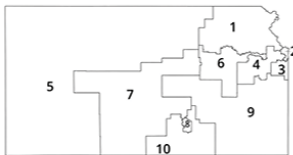


Perkins V: Strengthening CTE for the 21st Century Act Local Grant Handbook





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- High school graduation
- Postsecondary success



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Kansas leads the world in the success of each student.

Jan. 25, 2025

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Introduction

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

- This handbook is to be used only as a reference tool
- The information in this guide is not exhaustive
- All other federal, state, and local laws, including Education Department General Administrative Regulations (EDGAR) are in force
- Kansas State Department of Education (KSDE) CTE staff reserves the right to update this information as new guidance becomes available
- Please contact KSDE CTE staff with specific grant application questions or concerns

Overview of Perkins Funding

Eligibility

An eligible recipient is an eligible Local Education Authority (LEA) or a consortium of eligible LEA's can receive a Perkins allocation. An eligible LEA is a publicly funded secondary school that offers state approved CTE Career Pathways and will use Perkins funds in support of CTE education courses that lead to technical skill proficiency or a recognized postsecondary credential, including an industry recognized credential, certificate, or an associate degree.

A Perkins-approved program must meet all KSDE Perkins eligibility requirements to be a state approved Career Pathway. Any eligible recipient receiving Perkins Local Grant funds must offer at least one state approved CTE Pathway. An eligible LEA must generate a local grant allocation of at least \$15,000 to become an eligible recipient. If not, the LEA has the option to form or join a consortium, the total allocation of which meets or exceeds the minimum allocation of \$15,000. Funds allocated to consortia must be used only for purposes and programs that:

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

Allocations

Carl D. Perkins funds are shared equally between the Kansas Board of Regents (KBOR) and KSDE. The total State allocation is divided between KBOR and KSDE and distributed in the following manner:

- 85% of the funds are distributed to eligible local recipients (which includes a 15% Reserve Fund)
- 10% for state leadership activities
- 5% for state administration.

The secondary distributed amount is based on a formula using the percentage of Economically Disadvantaged students aged 5-17 in the geographic attendance area of the LEA.

Funding Efforts

Perkins V is dedicated to increasing learner access to high-quality CTE Career Pathways. Perkins funding supports a variety of efforts, including but not limited to:

- Professional development
- Technical assistance
- Creation of innovative Career Pathways
- Support for continuous improvement of existing Career Pathways
- Career exploration

- Guidance and advisement
- Data collection and analysis
- Program evaluation and monitoring. Local applicants must focus on the continuous development of academic, technical, and employability skills of students in CTE programs of appropriate size, scope, and quality

Comprehensive Local Needs Assessment (CLNA)

Perkins V states: (1) To be eligible to receive financial assistance under this part, an eligible recipient shall conduct a CLNA related to CTE and include the results of the needs assessment in the local application; and not less than once every two years, update such CLNA.

A needs assessment is a systematic set of procedures used to determine needs and to examine their nature and causes. A needs assessment is conducted to determine the needs of students, parents, workforce development, community, and future employers.

The CLNA consists of six components:

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

Local Grant Application Process

Each eligible recipient must complete a Local Application to receive Perkins funding. Eligible recipients must answer questions from the Perkins V law to locally address the CLNA and create an action plan. Eligible recipients will have the opportunity to update the application once per fiscal year by submitting updates with the annual local grant appendices and budget.

The completed updated narrative, local grant forms and budget, with all signatures, dates, and addresses, should be submitted to KSDE Perkins staff. No hard copy of the grant application will be required. No funds shall be expended until the LEA receives an approval from KSDE. Failure to follow instructions when submitting the application may delay its approval.

Revisions

Revisions to expenditures or activities of the Local Grant require the submission of a Perkins Change Request Form and are subject to KSDE approval: A revision moving less than \$500 within the same Local Grant Goal without adding any new items or activities does not require a Perkins Change Request Form.

