**What is the source of these funds?** HB 1 of the 2020 First Special Session allocated $650,000 in state funds for the purchase of instructional materials and supplies for each student enrolled in a vocational agriculture, agribusiness, or agriscience course, as of October 1, 2020.

**Are these annual or re-occurring funds?** No, currently these funds are in the form of a one-time allocation.

**Are these funds part of the MFP?** No, these funds are completely separate from any MFP funds.

**Are these funds part of any Federal grant?** No, these funds are state funds.

**How is the allocation calculated?** First, we identify all eligible courses, second the allocation ($650,000) is split by the eligible students attending those courses.

**What can these funds be utilized for?** These funds shall only be utilized to purchase instructional materials and supplies for students in vocational agriculture, agribusiness and agriscience courses.

**What count(s) were used to calculate this allocation?** The October 1, 2020 student count and course list were used in the calculation.

**Do these funds need to be spent during the 2021 fiscal year?** Yes, the intent is to expend the funds in the current fiscal year.

**Where should this revenue be coded in the Annual Finance Report (AFR)?** The revenue should be coded in the Annual Finance Report (AFR) as Revenue from State Sources – Other Restricted Revenues, key punch code (kpc) 6250.

**Where should expenditures be coded in the Annual Finance Report (AFR)?** Expenditures should be reported in Career and Technical Education Programs - Instructional Supplies, either Technology-Related Supplies, kpc 17050, Materials and Supplies, kpc 17060, Textbooks/Workbooks, kpc 17070 or Other Supplies, kpc 17080 .