

# **PERKINS REFERENCE MANUAL FOR LOCAL COORDINATORS AND STATE STAFF**

**Carl D. Perkins Career and Technical Education Act of 2006**

**Publication Date: March 2014**

## **Revisions from Previous**

**Page 3 - Availability of Funds – revised section**  
**Page 4 - Distribution of Unspent Local Funds & Reserve Fund**  
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**Page 31 - Updated List of CTE Completer Electives**

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March 2014

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**What are the minimum qualifications required for a local Perkins coordinator?**

**The state has not set minimum qualifications for the local coordinator. Each administrator is in a much better position to select a person that will do a good job of understanding the rules/regulations regarding these federal funds and interacting with the district’s staff and state staff to implement projects.**

## **SECTION 1 - INTRODUCTION**

### **BACKGROUND INFORMATION**

This is a reference manual for secondary coordinators as well as the state ACE staff. It contains policies, guidance, and procedures for the secondary Perkins funding.

The Carl D. Perkins Career and Technical Education Act of 2006 is usually referred to as Perkins IV. This is the fourth reauthorization of the legislation. The first Perkins Act was passed in 1984, the second in 1990, and the third in 1998. The Act requires the state to designate a sole state agency to be responsible for the funds. In Arkansas, the State Board of Career Education is the sole state agency (Arkansas Code Annotated 6-11-205). The State Board operates through the Department of Career Education (ACE).

The Perkins Act may be accessed through the Thomas Legislative Information on the Internet website that is hosted by the U.S. Library of Congress. The website address is <http://thomas.loc.gov/> and the Act number is 109-270.

The states were allowed to submit a one-year transition plan in 2007-08 for the first year of the Perkins IV authorization. A complete five-year plan that covers the full authorization of the legislation was submitted prior to the 2008-09 fiscal year and will be in effect through the year 2012-13, or until the Act is reauthorized or repealed.

A copy of the current state plan is available on the Perkins website:  
<http://ace.arkansas.gov/cte/specialPrograms/perkins/Pages/default.aspx>

### **CONTACTS**

The contact person for questions regarding this manual is Mary Ellen Koettel, Office of Accountability and Federal Funding.

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Web address of Department's home page: <http://ace.arkansas.gov>

Secondary Career & Technical Page: <http://ace.arkansas.gov/cte/Pages/default.aspx>

Perkins Page: <http://ace.arkansas.gov/cte/specialPrograms/perkins/Pages/default.aspx>

### **NEW COORDINATOR USERNAME/PASSWORD**

The annual local application and some other reports are in a web-based system that requires a username and password. All new Perkins Coordinators must have a username/password assigned by ACE to gain access to the CTE Perkins Portal. The system administrator is Mary Ellen Koettel ([mary.koettel@arkansas.gov](mailto:mary.koettel@arkansas.gov)). The Portal may be accessed from the Department's home page.

## **IMPORTANT DATES TO REMEMBER**

Mid-March to Mid-April – Annual Perkins workshop

April 15 (approximately) – Link for submitting next fiscal year annual application opens.

April 15 (or earlier) – Open period for submitting Completers of programs of study and printing completer certificates begins.

April 30 – Deadline for submitting amendment for the current fiscal year – no extensions and no exceptions granted (regardless of the day of the week on which April 30 occurs).

May 1 – Link for submitting Expenditure Report opens. Do not submit Expenditure Report until all reimbursements are submitted.

**July 1 – Fiscal year begins for Perkins. Local funds DO NOT carry forward. NO FUNDS MAY BE OBLIGATED UNTIL JULY 1 OR THE DATE ON WHICH THE APPLICATION IS SUBMITTED IN SUBSTANTIALLY APPROVABLE FORM, WHICHEVER DATE OCCURS LAST.** Only 25% of the current year funds are available for reimbursement from July 1 to September 30. A recipient may obligate/expend more than 25%, however, only 25% can be reimbursed prior to October 1.

August 15 – Last day to file reimbursement requests for prior year expenditures – no extensions and no exceptions granted (regardless of the day of the week on which August 15 occurs). Local funds DO NOT carry forward.

August 15 – Expenditure report for prior fiscal year is due.

Friday after Labor Day – Link for Teacher Information System closes for teachers to enter information.

September 15 – Deadline for reporting completers of programs of study; portal is open from mid-April to September 15 (regardless of the day of the week on which the 15<sup>th</sup> occurs).

November 15 – Open period for submitting Placement begins.

December 1 – Last day to submit a new application for the fiscal year (amendments open until April 30)

February 15 – Deadline for reporting placement on completers; portal is open from mid-November to February 15 (regardless of the day of the week on which the 15<sup>th</sup> occurs).

July 15 to June 30 – Link is open to submit industry certifications for students and teachers.

## **SECTION 2 – LOCAL GRANT ALLOCATIONS**

### **Distribution of funds**

Of the total funds that come to the state from the Perkins Act, 85% are distributed to local recipients. The remaining 15% is used at the state level for administration (5%) and leadership (10%). These funds provide salary and operation for technical assistance staff, pay the cost of the career and technical education (CTE) student competency testing program, pay the state membership fees for national curriculum organizations, allow the state to participate in SREB's High Schools That Work initiative, etc.

Of the 85% funds that are distributed to recipients, each state determines the split of the funds between secondary and postsecondary. The split is currently 75% secondary and 25% postsecondary. As specified in the Act, postsecondary funds are distributed to institutions providing technical education of less than baccalaureate level with the distribution formula based upon Pell counts.

According to the Act, the secondary funds are to be distributed by the following formula:

- 70% on number of persons ages 5-17 that reside in each district from families with incomes below the poverty line.
- 30% on number of persons ages 5-17 that reside in each district or on the actual K-12 enrollment in districts as reported to the NCES (National Center for Educational Statistics). In Arkansas, enrollment data is used.

### **Minimum grants**

The Act states that secondary recipients that generate a grant of less than \$15,000 must join a consortium of other secondary recipients in order to operate programs and projects that are of sufficient size, scope, and quality to be effective.

Funds that are assigned to a consortium lose their identity – the consortium is to operate programs and projects that are of effective size, scope, and quality for its members.

The fiscal agent for a consortium may be a school district, an educational cooperative, or a secondary career center.

The state is required to have a process for local recipients to request exemptions from the consortium requirement if their grant is less than \$15,000. The waiver process is described in Attachment A.

### **Availability of funds**

The state receives two separate grant installments each fiscal year. The first is received on July 1 and is for 25% of the estimated total annual grant. The second installment is released on October 1 for the remaining 75%. Only 25% of the funds are available for reimbursement during the first quarter of the fiscal year. A recipient may expend more than 25%, however, only 25% can be reimbursed prior to October 1. Beginning on October 1, the remaining funds may be reimbursed.

### **Redistribution of Unspent Local Funds**

Any Perkins grant funds that are distributed to the local recipients but not spent or that are re-paid due to audit findings will be treated by one of the following methods at the discretion of the agency:

- (1) Placed into a reserve as per Section 112(c) of the Perkins Act - assuming that the funds would not cause the state to exceed the 10% maximum allowed.
- (2) Placed into the distribution formula the following fiscal year and distributed through a supplemental award to eligible recipients.

### **Reserve Funds**

The Perkins Act allows the state to reserve up to 10% of the local grant allocation for a reserve funds. The state may award grants to eligible recipients for projects in (1) rural areas, (2) areas with high percentages of career and technical education students, and (3) areas with high numbers of career and technical education students. These grants may be provided on a competitive basis or other basis determined by state priorities. The state's definition of areas with high percentages of career and technical education students is a district/consortium that has 50% or more of the grades 9-12 students enrolled in at least one CTE course.

## **SECTION 3 - CONSORTIA**

### **Governance**

A representative from each district that assigns funds to a consortium is the policy-making board for the consortium. A copy of the minimum requirements for a memorandum of understanding and assignment form for consortium members is included as Attachment B.

Section 131(f)(2) of the Perkins Career and Technical Education Act of 2006 reads as follows:

Funds allocated to a consortium formed to meet the requirements of this paragraph shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for purposes or programs benefiting only one member of the consortium.

A Perkins consortium is the subgrantee of the state – not the member districts of the consortium. The consortium may not reallocate funds back to member districts. Once the district funds are assigned to the consortium, the funds lose identify. Section 131(f)(1) of the Perkins Act states that the consortium must operate programs that are of sufficient size, scope, and quality to be effective. “Size, scope, and quality” is defined on Page 17.

### **Operation**

The consortium members (districts that assign funds to the consortium) are responsible for all policy decisions regarding the operation of the consortium. The executive director or other staff members of the consortium fiscal agent are not the policy makers -- the consortium member districts as a whole are responsible. This means that a board, comprised of a representative from each consortium member district, should make all policy decisions regarding the operation of the consortium. As a general observation, the educational cooperative board is NOT the same as the consortium board. Only the districts that assign funds to the consortium should have a representative on the consortium board.

One of the primary expressions of consortium policy should be the local plan. This document sets forth the consortiums overall plan of action and methods that will be used to implement the plan. That plan should be the basis for legal standing on activities undertaken by the consortium.

The state agency for Perkins (the Department of Career Education) has not published regulations relating to the specific operations of Perkins consortia – except guidance found in the sample memorandum of understanding (Attachment B). Each consortium is free to make the policy decisions best suited to their own local situation and in the best interest of all of the consortium members, within the confines of the Perkins Act.

One particular question that has been asked is regarding the relocation or re-claiming of equipment that was purchased with consortium funds for a member district that will be consolidating with a district outside the consortium. EDGAR 80.32(a) states that .... Title to equipment acquired under a grant or subgrant will vest upon acquisition in the grantee or

subgrantee respectively. This means that the consortium board has title to any equipment purchased with consortium funds. The consortium board must make the policy decisions regarding disposition of equipment purchased with its funds. This decision may include relocation of equipment upon consolidation -- or not.

The consortium retains a vested interest in the equipment for its useful life cycle. However, the equipment may be assigned to and inventoried by the local school district. Although it is allowable for the consortium fiscal agent to inventory and manage the equipment, this may place an undue financial burden on the fiscal agent for the cost of insuring large amounts of equipment not maintained at its own physical location. Therefore, most consortium fiscal agents transfer ownership of equipment to the local districts – while maintaining a vested interest for the consortium. Consortia fiscal agents must have a system in place to monitor the use of equipment purchased with Perkins funds during its useful life cycle.

### **Membership changes**

Because of the level of accountability required in Perkins IV, the state has reserved the right to limit movement into or out of a consortium by individual districts.

## **SECTION 4 – LOCAL PLAN**

Each recipient must file a local plan for the use of the Perkins funds. The plan document may be updated each year if necessary through the annual application that is online. The local plan contains descriptions of how the district/consortium intends to meet the requirements of the act as well as including a set of assurances and certifications. Each recipient must address the following questions in their local plan.

### **Five-Year Plan contents**

#### **Integration and Alignment of Academic and CTE Skills**

- describe the district/consortium plans for integration and coherent sequences of courses
- explain how rigor will be used in the integration process – possibly using Smart Core
- discuss the process for the alignment of CTE frameworks with the literacy and geometry

#### **Core Academics**

- describe the career guidance process for students – and how students are encouraged/guided into challenging academic courses
- discuss how information on further education and training opportunities is provided.

#### **Academic Standards for CTE Students**

- describe the district/consortium's support for CTE programs that have the same academic standards expected in "Smart Core subject" classrooms

#### **All Aspects of Industry**

- identify specific activities such as work based learning, job shadowing, internships or apprenticeships which will provide students with experience and understanding of all aspects of an industry

#### **Programs of Study**

- describe at least one program of study that is offered that incorporates secondary and post-secondary education such as
  - an industry-recognized credential or certificate
  - an associate or baccalaureate degree
  - opportunities for secondary students to participate in dual or concurrent enrollment programs
- give examples of articulation, concurrent enrollment, apprenticeships or certifications

#### **Meeting Performance Targets**

- describe activities to meet State and local adjusted levels of performance for the performance indicators
- describe how the public will be notified of disaggregated data regarding progress of local adjusted levels of performance via local newspapers, cable stations, school Web sites, and/or public meetings.