1. Adding new items to the Equipment, Resources, Computing Devices, Software, Subscriptions, or Professional Development lists requires a Perkins Change Request Form. The local Perkins coordinator must track the changes and update the lists for the Final Report.
2. Adding any new line item or activity to a Local Grant Goal requires a Perkins Change Request Form.
3. Revisions moving funds of \$500 or more from one Local Grant Goal to another require a Perkins Change Request Form signed by the Preparer. The LEA Business Office must be notified of the revision.
4. All revision requests must be submitted by May 15 of the grant year.

To request a change to your grant, email the KSDE Perkins Coordinator the Perkins Change Request Form with the complete information.

Reporting Requirements

Local Grant Progress Reports are due by December 1. The Final Report is due October 15. KSDE reserves the right to place a hold on the Perkins funds reimbursement system for untimely or out of compliance reports.

Additional forms may be required with the progress and final reports. For instance, any salary and/or stipend expenditure requires a Time & Effort Record; Program Income Records are required when Perkins funding was used to purchase equipment and/or supplies used to generate Program Income. Each eligible recipient is responsible for establishing an effective system for maintaining accurate records and submitting required forms to KSDE. The LEA's Authorized Administrator and the Preparer must sign the Final Report documents. If a portion of the Final Report is completed by another division within the LEA (i.e., the Business Office), the Perkins coordinator should coordinate materials to ensure forms are submitted by the due date.

Expenditure Guidelines

All requested expenditures must address the CLNA and the 4-Year Local Application.

Local Grant Goals

Each Perkins V Goal must be addressed in the Perkins application. A goal can be funded from either federal or non-federal sources. When non-Perkins funds are used to support a goal, identify the source in the funding cell (e.g. Local, Institutional).

Vendor Guidelines

200.322 Domestic preferences for procurement require “the non-Federal entity should, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).”

The LEA certifies by its representative’s signature on the application that neither it, nor vendors used in expenditures of Carl D. Perkins grant funds are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in grant activities by any federal or state department or agency. Vendor verification can be done at <https://sam.gov/content/home>.

Carryover

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

Supplementing vs Supplanting

Supplanting presumption applies if:

1. The activity is required under other federal, state, or local laws
2. The activity was paid for with non-federal funds in the prior year

Perkins Accounting

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

Expenditure Restrictions

Salaries

No more than 50% of the total Perkins Local Grant allocation shall be used for salaries. Funding can only be used for new, permanent positions that will be assumed by the institution when grant funding is no longer available (maximum 3 years). The funded amount used for the position will decrease by 1/3 each year for the 2nd and 3rd years. Perkins funds cannot be used to supplant existing, locally funded personnel expenditures. A complete job/position description with time allocations must be submitted with the grant application every year of the three-year roll down. Any salary and/or stipend expenditure requires a Time and Effort Record, in compliance with 3 CFR

200.430(i). The rolldown of salaries must be calculated based on the actual amount paid out the previous year, not the budgeted amount.

Equipment

No more than 50% of the total Perkins allocation may be used to purchase equipment. Equipment expenditures must be for new equipment to enhance an approved CTE Career Pathway. Each eligible recipient must have adequate maintenance procedures to ensure federally purchased equipment is used if it is needed.

Special Populations

A minimum of 5% of the total Perkins allocation must be expended on special population activities. Each eligible recipient must identify one or more special populations for this goal each year and develop one or more activities to support them. Perkins funds cannot be used for Americans with Disabilities Act (ADA) or any other federal, state, or local law compliance. Perkins V designates the following groups as special populations:

- Individuals with disabilities
- Individuals from economically disadvantaged families, including low-income youth/ adults
- Individuals preparing for nontraditional fields
- Single parents, including single pregnant women
- Out-of-workforce individuals
- English learners
- Homeless individuals (including Migrant)
- Youth (under 21 years of age) who are in, or have aged out of, the foster care system
- Youth (under 21 years of age) with a parent who is a member of the armed forces and is on active duty

New Program Development

A maximum of 5% of the Local Grant allocation can be used for the development of new, innovative CTE Career Pathways. In line with their CLNA, eligible recipients can identify potential areas of growth and innovation and may develop Career Pathway(s) to meet those needs. The eligible recipient is responsible for following all required local and state-determined Career Pathway development and approval steps. If the eligible recipient chooses to expend Perkins funds on a Career Pathway that is not subsequently approved by KSDE, the eligible recipient must reimburse the new Career Pathway development expenditures back to the Local Grant and submit a Perkins Change Request Form to reallocate those funds to other activities and goals. If the new Career Pathway is approved by KSDE, the eligible recipient will need to apply for the new Career Pathway in the CPPSA System.

