CTE-Special Populations – Bonus Leave Payoff	●	●	
5220-xxx-188	CTE-Special Populations – Annual Leave Payoff	●	●	
5220-xxx-189	CTE-Special Populations – Short Term Disability – First Six	●	●	●
5220-xxx-196	CTE-Special Populations – Staff Dev. Participant Pay		●	●
5220-xxx-197	CTE-Special Populations – Staff Development Instructor		●	●
5220-xxx-199	CTE-Special Populations – Overtime Pay		●	●
5220-xxx-211	CTE-Special Populations – Employer’s Soc. Sec. – Reg.	●	●	●
5220-xxx-221	CTE-Special Populations – Employer’s Retirement – Reg.	●	●	●
5220-xxx-231	CTE-Special Populations – Employer’s Hospitalization Ins.	●	●	●
5220-xxx-232	CTE-Special Populations – Employer’s Workers’ Comp Ins.	●	●	●
5220-xxx-233	CTE-Special Populations – Employer’s Unemployment			●
Purchased Services (300)				
5220-xxx-311	CTE-Special Populations – Contracted Services		●	●
5220-xxx-312	CTE-Special Populations – Workshop Exp/Allowable Travel		●	●
5220 CTE – Special Populations Services		PRC 013	PRC 014	PRC 017
5220-xxx-313	CTE-Special Populations – Advertising Cost		●	●
5220-xxx-314	CTE-Special Populations – Printing and Binding Fees		●	●
5220-xxx-315	CTE-Special Populations – Reproduction Costs		●	●
5220-xxx-326	CTE-Special Populations – Contracted Repairs – Equipment		●	●

5220-xxx-327	CTE-Special Populations – Rentals/Leases		●	●
5220-xxx-332	CTE-Special Populations – Travel Reimbursement		●	●
5220-xxx-341	CTE-Special Populations – Telephone		●	●
5220-xxx-342	CTE-Special Populations – Postage		●	●
5220-xxx-343	CTE-Special Populations – Telecommunications Services		●	●
5220-xxx-344	CTE-Special Populations – Mobile Comm.		●	●
5220-xxx-351	CTE-Special Populations – Tuition Fees		●	●
5220-xxx-352	CTE-Special Populations – Employee Ed. Reim		●	●
Supplies and Materials (400)				
5220-xxx-411	CTE-Special Populations – Supplies and Materials		●	●
5220-xxx-413	CTE-Special Populations – Other Textbooks		●	●
5220-xxx-414	CTE-Special Populations – Library Books		●	●
5220-xxx-418	CTE-Special Populations – Computer Software & Supplies		●	●
5220-xxx-422	CTE-Special Populations – Repair Parts, Materials & Labor		●	●
5220-xxx-461	CTE-Special Populations – Furniture and Equipment – Inventoried		●	●
5220-xxx-462	CTE-Special Populations – Computer Equipment – Inventoried		●	●
5220-xxx-471	CTE-Special Populations – Sales and Use Tax Expense		●	●
Capital Outlay (500)				
5220-xxx-541	CTE-Special Populations – Equipment Purchase – Capitalized		●	●
5220-xxx-542	CTE-Special Populations – Computer Hardware Purchase – Capitalized		●	●

5310 Alternative Instructional Services 6-12		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
5310-xxx-121	Alternative 6-12 – Salary – Teacher	●	●	●
5310-xxx-122	Alternative 6-12 – Salary – Interim Teacher – Non Cert	●	●	●
5310-xxx-124	Alternative 6-12 – Salary – VIF	●	●	●
5310-xxx-142	Alternative 6-12 – Salary – TA (Grade 6 or above)		●	●
5310-xxx-143	Alternative 6-12 – Salary – Tutor		●	●
5310-xxx-146	Alternative 6-12 – Specialist (School-Based)		●	●
5310-xxx-162	Alternative 6-12 – Substitute Pay - Reg. Absence	●	●	●
5310-xxx-163	Alternative 6-12 – Substitute Pay – Staff Dev.	●	●	●
5310-xxx-164	Alternative 6-12 – Salary – Full Time Sub – Non-Cert	●	●	●
5310-xxx-166	Alternative 6-12 – Tchr. Asst. Pay – Staff Dev.	●	●	●
5310-xxx-167	Alternative 6-12 – Tchr. Asst. Pay – Reg. Absence	●	●	●
5310-xxx-177	Alternative 6-12 – Tchr. Asst. Pay – Staff Dev.		●	
5310-xxx-180	Alternative 6-12 – Bonus Pay (Not Subj. to Ret.)			●
5310-xxx-181	Alternative 6-12 – Supplementary Pay			●
5310-xxx-183	Alternative 6-12 – Bonus Pay	●	●	●
5310-xxx-184	Alternative 6-12 – Longevity Pay	●	●	●
5310-xxx-185	Alternative 6-12 – Bonus Leave Payoff	●	●	
5310-xxx-188	Alternative 6-12 – Annual Leave Payoff	●	●	
5310-xxx-189	Alternative 6-12 – Short Term Disability – First Six Months	●	●	●
5310-xxx-191	Alternative 6-12 – Curriculum Development Pay		●	●
5310-xxx-196	Alternative 6-12 – Staff Dev. Participant Pay		●	●
5310-xxx-197	Alternative 6-12 – Staff Development Instructor		●	●
5310-xxx-199	Alternative 6-12 – Overtime Pay		●	●
5310-xxx-211	Alternative 6-12 – Employer’s Soc. Sec. – Reg.	●	●	●
5310-xxx-221	Alternative 6-12 – Employer’s Retirement – Reg.	●	●	●
5310-xxx-231	Alternative 6-12 – Employer’s Hospitalization Ins.	●	●	●

5310-xxx-232	Alternative 6-12 – Employer’s Workers’ Comp Ins.	●	●	●
5310-xxx-233	Alternative 6-12 – Employer’s Unemployment Ins.			●
Purchased Services (300)				
5310-xxx-311	Alternative 6-12 – Contracted Services		●	●
5310-xxx-312	Alternative 6-12 – Workshop Exp./Allowable Travel		●	●
5310-xxx-313	Alternative 6-12 – Advertising Cost		●	●
5310-xxx-314	Alternative 6-12 – Printing and Binding Cost		●	●
5310-xxx-315	Alternative 6-12 – Reproduction Cost		●	●
5310-xxx-319	Alternative 6-12 – Other Professional/Tech. Svc.		●	●
5310-xxx-326	Alternative 6-12 – Contracted Repairs - Equipment		●	●
5310-xxx-327	Alternative 6-12 – Rentals/Leases		●	●
5310-xxx-332	Alternative 6-12 – Travel Reimbursement		●	●
5310-xxx-333	Alternative 6-12 – Field Trips		●	●
5310-xxx-341	Alternative 6-12 - Telephone		●	●
5310-xxx-342	Alternative 6-12 - Postage		●	●
5310-xxx-343	Alternative 6-12 – Telecommunications Services		●	●
5310-xxx-344	Alternative 6-12 – Mobile Communication		●	●
5310-xxx-351	Alternative 6-12 – Tuition Fees		●	●
5310-xxx-352	Alternative 6-12 – Employee Education Reim		●	●
5310-xxx-379	Alternative 6-12 – Other Insurance & Judgments		●	●
Supplies and Materials (400)				
5310-xxx-411	Alternative 6-12 – Supplies and Materials		●	●
5310-xxx-413	Alternative 6-12 – Other Textbooks		●	●
5310-xxx-414	Alternative 6-12 – Library Books		●	●
5310-xxx-418	Alternative 6-12 – Computer Software and Supplies		●	●
5310-xxx-422	Alternative 6-12 – Repair Parts, Materials & Labor		●	●
5310-xxx-461	Alternative 6-12 – Furniture and Equipment – Inventoried		●	●
5310-xxx-462	Alternative 6-12 – Computer Equipment – Inventoried		●	●