#### **Nondiscrimination of Special Populations**

- describe how the program design will address special populations' needs to meet the local adjusted levels of performance
- describe how strategies will be identified, implemented, and sustained to overcome barriers to success and access to CTE programs.
- describe what types of activities will be provided to prepare special pops for high wage, high skill, and high demand occupations

- describe how funds will be used to promote preparation for nontraditional fields

Secondary Career Centers

- describe the support that will be provided if students do attend a center

Professional Development

- describe professional development activities for career and technical teachers, academic teachers, guidance personnel, and administrators that will
  - promote integration of CTE and academic skills
  - align academic and career/technical standards
  - incorporate teaching skills based on data and research based practices
  - involve parents and community
  - train teachers in the effective use and application of technology to improve instruction
- describe education programs for CTE teachers and other public school personnel who are involved in the direct delivery of educational services to CTE students to ensure that CTE teachers and personnel stay current with all aspects of an industry
- describe internship programs that provide relevant business experience for CTE teachers

Recruitment and Retention of CTE Teachers

- describe the district/consortium's plan to recruit and retain CTE teachers
- describe the district/consortium's plan to recruit and assist new teachers in the transition from business and industry to teaching

Use of technology

- describe activities for use of technology in CTE including:
  - training of CTE teachers and administrators
  - providing CTE students with academic and CTE skills that lead to entry into technology field
  - encouraging schools to collaborate with technology industries to offer voluntary internships and mentoring programs, including programs that improve the mathematics and science knowledge of students

Program Evaluation

- describe the process that will be used to evaluate the CTE programs and progress toward meeting the performance goals

Stakeholder Involvement

- describe how the district/consortium will address stakeholder involvement (advisory groups, councils)
- provide information that identifies the diversity of your stakeholder groups
- explain the sources for communication and timelines with stakeholders
- describe the evidence of activities/feedback/meetings which occurs with stakeholder groups
- describe the kinds of CTE activities which are available to different stakeholder groups (such as CAP conferences, Career/College days, job shadowing, etc.)
- describe the main source of general information for Perkins activities (designated person, Web site links, etc.)

The required assurances and certifications for the five-year plan are included in Attachment C.

**NOTE: Recipients should review their Local Plan and the assurances/certifications prior to submitting the annual application.**

## **SECTION 5 - ANNUAL APPLICATION AND AMENDMENTS**

### **Application**

The annual application for Perkins funds is online in the Perkins Portal. The application form for each fiscal year will open in late April – early May. Applications submitted by May 15 will be given priority for review. It is expected that all annual applications will be submitted by July 1 – however, no applications will be accepted after December 1 (only amendments will be allowed).

No funds should be obligated until the annual application (and local plan if required) has been reviewed and determined to be substantially approvable.

The annual application is a planning document and must include the recipient's plan for the entire grant award for the year. All funds must be addressed in a project. The application includes a section for describing the outcomes from the previous year's projects/activities. Projects that are continued include a section for describing activities accomplished in the previous year as well as modifications that may be needed from the original description. The budget summary form should accurately reflect the anticipated costs of the projects.

The annual application is a very important part of the overall state planning and monitoring for the Perkins funds. Therefore, applications that address only a portion of the grant award will not be accepted.

In the event that a recipient desires to submit an application for less than their grant award, an exception can be granted by the deputy director for finance. However, under no circumstances will the recipient be allowed to request additional funds during that fiscal year above those requested in the original application.

NOTE: A document is available that gives more instructions and screen shots for completing all tasks within the Portal.

<http://ace.arkansas.gov/cte/specialPrograms/perkins/Pages/default.aspx>

### **Amendments**

Amendments to the Perkins application may be made throughout the year when unforeseen events occur. The deadline for submitting an amendment is April 30 of each fiscal year. No extension of this deadline will be allowed.

New projects or substantially amended projects should receive prior approval before implementation. Amendments are made through the Perkins Portal and are very similar to the application process.

If expenditures will exceed a budgeted category by more than 10%, a budget amendment must be submitted. It is recommended that the expenditures be checked against the last approved budget on a regular basis. April 30 of each fiscal year is the last day to submit a budget amendment. No extensions and no exceptions will be granted.

## **Budget Information**

The budget form in the Perkins application has five categories: Personal Services, Purchased Services, Supplies & Materials, Property/Equipment, and Administrative Cost.

Personal Services: Salary and benefits for employees.

Purchased Services: Travel expenses (meals, lodging, mileage/airfare, etc), registration fees, printing/binding, or professional and technical services.

Supplies/Materials: Items that are consumed, are worn out, or that lose their identity through incorporation into different or more complex units OR items that are low-value equipment OR items that are non-consumable and cost more than \$100 but less than \$1,000.

Property/Equipment: Items that are not consumable and that cost \$1,000 or more.

Administrative Cost: This may be the district's restricted indirect cost rate or it may be direct-charged expenditures related to the administration of the Perkins grant. Maximum is 5% of expenditures or grant.

NOTE: When in doubt about budgeting, your district's accountant/bookkeeper is correct.

## **Review guidelines for staff**

**Improvement Project for Performance Indicator** – Improvement projects for a performance indicator are those projects/activities that are done to increase performance on one or more of the performance indicators. Local recipients must select one performance indicator that will be primarily affected and must measure the impact of the project on their performance for that indicator.

Questions for all readers to consider when reviewing projects:

- 1) How does the activity provide a direct link to CTE Teachers?
- 2) How does the activity promote sustained behavioral changes for teachers? Will CTE/academic teachers make long term positive teaching/classroom changes?
- 3) What data will be used to indicate that the activity increased performance on the core indicators?
- 4) If equipment is purchased, how will each piece/item increase performance on the core indicators? (Need specific information)
- 5) Has this activity been previously supported with school district funding? If it has been previously supported, it should not be funded with Perkins.
- 6) Is the school district providing this or a similar activity for non-CTE students? If so, it may be inappropriate to require Perkins to pay for it.

Program Supervisors – As a member of a review team, you should review all projects for your team – even if your particular technical/pathway area is not being addressed. Your review comments can be limited to “I have reviewed and have no concerns with this activity being approved.”

Program Managers – If these questions cannot be answered by reviewing the project and the supervisors' review comments, you should request additional information directly from the local Perkins coordinator. Additional information from the local coordinator can be infused into the application by you in your review comments. You cannot send the application back to the local coordinator for editing, but you can accept additional information from them and enter it through your comments. If you must request additional information and there will be a substantial delay in the approval process, please notify Mary Ellen.

**Improvement of Specific Program of Study Projects** – The major questions to be considered when reviewing:

- What will this program of study look like in three years?
- How will it be different than any other program in the state?
- What skills, knowledge, experiences will be available for the program completers in three years that they do not have available now?

**NOTE: The Five-Year Local Plan and the Statement of Assurances should be reviewed annually by staff involved in the planning and expenditure of Perkins funds. A copy of the assurances is included as Attachment C.**

## SECTION 6 - REIMBURSEMENT

### Reimbursement Process

Beginning with the 2007-08 fiscal year, all payments to recipients are done by reimbursement rather than a schedule of payments. The request for reimbursement is in the portal. Reimbursement may be requested at any time during the year as funds are expended. No more than 25% of the funds may be requested during the first quarter (July – September).

In order to monitor the cash management of recipients – and thus of the Department – the timing of reimbursement requests will be part of the overall risk management plan for Perkins. The state plan contains the following statements on reimbursement requests:

Any recipient that has not requested reimbursement by December 31 of each fiscal year will be contacted and its program will be assessed to ensure timely implementation of all approved projects and activities. Any recipient that has not requested reimbursement of expenditures by March 31 will be cited as a higher risk. Any recipient that holds all expenditures and requests reimbursement at the end of the fiscal year will be automatically placed on the monitoring list for the following year.

Each time a reimbursement request is submitted, the Perkins coordinator (or other district designee) must certify that the expenditures have been checked against the approved budget to ensure that no category is over-expended by more than 10%. Beginning with the 2013-14 fiscal year, the Portal also checks to determine the remaining funds to ensure that over-expenditure by category does not occur by noting the percentage on the screen each time. When a request is submitted, the Portal automatically checks the request to ensure that no more than 25% is requested during the first quarter. The Perkins coordinator will receive an error message in that event.

The last day to request reimbursement following the fiscal year is August 15. Any funds not legally obligated by June 30 and not requested by August 15 will be lost to the recipient.

The link to submit a reimbursement request is on the Perkins page of the Portal. Once the request is submitted in the Portal, copies of all invoices/documentation for the expenditures must be mailed to the Finance Director.

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### Reimbursement Form

- **Select the correct fiscal year**
- **Explain your request** – What constitutes this request? Describe in budget categories (salary, professional development, equipment, etc.) the amounts requested and how they are related to the approved projects. Describe any unusual circumstances.
- **Click Save or Submit.** Click Save if you wish to wait or review your request later. Click Submit if you are ready to send the request.

- Asset Inventory Tag Request Form.** If your request includes equipment or low-value equipment (non-consumable items that cost \$100 or more), you must complete and include the Asset Inventory Tag Request Form with your reimbursement support documentation. A copy of the form is included as Attachment D and a fill-in-the-blank form can be found on the agency website on the agency's Perkins page: <http://ace.arkansas.gov/cte/specialPrograms/perkins/Pages/default.aspx>

**REIMBURSEMENT FORM (sample)**

Recipient Name

LEA Number

**Person Requesting**

**Phone Number**

Grant Award

	Current Budget	Previous Request	Balance	REQUEST (+ or -)	Balance if Approved	% Over Budget
<b>Personal Services</b> (61000/62000)	<input type="text"/>					
<b>Purchased Services</b> (63000/64000/65000)	<input type="text"/>					
<b>Supplies &amp; Materials</b> (66000 and 68000)	<input type="text"/>					
<b>Property/Equipment</b> (67000)	<input type="text"/>					
<b>Administrative Cost</b> (68400/69000)	<input type="text"/>					
<b>Total</b>	<input type="text"/>					

Explanation of Request:

**I hereby certify that the funds requested have been expended in accordance with our approved application and/or amendments.**

**Staff Review**

The ACE Finance staff is responsible for the review, approval, and payment of all reimbursement requests.

The request is directed first to the deputy director for Finance (or designee). Once the deputy director has approved the reimbursement request, the Portal sends it to the ACE accountant responsible for the payment of funds. A notice is generated by the Portal to

inform the Perkins coordinator that the request has been approved and will be reimbursed. After funds are drawn down from the federal government, they are direct deposited into the designated account of the district/consortium within three days.

**SECTION 7 - ANNUAL EXPENDITURE REPORT**

The annual expenditure report is completed through the Perkins Portal. The report form is available beginning May 1 and is due August 15. No funds for the new fiscal year will be released after August 15 until the report for the previous fiscal year is submitted. The Expenditure Report should not be submitted until after all reimbursement requests for the previous year are submitted. **ONCE THE EXPENDITURE REPORT IS SUBMITTED, NO FURTHER REIMBURSEMENT REQUESTS WILL BE ACCEPTED.**

On Part 1 of the report, enter the actual expenditures in the appropriate categories. The last approved budget amounts will automatically appear at the bottom of the form. Any category that is over-expended by more than the 10% allowable will show an amount to be repaid.

Annual Expenditure Report - Part 1 of 2  
Financial Report 2007-08

Performance Indicator	Employee Salary & Benefits	Purchased Services & Travel	Supplies and Materials	Equipment	Administrative Cost	TOTAL
Academic Skill Attainment	\$5,794.21	\$17,424.64	\$0.00	\$0.00		\$23,218.85
Technical Skill Attainment	\$0.00	\$24,189.93	\$9,319.30	\$3,185.74		\$36,694.97
Graduation	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Completion of Programs of Study	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Placement	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Nontraditional Participation	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Nontraditional Completion	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Administrative					\$0.00	
<b>Total Expenditure</b>	\$5,794.21	\$41,614.57	\$9,319.30	\$3,185.74	\$0.00	\$59,913.82

<b>Last Approved Budget Amount</b>	\$7,435.00	\$45,415.00	\$10,970.00	\$3,185.00	\$0.00	\$67,005.00
<b>Difference</b>	-\$1,640.79	-\$3,800.43	-\$1,650.70	\$0.74	\$0.00	-\$7,091.18

<b>Amount to be Repaid</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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The total expenditures on this report should equal the total reimbursements requested.