Administrative Costs

No more than 5% of the total Perkins allocation may be used for local administration, which may include indirect costs related to the supervision, accounting, and reporting of Perkins goals set forth

in the local application. Administrative costs must be listed on the budget and accounted for similarly to expenditures in the program part of the grant. All allowability rules apply. No office supplies, food, or expenses not related to CTE are allowed.

Perkins V Allowable Expenditures

This document is intended to provide guidance on often requested, but unallowable purchases. This is not an exhaustive list. The eligibility of any cost should be determined by considering the grant's purpose, Carl D. Perkins requirements (including alignment to the CLNA), any pertinent Federal cost guidelines and all costs must be related to the Career Pathway as approved in the local Perkins application. For questions regarding a specific expenditure, please contact the KSDE Perkins staff.

Costs must be necessary, reasonable, and allocable to a specific program.

Administration	Up to 5% of the total budget may be spent on local administration. This may include administrative travel, support staff, and other administrative costs directly associated with the management of Perkins-approved CTE programs. NOTE: This line item cannot exceed 5% of the total budget.
Accounting	An expense that supports payment to a clerk for time spent keeping Perkins funding fiscally sound and/or an outside accounting firm to ensure all Perkins fiscal reports are balanced. NOTE: Records of time and effort expended in this activity must be maintained to justify this line item.
Advisory Council	The Perkins-approved CTE program advisory council members may be reimbursed for mileage and per diem for attending conferences, judging student CTE competitions or other activities that are closely aligned to the specific Perkins-approved CTE programs.
Assessments	Assessments aligned to State-Approved Pathways could be considered eligible Perkins expenditures. LEAs must document how the assessment data gathered will be used to improve performance Assessment. Materials may only be purchased for CTE students enrolled in Perkins approved CTE Pathways. Expenditures must align with the CLNA, cannot result in a credential for the individual, and cannot be considered college Prep Tests (ACT, SAT).
Career Guidance and Counseling	Expenditures include but are not limited to career assessment software, faculty/staff attending conferences (when it is a part of a comprehensive professional development plan), salaries/stipends for career counselors who work specifically with CTE students in Perkins-approved programs.
Classroom resources, tools, supplies, and materials	CTE-specific resources for the classroom are allowable. Examples include software, videos, resource books, manuals, demonstration materials. NOTE: Consumables such as paper, printer supplies, student-retained textbooks, typical day-to-day supplies to run a program etc. are not allowable.