5310-xxx-471	Alternative 6-12 – Sales and Use Tax Expense		●	●
Capital Outlay (500)				
5310-xxx-541	Alternative 6-12 – Equipment Purchase – Capitalized		●	●
5310-xxx-542	Alternative 6-12 – Computer Hardware Purchase – Capitalized		●	●
5830 Guidance Services		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
5830-xxx-131	Guidance Services – Salary – Instruct. Support I – Reg.	●	●	●
5830-xxx-180	Guidance Services – Bonus Pay (Not Subj. to Ret.)			●
5830-xxx-181	Guidance Services – Supplementary Pay			●
5830-xxx-183	Guidance Services – Bonus Pay	●	●	●
5830-xxx-184	Guidance Services – Longevity Pay	●	●	●
5830-xxx-185	Guidance Services – Bonus Leave Payoff	●	●	
5830-xxx-188	Guidance Services – Annual Leave Payoff	●	●	
5830-xxx-189	Guidance Services – Short Term Disability – First Six Months	●	●	●
5830-xxx-196	Guidance Services – Staff Dev. Participant Pay		●	●
5830-xxx-197	Guidance Services – Staff Development Instructor		●	●
5830-xxx-211	Guidance Services – Employer’s Soc. Sec. – Reg.	●	●	●
5830-xxx-221	Guidance Services – Employer’s Retirement – Reg.	●	●	●
5830-xxx-231	Guidance Services – Employer’s Hospitalization Ins.	●	●	●
5830-xxx-232	Guidance Services – Employer’s Workers Comp. Ins.	●	●	●
5830-xxx-233	Guidance Services – Employer’s Unemployment Ins			●
Purchased Services (300)				
5830-xxx-311	Guidance Services – Contracted Services		●	●
5830-xxx-312	Guidance Services – Workshop Exp./Allowable Travel		●	●

5830-xxx-313	Guidance Services – Advertising Cost		●	●
5830-xxx-314	Guidance Services – Printing and Bindings Fees		●	●
5830-xxx-315	Guidance Services – Reproduction Costs		●	●
5830-xxx-326	Guidance Services – Contracted Repairs – Equip.		●	●
5830-xxx-327	Guidance Services – Rentals/Leases		●	●
5830-xxx-332	Guidance Services – Travel Reimbursement		●	●
5830-xxx-341	Guidance Services – Telephone		●	●
5830-xxx-342	Guidance Services – Postage		●	●
5830-xxx-343	Guidance Services – Telecommunication Services		●	●
5830-xxx-344	Guidance Services – Mobile Communications		●	●
5830-xxx-352	Guidance Services – Employee Education Reim		●	●
Supplies and Materials (400)				
5830-xxx-411	Guidance Services – Supplies and Materials		●	●
5830-xxx-414	Guidance Services – Library Books		●	●
5830-xxx-418	Guidance Services – Computer Software and		●	●
5830-xxx-422	Guidance Services – Repair Parts, Materials & Labor		●	●
5830-xxx-461	Guidance Services – Furniture and Equipment – Inventoried		●	●
5830-xxx-462	Guidance Services – Computer Equipment – Inventoried		●	●
5830-xxx-471	Guidance Services – Sales and Use Tax Expense		●	●
Capital Outlay (500)				
5830-xxx-541	Guidance Services – Equipment Purchase – Capitalized		●	●
5830-xxx-542	Guidance Services – Computer Hardware Purchase - Capitalized		●	●
6120 CTE Curricular Support and Development Services		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
6120-xxx-113	Curricular Support & Dev. – Salary – Director and/or Supervisor			●

6120-xxx-146	Curricular Support & Dev. – Salary – Specialist (School-Based)		●	●
6120-xxx-151	Curricular Support & Dev. – Salary – Office Support		●	●
6120-xxx-152	Curricular Support & Dev. – Salary – Technician		●	
6120-xxx-153	Curricular Support & Dev. – Salary – Admin. Specialist			●
6120 CTE Curricular Support and Development Services		PRC 013	PRC 014	PRC 017
6120-xxx-180	Curricular Support & Dev. – Bonus Pay (Not Sbj. to Ret.)			●
6120-xxx-181	Curricular Support & Dev. – Supplementary Pay			●
6120-xxx-183	Curricular Support & Dev. – Bonus Pay		●	●
6120-xxx-184	Curricular Support & Dev. – Longevity Pay		●	●
6120-xxx-185	Curricular Support & Dev. – Bonus Leave Payoff		●	
6120-xxx-188	Curricular Support & Dev. – Annual Leave Payoff		●	
6120-xxx-189	Curricular Support & Dev. – Short Term Disability – First Six Months		●	●
6120-xxx-196	Curricular Support & Dev. – Staff Dev. Participant Pay		●	●
6120-xxx-199	Curricular Support & Dev. – Overtime Pay		●	●
6120-xxx-211	Curricular Support & Dev. – Employer’s Soc. Sec. – Reg.		●	●
6120-xxx-221	Curricular Support & Dev. – Employer’s Retirement – Reg.		●	●
6120-xxx-231	Curricular Support & Dev. – Employer’s Hospitalization Ins.		●	●
6120-xxx-232	Curricular Support & Dev. – Employer’s Workers Comp Ins.		●	●
6120-xxx-233	Curricular Support & Dev. – Employer’s Unemployment Ins.			●
Purchased Services (300)				
6120-xxx-311	Curricular Support & Dev. – Contracted Services		●	●
6120-xxx-312	Curricular Support & Dev. – Workshop Exp./Allowable Travel		●	●
6120-xxx-313	Curricular Support & Dev. – Advertising Cost		●	●

6120-xxx-314	Curricular Support & Dev. – Printing and Binding Fees		●	●
6120 CTE Curricular Support and Development Services		PRC 013	PRC 014	PRC 017
6120-xxx-315	Curricular Support & Dev. – Reproduction Costs		●	●
6120-xxx-326	Curricular Support & Dev. – Contracted Repairs Equipment		●	●
6120-xxx-327	Curricular Support & Dev. – Rentals/Leases			●
6120-xxx-332	Curricular Support & Dev. – Travel Reimbursement		●	●
6120-xxx-341	Curricular Support & Dev. – Telephone		●	●
6120-xxx-342	Curricular Support & Dev. – Postage		●	●
6120-xxx-343	Curricular Support & Dev. – Telecommunications Services		●	●
6120-xxx-344	Curricular Support & Dev. – Mobile Communication		●	●
6120-xxx-352	Curricular Support & Dev. – Employee Education Reim		●	●
Supplies and Materials (400)				
6120-xxx-411	Curricular Support & Dev. – Supplies and Materials		●	●
6120-xxx-418	Curricular Support & Dev. – Computer Software and Supplies		●	●
6120-xxx-422	Curricular Support & Dev. – Repair Parts, Materials & Labor		●	●
6120-xxx-459	Curricular Support & Dev. – Other Food Purchase		●	●
6120-xxx-461	Curricular Support & Dev. – Furniture and Equipment – Inventoried		●	●
6120-xxx-462	Curricular Support & Dev. – Computer Equipment – Inventoried		●	●
6120-xxx-471	Curricular Support & Dev. – Sales and Use Tax Expense		●	●
Capital Outlay (500)				
6120-xxx-541	Curricular Support & Dev. – Equipment Purchase – Capitalized		●	●
6120-xxx-542	Curricular Support & Dev. – Computer Hardware Purchase – Capitalized		●	●

6550 Transportation Services		PRC 013	PRC 014	PRC 017
Salaries (100) and Benefits (200)				
6550-xxx-165	Transportation – Substitute Pay – Non-Teaching		●	●
6550-xxx-171	Transportation – Salary – Driver		●	●
6550-xxx-175	Transportation – Salary – Skilled Trades		●	●
6550-xxx-181	Transportation – Supplementary Pay			●
6550-xxx-184	Transportation – Longevity Pay		●	●
6550-xxx-211	Transportation – Employer’s Soc. Sec. – Reg.		●	●
6550-xxx-221	Transportation – Employer’s Retirement – Reg.		●	●
6550-xxx-231	Transportation – Employer’s – Hospitalization Ins.		●	●
6550-xxx-232	Transportation – Employer’s Workers Comp. Ins.		●	●
6550-xxx-233	Transportation – Employer’s Unemployment Ins.			●
6550-xxx-331	Transportation – Pupil Transportation – Contracted		●	●
6550 Transportation Services		PRC 013	PRC 014	PRC 017
Supplies and Materials (400)				
6550-xxx-422	Transportation – Repair Parts, Materials & Labor		●	●
6550-xxx-423	Transportation – Gas/Diesel Fuel		●	●
6550-xxx-424	Transportation – Oil		●	●
6550-xxx-425	Transportation – Tires and Tubes		●	●
6930 Audit Services		PRC 013	PRC 014	PRC 017
6930-xxx-311	Audit Services – Contracted Services			●
8100 Payments to Other Governmental Units		PRC 013	PRC 014	PRC 017
8100-xxx-392	Payments to Other Gov Units Indirect Costs			●
8100-xxx-472	Payments to Other Gov Units Sales and Use Tax Refund			●

Equipment Regulations

Definition

An equipment item is a material unit which meets the following conditions:

1. It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with an entirely new unit (which is not true of supplies).
2. Has a useful life of more than one year.
3. It represents an acquisition cost of \$5,000 or more per unit, unless LEA requirements stipulate a different amount.

