PERKINS V LOCAL GRANT HANDBOOK

Strengthening CTE for the 21st Century Act (Perkins V)

Revised April 2022

Contents

Goals of the Handbook 3

Overview of Funding Opportunity 3

Perkins Year at-a-Glance 3

Key Definitions 4

Eligibility 6

Allocation 7

Comprehensive Local Needs Assessment 8

Local Grant Application Process 8

- 4-Year Application 9
- Local Grant Forms and Budget 9

Reporting Requirements 15

Revisions 16

Expenditure Guidelines 16

- Equipment 17
- Salaries 20
- Professional Development 20
- Special Populations 20
- New Program Development 21
- Administrative Costs 21
- Supplementing vs. Supplanting 21
- Perkins Accounting 22

Allowable and Unallowable Expenditures 22

Time & Effort Reporting 27

Advisory Committees 29

Accountability 29

Data 31

Quality Assurance Process 32

Other Perkins Grant Opportunities 37

Goals of the Handbook

This handbook is designed to be a guide to develop, submit, and administer the Strengthening Career Technical Education for the 21st Century Act (Perkins V) grant. Please keep in mind:

- This Handbook is to be used only as a reference tool
- Information in this guide is not exhaustive
- All other federal, state, and local laws, including the EDGAR (2.C.F.R. 200) are in force
- Kansas Board of Regents CTE staff (Board staff) reserves the right to update this information as new guidance becomes available
- The Handbook is available on the KBOR website and the Perkins Grants site

Please contact Board staff with specific grant questions or concerns.

Overview of Funding Opportunity

On July 31, 2018, President Trump signed the Strengthening CTE for the 21st Century Act (Perkins V) into law. This Act reauthorizes the Carl D. Perkins CTE Act of 2006 (Perkins IV). Perkins V is dedicated to increasing learner access to high-quality CTE programs of study. Perkins funding supports a variety of efforts, including but not limited to:

- Professional development
- Technical assistance
- Creation of innovative programs of study
- Support for continuous improvement of existing programs of study
- Career exploration
- Guidance and advisement
- Data collection and analysis; and
- Program evaluation and monitoring

Local applicants must focus on the continuous development of academic, technical, and employability skills of students in CTE programs of appropriate size, scope, and quality.

Perkins Year at-a-Glance

February 1	Comprehensive Local Needs Assessment (CLNA) due
March	Request for Proposals (RFP) available
May 15	Local Grant Application due
July 1	Grant year begins
December 1	Progress report due
December 31	Equipment purchase deadline
March 1	Progress report due
May 15	Last day for revisions
Mid-June	Last day for draw down
June 30	Grant year ends
Summer	Perkins Coordinator Meeting
Aug 15	Final report due

Key Definitions

Concentrator - a student enrolled in a Perkins-approved program who has (i) earned at least 12 credits within a CTE program or program of study; or (ii) completed such a program if the program encompasses fewer than 12 credits or the equivalent in total.

Non-traditional fields - occupations or fields of work, such as careers in computer science, technology, and other current and emerging high-skill occupations, for which individuals from one gender comprise less than 25 percent of the individuals employed in each such occupation or field of work. The current list can be found on the KBOR website.

Program alignment - Postsecondary Technical Education Authority (TEA) initiative driven by the needs of business and industry in the state. Groups of business leaders and college faculty participate in the four-phase process to:

- Allow business and industry to identify value-added exit points within programs
- Identify and support student acquisition of nationally recognized industry credentials
- Identify common courses that can serve as a bridge for articulation opportunities
- Decrease the variability in program length

Special populations:

- individuals with disabilities
- individuals from economically-disadvantaged families, including low-income youth & adults
- individuals preparing for non-traditional fields
- single parents, including single pregnant women
- out-of-workforce individuals
- English learners
- homeless individuals
- youth who are in, or have aged out of, the foster care system
- youth with a parent who is a member of the armed forces and is on active duty

Program of Study - a coordinated, nonduplicative sequence of academic and technical content at the secondary and postsecondary level that

(A) incorporates challenging State academic standards
(B) addresses both academic and technical knowledge and skills, including employability skills
(C) is aligned with the needs of industries in the economy of the State, region, Tribal community, or local area
(D) progresses in specificity (beginning with all aspects of an industry or career cluster and leading to more occupation-specific instruction)
(E) has multiple entry and exit points that incorporate credentialing; and
(F) culminates in the attainment of a recognized postsecondary credential.

Technical program - K.S.A 71-1802 defines a “technical program” as any program of study comprised of a sequence of tiered technical courses and non-tiered courses and is approved for technical funding by KBOR. A technical program must:

(1) be designed to prepare individuals for gainful employment in current or emerging technical occupations requiring other than a baccalaureate or advanced degree
(2) lead to technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree; and
(3) be delivered by an eligible institution.

Work-based learning - sustained interactions with industry or community professionals in real workplace settings, to the extent practicable, or simulated environments at an educational institution that foster in-depth, firsthand engagement with the tasks required in a given career field, that are aligned to curriculum and instruction.

Size, Scope and Quality:

Size:

Program size is an appropriate number of students in order to be effective and meets local business and industry demand as determined by the CLNA. The program size will account for physical parameters, limitations of the program, and geographic/demographic constraints.

Scope:

As specified in K.S.A. 71-1802, CTE programs must:

- Be designed to prepare individuals for gainful employment in current or emerging technical occupations requiring other than a baccalaureate or advanced degree
- Lead to technical skill proficiency, an industry-recognized credential, a certificate, or an associate degree
- Be delivered by an eligible institution

In addition, CTE State-approved programs of study relate to high-skill, high-wage, or in-demand careers aligned with the economic and workforce development needs in the State or region by:

- Linking programs across learning levels through articulation agreements, dual-credit opportunities, aligned curriculum, etc.
- Aligning programs with business and industry needs and local economic indicators
- Providing multiple entry and exit points to programs of study
- Emphasizing development of essential workplace skills through applied academics
- Providing workplace learning opportunities to all students, including special populations

Quality:

Program quality is the measure of academic performance, workplace standards, competencies, and skills necessary for success.

- Eligible recipients negotiate performance targets and continuously work toward reaching or exceeding those targets

- Eligible recipients demonstrate the need for CTE programs by presenting labor market data and economic development projections that indicate current or projected employment demand
- Professional development is provided to faculty and staff to enhance student learning
- Advisory committees comprised of local business and industry partners provide input on Pathways and programs
- Articulation agreements, state program alignment, and industry credentialing are components of quality Pathways and programs
- Equitable access to CTE Pathways and programs is provided to all students
- Industry-standard equipment and technology encourage relevant and rigorous technical skill attainment

Eligibility

Eligible institution is an institution of higher education that offers CTE programs and will use Perkins funds in support of CTE education courses that lead to technical skill proficiency or a recognized postsecondary credential, including an industry-recognized credential, a certificate, or an associate degree, which does not include a baccalaureate degree.

Eligible recipient must generate a local grant allocation of at least $50,000. If not, they have the option to form or join a consortium, the total allocation of which meets or exceeds the minimum allocation of $50,000.

Eligible Program

Any program receiving Perkins Local Grant funds must be designated as an eligible technical program by KBOR and be addressed and evaluated in the CLNA. Workforce Aid and Instructor/trainer/teacher programs are not Perkins-eligible. A Perkins-approved program must meet eligibility requirements:

Certificates and Associate of Applied Science (CERT and AAS) criteria:

1. Designated as “Technical Program” in KHEDS
2. No instructor/trainer/teacher programs or Workforce Aid programs
4. Aligned at the state level (for select aligned programs). Visit the program alignment section of the KBOR website for the list of aligned programs at the state level.
5. Addressed and evaluated in the Comprehensive Local Needs Assessment
6. Minimum 6 concentrators (average over the previous two academic years)

Stand-Alone Parent Program (SAPP) criteria:

1. Designated as “Technical Program” in KHEDS
2. No instructor/trainer/teacher programs or Workforce Aid programs
3. Leads to an industry-recognized credential
4. Leads to a specific occupation
5. Addressed and evaluated in the Comprehensive Local Needs Assessment
6. Minimum 6 concentrators (average over the previous two academic years)

Allocation

Carl D. Perkins funds are shared equally between the Kansas Board of Regents (KBOR) and the Kansas State Department of Education (KSDE). Supported by both state agencies, this distribution methodology provides access to equal amounts of funding for institutions at both the secondary and postsecondary levels, ensures continued support for quality secondary and postsecondary CTE programs and initiatives within the state, and leads to stronger and more consistent educational linkages throughout the state.

KBOR assumes the fiscal responsibilities for Kansas regarding Carl D. Perkins funding. The total allocation is distributed in the following manner: 85% of the funds are distributed to eligible local recipients (which includes a 15% Reserve Fund), 10% for state leadership activities, and 5% for state administration.