Part 2 of the Expenditure Report is a listing of all equipment and non-consumable low-value items that cost \$100 or more. Non-consumable, low-value items would include such things as printers, digital cameras, classroom set of GPS units, iPads, etc. The item, the quantity, the school, the program, and the teacher must be specified.

Part 2 must be completed by the Coordinator prior to submission of Expenditure Report.

## **SECTION 8 - LOCAL USES OF FUNDS**

### **Uses of funds**

“Each eligible recipient that receives funds under this part shall use such funds to improve career and technical education programs.” – Excerpt from Perkins IV

The meaning of the phrase improve career and technical education programs is not defined. It is clear, however, that you may not use federal funds to maintain the status quo. You would not be authorized to use the funds to provide the same programs year after year. For example, federal funds could not be used to subsidize the costs of an automobile mechanics program if the program offers the identical curriculum offered in previous years. On the other hand, it would be permissible to use funds to modify the curriculum, update the curriculum, or develop a totally new curriculum for auto mechanics. In general, an activity, project, or service is considered new for up to three years – the year of its inception and the two following years. But there are projects/activities that may be ongoing – such as providing career guidance to students, providing professional development to teachers, supporting the CTE student organizations, etc.

However, even though a particular expenditure may be allowable by the Act and by federal regulation, the state retains the authority to disallow that expense if it is not consistent with the state’s plan for these funds.

### **State’s guideline for Perkins with regard to allowable expenditures**

Perkins is a state-administered program, which means that the state may impose more restrictions/requirements on the funds than are stated in the Act or in federal regulation. The state has chosen to be more restrictive on some allowable expenditures – see Section 9 for specific guidance.

### **Required activities**

Funds shall be used to support career and technical education program that–

- (1) 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 components of such programs through the integration of academics with career and technical education programs through a coherent sequence of courses, such as career and technical programs of study described in section 122(c)(1)(A), to ensure learning in—
  - (A) the core academic subjects (as defined in section 9101 of the Elementary and Secondary Education Act of 1965); and
  - (B) career and technical education subjects;
- (2) 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 1 career and technical program of study described in section 122(c)(1)(A);
- (3) provide students with strong experience in and understanding of all aspects of an industry, which may include work-based learning experiences;

- (4) 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 provides 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 the mathematics and science knowledge of students;
- (5) provide professional development programs that are consistent with section 122 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 preservice training on—
    - (i) effective integration and use of challenging academic and career and technical education provided jointly with academic teachers to the extent practicable;
    - (ii) effective teaching skills based on research that includes promising practices;
    - (iii) effective practices to improve parental and community involvement; and
    - (iv) 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;
- (6) develop and implement evaluations of the career and technical education programs carried out with funds under this title, including an assessment of how the needs of special populations are being met;
- (7) initiate, improve, expand, and modernize quality career and technical education programs, including relevant technology;
- (8) provide services and activities that are of sufficient size, scope, and quality to be effective\*; and
- (9) provide activities to prepare special populations, including single 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.

Note: While Perkins funds are not required to be spent on every required activity, the recipient must assure that all required activities are being carried out. This is done in the recipient's Local Plan, which should be reviewed each year and updated as needed in the annual application.

\*Arkansas' definition of "sufficient size, scope, and quality to be effective": We believe that size, scope, and quality are addressed through multiple factors including the following.

- The requirement in the Act regarding a minimum grant size to retain the funds.
- The Perkins application format itself which requires addressing multiple facets of the improvement projects and expenditure of annual grants.

- The agency staff review guidelines as stated in this handbook.
- The accountability report for previous year's projects.
- The annual approval process of all CTE programs of study.
- The requirement in the Arkansas Standards of Accreditation for Public Schools that all CTE courses must be approved by the Department in order to count for high school graduation credit and that each high school must offer at least three CTE programs of study in three different career/occupational areas (ACE approves the programs).

**Permissive activities**

Funds made available to an eligible recipient under this title may be used—

- (1) to involve parents, businesses, and labor organizations as appropriate, in the design, implementation, and evaluation of career and technical education programs authorized under this title, including establishing effective programs and procedures to enable informed and effective participation in such programs;
- (2) to provide career guidance and academic counseling, which may include information described in section 118, for students participating in career and technical education programs, that—
  - (A) improves graduation rates and provides information on postsecondary and career options, including baccalaureate degree programs, for secondary students, which activities may include the use of graduation and career plans; and
  - (B) provides assistance for postsecondary students, including for adult students who are changing careers or updating skills;
- (3) for local education and business (including small business) partnerships, including for—
  - (A) work-related experiences for students, such as internships, cooperative education, school-based enterprises, entrepreneurship, and job shadowing that are related to career and technical education programs;
  - (B) adjunct faculty arrangements for qualified industry professionals; and
  - (C) industry experience for teachers and faculty;
- (4) to provide programs for special populations;
- (5) to assist career and technical student organizations;
- (6) for mentoring and support services;
- (7) for leasing, purchasing, upgrading or adapting equipment, including instructional aids and publications (including support for library resources) designed to strengthen and support academic and technical skill achievement;
- (8) for 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 teachers and faculty, including individuals with experience in business and industry;
- (9) to develop and expand postsecondary program offerings at times and in formats that are accessible for students, including working students, including through the use of distance education;
- (10) to develop initiatives that facilitate the transition of sub baccalaureate career and technical education students into baccalaureate degree programs, including—
  - (A) articulation agreements between sub-baccalaureate degree granting career and technical education postsecondary educational institutions and baccalaureate degree granting postsecondary educational institutions;

- (B) postsecondary dual and concurrent enrollment programs;
- (C) academic and financial aid counseling for sub baccalaureate career and technical education students that informs the students of the opportunities for pursuing a baccalaureate degree and advises the students on how to meet any transfer requirements; and
- (D) other initiatives—
  - (i) to encourage the pursuit of a baccalaureate degree; and
  - (ii) to overcome barriers to enrollment in and completion of baccalaureate degree programs, including geographic and other barriers affecting rural students and special populations;
- (11) to provide activities to support entrepreneurship education and training;
- (12) for improving or developing new career and technical education courses, including the development of new proposed career and technical programs of study for consideration by the eligible agency and courses that prepare individuals academically and technically for high skill, high wage, or high demand occupations and dual or concurrent enrollment opportunities by which career and technical education students at the secondary level could obtain postsecondary credit to count towards an associate or baccalaureate degree;
- (13) to develop and support small, personalized career-themed learning communities;
- (14) to provide support for family and consumer sciences programs;
- (15) to provide career and technical education programs for adults and school dropouts to complete the secondary school education, or upgrade the technical skills, of the adults and school dropouts;
- (16) to provide assistance to individuals who have participated in services and activities under this Act in continuing their education or training or finding an appropriate job, such as through referral to the system established under section 121 of Public Law 105–220 (29 U.S.C. 2801 et seq.);
- (17) to support training and activities (such as mentoring and outreach) in non-traditional fields;
- (18) to provide support for training programs in automotive technologies;
- (19) to pool a portion of such funds with a portion of funds available to not less than 1 other eligible recipient for innovative initiatives, which may include—
  - (A) improving the initial preparation and professional development of career and technical education teachers, faculty, administrators, and counselors;
  - (B) establishing, enhancing, or supporting systems for—
    - (i) accountability data collection under this Act; or
    - (ii) reporting data under this Act;
  - (C) implementing career and technical programs of study described in section 122(c)(1)(A); or
  - (D) implementing technical assessments; and
- (20) to support other career and technical education activities that are consistent with the purpose of this Act\*.

**Purpose of the Act\***

The purpose of this Act 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 programs, by—

- (1) building on the efforts of States and localities to develop challenging academic and technical standards and to assist students in meeting such standards, including

- preparation for high skill, high wage, or high demand occupations in current or emerging professions;
- (2) promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary education and postsecondary education for participating career and technical education students;
  - (3) increasing State and local flexibility in providing services and activities designed to develop, implement, and improve career and technical education, including tech prep education;
  - (4) conducting and disseminating national research and disseminating information on best practices that improve career and technical education programs, services, and activities;
  - (5) providing technical assistance that—
    - (A) promotes leadership, initial preparation, and professional development at the State and local levels; and
    - (B) improves the quality of career and technical education teachers, faculty, administrators, and counselors;
  - (6) supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area career and technical education schools, local workforce investment boards, business and industry, and intermediaries; and
  - (7) 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 United States competitive.

## **SECTION 9 - ALLOWABLE AND UNALLOWABLE COSTS – SELECTED ITEMS**

### **Overview**

As a subrecipient of these funds from the state agency, each local secondary recipient is required to follow OMB (Office of Management and Budget) Circular A-87. Circular A-87 contains a discussion of how to determine if an expense is allocable and reasonable, specific unallowable expense categories (although the state may set more stringent definitions if desired), and explanation of the documentation required if salaries are paid with federal funds. The website to obtain copies of the OMB circulars is as follows: <http://www.whitehouse.gov/omb/circulars/index.html>. In addition, because these are federal education funds, all applicable regulations from EDGAR (Education Department General Administrative Regulations) must be followed. This publication is available at the following web site: <http://www.ecfr.gov>

In addition to the OMB circulars and EDGAR regulation, the Perkins Act contains a prohibition on expenditures for activities below the 7<sup>th</sup> grade.

The Act also has non-supplanting requirements described as follows: Federal grant funds must supplement and not supplant state or local funds (Perkins Act Section 311). Federal funds may not result in a decrease in state or local funding that would have been available to conduct the activity had federal funds not been received. Specific examples are found in OMB Circular A-133 Compliance Supplement (4.84.000).

In the following instances, it is presumed that supplanting has occurred:

- The LEA used federal funds to provide services that the LEA was required to make available under other federal, state, or local laws.
- The LEA used federal funds to provide services that the LEA provided with non-federal funds in the prior year. (One critical question in determining whether there has been a supplanting violation is whether federal funds were used instead of funds from non-federal sources. You will have to document that the federally-funded activity would not have been funded by state or non-federal sources.)

Because Perkins is a state-administered program, the state may elect to have more stringent requirements on the expenditure of funds that might be allowed by the Act or the OMB circulars.

To assist recipients with federal grants management, the Department offers a grant management workshop on a regular basis.

### **Selected Items of Cost**

Below is summary of questions to ask while determining allowable costs, followed by a selected set of expenditures that are often the target for questions.

- Is the proposed cost consistent with federal cost principles?
- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- Is the proposed cost consistent with EDGAR?

- Is the proposed cost consistent with special conditions imposed on the grant?
- Is the proposed cost consistent with the underlying needs of the program?
  - Data driven decision making used?
  - Does it target funds to areas of weakness?
- All Costs Must Be:
  - Necessary
  - Reasonable
  - Allocable
  - Legal under state and local law

**Administrative Activities versus Program Activities**

Administrative activities are duties that involve the administration of the grant funds. These include developing the local plan and annual application, assuring compliance with applicable federal and/or state laws and regulations, secretarial and administrative assistance salaries for assisting with these activities, accounting/purchasing activities with the grant funds, inventory monitoring, etc. Administrative expense is limited to 5% of the grant. On the other hand, program activities are those things done that carry out the projects and activities approved in the application. These include curriculum development, personnel development, providing career guidance, developing mentoring and support services/programs for CTE students, etc.

**Building Maintenance and Construction Projects**

One of the allowable expenditures noted in the OMB Circular A-87 is renovation or maintenance, operations, and repairs. However, ACE will not allow this type of expenditure with the very limited federal Perkins funds that we have available. Our state plan has always emphasized program improvement – not building repair or construction. The district must take some basic responsibility to providing the minimum support necessary for the career and technical programs – such as the minimum equipment, classroom materials/supplies, and teacher salary necessary to operate the program. In Arkansas, the federal Perkins funds will continue to be focused toward raising the programs above the status quo, introducing new curriculum and new technology, and providing teacher inservice and professional development necessary to improve the instruction and increase student achievement on the performance indicators. As noted earlier in this section, just because an expense may be allowable under the regulations does not negate the state’s authority to disallow that expense if it is not consistent with the state’s plan for these funds.

**Career Coach**

Perkins may be used to assist with the cost of a career coach for the CTE students. The cost should be prorated based on the number of CTE students in the high school (grades 9-12). Check with Mary Ellen for assistance on this percentage.