General Equipment Information

1. State and federal funds allocated for Career and Technical Education programs and activities may be used to purchase instructional equipment used by students enrolled in:
 - a. Programs/courses identified in the *North Carolina CTE Essential Standards* or
 - b. Programs/courses for which local course options have been approved.
2. The LEA is responsible for providing regular classroom furnishings, equipment, and other enhancements to facilities (Examples: carpet, teacher and student desks, drapes, renovation of facilities, air conditioners, etc.).
3. Instructional equipment is to be used in the teaching of students (Examples: power saws, sewing machines, etc.).
4. Equipment must be applicable to the specific program area(s) funded and be used in the CTE classroom, laboratory, shop or in the field. The *CTE Equipment Guide (Revised 2004)* <http://www.ncpublicschools.org/cte/publications/> identifies equipment standards for each program area and course within CTE and should be used in determining equipment needs for funded programs.
5. Each LEA or school should have a process of inventorying all CTE equipment annually to ensure that equipment remains in place when teachers' change or classrooms/labs are moved. Unless an LEA has a more restrictive fixed asset policy, all purchased items meeting the equipment definition must be maintained on inventory records as a fixed asset. **Appendix F** (Examples of Forms) includes sample inventory forms that might be used to properly account for the equipment from purchase until appropriately sold or discarded.
6. The rental of equipment may be done when and where the purchase of equipment is impractical or prohibitively expensive.
7. Equipment may be leased by the LEA.

Purchasing Requirements

The 2003 General Assembly passed Senate Bill 620, which changes significantly the purchasing procedures to be used by the public schools. School systems are required to use the E-Procurement System for specified percentages of their purchases. SB620 will provide direction for purchasing procedures.

Note: Purchasing and Contracting has indicated that existing statewide term contracts may still be used by school systems if they desire to do so. Also, SB 620 enables P and C staff to make available, in the expenditure of public funds, their services in the purchase of equipment, materials and supplies.

Disposition

Equipment purchased with Career and Technical Education funds that are no longer needed for Career and Technical Education purposes must be disposed of in an accountable fashion. *Eligible disposition* means moving the equipment to another CTE program, declaring the equipment surplus and selling it through the state agency for surplus property or through local government disposition procedures, or establishing a fair market value and selling it to another LEA or public educational institution. When not transferred to other state agencies at a mutually agreeable fair market price, state surplus property is generally offered for public sale, usually by sealed competitive bids, with public advertisement of the sale at least seven days in advance of the opening of bids. Because CTE funds are categorical in nature and are made available only for CTE purposes, items purchased with these funds remain the property of the CTE program until such time as they are destroyed or they have no value to any CTE program within the LEA, and are disposed of through standard disposition procedures.

When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

1. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
2. Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency (NCDPI) shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
3. In cases where a grantee fails to take appropriate disposition actions, the awarding agency (NCDPI) may direct the grantee (LEA) to take excess and disposition actions.

Refer to EDGAR for further information:

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Any funds generated from the sale of such CTE equipment must be placed in the CTE budget from which it was purchased.

Use the **FPD 212 Equipment Disposition Request** on the next page for equipment purchased from PRC 017 or PRC 023.

**Instructions for Preparation of FPD 212
Equipment Disposition Request**

- A.**
1. Complete columns 1-4 for the items which will be purged from inventory.
 2. Complete column 5 for each item. Use **“Excellent, Good, Fair, Poor or Useless”** to describe the current condition. If the item cannot be located, and the condition is not known, use **Unknown**, “however, a physical inventory of equipment must be taken and the results reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the equipment.
 3. Complete column 6 for each item with recommended action.
 - a. Cannibalize – Equipment that has become obsolete or unserviceable due to excessive repair costs, but still has serviceable component parts that can be used to repair, modify or construct other items of equipment.
 - b. Beyond **Repair – Discard** – Equipment that has been used beyond repair and the parts are not usable, and the item will be discarded.
 - c. Lost – Indicate the last date of inventory, and when the item of equipment was unable to be located.
 - d. Stolen – Attach a copy of the Official Police or Sheriff Investigation Report.
 - e. Destroyed **by Fire** – Indicate insurance claim value as well as the date the claim was filed and attach a copy, if possible.
 - f. No **Longer Required** – The equipment is no longer needed for the operation of the program and is available for transfer or sale. Indicate “Transfer on Loan to (other Federally Funded Education Program)” or “Sell at Auction” or “Sell Through Purchasing at a Fair Market Value” for any item of equipment with a unit cost of \$5,000 or more.
- B.** The LEA CTE Administrator signs to indicate approval of the request at the local level.
- C.** Mail completed form with cover letter of explanation to one of the following:
- For items purchased with **PRC 017 or PRC 023**, send to:
Attn: Felicia Gray-Watson
North Carolina Department of Public Instruction
CTE Support Services
6359 Mail Service Center
Raleigh, NC 27699-6359
- D.** The appropriate DPI division administrator will sign to indicate program approval and forward to Financial and Business Services.
- E.** A notification will be mailed of the approved disposition action and any further disposition instructions if necessary.

Carl D. Perkins Career and Technical Education Act of 2006

North Carolina Performance Indicators

1S1 Academic Attainment – Reading/Language Arts

The percentage of CTE concentrators who met the proficient or advanced level on the Statewide high school reading/language arts NCLB assessment.

1S2 Academic Attainment – Mathematics

The percentage of CTE concentrators who met the proficient or advanced level on the Statewide high school mathematics NCLB assessment.

2S1 Technical Skill Attainment

The percentage of CTE participants who met the proficient or advanced level on Statewide postassessments.

3S1 Secondary School Completion

The percentage of CTE concentrators leaving secondary education in the reporting year who earned a diploma.

4S1 Student Graduation Rates

The percentage of CTE concentrators who count as graduated in the state's computation of its cohort graduation rate for NCLB.

5S1 Secondary Placement

The percentage of CTE concentrators who left education in the previous school year and who are in postsecondary education or advanced training, in military service, or in employment.

6S1 Nontraditional Participation

The percentage of CTE participants in a course that leads to nontraditional employment who are of the nontraditional gender.

6S2 Nontraditional Completion

The percentage of CTE concentrators who completed a program that leads to employment in nontraditional fields and who are of the nontraditional gender.

Examples of Forms

Time and Effort: Examples 1 - 7

Example 1

Anticipated Effort same as Actual Effort

Worked full 5 day 40 hour weeks

Example 2

Anticipated Effort different than Actual Effort

Worked full 5 day 40 hour weeks

Example 3

Anticipated Effort same as Actual Effort

Took 2 vacation days in week #1

Example 4

Anticipated Effort different from Actual Effort

State Holiday

Example 5

Anticipated Effort same as Actual Effort

Took 1 week vacation in week #2

Example 6

Semi-Annual Certification

Example 7

Semi-Annual Certification

Plan of Work: Examples 8 and 9

Example 8

Plan of Work – Example A

Example 9

Plan of Work – Example B

Inventory Forms: Examples 10 - 12

Example 10

Example of Inventory Form – Example A

Example 11

Example of Inventory Form – Example B

Example 12

Example of Inventory Form – Example C

Example 2
Anticipated Effort different than Actual Effort
Worked full 5 day 40 hour weeks

PERSONNEL ACTIVITY REPORT

Month: May 2008	Position Number: 12345	Employee: John Smith
Effort: 50% CTE Months of Employment and 50% Title I 050		

<i>Week 1: May 5 – 9</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	20 hours	40 hours	50%
Title I 050	20 hours		50%

<i>Week 2: May 12 – 16</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	10 hours	40 hours	25%
Title I 050	30 hours		75%

<i>Week 3: May 19 – 23</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	30 hours	40 hours	75%
Title I 050	10 hours		25%

Monthly Percent Allocation: CTE Months of Employment = 50%
 Title I 050 = 50%

Thereby certify that the information contained in this Time and Effort Report accurately reflects actual time and effort distribution for the month reported.

<i>John Smith</i>	6/1/08
Employee Signature	Date
<i>Beverly Boss</i>	6/1/08
Supervisor Signature	Date

Example 4
Anticipated Effort different from Actual Effort
State Holiday
(An adjustment to payroll records is required.)