The amount distributed to each postsecondary institution is based upon the Annual Full Time Equivalent (FTE) Pell Grant count for the previous academic year. The number of CTE Pell grant recipients is identified using student data submitted by each postsecondary institution to the Kansas Postsecondary Database (KSPSD). Since each institution's annual Perkins allocation and performance measures are based upon the KSPSD data, it is imperative that the Perkins coordinators work with the institutional IT/data staff to verify that Perkins data are submitted accurately.

The formula for local allocation is as follows:

Local % of Allocation = Institutional FTE Pell Count / Total State FTE Pell Count*

*The Institutional FTE Pell Count is determined by:

1. Identifying the number of concentrators in Perkins-approved programs as reported in the institution's annual KSPSD submission.
2. Determining the number of semesters in the academic year for which the concentrator received a Pell grant and totaling only the credit hours the student attempted in those semesters.
3. The total number of credit hours is divided by 30 to determine the student's enrollment level for the year (e.g. full time, ¾ time, ½ time, ¼ time). Full time is considered 30 or more hours; ¾ time is considered at least 22 hours but less than 30 hours; ½ time is considered at least 15 hours but less than 22 hours; ¼ time is considered at least 8 but less than 14 hours.

Further information on KSPSD, including a Reference Manual and due dates for data submission, may be found on the KBOR website.

An eligible institution must generate a local grant allocation of at least $50,000 to become an eligible recipient. If not, they have the option to form or join a consortium, the total allocation of which meets or exceeds the minimum allocation of $50,000.

Funds allocated to consortia must be used only for purposes and programs that:

- are identified in the CLNA and are beneficial to the members of the consortium; and
- are of sufficient size, scope, and quality to be effective; and
- are not reallocated to individual members of the consortium

Comprehensive Local Needs Assessment

Perkins V Section 134 states: (1) To be eligible to receive financial assistance under this part, an eligible recipient shall

(A) conduct a comprehensive local needs assessment related to career and technical education and include the results of the needs assessment in the local application; and

(B) not less than once every two years, update such comprehensive local needs assessment.

A needs assessment is a systematic set of procedures used to determine needs and to examine their nature and causes. A needs assessment is conducted to determine the needs of students, parents, workforce development, community, and future employers. The State of Kansas is comprised of nineteen (19) needs assessment regions. A comprehensive regional needs assessment consists of the following steps:

1. Identify participants/stakeholders
2. Identify data sources
3. Engage stakeholders in a review of focused data and analyze the data
4. Identify areas of growth and strengths (what is working)
5. Identify areas of opportunity (what is not working)

Each region must submit a completed Comprehensive Local Needs Assessment Template for state review every two years. Needs Assessments are due by February 1 every other year.

The Needs Assessment consists of six components:

1. Evaluation of Regional Labor Market Data
2. Evaluation of student performance
3. Description of the CTE programs offered (size, scope, quality)
4. Evaluation of the progress toward implementing CTE programs of study
5. Description of recruitment, retention, and training for CTE educators
6. Description of progress toward implementing equal access to CTE for all students, including special populations

Local Grant Application Process

Local Application Packet consists of a 4-Year Application and Local Grant Forms and Budget. The 4-Year Application is submitted once every four years and can be updated once per fiscal year at the time of Local Grant Forms and Budget submission. A new set of Local Grant Forms and Budget must be submitted to KBOR annually by May 15. Revisions to the Local Grant Forms and Budget can be submitted to KBOR any time throughout the fiscal year, but no later than May 15.

4-Year Application

Each eligible recipient must complete the 4-Year Application in order to receive Perkins funding. Eligible recipients must answer questions from the Perkins V law to create an action plan for the next four years. Eligible recipients will have the opportunity to update the application once per fiscal year by submitting updates with the annual Local Grant Forms and Budget. Additional detailed information may be found in Section 134 of the *Strengthening CTE for the 21st Century Act.* The 4-Year Application process also includes:

- Institutional performance target negotiation
- A list of eligible programs
- Summary of the CLNA
- Answers to the specific questions from the Perkins V law
- Evaluation of disparities and gaps in performance of special populations and subgroups

Local Grant Forms and Budget

The completed list of Perkins Eligible Programs for the fiscal year on the Cover Page (Appendix 1), along with the signatures of the President or Authorized Administrator and the Preparer (Appendix 1, 2, 4, and 5) is required**.**

Required Application documents:
All eligible recipients must submit

- 4-Year Application (completed and signed)
- Appendix 1 Cover Page with the List of Perkins Eligible Programs (signed)
- Appendix 2 Contractual Provisions, Assurances, and Certifications (with all required signatures, dates, and addresses)
- Appendix 3 Local Grant Goals
- Appendix 4 Expenditure Matrix (signed)
- Appendix 5 Budget Breakdown (Section B signed)

Required if specifically applicable to the eligible recipient's expenditures:

- Appendix 6 Equipment
- Appendix 7 Resources, Computing Devices, Software, Subscriptions
- Appendix 8 Professional Development

Instructions:

Appendix 1: Cover Page

1. Enter the year, institution name, contact information, and complete submission checklist boxes as items are completed
2. List Perkins Eligible Programs for the fiscal year (add rows as needed)
3. Obtain the President's or Authorized Administrator's signature and date

Appendix 2: Contractual Provisions, Assurances, and Certifications

Section A – Contractual Provisions

1. Enter the start date for the grant year above paragraph one

Section B – Assurances

1. Enter the name of the institution above the last paragraph

Section C – Certifications

1. Enter the Place of Performance (physical address of the institution)
2. Complete the bottom section
    a. Print or type the name and title of the President or Authorized Administrator
    b. Obtain the President's or Authorized Administrator's signature and date

Section D – Transfer of Local Funds (Consortia Only)

1. The transferring institution allows the receiving institution to draw down funds on their behalf
2. The receiving institution coordinates the Perkins funds on behalf of the consortium members
3. All members of the consortium receive equal benefits from the partnership
4. Presidents or Authorized Administrators from all consortium members must sign and date
5. An additional consortium agreement must be signed (reach out to your Perkins liaison)

Appendix 3: Local Grant Goals

1. Enter the Institution Name
2. Local Grant Goals 1 through 7 must be addressed (Goal 8 and 9 are optional)
3. For more information regarding each goal, see Perkins V Sec. 134(b)
4. For each goal, provide the following:
    a. Identify the goal funding source
        - Goals can be funded from either federal or nonfederal sources
        - If non-Perkins funds are used to support a goal, simply identify the source in the funding column (e.g. Local funding)
        - Do not put $0 in the funding cell. Instead, use terms "local" or "institutional"
    b. Provide a detailed explanation of the activity including a justification for the expenditure
    c. Relate the activity to the CLNA (provide question, section, or page number)
    d. Explain how the activity supports the 4-Year Application narrative (provide question, section, or page number)
    e. Address how the success of the activity will be measured (use SMART)
5. Throughout the grant year, provide an update for each of the progress reports or final outcome in the section provided
    a. Request this information from instructors or program leads, as applicable
    b. Include quantifiable and qualifiable accomplishments of each activity, as applicable
6. Special Populations (Goal 3)
    a. A minimum of 5% of the total allocation must be expended on special populations activities
    b. Mark the special population(s) which will be affected by the activity
    c. Describe how the activity will support the selected special population group(s)
7. New Program Development (Goal 8) - Optional

   a. A maximum of 5% of the total allocation may be expended on new program development
   b. Provide the following:
      - CIP code, program name, and description
      - Plan of action, specific expenditures
      - Status of development and timeline for submitting for KBOR approval
      - Relate the activity to the CLNA and the 4-Year Application narrative
8. Administrative Costs (Goal 9) - Optional
   a. No more than 5% of the total allocation may be used for local administration
   b. This includes indirect costs related to the supervision, accounting, and reporting
   c. Administrative costs are subject to allowable/unallowable expenditure guidelines and should be accounted for in all budget forms
9. Corrections (Goal 10) – only applicable to specific institutions delivering CTE instruction at correctional facilities
   a. List facility name and participating CTE programs
   b. Summarize the project(s) funded with Perkins funds
   c. Provide a budget breakdown of the Corrections expenditures in the Goal 10 description
   d. Provide clarification and calculation details in the budget narrative

Appendix 4: Expenditure Matrix

1. The Expenditure Matrix separates spending within goals into expenditure categories
2. For the Application and Final Report, all values in Appendix 4 and Appendix 5 (Budget Breakdown, Section A) must match
3. For December and March Progress Reports, indicate actual expenditures to date on the Expenditure Matrix– this may not match Appendix 5, the Budget Breakdown
4. Enter the grant year
5. Mark the appropriate checkpoint for the grant calendar
6. Enter the institution name and total grant allocation
7. For each goal, separate the expenditures into the appropriate categories
   a. The totals are automatically calculated, but it is recommended to check all totals prior to submission
   b. Rows can be added to list additional "other" allowable expenditures
8. Contact the institutional business/finance office to obtain "Total Requested Perkins Dollars" and submit it with progress and final reports
9. Sign and date the form as the Preparer
10. Obtain the President's or Authorized Administrator's signature and date (Application and Final Report only)
11. Corrections (Goal 10) – only applicable to specific institutions delivering CTE instruction at correctional facilities. Follow the same Expenditure Matrix guidelines in this section.