**Career and Technical Student Organizations (CTSOs) – Sponsor Stipend**

At the current time, the state does not approve the use of Perkins funds for stipends for sponsorship of a CTSO. It is the department’s belief that a student organization is an integral part of the minimum CTE curriculum. A student organization is required for an approved CTE program.

## **Career and Technical Student Organizations (CTSOs) – Student Travel**

After much discussion, the agency administration has determined that the limited local federal Perkins funds should be focused on improving the instructional programs for all students. Our state plan for these federal funds is clear in its intent that the funds provide ALL career and technical students the opportunity to participate in improved instruction that will increase their achievement on the performance measures. The potential exists that, for many districts, the majority of their Perkins funds could be spent on student travel for the student organization members rather than on program improvement for all students enrolled in the program. As mentioned above, although such an expense might be allowable under federal regulations, the state has the authority to disallow this particular expense. Therefore, at the current time, local Perkins funds may only be used for teacher expenses and substitute pay associated with CTSO activities.

## **Certifications for Students and Teachers**

Recipients may use Perkins funds to pay a for a teacher or student's testing fee for industry certification tests such as A+, ASE Certification, MOUS, etc. if this is part of a project that is approved. These are individual certification tests that program completers can take to gain an industry certification/license. Perkins funds may also be used for training the teacher and/or having him/her certified to teach the program. See Attachment E for further information on the purchase of Technical Skills Assessments.

Another question often asked is if the teacher must be certified to proctor an industry test. The answer is No.

## **Critical elements identified in a district's technical assistance visit**

It is permissible to use Perkins Funds to fulfill a **recommendation** for equipment made by the department's staff during technical assistance through the implementation of an improvement project. However, it is **not permissible** to use Perkins funds to fulfill a **critical element**. A critical element might be (1) a safety violation, (2) a program policy violation, or (3) missing equipment which was on the minimum start-up list that was in effect at the time the program began.

## **CTE Computer Usage for Academic Assessment**

EDGAR (Education Department General Administrative Regulations) Section 80.32 allows for incidental use of items purchased with federal funds – providing such use will not interfere with the program for which it was originally acquired. Therefore, modification or relocation of the CTE program for which the computer was purchased during a testing period for non-CTE purposes (such as on-line PARCC testing) is a unique situation and this decision must be made by each district administration – keeping in mind the federal regulations regarding such funds.

## **Endorsements/Certifications for Teacher Licensure in Grades 7-12**

It is allowable to use Perkins funds for the professional development needed to add an endorsement/certification to a teacher license for a CTE course in grades 7-12 (assuming that the PD hours are not part of the required 60). It is not permissible to use Perkins for the costs associated with receiving a licensure/permit to teach.

## **Equipment and Non-Consumable, Nonexpendable Items - Inventory**

Equipment is tangible, nonexpendable personal property having a useful life of more than one year. According to the accounting standards for Arkansas public schools, such an item with a cost of less than \$1,000 per unit cost is not considered equipment for payment purposes. If the item costs less than \$1,000, it will be paid for as a supply or low-value equipment item. Therefore, it is imperative that you work with your accounting office to ensure that the budget submitted in your application is aligned with the categories they use to pay for the items.

For Perkins expenditures, all nonexpendable, non-consumable items with a cost of more than **\$100** must be listed in the application projects. You should also have an inventory or tracking system for these items so that they are readily identifiable when our auditors or technical assistance teams visit your district.

ACE retains a vested interest in the equipment purchased with the Perkins funds for its useful life cycle (currently five years). If the program/project for which it was purchased is discontinued or if the equipment is no longer needed in the program, request may be made to reassign the equipment. Requests should be sent to Mary Ellen Koettel and will be considered by the appropriate CTE staff.

Caution: Recent federal audits have included findings regarding small portable attractive items, particularly technological items. A small attractive portable item is an item that is priced under the \$1,000 equipment criteria (or even under \$100) and has a life expectancy of more than one year. This item also is not likely to be missed immediately upon disappearance. Examples include, but are not limited to, tablets, laptops, cameras, shop tools, flash drives, etc. A recipient's internal controls must be sufficient to account for all such purchases made with federal funds.

In summary, the Department's expectation is that you will individually list all items that meet the equipment definition and that cost more than \$100 on the Perkins application and amendment forms. When the auditors or technical assistance teams visit your district, you must have a monitoring/inventory system that allows for identification of these items. And the Perkins budget should reflect the correct amounts in the Equipment and the Supply/Materials categories for payment purposes.

## **Equipment on the State's Start-Up (previously Minimum) Equipment List**

When new equipment items are added to the Start-up (minimum) Equipment lists, only those programs starting on or after the date of the equipment addition are required to follow the updated equipment list. This will allow programs existing prior to the new equipment additions to utilize Perkins funds to enhance and move older programs up to the **recommended** program standards through program improvement projects. Schools will not be held accountable for equipment standards added after their program began. The only exception to this rule would be in program areas where documented safety issues have been identified that could place students or teachers in harm's way.

During technical assistance visits, if a school is lacking equipment that was added to the list after the program began, that lack of equipment becomes only a suggested **recommendation** in the report back to the school. If any equipment is missing which was

on the list at the time of the program started, that missing equipment would be considered **critical** to program approval. ACE provides state Start-Up Funding for equipment which is on the start-up list at the time of the program startup. If the school starts the program without funding, they should commit to purchasing **ALL** of the equipment on the list before agency staff approves the program. All start-up equipment lists will be maintained by ACE staff, and additions to the list should be noted with the date that it was added.

### **Equipment Maintenance and Repair**

In general, Perkins funds may not be used to repair/maintain equipment since we consider that to be “maintaining the status quo.” Perkins funds should be used to improve programs, not to maintain the status quo. However, Perkins funds may be used to repair/service equipment that was originally purchased with Perkins funds during the year it was purchased plus the two following years since, under our state definition, improvement activities are considered new activities that can be funded for up to three years. Districts/consortia should be extremely careful to maintain sufficient records to document that the equipment was originally purchased with Perkins.

Please note however that if your district is a member of a consortium, the consortium may choose not to allow Perkins funds for the repair/service of equipment. The priorities of the consortium may not allow sufficient funds for such items. And, just because the state would allow it, it does not mean the district/consortium has to spend the funds in that manner. It becomes a local decision.

### **Equipment, Stolen or Lost**

If equipment is stolen, destroyed, or otherwise missing, the district/consortium is responsible for investigation and replacement. If the district purchased an insurance policy with a large deductible, they assumed the risk and responsibility for covering any losses up to that amount – with local funds. Therefore, the district must replace the stolen equipment for the program/activity – but not with Perkins funds. When a consortium fiscal agent transfers ownership of items to the member districts, the member districts should be made aware of this responsibility.

### **Food Cost – Related to Hosting a Meeting**

The U.S. Department of Education has provided guidance on using federal grant funds to pay for food for meeting/conference attendees. A copy of this guidance is included as Attachment E. In particular, please note the bracketed paragraph. An agenda and attendance list should be kept for documentation.

### **Mentor Cost for CTE Teacher**

Perkins may be used for the cost of a mentor for the CTE teacher.

### **Professional Organization Dues/Memberships**

Perkins funds may not be used to pay individual membership dues to any professional organization – such as ACTE, NBEA, AAEA, etc.

## **Registration Fees for Professional Development or Workshop**

EDGAR does **not** specifically define registration fees when determining when funds are obligated. These fees could be considered a personal services contract for professional development, in which case the funds could be considered obligated on the date in which the recipient makes a binding written commitment to obtain those services. Example: If someone registers in May 2012 but the conference is in July, the obligation date could be the day the registration is submitted and could be paid from 2011-12 funds. However, it is also permissible that the registration could be obligated and charged to the year in which the conference or workshop occurs.

## **Salaries/Benefits**

As discussed previously, the state agency has the authority to limit allowable expenditures beyond what is stated by the federal law and regulations. The use of Perkins for salaries is one area in which this authority has been exercised by ACE. Perkins funds may not be used for classroom teacher salaries required to implement and/or maintain CTE programs/classes except as a stipend or payment for teacher time above the required or normal contracted days for a teacher to allow the teacher attend professional development or other work-related meetings described in an approved project in the annual application.

Salary: If salary is paid from Perkins funds, then a Personal Activity Report (PAR) is required to document time and effort of the employee.

100% salary from Perkins: If the employees entire salary at your institution is paid with Perkins funds and the employee works only on program activities or only on administrative activities, then a semi-annual certification stating that 100% of the persons work was on the Perkins activity is sufficient. However, if this work includes both administrative and program activities, then a monthly PAR is required that documents the percentage of time on each of these activities.

Portion of salary from Perkins: If only a portion of the employee's entire salary at your institution is paid with Perkins funds, then a monthly PAR is required. The PAR should document the percentage of time worked on Perkins activities and the percentage worked on all other activities.

Substitute teachers: If you are using Perkins funds to pay a substitute teacher to be in the classroom while the regular CTE teacher is participating in professional development or other Perkins approvable activities, a PAR is not required to be maintained by the substitute teacher. However, sufficient documentation must be maintained to show the date and the CTE teacher that the substitute was employed to replace.

Minimum requirements for a PAR include the following: (A sample PAR is included as Attachment F.)

- Be completed after the fact (not based on a budget only)
- Account for 100% of the employees time and detail the percentage of time that is worked on non-Perkins activities, Perkins administrative activities, and Perkins program activities
- Be signed by the employee and the employees supervisor

- Be prepared on at least a monthly basis

**Subscription and Software License Purchases**

Subscription costs (whether for a publication or a software license or similar item) must be for one year only. Funds may not be used for purchases that will occur in the following year – such as a three-year subscription that is paid in one installment during the first year.

**Teacher Inservice/Professional Development**

Perkins funds must not be used to pay for the registration, cost of travel or meals, or any other expense associated with professional development that will be used by a teacher/administrator to meet the state requirement of 60 hours per year. ACE worked with the Arkansas Attorney General on this question, and it is his opinion that this would be an instance of supplanting. Perkins funds may be used to pay for professional development for career and technical teachers if the hours are not being used toward meeting the required 60.

**Travel Costs**

EDGAR (Education Department General Administrative Regulations), 34 CFR Part 76, §76.707 contains a table that shows when obligations with federal education funds can be made for various kinds of property and services.

<b>If the obligation is for—</b>	<b>The obligation is made—</b>
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
→ <b>(f) Travel</b>	<b>When the travel is taken.</b>
(g) Rental of real or personal property	When the State or subgrantee uses the property.

According to OMB Circular A-87 which we are required to follow, travel costs are defined as the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the governmental unit.

Travel expenses become an issue for local recipients when fiscal years are crossed – because there is no carryover of Perkins funds at the local level. Any Perkins travel expenses occurring in the 2011-12 fiscal year must be paid from 2011-12 Perkins funds. Any Perkins-related travel expenses for 2012-13 must be paid from 2012-13 Perkins funds. And you must have an approved project in place for 2012-13 prior to the time of the travel.

How to treat expenses of a conference which begins in June and ends in July: Any days of travel expenses (transportation, lodging and meals) occurring in July must be paid from 2012-13 funds; any of these same type of expenditures occurring in June must be paid from 2011-12 funds. If a package deal was purchased for the lodging, the expenses must be pro-rated. This scenario also assumes that there is an appropriate approved project in place for both years. If the hotel reservation requires a one-night deposit for guarantee, then that one night could be obligated at the time that the reservation is made.

If purchasing an airline ticket, any flight insurance and additional fees for preferred seating are not reimbursable. The fee for checked luggage is reimbursable.

If a traveler chooses to drive to a conference out of state rather than to fly, the maximum allowable is the cost the cheaper method – flying or driving. Documentation should be maintained regarding the cost of flying versus the cost of driving in such a case.