PERSONNEL ACTIVITY REPORT

Month: May 2008	Position Number: 12345	Employee: John Smith
Effort: 75% CTE Months of Employment and 25% Title I 050		

<i>Week 1: May 5 – 9</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	20 hours	40 hours	50%
Title I 050	20 hours		50%

<i>Week 2: May 12 – 16</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	0 hours	40 hours	0%
Title I 050	40 hours		100%

<i>Week 3: May 19 – 23</i>		<i>Supervisor's Initials: BB</i>	
Column A Cost Objective Cost objectives upon which time was spent this week	Column B Time: Cost Objective Total hours this week spent on each cost objective	Column C Time: Total Total hours worked this week	Column D Percent Allocation Percentage of time this week spent on each cost objective (Col. B/Col. C) x 100%
Months of Employment	16 hours	16 hours	100%
Title I 050	0 hours		0%

Monthly Percent Allocation: CTE Months of Employment = 37.5%
 Title I 050 = 62.5%

Thereby certify that the information contained in this Time and Effort Report accurately reflects actual time and effort distribution for the month reported.

<i>John Smith</i>	6/1/08
Employee Signature	Date
<i>Beverly Boss</i>	6/1/08
Supervisor Signature	Date

Example 6
Semi-Annual Certification

I, *John Smith*, hereby certify that for the period July 1, 2008, through December 31, 2008, one hundred percent (100%) of my time and effort was spent on Career and Technical Education.

John Smith
Employee Signature

6/1/08
Date

Beverly Boss
Supervisor Signature

6/1/08
Date

Example 9
Plan of Work – Example B

Plan of Work for: _____

Plan of Work for: _____

Program Area: _____

Schools: _____

Beginning Date: _____

Ending Date: _____

<i>Sunday</i>	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>

Example 12

Example of Inventory Form – Example C

Instructional Supply/Textbook Inventory

Teacher: _____ Department: _____
Classroom Number: _____ Date Inventory Taken: _____

Directions: List each item such as state adopted textbooks, videos, software packages, items not replaced or consumed annually and but cost less than \$_____.

Attach copy of inventory submitted to school-based administration.

<i>Item Name/Description/Title</i>	<i>Number/Sets/Units</i>	<i>Approximate Date Purchased</i>	<i>Purchased by: CTE or School</i>

JOB DESCRIPTION - CAREER AND TECHNICAL EDUCATION CAREER DEVELOPMENT COORDINATOR

Reports to: Principal or designee

Purpose: The Career Development Coordinator (CDC) works collaboratively with administrators, student services personnel, teachers, parents, business/industry, postsecondary institutions, military, community organizations, and other stakeholders to ensure the delivery of career development services for students. The CDC responsibilities incorporate the North Carolina Essential Standards, National Career Development Guidelines, and the National Model for School Counseling Programs and Future-Ready Students for the 21st Century.

QUALIFICATIONS:

Qualifying for a class VA or VG (vocational) license (747) requires:

1. A bachelor's degree in a Career and Technical Education program area or a master's degree in school counseling
2. One or more of the following:
 - One year of industry-related career development work experience in business, industry, or labor within the past five years
 - One year as a coordinator of work-based learning (job-shadowing, internships, cooperative education, apprenticeships) in a Career and Technical Education program area within the past five years
 - One year as a Career and Technical Student Organization (CTSO) adviser within the past five years or
 - One year work experience in school counseling.
3. Completion of the Career Development Facilitator course available through the NC Workforce Development Training Center (in cooperation with NC DPI) and NC Workforce Development Training Board
4. Completion of 10-hour Induction for new CDCs sponsored by NCDPI.

Physical and Cognitive Responsibilities:

Work in this classification is considered light physical work requiring the exertion of up to 20 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects.

Specific Career Development Coordinator responsibilities are outline below.

Standard I: Career development coordinators demonstrate leadership, advocacy, and collaboration.

- 1.01 Career development coordinators demonstrate leadership in the school, district and community.
- 1.02 Career development coordinators enhance their profession. They strive to improve the profession by staying current in research and best practices.
- 1.03 Career development coordinators advocate for their programs and students.
- 1.04 Career development coordinators demonstrate high ethical standards. They demonstrate ethical behaviors.

Standard II: Career development coordinators promote a respectful environment for a diverse population of students.

- 2.01 Career development coordinators foster a school environment in which students have positive, nurturing relationships with caring adults.
- 2.02 Career development coordinators embrace diversity in the school community and in the world.
- 2.03 Career development coordinators treat students as individuals.
- 2.04 Career development coordinators adapt their services to accommodate diverse student populations.
- 2.05 Career development coordinators work collaboratively with the families and significant adults in the lives of students.

Standard III: Career development coordinators understand and facilitate the implementation of a comprehensive career development program.

- 3.01 Career development coordinators align their programs to support student success in the North Carolina Standard Course of Study.
- 3.02 Career development coordinators understand how their professional knowledge and skills support and enhance student success.
- 3.03 Career development coordinators recognize the interconnectedness of the comprehensive education program and academic content areas/disciplines.
- 3.04 Career development coordinators develop comprehensive career development programs relevant to students.

Standard IV: Career development coordinators promote learning for all students.

- 4.01 Career development coordinators know how students learn. They understand the teaching and learning process and how it impacts students.
- 4.02 Career development coordinators help students develop employability skills. They assist all students with developing academic, career, and personal/social skills.
- 4.03 Career development coordinators use and promote effective listening and communication skills.

Standard V: Career development coordinators actively reflect on their practice.

- 5.01 Career development coordinators analyze the impact of the career development program.
- 5.02 Career development coordinators link professional growth to the needs of their school and their program goals.
- 5.03. Career development coordinators function effectively in a complex dynamic environment.

JOB DESCRIPTION - CAREER AND TECHNICAL EDUCATION SPECIAL POPULATIONS COORDINATOR

QUALIFICATIONS/ LICENSURE: 770 A, B, C - Career and Technical Education Special Populations Coordinator

1. A minimum of one year related work experience
2. A Master's Degree in School Counseling
3. Either a current license in Career and Technical Education program area or a current license in Exceptional Children's Education
4. Complete the 10-hour New Career Development Coordinators/Special Populations Coordinators Induction Program approved by the North Carolina Department of Public Instruction, Division of Career and Technical Education.
5. Completion of Course work (12 hours):
 - a. Reference CTE License Requirement for specific course requirements
 - b. 6 hours of the required 12 hours may be obtained through the Completion of the Career Development Facilitator course available through the NC Workforce Development Training Center (in cooperation with NC DPI and NC Workforce Development Board to satisfy all course requirements.

Special Populations Coordinator Job Description: Major Functions

The major functions of providing special populations coordination services have been incorporated into a job description that is aligned with an appraisal system. LEAs may use these instruments or modify or create their own to evaluate and plan special populations services. Please note that anytime that "special populations" is used, it means that the identified students have been or are currently enrolled in CTE courses.

1.Accountability and Planning: Special Populations Coordinator should -

- Assist school and CTE administrators in identifying programs that need improvement to assist special populations students in meeting the performance indicators.
- Assist school and CTE administrators in providing strategies to improve supplementary services for members of special populations in meeting the performance indicators.
- Maintain relevant record keeping and inventory systems related to job responsibilities.
- Coordinate with school and CTE administrators, and other service providers to develop an annual plan of work based on the evaluation and needs assessment results to ensure that students within special populations are receiving adequate supplementary services and career planning.

2.Assessment and Prescription: Special Populations Coordinator should -

- Identify students within special populations each semester, and provide information to CTE teachers and suggest possible teaching strategies.

- Coordinate with CDC and assess the characteristics of students using interest inventories, learning style assessments, or similar instruments.
- With input from the CTE teachers, individually develop, implement and monitor the CDP+.
- Participate on the IEP Team for students enrolled in CTE courses, as needed, in the development and implementation of the CTE and transition components of the IEP.
- Coordinate special services for special populations students.
- Maintain a CTE resource laboratory for members of special populations and CTE teachers.
- Assist with transition services for special populations students.

3. Coordination with Other Service Providers: Special Populations Coordinator should -

- Collaborate with CTE teachers and other relevant service providers in providing services to special populations students.
- Coordinate with special education, vocational rehabilitation, community agencies, businesses/industry, and significant others to provide appropriate supplementary services to members of special populations.
- Facilitate in-service training for school personnel working with students within special populations to improve their abilities and techniques in meeting the special needs of these students.
- Monitor the CTE component of the IEP and CDP+ to ensure that appropriate supplementary services are provided and performance indicators are met.
- Coordinate work experiences and educational trips for special populations students where appropriate.

4. Monitoring Access, Progress, and Success: Special Populations Coordinator should –

- Monitor LEA, School, and course demographic and attainment data to assist in determining maintenance and improvement of access, progress, and success of students within special populations in CTE programs.
- Assist in assessing the attainment of performance indicators for students within special populations.

5. Outreach and Recruitment: Special Populations Coordinator should –

- Coordinate with CDC, guidance, CTE teachers, and CTSOs to promote recruitment, enrollment, and placement activities for special populations students in CTE.
- Provide information about CTE opportunities to special populations students and their parents.