Appendix 5: Budget Breakdown

For the Application and Final Report, all values in Appendix 4 and Appendix 5, Section A must match

1. Enter the grant year, institution name, and date
2. Indicate expenses for each goal category, listed by line number
3. The Goal and Line numbers must correspond to Appendix 3 – Local Grant Goals
    a. Add rows to accommodate all lines
4. The total for all goals must equal the total allocation at every point of the grant year
5. The totals are automatically calculated, but it is recommended to check all totals prior to submission
6. Throughout the grant year, columns must not be edited after the date indicated in the column heading – consider these columns "locked" after the indicated date
7. Section B indicates amounts and percentages requested for personnel, equipment, special populations, new program development, and administration
8. Section B values should also be listed in the appropriate goal category in Section A
    a. Personnel: Maximum 50% of total allocation
        - Must maintain Time and Effort documentation for all employees paid with federal funds
        - Funding may only be used for **new** permanent positions and will be assumed by the institution when grant funding is no longer available *(maximum 3 years)*
        - Approved Perkins funding will decrease by 1/3 each year for the 2nd and 3rd years the position is funded – the rolldown of salaries can only be for the *actual amount paid out the previous year*
        - Existing positions are not eligible for Perkins funding
        - A complete job/position description must be submitted with the Local Grant Forms and Budget each year of the three-year rolldown
    b. Equipment: Maximum 50% of total allocation
        - Follow federal and state (more restrictive) guidelines for definitions
        - Do not include items from the optional equipment pool in this calculation
        - The total for equipment must equal the total Perkins funded equipment cost in Appendix 6 - Equipment
        - Refer to the Equipment Map for assistance with determining which items are equipment and which are resources, etc.
    c. Special Populations: Minimum 5% of the total allocation
    d. New Program Development (optional): Maximum 5% of the total allocation
    e. Administrative Expenses (optional): Maximum 5% of the total allocation
    f. Corrections Expenditures are only applicable to specific institutions delivering CTE instruction at correctional facilities:
        - List corrections expenditures
        - Do not add the corrections expenditures total to the total allocation or the total budget (these must remain separate)
9. Sign and date the form as the Preparer
10. Obtain the President's or Authorized Administrator's signature and date (Application and Final report only)

Appendix 6: Equipment

1. This document is intended to be updated throughout the grant year, as some sections are not applicable to the application
2. No more than 50% of the total Perkins local grant allocation may be used to purchase equipment (consult the Perkins Equipment/Supplies/Resources Map for guidance)
3. Any resource, supply, computing device, or software device which costs $5,000 or more is considered equipment, according to the EDGAR
4. Equipment expenditures must be for **new** equipment to enhance a Perkins-approved CTE program and cannot be used for maintenance or replacement of existing, worn-out equipment
5. Provide a list of all planned equipment purchases
    a. Place equipment into the appropriate section, based on cost
    b. A simple description of each item must be provided, where indicated
    c. Appendix 3 should include an overall justification for the expenditure
    d. Equipment brand name is not required when submitting this Appendix, but include a brief description (what is it?), model number (if known), quantity, and cost
    e. If a portion of the cost will be paid with local funds, identify the amount of Perkins funds to be used
    f. Identify the program CIP code and intended program name and location
    g. Use the optional equipment pool section to request approval for equipment to be purchased if funds become available – do not calculate the cost of these optional items in the budget
6. Items valued at $5,000 or more must display a KBOR-issued Perkins tag
    a. For the Final Report, add model and serial number, actual cost, and purchase date to Appendix 6 once equipment is received
    b. This form will be the Perkins tag request form
    c. Each tagged item must be listed on a separate line
    d. Use the "Physical Address" section to indicate where the tags should be mailed
    e. Submit the form for approval and tag issue with the Final Report
7. All equipment purchased with Perkins funds must be tracked according to federally mandated procedures

Appendix 7: Resources, Computing Devices, Software, Subscriptions

1. Provide a list of all planned purchases for items which are not considered equipment
    a. Place items into the appropriate section
    b. A simple description of each item (what is it?) must be provided, where indicated
    c. A detailed description and justification of the purpose and uses of the item must be provided in Appendix 3
    d. The brand name is not required when submitting this Appendix, but include a brief description, model number (if known), quantity and cost
    e. If local funds are used to pay a portion of the cost, identify the amount of Perkins funds to be used
    f. Identify the program CIP code and intended program name and location

    g. Use the Optional Resources, Computing Devices, Software, or Subscriptions Pool section to request approval for items to be purchased if funds become available – do not calculate the cost of these optional items in the budget
2. Update the serial number, actual costs, etc. as they become available throughout the year

Appendix 8: Professional Development

1. Refer to Sec. 3(40) in Perkins V law for the definition of Professional Development
2. List the name of the institution
3. Include:
    a. CIP and Program Name
    b. Name of conference
    c. Location or virtual
    d. Revision number, if applicable
    e. Title and classification (e.g. staff, faculty, administration, etc.) of PD attendees (name is not necessary)
    f. Type of conference/training.
    g. Provide a brief description of the PD activity
        i. Request justification from instructors/staff of the purpose of the PD activity
        ii. Describe how academic, technical, and/or employability skills are expected to be affected by this event
        iii. Activities involving administrators will be reviewed on a case-by-case basis, and may not be fully supported with Perkins funds
4. Institutions may identify an optional pool of professional development
    a. Do not calculate the expenses for optional activities into the budget
5. Use the Revision Request (Appendix 12) process for any changes in the activities list

Application Submission Process

The completed (or updated) 4-Year Application and Local Grant Forms and Budget with all signatures, dates, and addresses should be submitted to the Perking Grant site. Questions or concerns may be emailed to the institution's Perkins liaison at KBOR (Vera Brown at vbrown@ksbor.org or Tobias Wood at twood@ksbor.org). No hard copy will be required. No funds shall be expended until the institution receives an approved application from Board staff. Failure to follow instructions when submitting the application may delay its approval.

Application Review Process

The 4-Year Application and the Local Grant Forms and Budget are thoroughly reviewed by the Board Perkins staff for allowability and compliance. The KBOR Perkins liaison may request additional information, clarification, or revision of the submitted application before the application is approved. After the application review and approval process, the KBOR Perkins liaison will upload a final copy of the approved application with required Board staff signatures to the institution's Perkins Grants site. No spending is allowed until the application is approved and signed by Board staff.

Reporting Requirements

Local Grant Progress Reports are due by December 1 and March 1, with the Final Report due by August 15 following the close of the grant year. If reports are not submitted on time to the Perkins Grants site or do not comply with the KBOR reporting requirements, the agency reserves the right to place a hold on the Perkins funds reimbursement system until such reports are submitted and approved by Board staff.

Several of the Application forms have been designed to serve as tracking tools for progress and final reporting. The forms should be updated by the local Perkins coordinator throughout the year and re-submitted to Board staff by reporting deadlines. Each eligible recipient is responsible for establishing an effective system for maintaining accurate records and submitting the required forms to Board staff.

Progress Reports include the following information:

- Appendix 3 Local Grant Goals (provides details on the progress of each Line item)
- Appendix 4 Expenditure Matrix, signed by the Preparer (outlines actual expenditures and encumbrances to date)
- Appendix 5 Budget Breakdown with Section B signed by the Preparer (shows the financial status of pending activities, including any funding revisions)
- Appendix 9 Time & Effort Report, signed by employee and supervisor (if expenditures include salaries/stipends)

The Preparer's signature is required for each Progress Report. Unlike the Application and the Final Report, the Progress Report does not require the President's signature.

Final Report includes the following documents:

- Appendix 3 Local Grant Goals (provides Final Outcomes for each Line item)
- Appendix 4 Expenditure Matrix (reflects actual expenditures and must include the President's and Preparer's signatures)
- Appendix 5 Budget Breakdown (reflects actual expenditures and must include the President's and Preparer's signatures)
- Appendix 6 Equipment (reflects actual purchases, costs, model and serial numbers, etc). This document serves as the Perkins Tag request form.
- Appendix 7 Resources, Computing Devices, Software, Subscriptions (reflects actual purchases, costs, model, and serial numbers)
- Appendix 8 Professional Development (reflects events attended and actual results)
- Appendix 9 Time & Effort Reports (signed by employee and supervisor)
- Appendix 10 Program Income Report (reports only income generated by Perkins-approved programs, and must include the Preparer's signature)
- Appendix 11 Advisory Committee Report (lists all meeting dates for Advisory Committees, one set of Committee meeting minutes for each CIP must be attached). The same standards apply to virtual meetings.
- Appendix 13 Final Report Narrative must be submitted as a Word document

The institution's President (or Authorized Administrator) and the Preparer must sign the Final Report documents. If a required report is completed by another division within the Institution (i.e., the Business Office), the Perkins coordinator should verify that the report is completed and submitted on or before the due date.