Conferences	According to Perkins, “a conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award”. Expenditures must align with the CLNA. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities and speakers’ fees.
Contracted Services	The LEA may hire consultants to provide guidance in a specific Perkins-approved CTE Pathway to address the priorities of Perkins V. Costs may include, but are not limited to, the consultant fee, travel expenses, per diem, and lodging. These expenditures must align with the CLNA. Expenditures for hiring a consultant regarding activities related to the administration of the grant would be included in the 5% allowed under administrative costs.
CTSO Advisor Expenses	Travel and resources to support CTSO Advisor’s expenses are allowable if the CTSO Advisor attends professional development while attending the CTSO event. Expenditures must align with the CLNA.
CTSO Curriculum	Curriculum related to CTSO activities is allowable. This curriculum provides evidence-based instructional practices that support employability skills, technical and academic skills and connects with CTSO Competitions, activities, and preparations, and must be supplemental to existing curriculum. Expenditures must align with the CLNA.
CTSO Supplies	Non consumable supplies related to the pathway(s) connected to a CTSO may be purchased and retained by the CTSO for student use.
Curriculum	Curriculum must utilize evidence-based instructional practices that support employability skills, technical and academic skills; improve student performance and/or connects with CTSO competitions, activities, and preparations and must be supplemental to existing curriculum.
Curriculum development	Teaching staff or administrators may be paid to develop, update, or revise curriculum within Perkins-approved CTE programs. NOTE: time spent in this activity must be outside of contract time. All time spent in this activity must be documented with Time & Effort records.
Equipment	Equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000. Equipment may not make up more than 50% of the total budget and any equipment purchased requires approval from KSDE, to include submission of 3 bids or sole source letter. Expenditures must align with the CLNA and can only be used to purchase state-of-the-art equipment. Installation, set-up, and initial maintenance of the equipment is allowable if it is included in the initial purchase package. Construction/capital outlay is not allowable. NOTE: On-going maintenance of equipment is the responsibility of the eligible recipient. Each unit of equipment is required to have a KSDE equipment tag. See Perkins tags below for instructions on how to obtain them.
Honorarium/Stipends	LEA staff or other qualified individuals may be paid to develop, update, or revise the curriculum within Perkins approved CTE Pathways. Expenditures must align with the CLNA. LEA staff time spent in this activity must be outside of contract time. NOTE: Records of time and effort expended in this activity must be maintained to justify this line item.

Institutional Memberships	Memberships to professional organizations relevant to Perkins-approved CTE programs are allowable if the membership is in the name of the LEA or position (Institutional Memberships). Membership should enhance alignment to the CLNA. The membership type and organization must be specified in detail in the grant application. Personal memberships are not allowed.
New Pathway Development	Perkins funds may be used on professional development, curriculum development, supplies and equipment needed to develop and implement new pathways as identified in the CLNA.
Professional Service Costs	(A) Costs of professional and consultant services rendered by people who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-Federal entity, are allowable, subject to paragraphs (B) and (C) when reasonable in relation to services rendered and when not contingent upon recovery of the costs from the Federal government. (B) in determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative; however, the following factors are relevant: 1. the nature and scope of the service rendered in relation to the service required 2. The necessity of contracting for the service, considering the non-Federal entity's capability in the area 3. The past pattern of such costs, particularly in the years prior to the Federal Awards 4. The impact of Federal awards on the non-Federal entity's business (5) Whether the proportion of Federal work to the non-Federal entity's total business is such as to influence the non-Federal entity in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Federal awards. 5. Whether the service may be performed more economically by direct employment rather than contracting. 6. The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-federally funded activities. 7. Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of the time required, rate of compensation, and termination provisions). (C) In addition to the factors in paragraph (b) of this section, to be allowable, retainer fees must be supported by evidence of bona fide services available or rendered. Expenditures must align with the CLNA.
Professional development activities and training	Professional development activities must be relevant to a specific Perkins approved CTE Pathway and aligned to the local Professional Development plan. Training costs are allowed when new CTE equipment is purchased, and an instructor needs training to provide appropriate CTE instruction. Expenditures must align with the CLNA NOTE: Perkins funds cannot be used for college tuition reimbursement.
Salaries	Compensation for instructors in Perkins-approved CTE programs. NOTE: Full-time instructor salaries are fundable on a 3-year rolldown schedule. In the first year, 100% of the instructor's salary can be paid by Perkins funds; the second year 2/3 of the

salary, and the third year 1/3. All employees paid by federal funds must maintain a record of Time & Effort. Please review expenditure restrictions: salaries section.