Our best guidance on the maximum allowed for travel costs is the most restrictive of either the district/consortia travel policy and the federal government's rate. For example, if the district allows 40¢ per mile and the federal rate is 56¢, then the maximum that Perkins can reimburse is 40¢. Or if the district allows 60¢ per mile and the federal rate is 56¢, then the maximum that Perkins can reimburse is 56¢ per mile. The rationale for using the most restrictive rate comes from OMB Circular A-87 – Attachment A to Part 225 – General Principles for Determining Allowable Costs. Section c “Basic Guidelines” paragraphs (d) and (e) require that costs conform to the federal laws, grants and policies, AND also under paragraph (c), conform to state and local law. The only way that these A-87 provisions can be construed together, and make sense to us, is to follow the most restrictive policy. (Federal site: <http://www.gsa.gov/portal/category/21286>)

Please note that as stated earlier under Professional Development that EDGAR does not specifically define registration fees when determining when funds are obligated. These fees could be considered a personal services contract for professional development, in which case the funds could be considered obligated on the date in which the recipient makes a binding written commitment to obtain those services. Example: If someone registers in April 2012, but the conference is in July, the obligation date could be the day the person registers, and could be paid from 2011-12 funds. However, it is also permissible that the registration could be obligated and charged to the year in which the conference or workshop occurs.

Unless the travel expenses are paid with a district/coop credit card, each traveler must pay their own expenses and seek reimbursement. In addition, no meals will be reimbursed without an overnight stay.

### **Tuition Costs for Students**

Perkins funds may not be used to reimburse tuition costs to colleges for dual enrollment students. OVAE considers this to be a very gray area of the law. Under Section 324, this

practice might be allowable if geared towards special needs students. Ultimately, this would have to be taken on a case-by-case basis, looking at the underlying circumstances surrounding the tuition reimbursement, since this is not an area of the law to which a definitive, one-size-fits-all answer can be given. Because of the limited amount of funding for Perkins, the Department is not currently approving this expenditure of funds.

### **Web-Based Curriculum Costs**

As education becomes more dynamic, more and more of the curriculum, software, and supplemental assessment is being moved into a web-based solution. Some CTE courses now rely on curriculum and software obtained only through a site license that must be paid or renewed each year (such as Project Lead the Way). The curriculum, software, and supplemental assessment provided are updated continuously in order to provide students with the newest technology and experiences possible. ACE supports this move and believes this is an allowable expenditure for local Perkins funds.

## **SECTION 10 - ACCOUNTABILITY PERFORMANCE INDICATORS**

### **Definitions**

#### **Subgroup definitions:**

Concentrator - A Concentrator is a student who has enrolled in a minimum of 3 units of credit in one program of study in grades 9-12 (for example, Agriculture Business, Computer Engineering, Office Administration, etc). Concentrators are determined at the state level through APSCN (Arkansas Public School Computer Network) course enrollment records.

Completer - A Completer is a concentrator who has successfully completed a minimum of three units of credit including all of the core requirements of a career and technical program of study and has graduated from high school. Districts determine and report Completers through the Portal.

#### **Performance measure definitions:**

Academic Skill Attainment - Academic attainment is determined on the number of concentrators who left secondary education during the reporting year and who scored proficient or advanced on the literacy and geometry academic assessments used for NCLB measurement.

Career & Technical Skill Attainment - The CTE Student Competency Tests are end-of-course tests given in most CTE courses. All students enrolled in a CTE course should take the test (if one is available). Attainment is determined on the number of concentrators who left secondary education during the reporting year with an average of proficient on all skill tests taken in grades 9-12. In addition, concentrators that attain an industry credential as identified by ACE for CTE Skill Attainment will be considered proficient.

Graduation (aligned to NCLB) - Graduation is determined using the number of identified concentrators who are reported as graduating during the year they leave secondary education.

Completion of High School – Graduation as described above plus the number of concentrators who obtain a GED during the year they should have graduated will determine completion of high school.

Placement of Completers - Placement is determined by surveying completers six months after graduation to determine their status. Completers found in further education, employment, or the military are considered to be positive placements. The positive placement rate and the unemployment rate are figured on the completers that were found for the survey only. Thus those Completers who cannot be located despite reasonable efforts are not considered in the calculation. Placement must be reported by the district in the portal.

Nontraditional Participation and Completion - Nontraditional programs of study are those that prepare students for further education and/or employment in fields of employment in which either gender is represented at 25% or less of the workforce. An example would be females in Automotive Service Technology. The participation rate is determined by enrollments of the underrepresented gender students in courses that comprise the

nontraditional programs of study (except for Word Processing). The completion rate is determined by the number of underrepresented gender completers of nontraditional programs of study as reported by districts in the portal.

Completers of CTE Programs of Study (not a Perkins-reported indicator) - The percentage of completers of programs of study is determined by the number of completers reported by the district in the portal compared to the number of graduates reported in APSCN. This indicator is part of the district status report but not the federal Perkins report.

### **Negotiating Performance Targets for Indicators**

The Perkins Act requires that the state negotiate with local recipients if they do not wish to accept the state's performance target. The local negotiation period is March-June of each year. The state's targets that are negotiated with the U.S. Department of Education will be used to determine proposed local targets. During the negotiation period, the local recipients may propose alternative targets with justification. However, the state has the final decision on performance targets.

### **Reporting Completers**

The open period of submitting completers of programs of study is generally mid-April until September 15 each year. No extensions will be granted. This information must be submitted in the Perkins Portal.

A completer must be a graduate. Check to see if the graduate has completed three units of credit (not just three classes) in grades 9-12. One unit of credit equals one class period all year long on a regular (not block) schedule. Check to see if those three units include all of the core requirements for the program of study. The programs of study can be found in the CTE Operational Guide on the agency's website.  
(<http://ace.arkansas.gov/cte/informationForms/Pages/default.aspx>).

Schools should report all of their completers, even if students took the career and technical courses at a secondary career center or other location. The school from which the student graduates is the school that should report the completer. A student may complete multiple programs of study and each may be entered into the Portal.

Below are programs of study examples:

#### **Agricultural Business**

##### **Core Requirements**

- Survey of Agricultural Systems (1 credit)
- Ag Business (½ credit)
- Ag Marketing (½ credit)

Note: Since the core requirements only total 2 units of credit, the student would complete the third unit from any of the electives for Agriculture. In addition, up to one unit for any program of study may be Career Readiness, College & Career Readiness, Career Readiness 101 Online, JAG Work-Based Learning, Workforce Technology, or Internship – however, all core required courses must be completed.

## Accounting

### Core Requirements

- Computerized Business Applications (1 credit)
- Computerized Accounting I (1 credit)
- Computerized Accounting II (1 credit)

Note: Since the core requirements total 3 units, the student must complete these three courses to be a Completer.

If a program of study includes four core credits, then all four units are required to be a completer.

### **Completer Certificates**

ACE is required to make available certificates of program completion for students if requested by the school district. This process is in the Perkins Portal. Once the completers of programs of study have been submitted by the recipient, a certificate for each completer may be printed.

### **Reporting Placement**

#### **Placement status definitions**

Employment in field of program completed – Completers are considered employed in the field of program completed if they work for pay on a part-time or full-time basis in a job related to their program.

Employed not in the field of program completed – Completers are considered employed in this category if they work for pay in any job on a part-time or full-time basis.

Further Education – Completers are considered enrolled in further education or training if they are enrolled in a postsecondary institution or advanced training program.

Military – Military service may include any branch of the armed forces.

Not Found – Completers who cannot be located despite all reasonable attempts or who are incarcerated or deceased should be marked as Not Found.

Unemployed – Completers who are not enrolled in further education and not employed should be reported as unemployed.

#### **Time period for placement determination**

The placement survey must be conducted for the 2<sup>nd</sup> quarter following graduation. This is the October – December time period.

Once placement status has been determined, the information must be entered into the Arkansas Department of Career Educations Perkins Portal. The open period for this activity will be mid-November through February 15<sup>th</sup> following graduation. No extensions of the deadline for submission will be granted.

## **Methods for data collection**

There are many ways to collect reliable placement data including mail or telephone or Internet surveys, school personnel questionnaires, and/or interviews with parent/relative or currently enrolled students. It is recommended that the district obtain contact information from the completers prior to graduation for use in the placement survey. The method(s) used to collect placement data should be documented in district/consortia files for future data audits.

## **Placement in multiple statuses**

Completers achieving multiple placement outcomes should be reported as follows:

- Enrolled in further education and employed – report as enrolled in further education
- Enrolled in further education and in the military – report as enrolled in further education

## **Placement calculations**

Placement rates are based on the number of CTE Completers making a successful transition within the six months following graduation. Rates are calculated using the following formula:

*Numerator* – The number of CTE Completers in the reporting year who were enrolled in further education or training; employed in field of program completed; employed, not in field of program completed; or enlisted in the military.

*Denominator* – The number of CTE Completers in the reporting year less those not found during the placement survey.

## **Reporting restrictions**

Because the most accurate information available is needed to assess placement rates, intent questionnaires or plans at the time of graduation shall not be used. Data must be collected from all CTE Completers, not just from a representative sample of students. If more than 5% of the completers are reported as not found, documentation should be maintained regarding the efforts made to locate each completer.

## **Nontraditional Information**

**Nontraditional Programs** – A program of study is classified as nontraditional if it prepares students for further education/training or for employment in a career field in which either gender is represented at 25% or less. Please note that it is the actual workplace statistics which determines the nontraditional status, and not the enrollment balance in the class.

**Nontraditional Participation** – A nontraditional student is a female enrolled in one of the core-required courses (with the exception of Word Processing) from the first list below or a male enrolled in one of the core-required courses from the second list below. To determine the percent of nontraditional participation: Add the number of females in the first list and the number of males in the second list; then compare that figure to the total enrollment of students in all of these core courses.

Nontraditional Completion – A nontraditional completer is a female completing a program of study from the first list below or a male completing a program of study from the second list below. To determine the percent of nontraditional completers: Add the female completers from the first list and the male completers of the second list; then compare that figure to the total completers of all of these programs of study.

### **Nontraditional pathways for females**

#### **Agriculture, Food and Natural Resources**

- Agribusiness Systems
- Animal Systems
- Environmental Service Systems
- Food Products and Processing Systems
- Natural Resources
- Plant Systems
- Power, Structural and Technical Systems

#### **Architecture and Construction**

- Construction
- Design/Pre-Construction
- Maintenance and Operations

#### **Arts, AV Technology and Communications**

- Journalism and Broadcasting
- Printing Technology
- Telecommunications

#### **Business, Management and Administration Services**

- General Management

#### **Hospitality and Tourism**

- Restaurant & Food and Beverage Services

#### **Information Technology**

- Information Support and Services
- Network Systems
- Programming/Software Development

#### **Law, Public Safety, Corrections and Security**

- Law Enforcement Services

#### **Manufacturing**

- Maintenance, Installation & Repair
- Production

#### **Science, Technology, Engineering and Mathematics**

- Engineering and Technology
- Science and Mathematics

#### **Transportation, Distribution and Logistics**

- Facility and Mobile Equipment Maintenance
- Transportation Operations

### **Nontraditional for male**

#### **Business, Management and Administration Services**

- Administrative Support
- Operations Management

#### **Education and Training**

- Teaching & Training

**Health Science**

Health Informatics  
Diagnostic Services  
Therapeutic Services

**Human Services**

Early Childhood Development & Services  
Personal Care Services

**Law, Public Safety, Corrections and Security**

Legal Services

**Reporting Industry Certifications/Credentials Obtained by Teachers/Students**

Beginning with the 2008-09 school year, Perkins recipients must report any industry certifications/credentials that their CTE teachers/students obtain. These include Microsoft MOUS, IC3, ServSafe, NCCER, NATEF, Adobe, Autodesk, CNA, etc.

The data entry screens are very similar to the entry for Completers of programs of study – except there is no verification check on the Student ID. Please be very careful to enter the correct ID number for each student. The Student ID number is the state-assigned 10-digit identification number sometimes referred to as the TRIAND number.

Attachment G outlines the department's policy on reimbursing students for costs of industry certifications.

## **SECTION 11 - MONITORING AND IMPROVEMENT PLANS AND SANCTIONS**

### **Fiscal Monitoring**

In the past, ACE has relied upon a five-year cycle of technical assistance whereby 20 percent of all districts were visited annually. The monitoring of the financial side of Perkins was very limited. A risk management plan for conducting financial reviews of local Perkins funds has been implemented. A copy is included as Attachment H.

The plan incorporates risk elements for identifying potential sites to be reviewed as well as other factors that will allow the Department to monitor at its discretion throughout the year.