Revisions

Revisions to expenditures or activities of the Local Grant require the submission of a Revision Request (Appendix 12) and are subject to Board staff approval:

1. A revision moving less than $500 within the same Local Grant Goal (Appendix 3) without adding any new items or activities does not require a Revision Request.
2. Adding new items to the Equipment (Appendix 6), Resources, Computing Devices, Software, Subscriptions (Appendix 7), or Professional Development (Appendix 8) requires a Revision Request. Items from the optional pool can be funded without a revision. The local Perkins coordinator must track the changes and update the lists for the Final Report.
3. Adding any new line item or activity to a Local Grant Goal requires a Revision Request.
4. Revisions moving $500 or more from one Local Grant Goal to another require a Revision Request (Appendix 12) and an updated Budget Breakdown (Appendix 5), signed by the Preparer. Institutional Business Office must be notified of the revision.
5. All revision requests must be submitted by May 15 of the current fiscal year.

To request a Revision, submit the Revision Request (Appendix 12) form to the Perkins Grants site with the following information:

1. Institution's details and contact information
2. Description of the current activity - Goal #, Line #, current description, and funding
3. Description of the revised activity - Goal #, Line #, current description, and funding
4. Leave "Current Activity" section blank if applying for approval of a new activity
5. A copy of the updated Budget Breakdown (Appendix 5), if required (see guidelines above)
6. Submit the request to the Perkins Grants site.

Expenditure Guidelines

All requested expenditures must address the Comprehensive Local Needs Assessment (conducted every two years) and the 4-Year Application (submitted every four years). Each Local Grant Goal (Appendix 3) must include an explanation of those connections.

Local Grant Goals

Each mandated Perkins V Goal must be addressed in Appendix 3 (Local Grant Goals). A Goal can be funded from either federal or non-federal sources. When non-Perkins funds are used to support a Goal, identify the source in the funding cell (e.g. Local, Institutional). Do not put $0 in the funding cell. Instead, use terms "local" or "institutional."

Leadership Activities
Activities which support all CTE programs and benefit students beyond the Perkins-approved CTE, may be funded in part by Perkins funds. Such activities are approved by KBOR staff on a case-by-case basis.

Vendor Guidelines
The institution certifies by its representative's signature on the application that neither it nor vendors used in expenditures of Carl D. Perkins grant funds are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in grant activities by any federal or state department or agency. Vendor verification can be done at sam.gov, click "Search Records."

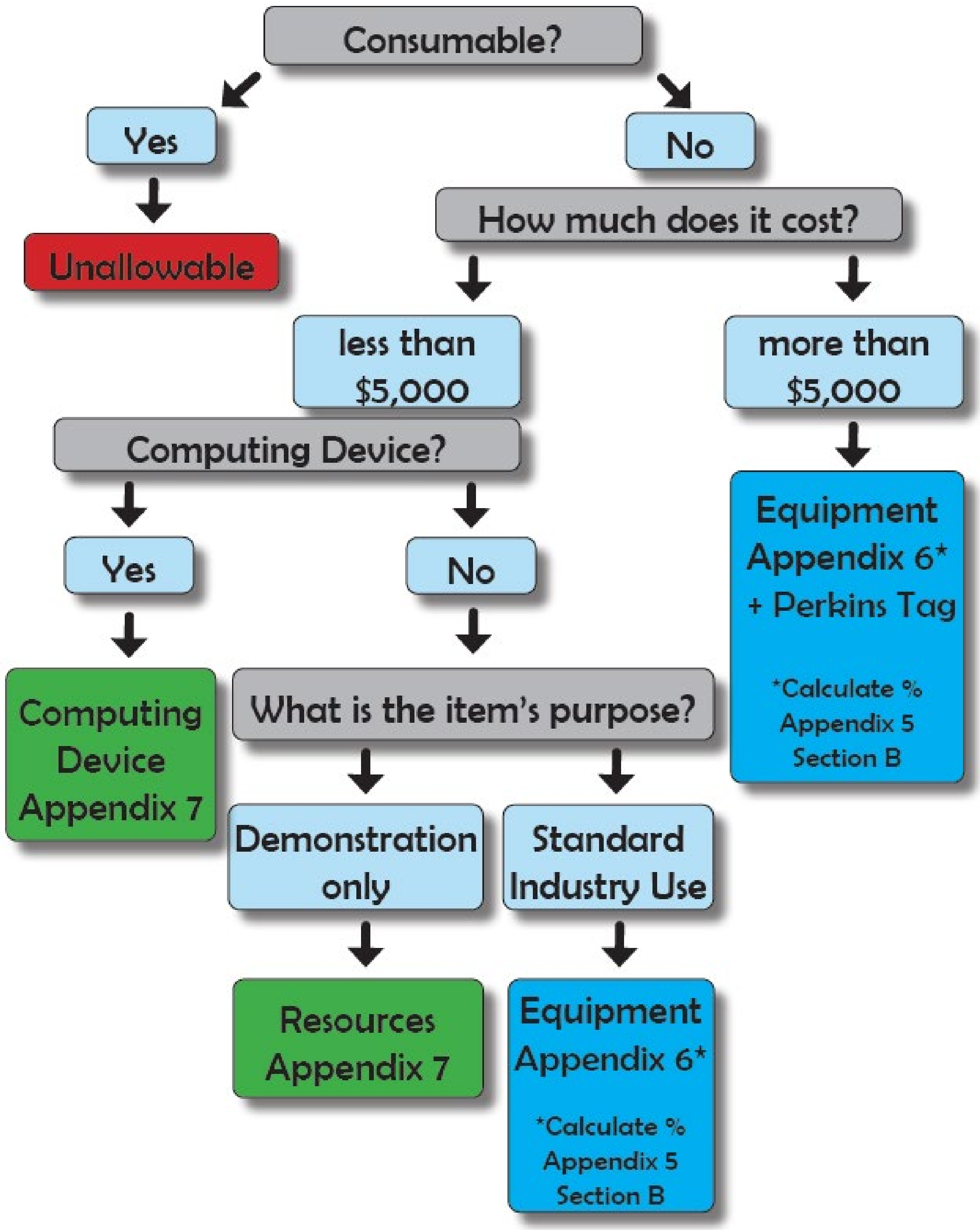
Expenditure Restrictions

• Salaries	Up to 50% of the total allocation
• Equipment	Up to 50% of the total allocation
• Special Populations	No less than 5% of the total allocation
• New Program Development (Optional)	Up to 5% of the total allocation
• Administration (Optional)	Up to 5% of the total allocation

Carryover
Perkins funds cannot be encumbered or expended across fiscal years. For example, funds in the current fiscal year cannot be expended or encumbered for travel occurring in the following fiscal year. Unused funds must be returned to KBOR by August 15. No federal funds, including program income, shall be carried over to the next fiscal year.

Equipment
No more than 50% of the total Perkins allocation may be used to purchase equipment. Equipment expenditures must be for **new** equipment to enhance an approved CTE program and cannot be used for maintenance or replacement of existing worn-out equipment. All equipment must be purchased or encumbered by December 31. Equipment is deemed as any tangible personal property having a useful life of over one year regardless of value. To determine whether an item is classified as equipment or a resource, computing device, etc., consult the map:

Perkins Equipment Map



Justification:
For reporting and compliance purposes, a brief description of the purpose and uses of the equipment should be provided in Appendix 6 – Equipment.

Equipment brand name is not required when submitting the local application, but the type of equipment, the program name and CIP code, and the intended use must be clearly stated. Omitting the brand name eliminates the need to submit a Revision Request if the brand purchased is different than what was submitted in application.

Perkins Tags:
All equipment and resources purchased with Perkins Funds must be tracked. Items valued below $5,000 must be tracked institutionally. Items valued at $5,000 or more must be assigned a KBOR-issued Perkins tag. Use Appendix 6 as the Perkins Tag Request Form. While the tags for equipment can be requested at any point throughout the fiscal year, all tags must be requested as part of the Final Report (due August 15).

Inventory:
A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years. Inventory will be assessed during a Perkins Program Reviews. Property records, according to 200.313 of EDGAR, must be maintained which include:

a. A description of the property,
b. A serial number or other identification number,
c. The source of funding for the property,
d. Who holds the title, acquisition date, cost of the property,
e. Percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
f. The location,
g. Use of the property,
h. Condition of the property, and
i. Disposition data including the date of disposal and sale price of the property.

A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. Perkins funds must not be used to replace lost, damaged, or stolen items.

Disposal:
Equipment, computing devices, and classroom resources with a 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 (KBOR).

