Career and Technical Education (CTE) Finance Update

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New Director Workshop
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CTE Finance Webpage

- **CTE Coding**
- **CTE Finance Calendar**
- **CTE Finance Listserv**
- **Federal Perkins Finance**
- **Forms & Applications**
- **General Federal Guidance**
- **State CTE Finance**

https://dese.mo.gov/financial-admin-services/career-and-technical-education-cte-finance

CTE Coding

- **CTE Function Codes**
- **CTE Object Codes**
- **CTE Location Codes**
- **CTE Source Codes**
- **CTE Project Codes**
- **CTE Revenue Codes**

- **CTE Coding Guidance for ACCs**

- **Coding Guidance for Perkins Consortiums**

- **CTE Coding Quick Reference Guidance — **best resource for CTE coding information ****

CTE Finance Calendar

- **CTE Finance Calendar has been updated for Fiscal Year 2024**

- **Calendar includes the following details:**
  - Month
  - Item
  - Action to be Taken
  - Grant Year
  - How to Submit
  - Due Date

CTE Finance Listserv

- **CTE Finance Listserv provides one-way communication from DESE to the LEAs regarding financial information on CTE programs and grants**

- **On this page, individuals have the following options:**
  - ❑ Subscribe/Unsubscribe
  - ❑ See Archived Messages

Federal Perkins Finance

- **Perkins Allocations**
- **Guidance and Program Memorandums**
- **ePeGS Guide**
- **List of Allowable and Unallowable Costs**
- **Tiered Monitoring Information**
- **Other Perkins Resources**

Forms & Applications

- **Provides forms and application guidelines for OCCR grants and programs:**
  - FV-4 Form
  - FV-2 Form
  - 50/50 Form
  - Application for Approval of Career Education Programs
  - Mentoring Program Information
  - Other Grant Information

General Federal Guidance

- **Provides guidance for all DESE Federal grants and programs:**
  - ❑ General Federal Guidance Manual
  - ❑ Equipment Inventory
  - ❑ Federal Award Identification
  - ❑ Risk Assessment
  - ❑ Policy & Procedure Checklist
  - ❑ Time and Effort Guidance
  - ❑ Other Federal Resources
  - ❑ DESE Policies and Procedures

State CTE Finance

- **CTE Base and Performance Grant Allocations**
- **CTE Funding Guidance**
- **List of Allowable and Unallowable Costs**
- **ePeGS Guide**

CTE Base and Performance Grant

- **CTE Base Funding:**
  - Secondary (Area Career Centers and High Schools)
  - Postsecondary
  - Adult
- **CTE Performance Funding:**
  - Secondary ONLY (Area Career Centers and High Schools)
- **Each LEA will receive one grant allocation in ePeGS which could possibly be comprised of multiple amounts (check allocation spreadsheet for details)**
- **Allocations are based on CTE data submitted in MOSIS and Core Data**
- **Deadline for budgets to be submitted in ePeGS is July 1**

- https://dese.mo.gov/financial-admin-services/career-and-technical-education-cte-finance/state-cte-finance

CTE Base and Performance Grant

- **Funds must be used to support DESE approved CTE programs**

- **Funds may be used for the following:**
  - Salaries/benefits of CTE teachers and counselors
  - Instructional equipment and supplies for CTE programs
  - Professional development for CTE teachers and counselors
  - Tuition fees for students enrolled in CTE programs at area career centers
  - Other expenditures that the LEA deems appropriate to support CTE programs

- **Expenditures must adhere to the funding guidelines and the List of Allowable and Unallowable Costs**

CTE Base and Performance Grant

CTE Base Funding—Secondary (Area Career Centers)

- **Core Support:**
  - Each Area Career Center will receive core support of $75,000

- **Career Ed Time Devoted (CTD):**
  - The Department will use the October Cycle in Core Data—Educator (Screen 18) and Course & Assignment (Screen 20) to obtain the educator FTE and CTD data (This data is linked to the June Student Course Completion file in MOSIS)
  - The Department will total the FTE and CTD for educators at each LEA who are properly certificated and teaching DESE approved CTE programs
  - The Department will multiply the total CTD for each LEA by $2,500

CTE Base and Performance Grant

CTE Base Funding—Secondary (Area Career Centers) (CONTINUED)

- **Credits Earned:**
  - The Department will use the June Student Course Completion file in MOSIS to obtain the credits earned data
  - The Department will total the number of credits earned for each LEA (credits will be capped at 1,750)
  - The Department will then divide the LEA's number of credits earned by the state-wide total of credits earned in order to calculate a credits earned percentage
  - The Department will multiply the credits earned percentage for each LEA by the total funds available for CTE Base Funding

CTE Base and Performance Grant

CTE Base Funding—Secondary (Comprehensive High Schools)

- **Career Ed Time Devoted (CTD):**
  - The Department will use the October Cycle in Core Data—Educator (Screen 18) and Course & Assignment (Screen 20) to obtain the educator FTE and CTD data (This data is linked to the June Student Course Completion file in MOSIS)
  - The Department will total the FTE and CTD for educators at each LEA who are properly certificated and teaching DESE approved CTE programs
  - The Department will then divide the LEA's number of CTE by the state-wide total of CTD in order to calculate a CTD percentage
  - The Department will multiply the CTD percentage for each LEA by the total funds available for CTE Base Funding