Subscriptions and periodicals	Subscriptions must be relevant to a specific Perkins-approved CTE program and must be purchased for use by the CTE instructors and students. Subscriptions should provide industry-standard updated information for students/faculty and will be approved on a case-by-case basis.
Substitutes	Costs for substitutes to cover classes while staff are absent from the classroom to address Perkins approved activities are allowable. Expenditures must align with the CLNA.
Supplies	Supplies means all tangible personal property other than those defined as equipment. Supplies include non-consumable materials, technology, tools, and instructional resources. Examples of supplies may include: a resource book for teacher's use, manuals, tools that are a significant upgrade in technology, and industrial grade items below \$5,000. Expenditures must align with the CLNA. Supplies purchased specifically for Special Populations should first be considered under ADA and Special Education funding prior to using Perkins funds. NOTE: No consumables such as paper, inkjet cartridges, textbooks, drill bits, non-industrial grade items or typical day-to-day supplies are allowable.
Teacher Externships	Participation in an externship activity must be relevant to the instructor's Perkins-approved CTE program. It must be aligned to the CLNA, and the cost incurred must not be more than the average reasonable cost for the same activity in the marketplace.
Technology and computing devices	Technology items purchased with Perkins funds must be necessary for education and training of students in specific Perkins-approved CTE programs and be industry-standard. Local Grant Forms and Budget must provide an explanation of how these technology items will be used and how they are not standard classroom equipment. NOTE: Common or routine technology purchases are not allowed. Equipment must be in the Perkins-approved CTE program area for which it was purchased.
Textbooks	Classroom textbooks may be allowable with KSDE CTE staff approval. Textbooks only for new or expanded programs (e.g. Excel in CTE, dual/concurrent courses) will be eligible for KSDE review. Perkins funds cannot be used for the purchase of student-retained textbooks.
Travel	May include lodging, transportation, and per diem to attend meetings directly connected to Perkins grants. Institutions must have a written institutional travel policy for specific reimbursement rules. NOTE: Itemized receipts must be kept in case of an audit.
Uniforms	Uniforms or clothing including lab coats, coveralls, gloves, helmets, etc. that remain in the classroom or laboratory are allowable. NOTE: Uniforms or any clothing that becomes a personal possession is not allowed.

The following expenditures are allowable ONLY for non-traditional occupation projects and special populations activities.

<i>Advertising</i>	Perkins funds can be used to design and develop marketing materials for a specific Perkins-approved CTE program if it directly relates to a special populations project. This may include but is not limited to hiring a consultant, creating ads, television spots, pathway posters, etc. NOTE: All materials must be approved by KSDE CTE staff before expenditures are made. Consumable items such as paper, giveaways, printing costs, etc. are not allowable.
CSTO Membership Expense	CTSO Membership fees for Special Population students is allowable, if the LEA chooses to include this cost. Each eligible recipient should spend no less than 5% of the allocation on Special Populations; therefore, the CTSO Membership Expense may count toward the 5% requirement. Expenditures must align with the CLNA. NOTE: This expense is NOT allowable for students outside of special populations categories.
CSTO Supplies	Non consumable supplies related to the pathway(s) connected to a CTSO may be purchased and retained by the CTSO for student use. Examples include student jackets, display tripod/easel, tools, etc. NOTE: This expense is NOT allowable for students outside of special populations categories.
Printing and reproduction	Printing or reproduction of items is allowed for non-traditional and special populations, but the items must be relevant to a specific special population project. This may include, but is not limited to, non-consumable promotional materials, such as posters, billboards, displays, etc. NOTE: All materials must be approved by KSDE CTE staff before expenditures are made.
Transportation	Transportation special population is allowable if transportation is identified as a barrier to student participation/ success in the CTE Pathway. If this transportation also provides transportation for students who are NOT in a special population, 50% of the students involved in the transportation must be identified as part of the Special Population AND transportation must be identified as the barrier being addressed. This expense may count toward the 5% required budget for Special Populations.

Perkins V Unallowable Expenditures

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

Any costs not applicable to a specific Perkins-approved CTE program	All expenditures must be relevant, aligned to CLNA and supportive of Perkins approved CTE Pathways.
Any costs not necessary and/or reasonable	All expenditures must be supportive of Perkins approved CTE Pathways, needed for Pathway success, and reasonable in amount.