The aggregation of points will be done during the first quarter of each fiscal year and will be based on the current and/or previous year. As stated in the Plan, the purpose of our onsite fiscal monitoring is to ensure compliance with state and federal regulations and to identify and help resolve compliance problems in order to avoid audit findings.

### **Performance Improvement Plans and Sanctions**

Any recipient that fails to meet at least 90% of any performance target must file an improvement plan during the following year. The improvement plan will be a part of the annual application for the next year. The Department may request progress reports periodically to determine if an improvement plan is implemented and is effective.

Below is the description of how the state intends to use improvement plans and sanctions for improving and evaluating the effectiveness of Perkins funds.

After a recipient is identified as failing to meet an adjusted level of performance, the recipient must file an improvement plan that addresses each indicator in which 90 percent of the target was not achieved. The Act requires that the state monitor and provide technical assistance regarding performance and further specifies that the state may redirect all or a portion of a local recipient's funds to provide services to students through alternative arrangements if the recipient fails to implement an improvement plan or fails for three consecutive years on the same indicator. SBWECO will be notified of all districts and postsecondary institutions entering into an improvement plan each year.

First year of improvement plan: State staff will monitor implementation of the plan and provide technical assistance as requested.

Second year of improvement plan: State staff will monitor on-site to determine if the improvement plan has been fully implemented. Failure to implement the improvement plan may result in the staff's recommendation to the State Board to redirect all or a portion of the recipient's funds to provide services through an educational cooperative, through another recipient who is successfully meeting its performance targets, or through an alternate appropriate provider with expertise in the area in which the recipient is failing.

Third year of improvement plan: During the third year of an improvement plan, the state will continue to provide technical assistance and monitor the recipient for improvements. If the recipient has implemented its improvement plan but still fails to

meet 90 percent of the adjusted performance level for the same indicator after the third year, the State Board may redirect a portion or all of the recipient's funds and provide services to the recipient's CTE students and programs through alternative arrangements. These alternative providers include a postsecondary institution, a school district, an educational cooperative, a state agency, or another alternative provider with expertise in the area in which the recipient is failing.

Factors that will be considered before recommending sanctions include, but are not limited to, the following:

- Was any progress made toward meeting the target, even if the 90 percent level was not attained?
- Is the recipient failing on multiple indicators?
- Did the recipient obtain technical assistance on the indicator(s) in question from recognized credible sources?
- If the recipient is a consortium, were efforts of improvement directed toward the member(s) that caused the failure?
- Were Perkins funds directed toward improvement on the failing indicator(s)?

## SECTION 12 - TEACHER INFORMATION SYSTEM

Each fall we ask the CTE teachers to enter their contact information and teaching schedule for the coming year. This information is used to develop the list of career pathways/programs of study that are being offered by the schools. As the coordinator, you can review the information the teachers entered. We may also ask for the Perkins coordinators' assistance in reminding all CTE teachers to enter information by the deadline (which is the Friday after Labor Day).

### Review Teacher Information Detail

Latest Reviewed by **Ray Winiacki**  
[View Survey Results for](#)

User Name:	McGoo		
Name (First MI Last)	<input type="text"/>		
District/School:	Alma School District / Alma High School		
Job Responsibility:	Teacher		
Work Email Address:	<input type="text"/>	<a href="#">(send an email?)</a>	
Work Phone Number:	<input type="text"/>		
Work Fax Number:	<input type="text"/>		
Best Time to Contact Me:	After 1:30 PM		
<b>Teacher Home Contact Information (optional)</b>			
Home Email Address:	<input type="text"/>		
Home Phone Number:	<input type="text"/>		
Home Street Address:	<input type="text"/>		
Home City/State/ZIP:	<input type="text"/>		
<b>Occupational Areas:</b>	<b>Programs Of Study</b>		
<b>Status :</b>		<b>Approved</b>	<b>Conditionally-Approved</b>
		<b>Not-Approved</b>	
Arts, AV Tech, & Communications	Theatre Performance	<input checked="" type="radio"/>	<input type="radio"/>
	Theatre Technical Design	<input checked="" type="radio"/>	<input type="radio"/>
Foundation Courses	<input type="checkbox"/>		
<b>Vocational Courses 1st Semester</b>		<b>Vocational Courses 2nd Semester</b>	
493570 - Theater Technical Design I		559200 - Introduction to Theatre	
493580 - Theater Technical Design II		493570 - Theater Technical Design I	
493540 - Theater Arts Performance I		493580 - Theater Technical Design II	
559200 - Introduction to Theatre		493540 - Theater Arts Performance I	
<b>Remarks Section</b>			
Teacher Remarks:	<input type="text"/>		
ADWE Remarks:	--- at 9/6/2012 2:01:00 PM, Barbara Lensing wrote: <b>Teacher certified Full POS</b>  --- on 1/3/2013 2:27:00 PM, Ray Winiacki wrote: <b>Approved</b>		

## **SECTION 13 - USEFUL LINKS FOR COORDINATORS**

### **Department of Career Education** (<http://ace.arkansas.gov>)

This is the most important web site for Coordinators. You need to bookmark this site on your favorites list. Access to the Portal, to CTE End-of-Course Testing, and to all other secondary career and technical information is here.

### **Arkansas Association of Career and Technical Educators** (<http://www.arkansas-acte.org/>)

Many career and technical teachers/administrators are members of the ACTE. There is an annual conference prior to the beginning of school each year. The Department works closely with ACTE to bring relevant and appropriate inservice to the conference.

### **Career Clusters** (<http://www.careerclusters.org>)

This is the states national web site for information on career clusters. Arkansas participates with all other state in this effort.

### **National Association for Career and Technical Education** (<http://www.acteonline.org>)

This the national organization affiliated with ACTE.

## **SECTION 14 - CTE AND PERKINS VOCABULARY**

10% Allowance – A Perkins recipient must not exceed any budgeted category by more than 10%. For example, if \$500 is budgeted in Materials/Supplies and \$600 is actually spent, then the amount over 10% of the \$500 must be returned to the Department. It is important that Perkins coordinators monitor their budget and expenditures throughout the year to ensure that they are within the 10% allowed. A budget amendment must be submitted no later than April 30.

Academic Attainment – One of the performance indicators for Perkins accountability.

ACE – Arkansas Department of Career Education

ACTE – Arkansas Association for Career and Technical Educators, a professional organization for CTE teachers and administrators that sponsors an annual conference prior to the beginning school each year. The Department co-hosts the inservices at the conference.

Amendment – A change in the Perkins application, which is allowed at any time during the year and is accessed in the Portal. The deadline to submit an amendment is April 30.

Application – The annual application required to receive the Perkins funds.

Approved CTE Program – All CTE programs must be approved by the Department annually. The process begins when the CTE teacher enters his/her teaching schedule into the Teacher Information System.

Arkansas Works - Arkansas Works is a collaborative effort among the departments of Career Education, Education, Higher Education, Workforce Services, and Economic Development; the Arkansas Science and Technology Authority; the Arkansas Association of Two-Year Colleges, and the State Chamber of Commerce. It includes the Arkansas College and Career Planning System, a Web-based career planning system powered by Kuder™ <http://ace.arkansas.gov/cte/arkansasWorks/Pages/default.aspx>

Completer - A Completer is a concentrator who has successfully completed a minimum of three units of credit including all of the core requirements of a career and technical program of study and has graduated from high school. Districts determine and report Completers through the Portal.

Concentrator - A Concentrator is a student who has enrolled in a minimum of 3 units of credit in one program of study in grades 9-12 (for example, Agriculture Business, Computer Engineering, Office Administration, etc). Concentrators are determined at the state level through APSCN (Arkansas Public School Computer Network) course enrollment records.

Consortium – Two or more districts that join together for the purpose of receiving the Perkins funds. The consortium fiscal agent may be one of the districts or an educational cooperative or other allowable entity.

Core Indicators – Performance indicators required in the Perkins act. These include academic attainment, CTE skills attainment, graduation, placement, and participation in and completion of nontraditional programs.

CTE – Career and technical education, also known as vocational and technical education or voc ed.

CTE Skill Attainment – One of the performance indicators for accountability is career and technical skill attainment, which is measured using the student competency testing scores and industry credentials/certifications.

CTSO – Career and technical student organization, formerly known as vocational student organization or VSO. These include FBLA, FFA, SkillsUSA, DECA, FCCLA, and HOSA.

DWE – Department of Career Education (formerly the Department of Workforce Education)

Expenditure Report – The end-of-year financial report required from Perkins recipients and accessed from the Portal. The link for submitting the report opens on May 1 following the end of the fiscal year and the deadline for submission is August 15.

Local Plan – The document that outlines how the Perkins recipient will conduct activities required to receive the funds. For Perkins IV, there was a one-year transition plan and a five-year plan.

Frameworks – The curriculum frameworks for each program/course are on the Department's web site.

High Demand – For a particular program of study to be designated as high demand, at least half of the occupations within the career pathway had to be on the state high demand list as determined by the Department of Workforce Services (Labor Market Information section). If the career pathway is designated as high demand, then all programs of study within that pathway are also high demand. The high demand list is recalculated each spring and an updated list is available in April each year.

High Skill – The definition of high skill is that the program of study leads to a certificate, associate degree, apprenticeship, or other type of postsecondary educational experience.

High Wage – The definition of high wage for Perkins funds is 20% above the average working wage in Arkansas. For a particular program of study to be designated as high wage, at least half of all occupations within the career pathway had to have average wages equal to or higher than the 20% above. These calculations are done for the department by the Department of Workforce Services (Labor Market Information section). The high wage list is recalculated each year.

Improvement Project – These are Perkins projects that address one of the performance indicators (graduation/completion, literacy, math, placement, CTE skills, or nontraditional participation/completion) for one or more programs of study.

Kuder – An online career assessment tool that helps students and adults develop an electronic career portfolio that can be kept for life. This is a free tool for all high school students. Districts are required to have their students take the Kuder assessment prior to

receiving a state start-up grant. This is now part of the Arkansas College and Career Planning System. <http://ace.arkansas.gov/cte/arkansasWorks/Pages/default.aspx>

Nontraditional – The Perkins Act uses the term nontraditional to refer to programs that prepare students for further education and training in fields of employment in which their gender is represented at 25% or less. The determining factor is employment in the field, not enrollment in the program.

OMB Regulations – The U.S. Office of Management and Budget publishes a set of Circulars that have allowable and unallowable uses of funds and other regulations for federal funds.

Operational Guide – The Operational Guide contains the information for operating approved CTE programs. This includes the required courses for the pathways/programs of study, the minimum equipment lists, the course descriptions, etc.

OVAE – Office of Vocational and Adult Education, U.S. Department of Education

PAR – Personnel (or Personal) Activity Report, another term for a timesheet or record of activity for someone that is paid in part or whole with Perkins funds.

Perkins IV – This is the current CTE legislation. The authorization period is 2007-08 to 2012-13. After 2012-13 the Act will continue a year at a time until Congress takes action for re-authorization or termination.

Perkins Coordinator – The coordinator is the person who is responsible for the Perkins application.

Perkins Portal – The name of the web-based program which houses the Perkins application, the input forms for reporting completers and placement, and the Teacher Information System.

Placement – This is one of the performance indicators for Perkins accountability.

Portal – (see Perkins Portal)

Program Policies – This is the document that contains the State Board approved policies by which the Career and Technical Education Section of the Department operates. <http://ace.arkansas.gov/cte/informationForms/Pages/programPoliciesProcedures.aspx>

Report Card – The District Status Report, which provides information on the programs offered and some of the performance indicators, is sometimes referred to as the CTE Report Card.

Single LEA – A district that keeps the Perkins funds rather than assigning the funds to a consortium is referred to as a single LEA.

Start-up Grant – A start-up grant is a state grant for a new program of study/pathway.

Status Report – The district status report is occasionally referred to as the report card.

Student Competency Testing – The Department has developed end-of-course tests for most of the CTE courses. The testing is conducted online.

TIS – This refers to the Teacher Information System within the Portal, the web site that CTE teachers use to enter their contact information and teaching schedule each fall.