Equipment, computing devices, and classroom resources with a per-unit fair market value of $5,000 or above, may be retained or sold. The awarding agency (KBOR) shall have the right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

Institutions wishing to dispose of Perkins-tagged equipment must submit a Notice of Disposal form (Appendix 14) for approval.
Optional Equipment Pool:
Institutions may identify a list of equipment which may be purchased by the December 31 deadline. Equipment in this pool gives institutions the flexibility to adjust purchases when/if extra funds become available. If equipment is pre-approved with the application, no Revision Request (Appendix 12) is required.

Salaries
No more than 50% of the total Perkins Local Grant allocation shall be used for salaries. Funding can only be used for new, permanent positions that will be assumed by the institution when grant funding is no longer available (maximum 3 years). The funded amount used for the position will decrease by 1/3 each year for the 2nd and 3rd years. Perkins funds cannot be used to supplant existing, locally funded personnel expenditures. A complete job/position description with time allocations must be submitted with the grant application every year of the three-year rolldown. **The rolldown of salaries must be calculated based on the actual amount paid out the previous year, not the budgeted amount.**

Professional Development
If an institution chooses to expend funds on professional development, they must submit a list that will serve as a "pool" of professional development events for CTE faculty and staff in Perkins-approved programs and submit it with the Local Grant Forms and Budget. The professional development list (Appendix 8) does not include faculty names, specific dates, individual trip costs, etc., but must clearly identify:

- the title or employee classification of attendees (CTE faculty, staff, administration, etc.)
- the name of the conference or training
- CIP code(s) and name(s) of Perkins-approved program(s) benefitting from the event
- anticipated benefits to student learning

Any new professional development requests not included in the initial Local Grant Forms and Budget at the time of the application, must be approved by the Board CTE staff prior to the event through a Revision Request (Appendix 12).

Each year, Board staff will provide a list of pre-approved professional development activities for Appendix 8. Eligible recipients add their list of professional development and a list of optional activities that may be attended if funds become available. Once the professional development list is approved, no revision is needed to attend the approved activities on the list.

Special Populations
A minimum of 5% of the total Perkins allocation must be expended on special population activities. Each eligible recipient must identify one or more special populations for this goal

each year and develop one or more activities to support them. Perkins funds cannot be used for Americans with Disabilities Act (ADA) or any other federal, state, or local law compliance.

Perkins V designates the following groups as special populations:
- Individuals with disabilities
- Individuals from economically disadvantaged families, incl. low-income youth and adults
- Individuals preparing for non-traditional fields
- Single parents, including single pregnant women
- Out-of-workforce individuals
- English learners
- Homeless individuals
- Youth (under 21 years of age) who are in, or have aged out of, the foster care system
- Youth (under 21 years of age) with a parent who is a member of the armed forces and is on active duty

New Program Development

A maximum of 5% of the Local Grant allocation can be used for development of new, innovative CTE programs. In line with their comprehensive local needs assessment, eligible recipients can identify potential areas of growth and innovation and may develop program(s) to meet those needs.

The eligible recipient is responsible for following all required local and state-determined program development and approval steps. If the eligible recipient chooses to expend Perkins funds on a program that is not subsequently approved by KBOR, the eligible recipient must reimburse the new program development expenditures back to the Local Grant and submit a Revision Request to re-allocate those funds to other activities and goals. If the program is approved by KBOR, the new program will be placed into conditional Perkins status for three (3) years. KBOR staff will evaluate the number of concentrators, labor market data, and student success before the new program will be fully approved for Perkins spending.

Administrative Costs

No more than 5% of the total Perkins allocation may be used for local administration, which may include indirect costs related to the supervision, accounting, and reporting of Perkins goals set forth in the local application. Administrative costs must be listed under Goal 9 of the Local Grant Goals (Appendix 3) and accounted for similarly to expenditures in the program part of the grant. All allowability rules apply. No office supplies, food, or expenses not related to CTE.

Supplementing vs. Supplanting

Supplanting presumption applies if:
1. The activity is required under other federal, state, or local laws
2. The activity was paid for with non-federal funds in the prior year
3. Same service is provided for CTE students that the college provides to non CTE students with non-Perkins funds

Perkins Accounting
EDGAR-establish standards for financial management system dictate that all Perkins funds should be maintained in a separate, distinct account within the postsecondary institutions and all Perkins expenditures should be easily identifiable. All requests for reimbursement (electronic drawdown) must be completed on or before **mid-June deadline.** Unused/unspent grant funds not expended or encumbered by June 30th of the award year must be returned to KBOR no later than **August 15.**

Examples of ALLOWABLE Expenditures

This list is not all-inclusive and should only be used as a reference for expenditure categories. For questions regarding a specific expenditure, please contact the Board CTE staff.

ITEM	EXPLANATION
Administration	Up to 5% of the total budget may be spent for local administration. This may include administrative travel, support staff, and other administrative costs directly associated with the management of Perkins-approved CTE programs. **NOTE: This line item cannot exceed 5% of total budget.** Administrative cost items must be identified under Appendix 3 Goal 9 of the Perkins Local Grant Forms and Budget for approval.
Accounting	An expense that supports payment to a clerk for time spent keeping Perkins funding fiscally sound and/or an outside accounting firm to ensure all Perkins fiscal reports are balanced. **NOTE: Records of Time & Effort must be maintained to justify this line item.**
Advisory committee	Perkins-approved CTE program advisory committee members may be reimbursed for mileage and per diem for attending conferences, judging student CTE competitions or other activities that are closely aligned to the specific Perkins-approved CTE programs.
Assessments	Assessment materials can be purchased for CTE students enrolled in Perkins-approved programs. If assessment materials are purchased for the entire student population, Perkins funds can only be used to pay for the portion administered to the students in Perkins-approved CTE programs.
Career guidance and counseling	Expenditures include but are not limited to career assessment software, faculty/staff attending conferences (when it is a part of a comprehensive professional development plan), salaries/stipends for career counselors who work specifically with CTE students in Perkins-approved programs.
Classroom resources, tools, supplies, and materials	CTE-specific resources for the classroom are allowable. Examples include software, videos, resource books, manuals, demonstration materials. **NOTE: Consumables such as paper, printer supplies, student-retained textbooks, typical day-to-day supplies to run a program etc. are not allowable.**

Curriculum development	Institutional staff or other appropriate experts may be paid to develop, update, or revise curriculum within Perkins-approved CTE programs. **NOTE: Institutional staff time spent in this activity must be outside of contract time.** All time spent in this activity must be documented with Time & Effort records.
Dues/membership fees (institutional)	Memberships to professional organizations relevant to Perkins-approved CTE programs are allowable as long as the membership is transferrable from one faculty/staff member to another.
Employee fringe benefits	Must be reflected in total salary compensation.
Equipment	Expenditures are limited to state-of-the-art, industry-standard equipment. This may include installation, set-up, and initial maintenance of the equipment if it is included in the initial purchase package. Construction/capital outlay is not allowable. On-going maintenance of equipment is the responsibility of the eligible recipient. **NOTE: This item is not to be used to maintain old, out-of-date equipment.**
Faculty internships	Participation in an internship activity must be relevant to the instructor's Perkins-approved CTE program.
Salaries/stipends	Compensation for instructors in Perkins-approved CTE programs. **NOTE: Full-time instructor salaries are fundable on a 3-year rolldown schedule. In the first year, 100% of the instructor salary can be paid by Perkins funds; the second year 2/3 of the salary, and the third year 1/3.** All employees paid by federal funds, must maintain a record of Time & Effort.
Subscriptions and periodicals	A simple justification is required for all subscription expenditures. Subscriptions must be relevant to a specific Perkins-approved CTE program and must be purchased for use by the CTE instructors and students. Subscriptions should provide industry-standard updated information for students/faculty and will be approved on a case-by-case basis.
Substitutes	Lecturers providing instruction to students in the absence of the permanent faculty member are allowable.
Professional development activities and training	Professional development activities and training must be relevant to a specific Perkins-approved CTE program. Professional development list and description must be submitted for approval with the Perkins Local Grant Forms and Budget or a Revision. **NOTE: Perkins funds cannot be used for college tuition reimbursement.**
Technology items and computing devices	Technology items purchased with Perkins funds must be necessary for education and training of students in specific Perkins-approved CTE programs and be industry-standard. Local Grant Forms and Budget must provide an explanation of how these technology items will be used and how they are not standard classroom equipment. **NOTE: Common or routine technology purchases are not allowed. Equipment must be**

	located in the Perkins-approved CTE program area for which it was purchased.
Travel	May include lodging, transportation, and per diem to attend meetings directly connected to Perkins grants. Institutions must have a written institutional travel policy for specific reimbursement rules. **NOTE: Itemized receipts must be kept in case of an audit.**
CTSO advisor expenses	Travel, lodging, per diem, and resources to support CTSO Advisor expenses are allowable.