6. Professional Development: Special Populations Coordinator should:

- Attend workshops and meetings designed to enhance job performance.
- Network with other Special Populations Coordinators in LEA, region and state.

JOB DESCRIPTION - CAREER AND TECHNICAL EDUCATION INSTRUCTIONAL MANAGEMENT COORDINATOR

QUALIFICATIONS / LICENSURE 830

- bachelor's degree and current license in any CTE program area or a bachelor's degree and current license in Curriculum Development or Instructional Technology
 - five years of work experience within the past eight years in one of the following three areas:
 - classroom teacher in a CTE program area
 - professional support in an educational setting:
 - Career Development Coordinator
 - Special Populations Coordinator
 - Curriculum Specialist
 - Instructional Technology Specialist
- successful completion of IMC 40-Hour Induction Program

DUTIES & RESPONSIBILITIES

- The LEA CTE Instructional Management Coordinator:
- provides support to CTE teachers and personnel within the local school system
- assists with implementing CTE curriculum
- provides technical support and training for CTE teachers and other CTE staff on utilizing the CTE computerized instructional management system
- provides assistance and support to CTE teachers and other CTE staff to improve the instructional process, document student learning, and improve student outcomes to ensure the success of students in a high wage, high-skill, or high-demand global economy
- prepares an annual Instructional Management Coordinator Calendar of Work

MAJOR FUNCTIONS

- Curriculum Management and Instructional Support
- Professional Development
- Accountability
- Laws and Policies
- Technology
- Personal Work Habits

EXAMPLES OF THE SIX MAJOR FUNCTIONS:

- **Curriculum Management & Instructional Support**
- assist teachers in locating appropriate instructional management resources such as blueprints, curriculum guides, equipment lists, pacing guides, facility guides and vendor-generated curriculum resources
- be knowledgeable and able to explain the information within the most current *Status of Curriculum & Assessment* document

- provide technical assistance in analyzing performance data in the Local Planning System (LPS) to improve instruction and student performance
 - encourage and support the improvement of instruction through a current knowledge of curriculum development and instructional strategies
 - provide technical assistance and support for teachers in understanding and implementing the CTE computerized instructional management system
 - maintain current knowledge of the Standard Course of Study, 21st Century Skills, current state and local Graduation Requirements to foster high-skill, high-wage and high-demand career opportunities for students
 - assist with school redesign initiatives to provide innovation programs, such as Pathway to Prosperity, Career Clusters (16), Pathways (79), Project Lead the Way (PLTW), High Schools That Work (HSTW), Early/Middle Colleges with Career Focus, Career-Themed High Schools and Career Academies
 - understand and facilitate the process of current state and local articulation through collaboration with community colleges and other postsecondary programs.
 - have a thorough understanding of the development of any honors course portfolio in order to facilitate the process
 - have a thorough understanding and knowledge of Career Pathways
 - be able to identify concentrators and corresponding Career Pathways
 - facilitate or assist with the application and development process of a LCO (Local Course Option)
 - maintain a current knowledge base of Career and Technical Education latest trends, developments and research
- **Professional Development**
 - provide ongoing, high quality, sustained, classroom-focused professional development that has a positive and lasting impact on classroom instruction and teacher performance (not just one-day or short-term workshops)
 - provide appropriate professional development to facilitate improvement of all performance indicators, especially GOFIs
 - coordinate with CTE Director to plan professional development for improvement strategies addressed in the Local Planning System, especially the GOFIs
 - plan professional development based on information gained from attendance at regional, state and national conferences/meetings, including integration of academic and CTE curricula
 - provide training for teachers in the CTE computerized instructional management system
 - provide test training for all test administrators and proctors prior to the
 - LEA test schedule
- **Accountability**
 - coordinate the administration of high school CTE State Assessments
 - have a thorough understanding of the *CTE Statewide Assessment Manual* and *North Carolina Testing Code of Ethics*
 - understand the importance of securing state assessments, both paper/pencil and electronic versions

- use the state **Assessment Scheduler** to secure access to state assessments by LEA, School, and Teacher
- assist with middle school CTE State Assessments
- be familiar with the most current documents of *“Testing Students with Disabilities”* and *“Testing Students with Limited English Proficiency”*
- understand the Occupation Course of Study program and its relationship to CTE curriculum and assessments
- have a thorough knowledge of the types of special population students enrolled in CTE courses, Individualized Education Plans (IEPs), Review of Accommodation Forms (RAUDT) and the legal implications and requirements to provide services to these students
- understand Limited English Proficiency (LEP) and its relationship to CTE curriculum, state assessments, and accountability (including the CTE Alternative Assessment process)
- understand the process for requesting CTE Medical Waivers and the effect on accountability
- generate, analyze and report state assessment data to key stakeholders to improve the instructional process and student learning
- understand how state CTE assessment data affects EVAAS
- understand and facilitate the process of reporting credentials
- upload/download data as required by the Department of Public Instruction thru DPI’s secured Secure File Transfer Protocol (SFTP) site
- understand the importance of keeping student information confidential and secure
- understand and facilitate the process of the Concentrator Feedback Survey
- understand the process of **Workkeys** and its effect on accountability
- coordinate the administration of the **Credit for Demonstrated Mastery (CDM)** online State Assessments for CTE courses

- **Laws and Policies**
- knowledge of general legislation and policies, both state and federal

- **Technology**
- Be able to access and proficiently use the following:
 - Access
 - Credential Sites (Certiport)
 - CTE PLCs (LearnNC)
 - EVAAS
 - Excel
 - Google Docs
 - Home Base
 - PowerSchool
 - SchoolNet
 - Local Planning System (LPS)
 - NC DPI Web Site
 - NCID
 - Online Meeting Mgt. (Go-To-Meeting)
 - Secure File Transfer Protocol (SFPT) Site
 - Thinkgate

- CIMS
- LCO
- Third Party Curriculum
 - (Today's Class/NCCER)
- Twitter
- Word

- **Personal Work Habits**
- be able to work well with others and be a team player
- be able to show initiative and be self-directed
- demonstrate effective leadership skills which include thinking and problems-solving skills
- be able to use retrieval skills to locate information
- demonstrate effective communication skills
- demonstrate electronic media etiquette
- exhibit honesty and professional integrity

JOB DESCRIPTION - CAREER AND TECHNICAL EDUCATION CAREER AND TECHNICAL EDUCATION ADMINISTRATOR

QUALIFICATIONS/ LICENSURE: 711 - Career and Technical Education Administrator

- A minimum of five years teaching, CTE Support Services, supervisory, or administrative experience within the preceding eight years and a minimum of two years must be in CTE programs
- Master's Degree is required
- Current license in a CTE program area

OR

- Master's or educational specialist or educational doctorate degree
- Current principal license is required.
- A minimum of five years teaching, CTE Support Services, supervisory, or administrative experience within the preceding eight years and a minimum of two years must be in CTE programs

SUPERVISES: Directly supervises Central Office CTE Staff

DUTIES AND RESPONSIBILITIES: Responsible for the leadership of the Career and Technical Education program to include the strategic plan and vision, management of budget, technology, program equipment and CTE Central Support Staff (Instructional Management Coordinator, Career Development Coordinator, and Special Populations Coordinator). Provide administrative support to both middle and high school principals, teachers, superintendent, and local board of education through effective communication of pertinent information. Facilitate appropriate staffing and staff development focused on improved instruction and student achievement through performance data analysis. Collaborate with postsecondary institutions to promote seamless transitions and articulation for students. Participate in regional, state, and national conferences, workshops, and meetings to stay current on CTE issues such as legislation, policies, labor market, and economic development trends. Work cooperatively to build strong community/business and industry involvement to promote and enhance Career and Technical Education programs.

MAJOR FUNCTIONS:

1. Accountability
2. Fiscal Management and Compliance
3. Curriculum and Instruction
4. Community Involvement and Partnerships
5. Human Resources

The following list provides examples of appropriate activities for each of the five major functions.

A. MAJOR FUNCTION: Accountability (20%)

Responsibilities include:

- Develop and implement the annual Career and Technical Education Local Plan based on requirements of state and federal laws.
- Measure and analyze performance data to improve instruction and student performance.
- Coordinate the annual collection of data including: VEIS (Vocational Education Information System), academic, and technical measures to meet state and federal achievement benchmarks.
- Prepare and submit all necessary reports as required by the LEA, State Board of Education and federal law governing Career and Technical Education (Perkins Legislation).