**WAIVER OF \$15,000 MINIMUM GRANT****WAIVER PROCESS FOR \$15,000 MINIMUM ALLOCATION ON PERKINS**

The Carl D. Perkins Career and Technical Education Act of 2006 has the following provision regarding waivers of the \$15,000 minimum secondary allocation:

Section 131(c) MINIMUM ALLOCATION. –

(1) IN GENERAL. – Except as provided in paragraph (2), a local educational agency shall not receive an allocation under subsection (a) unless the amount allocated to such agency under subsection (a) is greater than \$15,000. A local educational agency may enter into a consortium with other local educational agencies for purposes of meeting the minimum allocation requirement of this paragraph.

(2) WAIVER. – The eligible agency shall waive the application of paragraph (1) in any case in which the local educational agency –

- (A) (i) is located in a rural, sparsely populated area, or  
(ii) is a public charter school operating secondary vocational and technical education programs, and
- (B) demonstrates that the local educational agency is unable to enter into a consortium for purposes of providing activities under this part.

**Waiver Format:** The LEA must submit a written waiver request to Mr. Charles Brown, Associate Director for Finance, which fully addresses both (A) and (B) of subsection (2) above. Documentation must be presented. In particular, the LEA must document why it is unable to join a consortium to meet the \$15,000 minimum.

**LEA Submission Timeline:** The Department will accept a waiver request at any time prior to May 15 for the upcoming fiscal year. Waiver requests will not be considered after May 15 for the upcoming fiscal year. (Example, a waiver request received on May 20, 2007, will not be considered for the 2007-08 fiscal year. However, it could be considered for the 2008-09 fiscal year.)

**Department Response Timeline:** The Department's Senior Management Team will respond to a waiver request within 10 working days of receipt of the request. If a waiver is approved, the LEA may then submit a plan and application for Perkins funds. However, until the plan and application is submitted, no Perkins funds may be obligated by the LEA for any purpose. If disapproved, the LEA must enter into a consortium with other local education agencies in order to participate in Perkins-funded activities. Or the LEA may decline to accept Perkins funds.

**Address for Waiver Requests:** Deputy Director for Finance  
Arkansas Department of Career Education  
Three Capitol Mall  
Little Rock, AR 72201  
(fax 501.682.1509)

**MEMORANDUM OF UNDERSTANDING – ASSIGNMENT OF FUNDS**

**2010-11 Assignment of Funds and Memorandum of Understanding  
Detailing the Operation of the \_\_\_\_\_ Perkins Secondary Consortium**

**District:**

**Amount of Funds:**

Governing Board: All decisions not otherwise prescribed in this document regarding the uses of funds, either consortium-wide or on individual members' campuses, and/or the operations of the consortium as a whole will be made by consensus of a Governing Board representing each member district. The Governing Board shall convene as often as necessary and by means of its choosing to conduct Consortium business.

Consortium Funding: The total of the amount of Perkins funds for which all member districts qualified shall comprise the Consortiums allocation. All funds shall reside with the fiscal agent; the fiscal agent shall make no grant allocation to member districts other than might be required to cover the costs of specific activities or services being or to be conducted on that members campus. Member districts shall not retain nor administer an on-going Perkins account.

Consortium Fiscal Agent: The fiscal agent for the Perkins Consortium shall be the \_\_\_\_\_. It shall be the fiscal agent's responsibility to handle and account for all Consortium funds, and pay all bills for costs of activities or services provided by the Consortium on members' campuses. In addition, the fiscal agent will be responsible for preparing and submitting the Consortium's annual grant application and the local plan, and for submitting to the Department of Career Education all required forms and reports in the name of the Consortium. The fiscal agent may invoice the Consortium for up to 5% of these funds to cover the costs entailed in the administration of the Consortium.

Member Services: In accordance with Section 131(f)(2) of the Act, all member districts shall receive services from the Consortium in accordance with demonstrated need. Services shall be provided on a consortium-wide basis. The specific activities funded by the Consortium on member campuses, however, may vary as needs on individual campuses indicate, provided these activities have merit toward improvement of the member institutions performance on the core indicators. The fiscal agent may invoice the Consortium for the staff services necessary to implement the approved projects in the Consortium's annual application. The cost of the services shall be fully described in the annual application. Members will be provided with a copy of the application as desired.

Responsibilities of Member Districts: Member districts shall be responsible for providing the fiscal agent with the information the fiscal agent shall require in order to fulfill the responsibilities outlined in the section above, and for conducting all Consortium-funded activities or services in accordance with the requirements of the Carl D. Perkins Act.

Legal Oversight Responsibilities: The responsibilities of legal oversight of activities on all member campuses funded by or conducted under the provisions of the Carl D. Perkins Act and this Assignment of Funds/Memorandum of Understanding, and the use of and accounting for Perkins funds by the fiscal agent shall remain the purview of the Arkansas Department of Career Education.

Assignment of Funds: I do hereby assign the Perkins funds for this school district to the \_\_\_\_\_ Perkins Consortium.

Superintendent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Fiscal Agent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **STATEMENT OF ASSURANCES (Local Plan)**

Assurances form a binding agreement between the eligible recipient fiscal agent, the Arkansas Department of Education, and the U.S. Department of Education that assures all legal requirements are met in accordance with state and federal laws, regulations, and rules.

These assurances apply to program activities and expenditures of funds. Compliance to general and specific program assurances is the legal responsibility of the eligible recipient under the authorization of the local board of education.

Programs, services, and activities included under this application shall be operated in accordance with the Carl D Perkins Career and Technical Education Act of 2006 and the provisions of the Arkansas State Transition Plan for 2007-08.

### **THE APPLICANT CERTIFIES COMPLIANCE WITH:**

- Title VI and VII of the Civil Rights Act of 1964;
- Title IX of the Education Amendments of 1972;
- Section 503 and 504 of the Rehabilitation Act of 1973;
- Executive Order 11246 prohibiting employment discrimination based on race, color, sex, religion, and national origin;
- The Age Discrimination Act of 1975 and the Age Discrimination in Employment Act of 1967;
- The Equal Pay Act of 1963;
- The Americans with Disabilities Act of 1990;
- ORS 326.051 and ORS 659.105, education standards and all rules issued by the State Board of Education pursuant to these laws; and,
- All health and safety laws and regulations issued by the U.S. Department of Education pursuant to their laws, when classroom facilities will be used by students and/or faculty.

### **THE APPLICANT AGREES AND ASSURES THAT:**

1. The applicant will comply with the requirements of the Act and the provisions of the State Plan, including the provision of a financial audit of funds received under the Act which may be included as part of an audit of other Federal or State programs. [§122(c)(11)]
2. Federal funds made available under this Act for career and technical education shall supplement, and shall not supplant non-Federal funds expended to carry out vocational and technical education activities and tech-prep activities. [§311(a)]
3. The applicant will report data relating to students participating in career and technical education in order to adequately measure the progress of the students in meeting State adjusted levels of performance established under section 113, including special populations and will ensure that the data are complete, accurate and reliable. [§122(c)(13); §134(b)(2)]
5. None of the funds expended under this Act 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. [§122(c)(12)]

6. The applicant will provide a career and technical education program that:
  - a. Meet State and local adjusted levels of performance established under section 113; §134(b)(2)]
  - b. Offer the appropriate courses of not less than 1 of the career and technical programs of study described in section 122(c)(1)(A); [§134(b)(3)(A)]
  - c. Improve the academic and technical skills of students participating in career and technical education programs by strengthening the academic and career and technical education components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education programs; [§134(b)(3)(B)]
  - d. Provide students with strong experience in, and understanding of, all aspects of an industry; [§134(b)(3)(C)]
  - e. Ensure that students who participate in such career and technical education program are taught to the same coherent and rigorous content aligned with challenging academic standards as are taught to all other students; [§134(b)(3)(D)] and
  - f. Encourage career and technical education students at the secondary level to enroll in rigorous and challenging courses in core academic subjects (as defined in section 9101 of the Elementary and Secondary Education Act of 1965); [§134(b)(3)(E)]

#### **PROGRAM ASSURANCES TITLE I - PART C—Local Provisions**

1. Federal funds received under Title I, Part C of Public Law 109-270 are used to improve career and technical education programs.
2. Funds are used according to the requirements identified in Title I, Part C, Section 135; Local Uses of Funds.
3. Eligible recipients shall not receive an allocation under Section 131 (a) unless the amount allocated is greater than \$15,000.00. Those whose allocation is not greater than \$15,000.00 may apply for a waiver or form a consortium. [Section 131(c)(1)]
4. Comprehensive professional development (including initial teacher preparation) for career and technical, academic, guidance, and administrative personnel will be provided that promotes the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education (including curriculum development). [Section 134(b)(4)]
5. Eligible recipients shall involve parents, students, teachers, representatives of business and industry, labor organizations, representatives of special populations, and other interested individuals in the development, implementation, and evaluation of career and technical education programs assisted under Title I. Eligible recipients shall maintain documentation on how such individuals and entities are effectively informed about, and assisted in understanding the requirements of Title I. [Section 134(b)(5)]
6. Eligible recipients will provide a career and technical education program that is of such size, scope, and quality to bring about improvement in the quality of vocational and technical education programs. [Section 134(b)(6)]
7. The local school district will implement a process to evaluate and continuously improve its performance. [Section 134(b)(7)]
8. Eligible recipient (A) will review career and technical education programs, and identify and adopt strategies to overcome barriers that result in lowering rates of access to or lowering success in programs, for special populations, (B) will provide programs that are designed to enable the special populations to meet the State adjusted levels of performance, and (C) provide activities to prepare special populations, including single

- parents and displaced homemakers, for high skill, high wage, or high demand occupations that will lead to self-sufficiency. [Section 134(b)(8)]
9. Individuals who are members of the special populations will not be discriminated against on the basis of their status as members of the special populations. [Section 134(b)(9)]
  10. Funds will be used to promote preparation for nontraditional fields. [Section 134(b)(10)]
  11. The local school district shall not bar students attending private, religious, or home schools from participation in programs or services under this Act. [Section 313]
  12. No funds made available under the Carl D. Perkins Career and Technical Education Improvement Act of 2006 shall be used:
    - a. to require any secondary school student to choose or pursue a special career path or major, and
    - b. to mandate that any individual participate in a vocational and technical education program, including a vocational and technical education program that requires the attainment of a federally funded skill level, standards, or certificate of mastery. (Section 314)
  13. No funds received under Carl D. Perkins Career and Technical Education Improvement Act of 2006 may be used to provide career and technical programs to students prior to the seventh grade, except that equipment and facilities purchased may be used by such students. [Section 315]
  14. Eligible recipients will adhere to federal law prohibiting discrimination on the basis of race, color, sex, national origin, age, or disability in the provision of Federal programs or services. [Section 316]

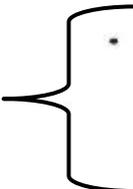


UNITED STATES DEPARTMENT OF EDUCATION  
Office of the Chief Financial Officer

MEMORANDUM to ED GRANTEEES REGARDING THE USE OF GRANT FUNDS FOR CONFERENCES AND MEETINGS

You are receiving this memorandum to remind you that grantees must take into account the following factors when considering the use of grant funds for conferences and meetings:

- Before deciding to use grant funds to attend or host a meeting or conference, a grantee should:
  - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
  - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
  - Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
- Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 225 (OMB Circular A-87, State, Local, and Indian Tribal Governments), (<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part225.xml>); 2 CFR Part 220 (OMB Circular A-21, Educational Institutions), (<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part220.xml>); and 2 CFR 230 (OMB Circular A-122, Non-Profit Organizations) (<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part230.xml>). In particular, remember that:
  - Federal grant funds cannot be used to pay for alcoholic beverages; and
  - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
- Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
  - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
- A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.
  - A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.



UNITED STATES DEPARTMENT OF EDUCATION  
Office of the Chief Financial Officer

- A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.
  - All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:  
The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.
- Grantees are strongly encouraged to contact their project officer with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grant funds for such purposes.
  - A short conversation could help avoid a costly and embarrassing mistake.
- Grantees are responsible for the proper use of their grant awards and may have to repay funds to the Department if they violate the rules on the use of grant funds, including the rules for meeting- and conference-related expenses.