The following expenditures are allowable ONLY for the non-traditional occupation (NTO) projects and special populations activities:

ITEM	EXPLANATION
Advertising	Perkins funds can be used to design and develop marketing materials for a specific Perkins-approved CTE program if it directly relates to a special populations project. This may include but is not limited to hiring a consultant, creating ads, television spots, etc. **NOTE: All materials must be approved by Board staff before expenditures are made. Consumable items such as paper, giveaways, printing costs, etc. are not allowable.**
Printing and reproduction	Printing or reproduction of items is allowed for non-traditional and special populations, but the items must be relevant to a specific special population project. This may include, but is not limited to, non-consumable promotional materials, such as posters, billboards, displays, etc. **NOTE: All materials must be approved by Board staff before expenditures are made.**

Examples of UNALLOWABLE Expenditures

This list is not all-inclusive and should only be used as a reference for expenditure categories. For questions regarding a specific expenditure, please contact the Board CTE staff.

ITEM	EXPLANATION
Any costs not applicable to a specific Perkins-approved CTE program	All expenditures must be relevant and supportive of Perkins-approved CTE programs.
Any costs not necessary and/or reasonable	All expenditures must be supportive of Perkins-approved CTE programs, be needed for program success, and be reasonable in amount.
Alcoholic beverages	
Advertising and public relations costs	Includes memorabilia and displays (Exception – non-traditional and special populations outreach).
Alumni activities	

Audits	The cost of a general school/institution audit is not permissible.
Awards	Cash awards, medals/pins, plaques, ribbons, trophies/certificates are unallowable.
Bad debts	Financial issues are the institution's responsibility and Perkins funds shall not be used to satisfy an institution's bad debts.
Capital expenditures	Building construction, modification (includes plumbing, electrical wiring, heating/cooling systems, etc.) or land purchases are not allowable.
Career & Technical Student Organizations (CTSOs)	Awards for recognition of students, advisors, or other individuals; individual dues; food and lodging for students; jackets/uniform apparel; student registration fees to events, conferences, and other activities; supplies, transportation of students to events are unallowable.
College placement tests	As a direct benefit to students, college preparation tests are not allowed.
Commencement / convocation costs	
Communications	No consumables such as paper, printing supplies, envelopes, postage, etc. are allowable. Paying for phone or internet services is not allowed.
Competitive events	Funding to transport students to and from competitive events is considered direct assistance to students and is not allowable.
Consumables supplies	Perkins funds shall not be used for any item designed for single use (used and discarded). All standard classroom consumable supplies, including but not limited to: CO2 cartridges, drill bits, food, ink, toner, printer cartridges, 3D printer filament, lumber, office supplies, plants, welding rods/wire, respirator filters, etc.
Contingency or "petty cash" funds	Perkins funds must be expended in the year they are authorized. Any unused funds must be returned to KBOR.
Contributions or donations	
Dues/membership fees (Personal or Lobby)	No personal memberships or dues/fees paid to organizations that actively lobby are allowed. **NOTE: Institutional fees to professional organizations are allowed as long as they are transferrable.**
Direct benefits for students	
Entertainment	Expenditures for entertainment or social activities are unallowable.
Equipment (for administrative or personal use)	Equipment must be specifically used for Perkins-approved CTE programs and housed in appropriate classrooms/labs/workshops.
Equipment and supplies for building maintenance	
Exhibits	
Food	(Consumable)

Fundraising	
Furniture	Standard classroom furniture not unique to CTE instruction is unallowable.
General expenses	Perkins funds cannot be used for expenses which are attributed to the general operation of the institution.
Gifts for students	
Hobby craft, leisure arts, or other non-occupational item expenditures	Perkins funds can only be used for items which align content to industry-standard expectations.
Interest and other financial costs	Perkins funds cannot be used to pay interest or late charges.
Instructional aids to be retained by students	Federal funds cannot be used to purchase any items that will be retained by students.
Insurance	Building, equipment, travel, or personal/institutional insurance is not allowable.
Legislative expenses	Federal funds cannot be used for lobbying activities.
Maintenance contracts or agreements	Capital outlay and maintenance costs are not allowable.
Pre-award costs	No expenditure can be made before the Local Grant Application and Local Grant Forms and Budget have been approved by Board staff.
Promotional 'give-aways'	
Repair expenditures	Repair costs of any item are not allowable with federal funds.
Replacement of lost, stolen or broken equipment	
Residential kitchen tools	Residential kitchen tools are not allowable (e.g. light grade plastic products, private label products sold through home party outlets.)
Software – standard operating software	Standard operating software that is used throughout the institution for multiple purposes (e.g. Microsoft Office) is not allowable.
Standard printers	Standard printers are not allowable. **Exception: specialized printers that are aligned with industry uses and are relevant to CTE program content.**
Storage files or cabinets	Standard multi-purpose furniture is not allowable.
Student internships	
Student scholarships	
Subscriptions to mainstream periodicals	Subscriptions that are non-technical and do not relate directly to a Perkins-approved CTE program are not allowed.
Textbooks	Perkins funds cannot be used for the purchase of student-retained textbooks. Classroom textbooks may be allowable with Board CTE staff approval.
Transportation	Perkins funds cannot be used for to provide transportation for students.
Tuition	Any tuition fee charged for students or teachers to attend a course or professional advancement is not allowable since it is a direct benefit.

Travel outside of the U.S.	
Uniforms	Uniforms or any clothing that becomes a personal possession is not allowed. NOTE: Uniforms or clothing including lab coats, coveralls, gloves, helmets, etc. that remain in the classroom or laboratory are allowable.
Upgrades	Headphones, earbuds, table stands, keyboards, mice, speakers, 10-key pads (Unless included in the initial purchase package with the equipment purchase).
Vehicles	Automobiles, trucks, buses, airplanes, boats, golf cards, motorcycles, etc. are not allowable unless they are purchased for demonstration and classroom training purposes. Board staff approval is required.
Wages for students	

Time & Effort Reporting

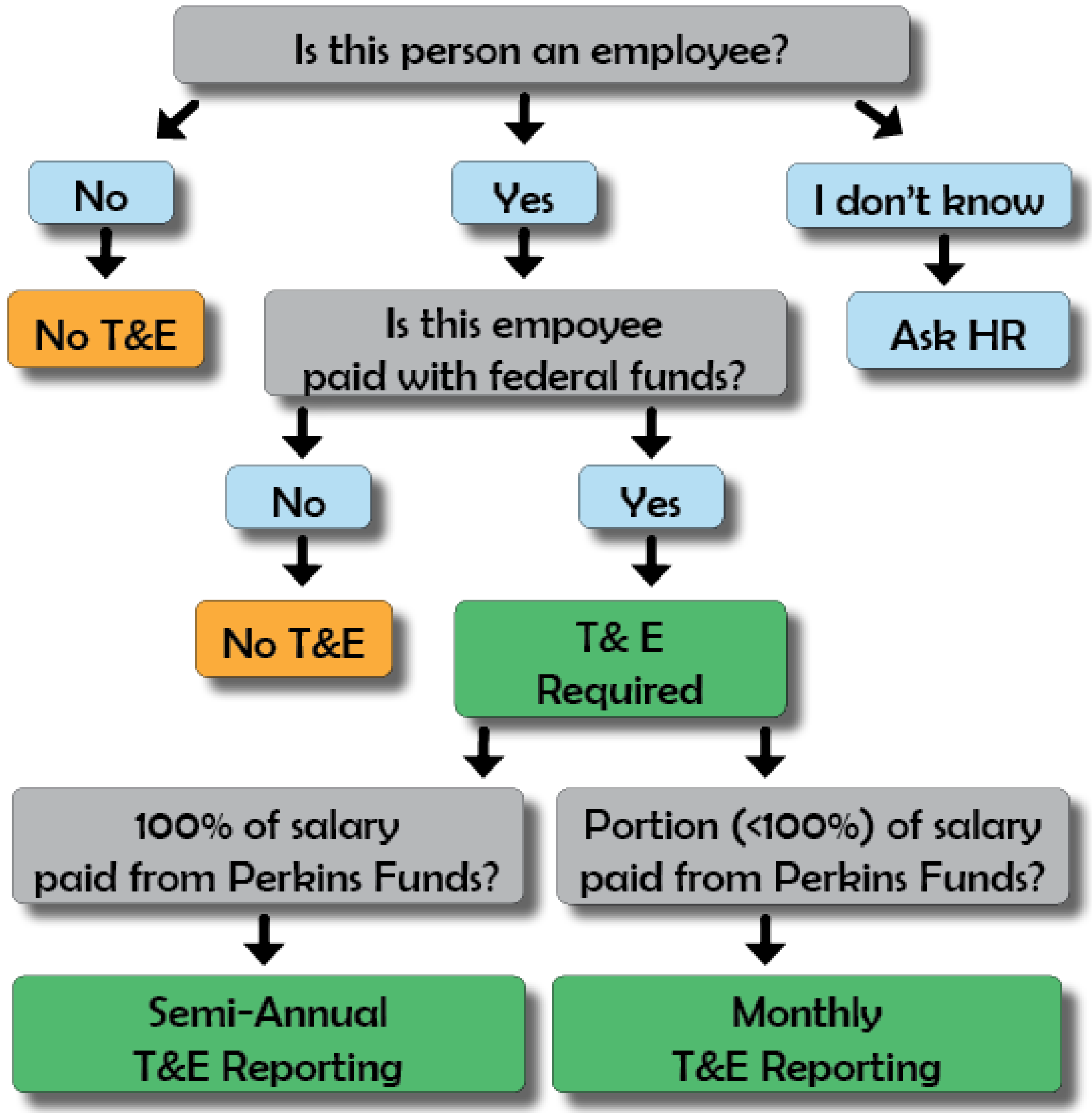
Eligible institutions are responsible for compliance with the EDGAR standards for time & effort reporting. Any employee paid, whole or in part, with federal funds must maintain Time & Effort records.

