CTE Quick Reference Guide

Expenditure Items	Perkins	Priority	Instruction (1000)							Support Services (2100, 2200, 2600, 2700)							Support Services Admin (2300, 2400, 2500, 2900)						
			6100	6200	6300	6400	6500	6600	6800	6100	6200	6300	6400	6500	6600	6800	6100	6200	6300	6400	6500	6600	6800
Stipend: CTSO Advisor	Y	Y	X							X													
Stipend: Chaperone for CTSO	Y	Y								X													
Salary: CTE Instructional Classroom Aide	Y	Y	X																				
Stipend: CTE Director	Y	Y								X							X						
Stipend: Extended Salary - Teacher	Y	Y								X													
Stipend: Teachers for Curriculum Revision	Y	Y								X													
Stipend: Teacher Placement Calls	Y	Y								X													
Salary: Substitute Teacher	Y	Y								X													
Salary: CTE Office Aide – School /Data Specialist	Y	Y								X													
Salary: CTE Clerical Support - District - If Under 5% Admin.	Y	Y															X						
Benefits should align to the salary or stipend in 6100. Benefits should align to the function code of the salary	Y	Y		X							X							X					
Contracted Services for Nursing Services for Clinical	Y	Y			X																		
Student Drug Testing, Finger Printing - Economically Disadvantaged	Y	Y										X											
Curriculum Consortium Fees	Y	Y										X											
Guest Speaker Stipend for Students	Y	Y			X																		
Student Industry Credentials /Certifications	Y	Y			X																		
Student Industry Credentials /Certifications (if includes curriculum or pretests)	Y	Y					X																
Registration: Teacher to Teacher CTE PD/Conference	Y	Y										X											
Registration: School Counselor, Instructional Aide, Data Specialist to CTE Conference	Y	Y										X											
Registration: CTE Director/Principal to CTE PD / Conference	Y	Y										X							X				
Instructional Equipment: Lease/Rental	Y	Y				X																	
Repair: Equipment purchased with Perkins/State Priority funds	Y	Y											X										
Equipment: Maintenance by Contracted Service	Y	Y											X										
Equipment Installation *With Program Specialist Approval	Y	Y																	X				

CTE Quick Reference Guide

Disclaimer: List includes most common expenditures/coding for CTE grants, however, not an exhaustive list. Each business office is responsible for ensuring object/function codes abide by the Uniform System of Financial Records for Arizona School Districts.

Expenditure Items	Perkins	Priority	Instruction (1000) 6100	6200	6300	6400	6500	6600	6800	Support Services (2100, 2200, 2600, 2700) 6100	6200	6300	6400	6500	6600	6800	Support Services Admin (2300, 2400, 2500, 2900) 6100	6200	6300	6400	6500	6600	6800
Transportation: Teacher to Student Conference	Y	Y												X									
Transportation: Student to Student Conference/Field Trip	N	Y			X									X		X							
Transportation: Student - Parking Fees, Air, Gas	N	Y												X									
Transportation: School Counselor to CTE / PD Conference	Y	Y												X									
Transportation: Teacher to Teacher CTE PD / Conference	Y	Y												X									
Transportation: CTE Director /Principal to CTE PD / Conference	Y	Y												X							X		
Hotel and Food: Student at Conference	N	Y														X							
Hotel and Food: Teacher at Student Conference	Y	Y												X									
Hotel and Food: Teacher at CTE PD / Conference	Y	Y												X									
Hotel and Food: CTE Director / Principal at CTE PD / Conference	Y	Y												X							X		
Supplies: Various Supplies to Support CTE Class - Instructional	Y	Y						X															
Supplies: Non-Trad Informational Materials - Vendor Created	Y	Y													X								
Supplies: Non-Trad Informational Materials - Student Class Created	Y	Y						X															
Supplies: Required Textbooks (Only for Dual Enrollment for Spec. Pop.)	N	Y						X															
Supplies: Supplemental Textbooks	Y	Y						X															
Supplies: Industry Required Clothing	Y	Y						X															
Supplies: Program Specific Periodicals/Magazines (Provide Titles)	Y	Y						X															
Supplies: Instructional Software and Updates	Y	Y						X															
Supplies: Instructional Material	Y	Y						X															
Supplies: Office Related for Advisory Meetings (No food)	Y	Y													X								
CTSO: Student Membership	N	Y														X							
CTSO: Advisor Membership	N	Y														X							
CTSO: Student Registration Fees for Leadership Conference	N	Y														X							
CTSO: Student Registration Fees for Competitive Conference	N	Y														X							
CTSO: Teacher Registration Fees for Leadership Conference	Y	Y										X											
CTSO: Teacher Registration Fees for Competitive Conference	N	Y										X											
CTSO: Instructional Supplies for CTSO Curriculum	Y	Y								X													
CTSO: Classroom Set of CTSO Uniforms	Y	Y						X															
CTSO: Cleaning - Classroom Set of Uniforms (CTSO)	Y	Y														X							

Y = Allowable   N = Not Allowable   X = Allowable   X = Allowable - State Priority Only

REV 3/26/24

CTE Quick Reference Guide

Disclaimer: List includes most common expenditure/coding for CTE grants, however, not an exhaustive list. Each business office is responsible for ensuring object/function codes abide by the Uniform System of Financial Records for Arizona School Districts.

Expenditure Items	Perkins	Priority	Capital 6700.1000
Capital/Supplies (Under $5,000) Specialized Furniture & Equipment Examples: power tools, small appliances, photography lighting,	Y	Y	6731 or 6732
Capital: ($5,000 or above) Specialized Furniture & Equipment Examples: commercial grade, car lift,	Y	Y	6733
Capital/Supplies: (Under $5,000) Technology Related Hardware & Software – Laptops, desktop machines, printers	Y	Y	6737 or 6738
Capital: ($5,000 or above) Technology Related Hardware & Software	Y	Y	6739

Any item listed in a 6700 line must be also listed on the capital outlay worksheet.
The budget for all the 6700 lines should match the amount budgeted on the capital outlay worksheet.

Determining if an item is capital or a supply:
It should be coded to capital if it meets ALL of the following:
1. **Typically has a useful life of at least one year.**
2. **Typically repaired rather than replaced when worn or damaged.**
3. **An independent unit that retains its original shape, appearance, and character with use and doesn't lose its identity through fabrication or incorporation into a different or more complex unit or substance.**