B. MAJOR FUNCTION: Fiscal Management and Compliance (25%)

Responsibilities include:

- Plan, develop, direct, monitor, and maintain the Career and Technical Education budgets in accordance with established policies, local planning strategies, Standard Course of Study, and changing needs.
- Reconcile financial records and prepare fiscal reports as required.
- Ensure compliance with federal, state and local laws, regulations, procedures and policies.
- Purchase instructional supplies, materials, and equipment for maintaining and improving CTE programs and use of technology.
- Ensure procedures are established to maintain inventory control of equipment, materials and supplies in compliance with LEA procedures.

C. MAJOR FUNCTION: Curriculum and Instruction (30%)

Responsibilities include:

- Provide for comprehensive professional development of teachers and staff inclusive of Career and Technical Education program curriculum/curriculum integration.
- Encourage and support the improvement of instruction.
- Support and promote active participation of teachers and students in Career and Technical Student Organizations (CTSOs).
- Promote cooperative education, internships, shadowing and apprenticeships as instructional methodologies.
- Coordinate the maintenance and updating of technology and network components in Career and Technical Education labs.
- Develop and implement articulation agreements between secondary and postsecondary institutions to allow a seamless transition for students.
- Maintain a current knowledge of curriculum development and instructional strategies resulting in effective education design and delivery.
- Implement the instructional management system (IMS) as a total curriculum development and training system.
- Support and promote industry credentialing of programs, teachers, and students.

D. MAJOR FUNCTION: Community Involvement and Partnerships (15%)

Responsibilities include:

- Promote school and community relations with agencies, individuals, and groups within the community regarding the standards and relevance of Career and Technical Education programs.
- Represent the Local Education Agency (LEA) at local, state, and national conferences and serve on tasks force and other committees as deemed appropriate.
- Develop partnerships with key external stakeholders such as Business and Industry, Institutes of High Learning, Chamber of Commerce, Workforce Development Board, Economic Development that advocate the value of CTE by fostering high skill, high wage, or high demand career opportunities for students.
- Communicate pertinent Career and Technical Education information to the Superintendent, Board of Education, CTE staff and advisory committees.
- Continuously appraise, evaluate and promote the Career and Technical Education program utilizing a CTE Advisory Committee.

E. MAJOR FUNCTION: Human Resources (10%)

Responsibilities include:

- Allocation of funding for Career and Technical Education teachers and coordinators.
- Serve as a liaison between the LEA Human Resources Office and the Licensure Division of the State Department of Public Instruction.
- Recruit, interview, hire, support, and allocate personnel in Career and Technical Education programs.
- Coordinate and supervise Career and Technical Education professional development activities, both school-based and district-wide.
- Maintain and support the funding and participation in regional, state and national conferences and workshops for Career and Technical Education in compliance with Fiscal Policy.

State and Federal Policy and Fiscal Resources for Improving Measured Student Performance Results

Legislation

Carl D. Perkins Career and Technical Education Act of 2006

US Dept of Education – Office of Vocational and Adult Education (OVAE)

<http://www.ed.gov/about/offices/list/ovae/pi/cte/index.html>

Title I – Career and Technical Education

Section 134 – Local Plan for Career and Technical Education Programs

Section 135 – Local Uses of Funds – Requirements – Permissive uses

Title II – Tech Prep Education – Section 201 –

Title III – General Provisions

Section 315 – No funds received can be used for programs prior to the 7th grade.

Chapter 115C of the General Statutes of North Carolina

Article 10 – 115C-151 through 169

115C-81 – Basic Education Program – Instruction in Vocational and Technical Education is based on 5 factors listed below:

- Integration of academic and VTE
- Sequential courses
- Increased work skill attainment and job placement
- Increased linkages between public schools and community colleges
- Instruction and experience in all aspects of the Industry the students are preparing to enter.

115C-102.6 – Technology Plan – Vocational Education Equipment is to be included to meet instructional needs.

115C-288 Powers and duties of Principal include improving instruction, inspecting for fire hazards at least twice a month, assign duties to teachers, and protect school property.

115C – 302 (1)(b) Vocational and Technical Teachers

- Vocational Agriculture teacher positions that were 12 months during the 1982-83 school year shall not be reduced to a shorter term of employment. In addition: If an LEA had a 12-month agriculture teacher position in FY 2003-04, that position must remain 12 months.
- Allow 11-12 month teachers to work on annual leave days in the school calendar and take those annual leave days during the 11th or 12th month of employment.

- Teacher performance is measured by standardized evaluation; however, local boards may define needs over and above the standard course of study.

115C – 325 System of employment for public school teachers

- (3) (1) l. states that decreased enrollment or decrease in funding is reason for dismissal.
- (2) Shows the process for giving written notice to the career status teacher of dismissal or demotion.

Policy Information

State Board of Education

<http://stateboard.ncpublicschools.gov/>

Additional Resources for Career and Technical Education

Accountability Information and Procedures

<http://ctelps.dpi.state.nc.us/>

School system and state accountability information and plans for improvement

“News” on the Home Page includes updates and CTE information

“Help” section contains performance data and procedure manuals

<http://www.ncpublicschools.org/cte/>

Career and Technical Education Information

CTE curriculum materials

Directory of CTE Leadership

<http://www.ncpublicschools.org/fbs/>

Financial and Business Services Information

Allotment Policy Manual

Uniform Chart of Accounts

State Salary Schedules

Audit Compliance Supplements (link to State Treasurer’s Compliance Supplement website)

North Carolina State Statutes – ability to Browse and print (under links)

<http://www.ncpublicschools.org/licensure/>

<https://licsalweb.dpi.state.nc.us/licsal/licensure/forms/forms.asp>

Licensure Information/SAR Crosswalk

<http://www.ncpublicschools.org/work4ncschools/employment/>

Information is available on licensing policy and employment opportunities statewide.

Approved Teacher Education program information is available.

<http://www.ncccs.cc.nc.us/>

North Carolina Community College System Information

Websites to assist in directing Quality Career and Technical Education programs

<http://www.sreb.org/>

Southern Region Education Board (High Schools That Work)

<http://www.cord.org/>

Website for the organization that developed applied curriculum and promotes tech prep. Also they host the National Tech Prep Conference annually.

<http://www.nccommerce.com/>

NC Department of Commerce

<http://linc.state.nc.us/>

North Carolina Website (Powerful site for demographic data)

<http://www.csrclearinghouse.org>

The Center for Comprehensive School Reform (CSR) Website

<http://www.nccte.org/>

National Research Center for Career and Technical Education Programs

<http://www.careerclusters.org/>

The 16 Career Clusters developed by the USED and the State Directors for Career and Technical Education

<http://www.entre-ed.org/>

Consortium for Entrepreneurship Education (resources and organizations)

<http://www.nclabor.com/osha/consult/consult.htm>

North Carolina Department of Labor Consultative Services

<http://www.cdc.gov/niosh/>

National Institute for Occupational Safety and Health

Legal References

Office of Management and Budget (OMB) Uniform Grant Guidance

The following items are excerpts pertaining to Career and Technical Education. These documents and links provide the Federal Grant Guidance and Regulations for grant recipients.

Council of Financial Assistance Reform

<https://cfo.gov/cofar/>

Electronic Code of Federal Regulations

<http://www.ecfr.gov/cgi-bin/ECFR?page=browse>

Education Department General Administrative Regulations (EDGAR)

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

US Department of Education Uniform Guidance

<http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

Chapter 450 House Bill 6

****GENERAL ASSEMBLY OF NORTH CAROLINA**

1995 SESSION

RATIFIED BILL

CHAPTER 450

HOUSE BILL 6

AN ACT TO GRANT ADDITIONAL MANAGEMENT FLEXIBILITY TO LOCAL BOARDS OF EDUCATION, TO ENSURE THAT LOCAL BOARDS OF EDUCATION ARE HELD ACCOUNTABLE FOR THE USE OF THAT FLEXIBILITY, TO ASSESS THE RELATIONSHIP BETWEEN EXPENDITURES FOR PUBLIC SCHOOLS AND STUDENT PERFORMANCE, AND TO MAKE CONFORMING STATUTORY CHANGES.

—LOCAL MANAGEMENT FLEXIBILITY

Section 1. (a) Effective July 1, 1995, funding allotments in the Public School Fund are consolidated as follows to increase flexibility in the use of State funds:

Existing Funding Allotments

- (1) Superintendents;
- Administrators;
- Finance Officers;
- Maintenance Supervisors;
- Child Nutrition Supervisors;
- Community Schools;
- Sports Medicine;
- Health Education;
- Categorical Central Office Administrators;
- Matching Benefits.

New Funding Allotments

- Central Office School Administration

(b) The State Board of Education shall adopt formulas for computing the new allotments and may shift appropriate funds from existing funding allotments as is necessary to create these new allotments. The State Board shall establish a timeline to implement the new allotments so that they are fully implemented by the beginning of the 1996-97 school year. For the 1995-96 fiscal year, the State Board shall allocate Intervention/Prevention funds and Safe Schools funds to local school administrative units on a grant basis.