Alcoholic beverages	Costs of alcoholic beverages are unallowable.
Advertising and public relations costs	Includes memorabilia and displays (exception – nontraditional, and marketing materials for a specific Perkins approved CTE Pathway can be allowable).
Audits	The cost of a general school/ institution audit is not permissible.
Awards	Cash awards, medals/pins, plaques, ribbons, trophies/ certificates are not allowable.
Bad debts	Financial issues are the institution's responsibility and Perkins funds shall not be used to satisfy an institution's bad debts.
Basic Classroom supplies	Anything the school should normally provide for a standard classroom is not allowed i.e. basic printers, basic curriculum.
Basic Printers	Standard printers are not allowable. Note: specialized printers that are aligned with industry uses and are relevant to Pathway content i.e. 3-D or large format printers are allowable
Capital expenditures	Building construction, and/or modification (includes plumbing, electrical wiring, heating/cooling systems, etc.) or land purchases are unallowable. Changes to the structure of the classroom including the addition of basic elements (countertops, sinks, etc.) are not allowable. (Exceptions – Equipment based on eligible purpose and need are allowed.)
Career & Technical Student Organizations (CTSOs)	Awards for recognition of students, advisors or other individuals are not allowable (see awards above). Examples of unallowable expenses for CTSO's include individual dues (for students who are not part of special populations); food/ lodging for students; jackets/uniform apparel retained by students; student registration fees to events, conferences; supplies, transportation of students to events.
College placement tests	As a direct benefit to students, college preparation tests are not allowed (ACT, SAT, etc.).
College/University Visits	Funding that provides a direct benefit to students is not allowable. a LEA may not use Perkins funds for transportation for students to visit a campus.
Commencement / convocation costs	Costs incurred for commencements and convocations are unallowable
Communications	No consumables such as paper, printing supplies, envelopes, postage, etc. are allowable. Paying for phone or internet services is not allowed.
Competitive events	Funding to transport students to and from competitive events is considered direct assistance to students and is not allowable.
Consumables supplies	Perkins funds may not be used for any item designed for single use (used and discarded). All standard classroom consumable supplies, including but not limited to: CO2 cartridges, drill bits, food, ink, toner, printer cartridges, 3D printer filament, lumber, office supplies, plants, welding rods/wire.
Contingency or	Perkins funds must be expended in the year they are authorized. Any unused funds

“petty cash” funds	must be returned.
Contributions or donations	Perkins funds must be used to support Perkins approved CTE Pathways and relevant activities. They may not be used as contributions or donations.
Dues/membership fees	Personal memberships are not allowed. Only memberships in the name of the LEA or position may be allowed if the membership enhances alignment to the CLNA. The membership type and organization must be specified in detail in the grant application.
Direct benefits for students	Not allowable
Entertainment	Expenditures for entertainment or social activities such as: beverages, lodging, meals, non-working meals, transportation, gratuities are not allowed.
Equipment for administrative or personal use	Expenditures for equipment that is not specifically used for approved CTE Pathways and housed in appropriate classrooms/labs/workshops are not allowable.
Equipment and supplies for building maintenance	The cost of supplies and equipment for building maintenance is not allowable.
Exhibits	Perkins funding is not allowable for exhibits.
Food	Food is consumable and not allowable.
Fundraising	Perkins funds may not be used to fundraise.
Furniture	Standard multi-purpose furniture is not allowable.
General expenses	Perkins funds may not be used for expenses which are attributed to the general operation of the LEA.
Gifts	Students may not receive direct benefit from Perkins funds; therefore, gifts for students are unallowable.
Hobby craft, leisure arts, or other non-occupational item expenditures	Perkins funds may only be used for items that are aligned with the CLNA and align to industry standards and expectations. Items must be used for courses that enhance instruction for students to gain knowledge and skills that meet industry standards and certifications in high wage, high skills and, or in high demand occupations.
Interest and other financial costs	Perkins funds may not be used to pay interest or late charges.
Instructional aides to be retained by students	Federal funds may not be used to purchase any items that will be retained by students.
Insurance	Building, equipment, or personal/LEA insurance is not allowable.
Leasing vehicles or Equipment	Renting or leasing of automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, tractors, or trailers is not allowable.