June 2012

PERSONNEL ACTIVITY REPORT

Personnel Activity Report																																	
Employee Name:																																	
Supervisor Name:																																	
Employee Signature:																																	
Date:																																	
Employee Salary Distribution:																																	
Grant:		Carl Perkins																															
State / Other:																																	
Supervisor Signature:																																	
Date:																																	
Total Contracted Hrs Per Week:																																	
Month:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Mo Hrs Worked	% Mo Hrs Worked
Year:																																	
Grant Name: Perkins																															0.00	#####	
Administration																															0.00	#####	
Program / Leadership																															0.00	#####	
Other																															0.00	#####	
Grant Hours Worked																															0.00	0.00	
Grant Name																															0.00	0.00	
State / Other:																															0.00	0.00	
Administration																															0.00	0.00	
Program / Leadership																															0.00	0.00	
Other																															0.00	0.00	
State / Other Hrs Worked																															0.00	0.00	
Total Hours Worked																															0.00	0.00	
<i>Leaves/hours do not calculate into total hours worked</i>																																	
Annual Leave																															0.00	0.00	
Holiday																															0.00	0.00	
Sick Leave																															0.00	0.00	
Other**																															0.00	0.00	
Total Hours Leave																															0.00	0.00	
																														Total hours accounted for:		0.00	

FORM AVAILABLE AT <http://ace.arkansas.gov/cte/specialPrograms/perkins/Pages/default.aspx>

## **Joint Secondary/Postsecondary Policy on Purchase of Technical Skills Assessments**

### **Legal Requirement**

The Carl D. Perkins CTE Act of 2006 requires both secondary and postsecondary recipients to report student attainment of career and technical skill proficiencies, including student achievement on technical assessments that are aligned with industry-recognized standards. To meet this requirement, high schools and colleges may use Perkins funding to purchase these assessments for individual students.

### **Definition of Assessment**

The definition of assessments in this guidance includes technical skills or job readiness tests, certifications or licensures which may be received from state and federal agencies or from business and industry or related organizations.

### **Methods of Purchase**

Perkins funds may be used to purchase skills assessments through either:

- Purchase by the local school district, consortium, or college on behalf of individual students
- Purchase by the student with reimbursement to the student from the local school district, consortium, or college.

### **Financial Controls**

It is at the discretion of the institution to allow or limit the policy for direct student reimbursement, based upon local circumstances. In either case, appropriate internal controls must be in place to assure that the funds are used solely for the assessments.

If the assessment is purchased by the student, the student must provide at a minimum proof of payment, proof of certification, student name and address, and the attended educational institution.

### **Nondiscrimination**

The institution must assure nondiscrimination. This policy must be applied equally to all CTE students.

### **Conditions and Requirements**

Certain conditions and requirements apply to these purchases:

- The results of the assessment must be made available to the institution for Perkins accountability reporting. Purchases from vendors that are unwilling or unable to provide assessment results for individual students cannot be made with Perkins funds. Students must provide assessment results prior to receiving reimbursement for assessment expenses.
- It is at the discretion of the institution to determine which programs for which assessments will be purchased.
- An activity must be approved as part of the institution's annual plan prior to purchase of assessments.
- Assessment must be taken while the student is enrolled at the institution or within a timeframe that permits the results of the assessment to be received by the institution during the following academic year.
- The student must reside in Arkansas or be enrolled in a public educational institution at the time the assessment is taken.

**ARKANSAS DEPARTMENT OF CAREER EDUCATION  
PERKINS FINANCIAL RISK MANAGEMENT PLAN  
SECONDARY (Updated 2012)**

## **1. Purpose**

The Arkansas Department of Career Education receives and distributes funds for federal career and technical education programs that support Arkansas' education system and that require state administration. As a condition for receipt of these funds, the department must allocate these funds according to the requirements of each specific federal grant, review and approve applications for these funds from eligible recipients, and ensure compliance with federal regulations for uses of these funds.

The department's fiscal and program monitoring is part of this system of oversight. The first tier of oversight is to collect, review, and, if necessary, act on the findings of the required annual audits conducted on every district. Fiscal and program onsite monitoring is the second tier of oversight. Its purposes are:

- To monitor recipients' Perkins expenditures to ensure compliance.
- To identify and help resolve compliance problems surrounding recipient's current uses of funds in order to avoid audit findings and possible penalties after the end of the fiscal year.

The procedures described in this document are designed to test whether grant funds reimbursed by the department have been expended for the purpose identified in the grant award and whether those expenditures are allowable costs based on the cost principles for the type of organization receiving funds. It is the Department's intent to meet the federal monitoring requirements of OMB Circular A-133.

## **2. Monitoring Selection Process**

### Risk Factor Monitoring

Recipients will be organized into two groups:

- Consortium fiscal agents
- School Districts that maintain their own Perkins funds

Recipients will be selected for monitoring in any given year through the following steps.

Step #1 – Each year, all recipients in each group will be put in the monitoring pool.

Step #2 – Selection will be made by ranking recipients in the pool with risk factors that include the following:

- a) New recipient with little or no experience in managing the Perkins grant (recipients where persons in the coordinator role have changed will be viewed as new recipients) – 10 points

- b) Recipients whose audits or staff reviews have indicated to ACE problems with costs, lack of controls or a system to identify costs charged to the grants or that may be on the ADE Fiscal or Academic Distress List – up to 10 points
- c) Recipients that receive over \$100,000 or consortia that receive over \$250,000 in Perkins funds – up to 5 points
- d) Recipients that failed to meet deadlines in submitting Perkins application, expenditure report, completers of programs, or placement of completers – up to 5 points
- e) Recipients that fail to have all funds substantially approved by January 1 in prior year – up to 5 points
- f) Recipients that fail to use a significant portion of their grant – up to 10 points
- g) Recipients that received multiple MOUs – up to 10 points (2 points per MOU)
- h) Recipients not monitored in past five years – up to 5 points
- i) Recipients who have had to return funds to ACE based on their Annual Expenditure Report – 10 points
- j) Recipients that fail to request reimbursement on a timely basis – up to 30 points (first request after January 1 – 10 points; first request after March 1 – 20 points; first request after April 1 – 30 points)

Those assessed the highest points in the pool will be monitored that year. In addition, all recipients within the Technical Assistance Area being visited that fiscal year will be monitored.

### Special Monitoring

In addition to those recipients undergoing risk factor monitoring will be those chosen for special monitoring. Special monitoring will focus on recipients at which the department has reason to believe that Perkins funds are not being expended appropriately or who themselves are concerned about their compliance status and request a monitoring visit. Recipients may also be selected for special monitoring at the discretion of the Arkansas Department of Career Education.

### **3. Recipient Notification**

A recipient selected for monitoring will be notified of its selection at least two weeks in advance of the on-site monitoring visit. The department will communicate directly with the recipient's superintendent or director to establish an agreeable date for an onsite monitoring visit. At the same time, the recipient will work with the assigned auditor to prepare for the visit and will be given a list of the types of documents required to be available for the review.

When monitoring in a consortium, the auditor will identify the specific schools/programs that may be visited so that the recipient can make arrangements with the school administration as appropriate prior to the date of the on-site monitoring visit.

### **4. Financial On-site Review Monitoring Procedures**

The Monitoring Procedures focuses on three areas of compliance:

- Internal controls are in place to ensure that costs are assigned and tracked against federal grants using a method to ensure compliance with federal requirements, that

assets acquired are safeguarded, and that they are used solely for authorized purposes

- Expenditures of federal funds are in compliance with federal cost principles (principles identifying what can be funded and how it can be funded)
- Expenditures are in compliance with the recipient's approved local plans.

### Testing Method

In order to monitor current fiscal practices for compliance in these three areas, the auditor will use the following testing methods:

- Internal Controls – An Internal Control Survey will be completed by appropriate school personnel to determine if proper controls are in place to manage the grant. Based on the assessment of the survey and a review of the most recently issued financial audit report the auditor will determine what tests will be performed to determine the schools compliance with policies and procedures. The auditor will examine written policies and procedures for grant management, procure accounting records for each federal grant, check property/equipment inventories and maintenance schedules, and justify the most current request for reimbursement with grant balances and expenditures.
- Compliance with cost principles and local plans will be tested by examining outlays for the past fiscal year and the current fiscal year as needed. Source documentation (purchase orders, invoices, cancelled checks, payrolls, time and attendance records) for randomly selected transactions will be reviewed to determine the nature of the expenditure and to establish its allowability. Specific outlays will also be reviewed to establish their consistency with the approved local plan. The auditor will examine outlays under each of the approved budget categories.

In examining the outlays, the auditor will look as such issues as:

- Is the expenditure a normal expenditure that should have been covered by non-grant funds?
- Does the contract indicate its purpose or the person hired is within the purpose of the grant?
- Does the work schedule for the individual indicate the time spent working on the cost objectives of the grant and on other cost objectives? Is it reported after-the-fact and signed by the individual?
- Are the costs allowable based on cost principles per OMB Circular A-87?
- Are the expenditures applicable to the period covered by the grant?
- Do expenditures requested for reimbursement agree with expenditures in the recipient's ledger for the same period?
- Was equipment purchased on the new program start up list (also known as start-up equipment list) in effect at the time when the program started?
- Are expenditures recorded in the correct account code in APSCN and identified as Perkins expenses?
- Were the expenditures reimbursed by more than one grant or program?

### Exit Interview

When the on-site monitoring has been completed, the auditor may conduct an oral exit interview with the superintendent/director and anyone else he/she deems appropriate.

The auditor will identify areas of possible non-compliance and provide the opportunity for the submittal of further information or explanation to correct misperceptions or misinterpretations.

## **5. Final Report & Corrective Actions**

### Final Report

The Department of Career Education will issue a written final report of the findings of an on-site monitoring visit within 45 days after the completion of the visit. Program staff may be consulted during that period to clarify an issue or verify the accuracy of information collected during the review. Findings of current non-compliance could be in one of three categories:

- a) Adequate internal controls are not in place
- b) Sufficient source documentation is not in place to justify an outlay
- c) Specific outlays are not allowable under cost principles or do not meet the purpose of the grant.

### Corrective Action Plan

Once the recipient has received the Final Report of the On-Site Monitoring Visit, it has fifteen (15) days to submit a corrective action plan for findings of non-compliance. In its response, it can challenge the findings by submitting material that demonstrates the inaccuracy of the finding. When it concurs that a finding of non-compliance is correct, it needs to file a corrective action plan.

The recipient may work with its visit liaison to obtain help from the department in formulating adequate corrective actions. A corrective action must be created for each finding and should result in bringing the recipient into full compliance. The nature of the corrective action will relate back to the category of the finding.

When there are weaknesses in internal controls, policies and/or procedures must be developed and implemented and accounting records must be brought into compliance with approved budgets.

- a) When sufficient source documentation is not in place, such documentation will be put into place or the outlay will be determined to be disallowable.
- b) When specific outlays are determined to be disallowable under costs principles or the purposes of the grant, the recipient must submit documents indicating those costs have been transferred and paid using non-grant funds.

Corrective actions should identify:

- The action to be taken to bring each cited item into compliance and to keep the problem from reoccurring
- Who will be responsible for the action
- When it will be completed.

When the department is satisfied that the proposed corrective actions will be successful in resolving all problems, the recipient will be notified that it has an approved corrective action plan.

Corrective actions must be completed before the current fiscal year is closed out. After the date on which corrective actions were to be completed, the auditor may schedule a follow-up visit to verify that the actions have been carried out and that they were successful in resolving problems or will arrange for an alternate way for the recipient to demonstrate that effective corrective actions have been completed.

### Possible Penalties

The imposition of penalties for non-compliance with federal requirements will be a last resort. The main objective of the monitoring system is to assist recipients in creating sound grant management systems. However, federal law requires that the department take action if its recipients do not comply with federal requirements.

1. Failure to resolve issues, to refund disallowed costs, or to supply adequate documentation to support costs charged to grants will result in a warning that funds may be suspended until the requirement is met.
2. Continued failure to resolve issues, to refund disallowed costs, or to supply adequate documentation will result in a possible permanent suspension of funds.

## **6. Who to Contact**

Conducting on-site monitoring visits is only one method of addressing the state's responsibility for oversight of the Perkins funds. The Department of Career Education is also committed to providing the training and technical assistance that its recipients request to improve their grants management systems. For more information on this monitoring system or to request assistance, please call Lorna Claudio at 501/682-1651.