(c) The formula for the new funding allotment for Central Office Administration shall provide for a dollar allotment and not a position allotment. Furthermore, no central office administrators shall be paid from any other funding allotment, including funds for categorical programs.

(d) Funds allotted for the new funding allotment for At-Risk Student Services/Alternative Schools for the 1995-96 fiscal year shall remain available for expenditure until September 1, 1996; funds allotted for the 1996-97 fiscal year and subsequent fiscal years shall become available for expenditure on July 1 of that fiscal year and shall remain available for expenditure until August 31 of the next fiscal year.

(e) The State Board of Education shall adopt policies to establish purposes for which consolidated funds within each new funding allotment may be used, beginning with the funds within the At-Risk Student Services/Alternative Schools allotment. These purposes shall include, but are not required to be limited to, the same purposes as were permitted under the existing funding allotment categories. If applicable, the purposes shall conform to appropriate federal requirements. The State Board also shall establish procedures for allocating funds that previously were distributed in the form of grants to selected local school administrative units.

(f) Notwithstanding the new funding allotments established in this section, local boards of education may use funds from the allotment for Vocational Education - Months of Employment for program support for vocational education, and may use funds from the allotment for Instructional Support Personnel for teacher positions to reduce class size at all grade levels.

No waivers shall be necessary for the use of these funds under this subsection.

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011
SESSION LAW 2011-145
HOUSE BILL 200**

AN ACT TO SPUR THE CREATION OF PRIVATE SECTOR JOBS; REORGANIZE AND REFORM STATE GOVERNMENT; MAKE BASE BUDGET APPROPRIATIONS FOR CURRENT OPERATIONS OF STATE DEPARTMENTS AND INSTITUTIONS; AND TO ENACT BUDGET RELATED AMENDMENTS.

The General Assembly of North Carolina enacts:

NORTH CAROLINA VIRTUAL PUBLIC SCHOOLS

SECTION 7.22. (a) The North Carolina Virtual Public School (NCVPS) program shall report to the State Board of Education and shall maintain an administrative office at the Department of Public Instruction.

SECTION 7.22.(b) The Director of NCVPS shall ensure that students residing in rural and low-wealth county local school administrative units have access to e-learning course offerings in order to expand available instructional opportunities. E-learning instructional opportunities shall include courses required as part of the standard course of study for high school graduation and AP offerings not otherwise available.

SECTION 7.22. (c) Section 7.4 of S.L. 2010-31 is repealed.

SECTION 7.22. (d) The State Board of Education shall take the following steps to implement an allotment formula for NCVPS beginning with the 2011-2012 school year:

- (1) Project NCVPS student enrollment by semester and year-long course types for each local school administrative unit and charter school.
- (2) Establish a per course teacher payment structure for the instructional costs of NCVPS. In establishing this payment structure, the Board shall consider the following:
 - a. The payment structure is based on a total compensation analysis to ensure NCVPS teacher pay has parity with similar programs. The total compensation analysis shall take into account salaries, benefits, and work effort to ensure valid comparisons between occupations.
 - b. The effects any change in NCVPS teacher payments may have on the attraction and retention of NCVPS teachers.
- (3) Develop a per student fee structure for in-State students that is based on the per course teacher pay structure. The fee structure for in-State students shall ensure that the projected cost for local school administrative units and charter schools equals the projected instructional cost for NCVPS courses.
SL2011-0145 Session Law 2011-145 Page 55
- (4) Multiply the per course fees for in-State students by the projected enrollment by course type to determine the total instructional cost for each local school administrative unit and charter school.
- (5) Transfer a dollar amount equal to seventy-five percent (75%) of the local school administrative unit's or charter school's projected instructional cost from the classroom teacher allotment to NCVPS.
- (6) No later than February 21 of each year, calculate the actual instructional cost for each local school administrative unit and charter school based upon actual NCVPS enrollment as of that date.
- (7) Subtract the amount transferred pursuant to subdivision (5) of this subsection from the actual instructional cost for each unit or charter school and transfer the remaining dollar amount owed, up to a maximum of one hundred percent (100%) of the projected cost.

(8) Develop and implement a policy regarding returning funds to local school administrative units and charter schools in cases where the amount transferred pursuant to subdivision (5) of this subsection exceeds the actual instructional costs.

NCVPS shall use funds transferred to it to provide the NCVPS program at no cost to all students in North Carolina who are enrolled in North Carolina's public schools, Department of Defense schools, and schools operated by the Bureau of Indian Affairs.

SECTION 7.22. (e) In establishing the fee structure and payment structure for NCVPS, the State Board shall consider recommendations from the eLearning Commission and the NCVPS Advisory Board.

SECTION 7.22.(f) The State Board shall establish a separate per student tuition for out-of-state students, home-schooled students, and private school students, which shall be adjusted upward from the in-State student fee structure by an amount determined appropriate by the State Board.

SECTION 7.22. (g) The Board shall direct NCVPS to develop a plan to generate revenue from the sale of courses to out-of-state educational entities. Revenue generated by NCVPS shall be used to offset instructional costs to local school administrative units and charter schools. NCVPS shall submit its plan to the Board by September 15, 2011.

SECTION 7.22. (h) Beginning in 2011, the Director of NCVPS shall submit an annual report on NCVPS to the State Board of Education no later than December 1 of each year. The report shall use data from the previous fiscal year and shall include statistics on actual versus projected costs to local school administrative units and charter schools, student enrollment, virtual teacher salaries, and measures of academic achievement.

The Director of NCVPS shall continue to ensure the following:

- (1) Course quality standards are established and met.
- (2) All e-learning opportunities other than virtual charter schools offered by State-funded entities to public school students are consolidated under the NCVPS program, eliminating course duplication.
- (3) All courses offered through NCVPS are aligned to the North Carolina Standard Course of Study.

SECTION 7.22. (i) The State Board of Education shall reduce each local school administrative unit's or charter school's classroom teacher allotment, or other allotment, as determined by the State Board of Education, on the basis of ADM in grades 6-12 to provide the sum of two million eight hundred sixty-six thousand nine hundred twenty-three dollars (\$2,866,923) for the State-level operations and administration of NCVPS for the 2011-2012 fiscal year. The allotment reduction for State-level operations and administration shall continue in future fiscal years and be adjusted annually based upon the percentage growth in NCVPS enrollment, ensuring the expansion of services due to increased virtual student enrollment.

SECTION 7.22. (j) For fiscal year 2011-2012, the State Board of Education shall reduce each local school administrative unit's or charter school's classroom teacher allotment, or other allotment, as determined by the State Board of Education, on the basis of ADM in grades 6-12 to provide the sum of two million dollars (\$2,000,000) in order to create an NCVPS enrollment reserve. The NCVPS

enrollment reserve shall be used to cover the NCVPS instructional costs of local school administrative units or charter schools with enrollments exceeding projected NCVPS enrollment.

Beginning in fiscal year 2012-2013, and annually thereafter, the State Board of Education shall reduce each local school administrative unit's or charter school's classroom teacher allotment, or other allotment, as determined by the State Board of Education, on the basis of ADM in grades 6-12 an amount that is the difference between two million dollars (\$2,000,000) and the balance of the NCVPS enrollment reserve.

Amounts available in the NCVPS enrollment reserve shall not revert.

SECTION 7.22.(k) The State Board shall use only funds provided through the North Carolina Virtual Public Schools Allotment Formula and the NCVPS enrollment reserve as set forth in this section to fund instructional costs of NCVPS.

SECTION 7.22. (l) G.S. 66-58(c) is amended by adding a new subdivision to read:

"(c) The provisions of subsection (a) shall not prohibit:

...

(20) The sale by the State Board of Education of NCVPS courses to home schools, private schools, and out-of-state educational entities."

Supplement not Supplant

OMB A-133 Compliance Supplement 2011, 4-84.048-9 and 4-84.000-20 2 CFR 200 Uniform Grant Guidance - Appendix XI to Part 200

Under the Federal "supplement not supplant" requirement, LEAs may use Federal funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of the Federal funds, be made available from non-Federal sources for the education of participating students. In no case may a school district use Federal program funds to supplant—take the place of—funds from non-Federal sources.

Funds from Federal programs are to be supplemental in nature.

- If these funds are **used to provide something that is required by local, state law or policy or other federal law** then supplanting occurs and a district may have to pay the funds back to the program if discovered in an audit.
- Another way that supplant happens is if a school system **uses federal funds to pay for something that has previously been paid from local funds.**

These presumptions are refutable if the LEA can demonstrate that it would not have been able to provide the services in question with non-Federal funds had the Federal funds not been available.