Legislative expenses	Federal funds may not be used for lobbying activities.
Maintenance contracts or agreements	Capital outlay and maintenance costs are not allowable, except for in the case where a piece of equipment is purchased, and the maintenance is included.
Non CTE Conferences	Conferences that do not connect CTE instruction with industry or career development, integrate academics, promote, and improve career education, work-based learning and Special Populations concerns, improve CTE instruction, or integrate technology into CTE Pathways are not allowable.
Pre-award costs	Costs incurred during the timeframe prior to the grant award are not allowable.
Promotional 'giveaways'	Any items for promotional use or "give away" items are not allowable.
Repairs	Repair costs of any item are not allowable with federal funds.
Replacement of lost, stolen, or broken equipment	The cost of replacing federally funded equipment that is lost, stolen or broken is the responsibility of the grant recipient.
Residential kitchen tools	Residential type kitchen tools are not allowable (i.e. light grade plastic products, private label products sold through home party outlets.)
Software – standard operating software	Standard operating software that is used throughout the institution for multiple purposes (i.e. Microsoft Office, Adobe – standard) is not allowable.
Storage files or cabinets	Standard multi-purpose furniture is not allowable.
Student internships	Student scholarships are not an allowable use for Perkins funds.
Student scholarships	Student scholarships are not an allowable use for Perkins funds.
Subscriptions to mainstream periodicals	Subscriptions that are non-technical or do not align directly to a CTE Pathway, Career Education, Work Based Learning or do not enhance alignment to the Comprehensive Local Needs Assessment are not allowed.
Textbooks	Perkins funds cannot be used for the purchase of student-retained textbooks. Classroom textbooks may be allowable with KSDE CTE staff approval. Textbooks only for new or expanded programs (e.g. Excel in CTE, dual/concurrent courses) will be eligible for KSDE review.
Transportation	Funding to transport students to and from competitive events is considered direct assistance to students and is not allowable.
Travel outside the U.S	Not allowable

Tuition	Any tuition fee charged for students or teachers to attend a course or professional advancement is not allowable since it is a direct benefit.
Uniforms	Uniforms or any clothing that becomes a personal possession is not allowed. NOTE: Uniforms or clothing including lab coats, coveralls, gloves, helmets, etc. that remain in the classroom or laboratory are allowable.
Wages for students	Never allowable

School Business Profits

Pathway income is gross income earned by the LEA that is directly generated by a supported activity or earned as the result of the Federal award during the period of performance. Pathway income includes, but is not limited to, income from fees for services performed, the use of rental or real personal property acquired under Federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds.

Any profit realized from supplies or equipment purchased with Perkins funds must be reinvested into the Pathway and may only be spent on allowable items.

Accountability

To maintain the on-going level of federal funding, the State of Kansas must collect and submit student enrollment and performance data to the U.S. Department of Education Office of Career, Technical, and Adult Education (OCTAE). Each eligible recipient is responsible for collecting and submitting student data and follow-up data to KSDE. Performance of Career Pathways and LEA's is measured by Secondary Core Performance Indicators.

Setting Core Indicators

The State negotiates targets with OCTAE to ensure adequate State performance and funding. Once Perkins V disaggregated student data becomes available, eligible recipients will include performance targets in their Local Grant Application and will be able to revise those targets annually. If the State fails to achieve, at an acceptable rate, the federal agreed-upon performance level for any of the core indicators, the State risks federal sanctions including reduction of funds. The State's performance percentages are a compilation of all participating eligible LEA's. Failure of an institution to achieve the targeted percentages potentially penalizes all of Kansas (Secondary and Postsecondary) and all eligible recipients through the loss of Perkins funding.