If an employee salary is paid 100% from Perkins funds, the activity must be supported with Time & Effort documentation submitted semi-annually. (Appendix 9). The certification documents that the employee worked solely on a Perkins-funded activity for the period covered must be signed and dated by the employee and their supervisor. The certification cannot be signed before the last day of work reported.

If an employee is paid from more than one funding source, the sources must be identified in the Time & Effort Certification form (Appendix 9). The percentage of each funding source must be listed, while accounting for 100% of employee's work time.

The following map provides clarification on whether an employee is required to keep a record of Time & Effort. KBOR staff will provide guidance on specific questions about personnel funds.

Perkins Grants Time & Effort Reporting Map



Advisory Committees

Advisory Committee Meeting Scheduling
Meetings are conducted at a minimum once per semester with a focus on evaluating the current program(s). Annual discussion should include an evaluation of why the program exists, the number of graduates, the number employed in the field, wage data related to the program, and the credential or degree earned.

Minutes must be kept by the Committee Secretary and distributed to the members prior to the meetings to allow time for review. Minutes and other Advisory Committee activity records should be filed with the college's Perkins Coordinator. Minutes are to be kept in a convenient location so as to be available for review by the public and for Carl D. Perkins monitoring visits. One set of committee meeting minutes for each Perkins-approved program must be submitted with the Final Report. For more information, please see the Advisory Committee Handbook on the KBOR Website.

Accountability

In order to maintain the on-going level of federal funding, the State of Kansas must collect and submit student enrollment and performance data to the U.S. Department of Education Office of Career, Technical, and Adult Education (OCTAE). Each eligible recipient is responsible for collecting and submitting student data and follow-up data to KBOR. Performance of programs and institutions is measured by the following postsecondary core indicators.

Indicator 1P1 – Postsecondary Placement
Statute Language: The percentage of career technical education (CTE) concentrators who, during the second quarter after program completion, remain enrolled in postsecondary education, are in advanced training, military service, or a service program that receives assistance under title I of the National and Community Service Act of 1990 (42 U.S.C. 12511 et seq.), are volunteers as described in section 5(a) of the Peace Corps Act (22 U.S.C. 2504(a)), or are placed or retained in employment.
Numerator: Number of CTE concentrators who, during the 2nd quarter after exit, remain enrolled in postsecondary education, are in advanced training, military service, or a service program, or a service program, or are placed or retained in employment.
Denominator: Number of CTE concentrators who have completed program of study (reached an exit point)

Indicator 2P1 – Earned Recognized Postsecondary Credential
Statute Language: The percentage of CTE concentrators who receive a recognized postsecondary credential during participation in or within 1 year of program completion.
Numerator: Number of CTE concentrators who received a postsecondary credential during recent program year or within 1 year of completing an exit point (previous academic year).

Denominator: Number of CTE concentrators who left postsecondary education in the prior reporting year.

Indicator 3P1 – Non-traditional program concentration
(gender based = female welder or male nurse)
Statute Language: The percentage of CTE concentrators in career and technical education programs and programs of study that lead to non-traditional fields.
Numerator: Number of CTE concentrators, from underrepresented gender groups, in career and technical education programs that lead to non-traditional fields.
Denominator: Number of CTE concentrators in a CTE program that leads to a nontraditional field, during the reporting year.

Core Indicator Negotiations
Each eligible recipient will negotiate local performance targets with KBOR and will be responsible for reaching those targets for the fiscal year. The State, in turn, negotiates targets with OCTAE to ensure adequate State performance and funding. If the State fails to achieve, at an acceptable rate, the federal agreed-upon performance level for any of the core indicators, the State risks federal sanctions including reduction of funds. The State's performance percentages are a compilation of all participating eligible institutions. Failure of an institution to achieve the targeted percentages potentially penalizes Kansas and all eligible recipients through the loss of Perkins funding.

Eligible recipients negotiate performance targets in their Local Grant Application.

Disparities or Gaps in Local Recipients' Performance and Sanctions
Each year, KBOR will assess whether each eligible recipient is reaching their negotiated targets. If targets are not met, the State reserves the right to apply the following sanctions:

First Occurrence: Each local recipient must meet their negotiated performance level or 90% of the state target for each core indicator. If a local recipient fails to achieve either target, a Perkins performance improvement plan must be developed and implemented. The improvement plan will be submitted with the final report, and, depending on the performance indicator, level of performance, and institutional circumstances, various methods of technical assistance will be provided.

Second Occurrence: If a local recipient fails to meet both their negotiated performance level and 90% of the state target for any core indicator for the 2nd time in the four-year cycle, the Perkins performance improvement plan must be updated. KBOR will provide technical assistance and reserves the right to withhold funds of up to 10% from the local Perkins allocation to be utilized to provide targeted technical assistance. A local recipient must meet their agreed-upon performance level or 90% of the state level to be considered for removal from probation.

Third Occurrence: If a local recipient fails to meet both their negotiated performance level and 90% of the state target for any core indicator for the 3rd time in the four-year cycle, the Perkins performance improvement plan must be updated. In addition, KBOR reserves the right to withhold or redirect all Perkins funding. The decision will be made based on the degree of improvement that has been achieved, and sanctions may be waived due to exceptional or uncontrollable circumstances. In the event that funds are withheld, KBOR will utilize a portion of those funds to provide targeted technical assistance in the area(s) of weakness.

Data

KBOR staff routinely provide training on the KHEDS portal and the numerous reports available to institutions. The help desk is available at irhelp@ksbor.org to assist with any database related questions, and CTE staff provide technical assistance as needed.

Important Data Collections

Academic Year Collection (AY) – Institutions submit to KBOR – July to Mid-Sept
Fall Census (FA) – Nov to Mid-Dec
Follow Up (SU) – Jan to Feb
Labor Data (DL) – Spring (KBOR compares labor data using SSNs provided by institutions)
Next Academic Year (NY)
Next Follow Up

Reports

KBOR data system generates reports, which can be used to improve the processes of data collection and reporting. Perkins coordinators should work closely with their institution's business and data staff to utilize these reports.

Perkins V reports provide institutions with concentrator data and performance data for the three federally required postsecondary indicators. While the reports are available (on the "Reports" tab of the DRP website) as soon as the institution locks the Academic Year (AY) submission, it is important to note that core indicator percentage values change throughout the year. As additional data become available, the Perkins V indicator formulas account for the new data and update the values in the report.

Perkins Concentrators Report (PDF) – provides summary statistics for all students who are concentrators in Perkins approved programs. The data are used for Perkins accountability and should be reviewed closely.

Perkins Eligibility Assignment – provides a listing of each student and their eligibility (concentrator, participant, none) as well as student first and last name, student ID, SSN, CIP, and PALA in Perkins approved programs. The report can be filtered to focus on specific groups.

Pell Counts Report – a list of all students who have been identified as concentrators in a program eligible for Perkins funding and who have been submitted as Pell recipients. This information is used by Board staff to calculate the institutional Perkins allocation. In the allocation formula students are counted as Full-time, 3/4 - time, 1/2 - time, 1/4 - time or are omitted. The assignment to these categories is determined based on the number of credit hours attempted by the student during the academic year in which the student receives the Pell grant.

- Full-time = 30 or more total hours
- 3/4 - time = at least 22.5 total hours but less than 30 hours
- 1/2 - time = at least 15 total hours but less than 22.5 hours
- 1/4 - time = at least 8 total hours but less than 14 hours

NOTE: When determining the student's hours applicable to the formula, Board staff will capture only those hours listed when the Pell recipient value equals Y. This means that a Y value for the Pell recipient flag must be populated for **every semester/term** that the Perkins eligible student receives the Pell.

Follow-up Download - This report shows all students who have been identified as a concentrator or Stand-alone Program completer for the previous academic year. All concentrators will have at least one record in this file with the student's name, ID, program, and award level appearing. The quality of these records depends on data submitted by the institution. The report is generated for institutions as soon as reports are generated during the Academic Year collection (September). This allows institutions the ability to begin the process of gathering data to provide in January-February for the Follow Up Collection. Not all students in the follow-up are included in the Perkins allocation calculation, but all students in the follow-up download must be followed-up on for other KBOR reporting.