For example, suppose that an LEA in past years had used State or local funds to pay the salaries of certain personnel. The LEA that experienced a significant loss of revenue

from one year to another might be able to demonstrate that the use this year of Federal program funds to pay for these (which are otherwise allowable under the Federal program statute), would not be supplanting because, without the Federal funds, it would not have the resources needed to maintain these positions. This exception can also be used where the services are mandated by State law.

Because of the importance of the supplement/supplant requirement, it is very important that LEAs maintain good fiscal records and other documentation that will permit an auditor or program monitor to conclude that they have overcome a presumption that supplanting has occurred.

Supplant Examples:

1. Using federal funds to pay for a position that was previously supported by local and state funds;
2. Using federal funds to pay for materials or activities that are the district's responsibility;
3. Using federal funds to pay for the activities or materials in one school that are paid for with state and local funds in other district schools.

Impact of Sequestration on Supplanting

ED does not believe that using Title I, Part A funds in a subsequent year to replace an LEA's use of local funds to support its Title I program in the face of sequestration would constitute supplanting. Rather, the local contribution would merely serve to provide the same or similar level of Title I services pre sequestration – that is, the local funds would help implement the LEA's Federal Title I program. Absent the local contribution, the LEA's Title I program would be less robust. To ensure that a local contribution does not raise the presumption of supplanting, an LEA should document that the local funds are, in fact, being used to support the Title I program. As expected, the continued use of local funds would need to meet all applicable Title I requirements. CTE will apply the precedent established by the Title I guidance to Perkins IV and local funds for the LEA's CTE program.

Since, state CTE funds are utilized for maintenance of effort to secure federal CTE funds. The state CTE funds assume the same characteristics as the matching federal funds. Thus, the Supplement not Supplant requirement is applied to these state CTE funds.

Indirect Cost

Budgeting Indirect Cost

Restricted Indirect Cost Rate for Piedmont County

1.234%

EXAMPLE

Total Allocation	\$50,000.00
Less Capital Outlay	<u>(5,000.00)</u>
Amount Available for Other Expenses	45,000.00
Amount Subject to Indirect Cost (\$45,000 divided by 101.234%)	<u>44,451.00</u>
Budgeted Amount for Indirect Cost	<u>\$ 549.00</u>

The allowable indirect cost amount to budget for a project is computed by subtracting the capital outlay (equipment) from the total allocation. This amount is then divided by 100% plus the appropriate indirect cost rate to obtain the amount subject to indirect cost. The amount subject to indirect cost is then subtracted from the available amount for other expenses to arrive at the budgeted amount for indirect cost.

Verification of Indirect Cost

Amount subject to Indirect Cost	\$ 44,451
Indirect Cost Rate	<u>X .01234</u>
Maximum Indirect Cost for this Project as currently budgeted	<u><u>\$ 549</u></u>

Indirect Cost Questions and Answers

1. What is Indirect Cost?

The federal government recognized that there were costs being incurred to run programs that were not being directly paid from federal programs. An indirect cost rate was established so that LEAs could be reimbursed for the local funds that were expended for activities directly related to a federal program.

2. What are some examples of expenses covered by Indirect Cost?

Examples of expenses covered by indirect cost are bookkeeping expenses and personnel administration.

3. When preparing a budget, where do you budget Indirect Cost?

The amount budgeted for indirect cost is recorded on the Budget Form (FPD208) in budget line item 3-8100-XXX-392.

4. How often should a LEA report indirect cost?

Indirect cost expenditures should be reported monthly or at least quarterly.

5. What happens if a LEA exceeds their allowable indirect cost budgets as of June 30?

A LEA that exceeds their indirect cost budget as of June 30 is subject to an audit exception.

6. Is a LEA required to charge indirect cost?

No. Indirect Cost is an allowable cost; however, LEAs are not required to budget and report amounts if they choose to use local funds.

Suggested Documents for Compliance Files

Administrators or their designees should keep electronic or hard copies of the following:

<http://www.records.ncdcr.gov/stategy.htm>

State agency records information: This website lists records which must be maintained as well as length of time to maintain.

Financial Documents	For Purpose of Single Audit	For Purpose of CTE Monitoring
Purchase orders and expenditure reports for last five years (reference state agency record web address listed above)	•	•
Local plan with appropriately signed assurances and certifications page <ul style="list-style-type: none"> • Narrative with approval page from regional coordinator and/or signature page or board minutes indicating approval • Initial budgets approved by regional coordinator • LBAAS amendments and approvals • Local Course Options application and approvals 	•	•
Documentation of Personnel Expenses (formerly Time and Efforts reports, monthly and semi-annual certifications)	•	•
Equipment disposal forms	•	•
Payroll history for current teachers	•	
Plans for computer and lab upgrades		•
Contracts with suppliers	•	•
ABC transfers	•	•
Copy of all budgets (PRC 013, 014, 017)	•	•
Program Documents	For Purpose of Single Audit	For Purpose of CTE Monitoring
Licensure for current staff	•	•
PowerSchool teacher by department yearly printout		•
Honors portfolios		•
Professional development agendas/sign in sheets/CEU completion	•	•

Enrollment data	•	•
Concentrator survey data	•	•
Post-assessment results		•
Graduation rate and dropout percentage for CTE completers	•	
CDP +	•	•
Registration materials		•
Cluster documents		•
Proof of career guidance support		•
Proof of special populations support	•	•
Proof of teacher support by IMC		•
Proof of annual program evaluation	•	•
Proof of activity that exposes students to “all aspects of industry”		•
Proof of one or more programs of study	•	•
Proof of links with post-secondary education (local articulation agreements, meeting agendas, CCP enrollment)	•	•
Pathway documents and proof of collaboration in pathway work		•
Proof on non-discrimination notice	•	•
Labor market data used in program determination		•
If applicable...	For Purpose of Single Audit	For Purpose of CTE Monitoring
NATEF certifications		•
NCCER program approval		•
CNA program approval		•
Proof of insurance for work-based learning	•	•
Extended employment contracts	•	•
Plans of work for employees who work beyond ten months	•	•

Career and College Promise

Purpose: In today's global economy, successful careers could require a two-or four-year degree, a diploma or nationally recognized job credential.

Career & College Promise offers North Carolina high school students a clear path to success in college or in a career. The program is free to all students who maintain a “B” average and meet other eligibility requirements.

Career & College Promise is Gov. Bev Perdue's commitment to helping every qualified student gain access to an affordable college education. Through a partnership of the Department of Public Instruction, the N.C. Community College System, the University of North Carolina system and many independent colleges and universities, North Carolina is helping eligible high school students to begin earning college credit at a community college campus at no cost to them or their families. Three pathways offer students the opportunity to earn:

College credit completely transferrable to all UNC System Institutions and many of North Carolina's Independent Colleges and Universities.

A credential, certificate or diploma in a technical career.

A high school diploma and two years of college credit in four to five years through innovative cooperative high schools (limited availability).

Additional information on Career and College Promise available at:

<http://www.ncpublicschools.org/academic-services/ccp/>

<http://www.nccommunitycolleges.edu/academic-programs/career-college-promise>

Summary of Changes to Fiscal & Policy Guide

- January 2016 (Update)
 - Pg. 15 Section J - In addition, local boards shall not reduce the term of employment for any vocational agriculture teacher personnel position that was 12 calendar months for the 2014-2015 school year for any school year thereafter.” Therefore, if an LEA employed a 12-month agriculture teacher position in FY 2014-15, the position must remain a 12-month position.
 - Pg. 35 Use of Funds: Types of Expenditures Section 5. A - **LEGISLATION COMPENSATION BONUS AWARDED FOR FY 2015-2016**
House Bill 97 (Budget Bill) Section 30.18A Special \$750 Bonus
The legislation provides the bonus to those persons employed in a permanent state funded position. Therefore, there are no state funds for persons employed in federally funded positions. These individuals shall be paid the bonus from the same federal funds as their regular salary (Object code 180).
 - Pg. 47 – Transportation - .54 cents per mile
 - Pg. 53 – Added 5120-017-180
 - Pg. 55 – Added 5220-017-180
 - Pg. 57 – Added 5310-017-180
 - Pg. 59 – Added 5830-017-180
 - Pg. 61 – Added 6120-017-180
- July 2015 (Complete Revision – UGG)
- January 2009 (Complete Revision)
- February 2005 (Update)
- November 2004(Update)
- July 2004 (Update)
- July 2003 (Complete Revision)
- December 2001
- November 1999

Revisions appear in Red Text