Disparities or Gaps in Core Performance Indicators

Each year, KSDE will assess whether each eligible recipient is reaching the state approved targets. If

targets are not met, the State reserves the right to apply the following sanctions:

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

Second Occurrence: If a local recipient fails to meet the state target for any core indicator for the 2nd time in the four-year cycle, the Perkins Performance Improvement Plan must be updated. KSDE will provide technical assistance and reserves the right to withhold funds of up to 10% from the local Perkins allocation to be utilized to provide targeted technical assistance. A local recipient must meet the state level to be considered for removal from probation.

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

Award Conditions

When an applicant has a history of failure to comply with the general or specific terms and conditions of a federal award, fails to meet expected performance goals, or is not otherwise responsible, the State may impose additional specific award conditions, such as:

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

Remedies for Noncompliance

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

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

Perkins Monitoring Process

Perkins Monitoring is conducted each year by KSDE staff. Districts/Consortiums to be monitored will be selected on a risk-analysis basis. KSDE staff may conduct additional targeted visits for a district and/or consortium when it is deemed necessary.

Please review [Perkins Monitoring Process](#) for additional information.

MOA - Kansas CTE Civil Rights Audits

KSDE is required to monitor recipients of Perkins funds for civil rights compliance. Our agreement with OCR requires that we audit 6 districts each school year. Districts are chosen based upon two components: the special populations data reported in the Pathways Application in KSDE's Authenticated Web Applications system and the date of the last civil rights audit for the district. Greater disparity in participation by special populations or incomplete data submissions will generate a higher score. The longer it has been from the year of the last civil rights audit will also generate a higher score.

Please review the information on the [Kansas Civil Rights](#) page to learn more about what the civil rights audit process covers. A [civil rights self-review](#) is available to check and keep your district in compliance before an audit.

Inventory

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

- A description of the property
- A serial number or other identification number
- The source of funding for the property
- Who holds the title, acquisition date, and cost of the property
- Percentage of Federal participation in the project costs for the Federal award under which the property was acquired
- The location of the property
- Use of the property
- Condition of the property
- Disposition data including the date of disposal and sale price of the property

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

Perkins Tags

All equipment purchased with Perkins funds must be tracked according to federally mandated procedures. LEA's must keep an equipment list to track equipment purchased with Perkins Funds, in compliance with 2 CFR 200.313(d)(1). Resources, computing devices, software, and subscriptions valued at \$5,000 or more are considered equipment by the Federal Government. Equipment (items valued at \$5,000 or more) must be assigned a KSDE-issued Perkins tag. Request Perkins Tags from KSDE by contacting Kathy.Camarena@ksde.gov.

Required Perkins V Policies and Procedures

Uniform Grant Guidance (UGG) requires certain written policies. Consortia and stand-alone districts must have the following written policies:

- Conflicts of Interest Policy – 200.318(c)
- Accounting Policies – 200.306(h)(2)(i); 200.400; 200.430(i)
- Time and Effort Policies – 200.430(a)
- Fringe Benefits Policies – 200.431
- Employee Health and Welfare Policies – 200.437
- Travel Reimbursement Policy – 200.475(a)

The UGG and U.S. Department of Education (USDE) also requires certain written procedures:

- Real property sales procedures – 200.311(c)(2)
- Time & Effort Procedures – ED Cost Allocation Guide
- Written Allowability Procedures – 200.302(b)(7); 200.403(c)
- Written Cash Management Procedures – 200.302(b)(6) and 200.305
- Written Procurement Procedures – 200.318(a), 200.319(d) and 200.320
- Procedures for Managing Equipment – 200.313(d)

Perkins Resources

The Kansas State Department of Education (KSDE) suggests reviewing each of the following resources to determine value to the local educational system and vetting for quality. This list is not a complete listing but offers examples for additional resources regarding Perkins.

[Code of Federal Regulations](#)

[Education Department General Administrative Regulations \(EDGAR\)](#)

[Perkins Collaborative Resource Network \(PCRN\)](#)

[Perkins Change Request Form](#)

[SAM.Gov](#)

[Strengthening Career and Technical Education for the 21st Century Act \(Public Law 115-224\)](#)

[The Bruman Group, PLLC](#)

[U.S. Department of Education Resources for the Administration of Federal Grants](#)

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