Core Indicators – Summary report allows institutions to review both overall institutional values and program-level values. While only the institutional overall value will be negotiated with the Board staff, reviewing the program-level information can help the institution determine performance gaps. Program performance is evaluated in the Program Review/Audit process and during the Comprehensive Local Needs Assessment.

Core Indicators Special Population – Summary report provides overall performance of special populations at the institution and program-level data for special populations.

Core Indicators Report – Detail can be utilized to identify individual students that comprise the Denominator and Numerator total headcounts for each Core Indicator within each CIP code.

Quality Assurance Process

Per Uniform Grant Guidance (UGG) KBOR staff developed the Quality Assurance process to identify local and regional strengths, promising practices, and areas for improvement.

This risk-based system:

- Is collaborative in nature
- Recognizes positive practices
- Identifies findings and concerns related to program quality and compliances
- Supports systemic and continuous program improvement

Intended Outcomes
1. Review all documentation submitted for state approved CTE program(s) to verify program quality and student performance
2. Assure that funds have been expended appropriately and are used in compliance with federal and state policies and legislative mandates
3. Protect against waste, fraud, and abuse
4. Identify technical assistance needs and
5. Identify promising practices

Selection Process
As a pass-through entity, Kansas Board of Regents awards federal grant funds to eligible sub recipients for career technical education. The responsibilities of pass-through entities are given in Title 2 of the Code of Federal Regulations, Part 200.332 which requires KBOR to evaluate each sub recipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the sub award for the purposes of determining the appropriate sub recipient monitoring. Institutions are selected for monitoring based on their score on the risk assessment rubric.

Overall Risk Assessment Process and Special Conditions
To comply with the federal law requirements, KBOR conducts an annual risk assessment of all sub recipients to determine their potential grant management risk. In evaluating the grant recipients, KBOR utilizes a risk-based approach and considers the following categories:

Funds Returned/ Unspent/ Misspent/ Not Drawn	Single Audit Findings	Failure to Meet Core Indicators	Failure to Meet Deadlines	Data Reporting Issues	Failure to Tag Equipment	Change in Essential Personnel	Noted Violations in EDGAR Regulations	Not Monitored in Last 4 Years	Failure to Follow Grant Guidelines	Public Risk Perception	New Personnel attend KBOR trainings
10	10	6	5	10	5	10	10	5	5	10	-5

Types of Assistance
Results from the Risk Assessment Rubric will determine what level of monitoring an institution may expect to receive from Board staff. This could include:

- Technical assistance
- Desk review
- On-site visit
- Corrective action
- Withholding of funds

Perkins Monitoring Reviews, either on-site visits or desk reviews, will be conducted each year by Board of Regents staff. Board of Regents staff may also conduct additional targeted visits to an institution or region as necessary. Using established selection criteria and reports, staff will review the following components of the grant based on a risk analysis assessment:

- Perkins Program Review
- Perkins Data Evaluation and Accountability
- Civil Rights Review
- Perkins Fiscal Review

The monitoring review is also intended to facilitate communication and information exchange during the process to assist institutions with such challenges as:

- Improving program quality
- Improving program alignment with state and national standards
- Increasing support for state initiatives
- Factors that may enhance or detract from the availability of high-quality CTE programs
- Expanding student opportunities to achieve industry-recognized certification and credentials for Career and Technical Education studies

Feedback received from institutional coordinators will be used in the planning and development of future goals for CTE in Kansas.

Notification of Selection
Written notification of an on-site visit or desk audit will be sent to the Perkins contact and the institution's President. It will include the name and contact information for the Board staff member serving as the on-site visit leader.

Additional Award Conditions (2 CFR Part 200, 200.208)
When an applicant has a history of failure to comply with the general or specific terms and conditions of a federal award, fails to meet expected performance goals, or is not otherwise responsible, the State may impose additional specific award conditions, such as:

- Requiring monthly receipt review before reimbursement of grant funds
- Requiring additional, more detailed financial reports
- Requiring additional project monitoring
- Requiring the grantee to obtain technical or management assistance
- Establish additional prior approvals

Applicant must notify KBOR with documentation of meeting special conditions.

- Documentation associated with condition will be maintained in a special file by KBOR

When an applicant warrants a special condition, the notification will provide structure and communicate the requirements of the special condition. *

- The nature of the additional requirements
- The reason why the additional requirement is being imposed
- The nature of the action needed to remove the additional requirement
- The time allowed for completing the actions
- The method for requesting reconsideration of the additional requirements imposed

**Kansas Board of Regents reserves the right to determine the type of risk assessment by sole point assignment or combination of point assignments and working knowledge of the institution.*

The risk assessment score from the prior grant year determines the special condition completed in the current grant year. If the special condition is not met or exposes further risk, then additional special conditions may be assigned at the discretion of the Kansas Board of Regents.

Conditional Compliance
Once the requirements of the special condition have been met and removal of the condition is recommended, the recipient will be notified immediately. Kansas Board of Regents will maintain documentation of the special condition and what was done to satisfy the requirements for both internal and audit purposes for the U. S. Department of Education.

Remedies for Noncompliance (2 CFR 200.339)
If there is failure to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in 200.208 Specific Conditions. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances.

- Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
- Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the Federal award.
- Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a federal awarding agency).
- Withhold further Federal awards for the project of program.
- Take other remedies that may be legally available.

On-site Visits
The Perkins Monitoring Review on-site visit is the combination of review and preparation activities to provide information supporting the purpose stated in the overview of the Perkins Review, Compliance and Technical Assistance process and culminates in a KBOR staff visit to the institution. In general, Perkins Review, Compliance, and Technical Assistance Process on-site visits are completed in one day and are conducted by a KBOR on-site team. The on-site visit includes: 1) an introductory meeting and overview, 2) a review of requested documentation, 3) a review of CTE programs and activities on campus and 4) an exit interview.

Prior to visit, the on-site visit leader will provide an agenda for the on-site visit which will include:

- The on-site visit date(s)
- The targeted areas of review (technical program curriculum, tagged equipment, etc.)
- Requests for interviews with specific instructors and/or institution personnel (if needed)

Each of the review processes will require the submission of documents prior to the arrival of the on-site team. These documents are outlined in the materials pertaining to the specific type of review process.

The institutional Perkins Coordinator should confer with the on-site visit leader prior to visit to ensure:

- All institutional staff members participating in the review are notified
- The time and location of the overview are determined
- All required documentation is submitted to the on-site visit leader prior to visit
- All relevant staff (including building staff) are notified of the on-site visit

<u>On-site Introductory Meeting and Overview</u>:
The local Perkins coordinator co-conducts the meeting with the KBOR on-site visit leader. The following participants are required to attend the meeting:

- President
- Vice-president(s) and/or Dean(s)
- Grant and/or finance staff
- Data and/or institutional research staff

<u>Documentation Review</u>:
During the documentation review, the on-site review team examines and compares with the previously approved grant applications/reports and other appropriate documentation data. To allow the review to proceed in a timely manner, all requested documents, material and records should be organized and available in a central location.

<u>CTE Programs and Activities Review</u>:
During the CTE Programs and Activities review, KBOR staff will:

- Observe CTE classrooms and labs
- Converse with instructors and students
- Review documents
- Review program facility and equipment
- Meet with institutional administrator(s)

All buildings and facilities, especially those operating Career and Technical Education programs, are to be available to the on-site visit team's observation. Individual and/or group interviews may be requested by the KBOR staff prior to or during an on-site visit. Institutional Perkins coordinators will assist in the organization of this activity.

Exit Interview:
The exit interview is the final activity of the on-site visit. It is designed to provide institutional staff with:

- An initial summary of the on-site visit and some general findings
- Timelines for the written report of findings
- Appeal process information
- An opportunity for institutional participants to evaluate the on-site review process

The institutional Perkins Coordinator will identify and invite the institutional representatives to attend this meeting. KBOR staff recommends those who attend the introductory overview also be present for the exit interview, in addition to other staff member interested in the general findings of the on-site visit team.

Within 30 days of the on-site review or the completion of the desk review, a letter detailing the results of the review will be mailed to the institution.

Targeted Visits
In addition to the scheduled on-site reviews, BOR staff may also conduct limited “targeted” visits. These “targeted” visits will address very specific areas of concern.

Prior notification of “targeted” visits will be provided to the local Perkins coordinator. Selection for a “targeted” visit is based upon the following criteria:

- Technical program performance
- Analysis of submitted reports
- Data quality and/or data collection issues
- Financial issues
- Grant management performance, including timely submission(s)
- Perkins core performance indicator levels

Other Perkins Grant Opportunities

Throughout each fiscal year, KBOR releases several competitive grant Requests for Proposals (RFPs). Each competitive grant’s purpose and requirements are unique. RFPs are distributed through the KBOR Perkins website and by email from KBOR staff to local Perkins coordinators and college presidents.