CTE Base and Performance Grant

CTE Base Funding—Postsecondary (Institutions of Higher Education)

- **Credit Hours:**
  - The Department will use the PS/Adult Course Assignment file in MOSIS to obtain the credit hour data
  - The Department will total the number of credit hours taught in DESE approved CTE programs for each LEA
  - The Department will then divide the LEA's number of credit hours by the state-wide total of credit hours in order to calculate a credit hour percentage
  - The Department will multiply the credit hour percentage for each LEA by the total funds available for CTE Base Funding

CTE Base and Performance Grant

CTE Base Funding—Adult

- **Full-Time (500 or more contact hours of instruction):**
  - The Department will use the PS/Adult Course Assignment file in MOSIS to obtain the instructor and contact hour data
  - The Department will total the number of educators at each LEA who are properly certificated and teaching 500 or more contact hours of instruction in DESE approved CTE programs
  - The Department will then multiply the LEA's number of full-time instructors by $15,000

CTE Base and Performance Grant

CTE Base Funding—Adult (CONTINUED)

- **Short-Term (up to 499 contact hours of instruction):**
  - The Department will use the PS/Adult Course Assignment file in MOSIS to obtain the instructor and contact hour data
  - The Department will give funding priority to CTE programs in high demand occupations
  - The Department will then multiply the instructor's number of contact hours of instruction by $10

CTE Base and Performance Grant

CTE Performance Funding—Secondary (Area Career Centers and Comprehensive High Schools)

- **Placement:**
  - The Department will use the June Student Core and Attendance file in MOSIS to obtain the completer data
  - The Department will use the Student Graduate Follow-Up file in MOSIS to obtain the placement data
  - The Department will total the number of completers for each LEA that were positively placed in employment, continuing education, military, advanced training, or service program under the National Community Service Act/volunteer in the Peace Corps
  - The Department will then divide the LEA's number of completers that were positively placed by the state-wide total of completers that were positively placed in order to calculate a positive placement percentage
  - Lastly, the Department will multiply the positive placement percentage for each LEA by the total funds available for CTE Performance Funding

CTE Base and Performance Grant

- **Reminders**
  - **This is an annual formula grant in which DESE allocates funds to the LEAs**
  - **This is a State funded grant so there are no supplanting or time and effort requirements**
  - **There are no match requirements with this grant (100% funding)**
  - **For secondary LEAs with an adult allocation, those funds should be budgeted and expended under Function Code 1621**

CTE Program Improvement Grant

- **To be eligible for this grant, the LEA must have a DESE approved CTE program**
- **Grant funds are program specific with the goal of improving CTE programs through the purchase of equipment and curriculum resources and the support of professional development and teacher training**
- **A match of 50% will be required from local funds on all approved costs**
- **LEAs will have to complete the 50/50 Career Education Equipment/Educational Resource Information form and the FV-4 and FV-2 will be used as the financial documentation for this grant**
- **Deadline for this grant to be submitted to the Department is July 1**
- https://dese.mo.gov/financial-admin-services/career-and-technical-education-cte-finance/forms-applications

Perkins V

- **The Perkins Act requires the eligible agency to describe in its State Plan the split of funds between secondary and postsecondary programs and also provide the rationale for the split of funds**

- **The Department made the decision to continue using enrollment numbers to determine the split of funds**

- **Currently, there is a 73/27 funding split between the secondary and postsecondary programs**

Perkins V

- **To be a fiscal agent of the Perkins grant, the requirements are as follows:**

  - Secondary--$15,000 minimum allocation and must meet the sufficient size, scope, and quality definition

  - Postsecondary--$50,000 minimum allocation and must meet the sufficient size, scope, and quality definition

Perkins V

Sufficient Size, Scope, and Quality

- **Size:**
  - **A full range of Department-approved career and technical education (CTE) program areas, services and activities provided by an eligible recipient that would provide educational opportunities in four of seven CTE program areas:**
    - **Agriculture, Food, and Natural Resources**
    - **Business Education which includes Information Technology**
    - **Family Consumer Sciences and Human Services**
    - **Health Sciences Education**
    - **Marketing and Cooperative Education**
    - **Skilled Technical Sciences**
    - **Technology and Engineering**

Perkins V

Sufficient Size, Scope, and Quality (CONTINUED)

- **Scope:**
  - ❑ **A minimum of three (3) sequential credits (Secondary) or 12 sequential credits (Postsecondary) must be offered in each single CTE program of study**
  - ❑ **The eligible recipient must provide supportive services that include student assessment, guidance, placement, and remedial academic support for all students, including members of special populations who are enrolled in CTE program areas provided by the eligible recipient**
  - ❑ **Each single CTE program must have at least one secondary/postsecondary credit transfer agreement such as dual credit/concurrent enrollment or articulation agreement in place**

- **Quality:**
  - ❑ **Each CTE program must meet all CTE program quality requirements as per the Common Criteria and Quality Indicators**

Perkins V

Comprehensive Local Needs Assessment (CLNA)

- **A new component of Perkins V was the introduction of the CLNA which requires data-driven decision-making on local spending**
- **To be eligible to receive funding, the Perkins grant recipient must conduct a CLNA related to their career and technical education programs**
- **The results of the needs assessment must be included in the Perkins local application and funding decisions must be based on the assessment**
- **For auditing purposes, the Perkins grant recipient must have documentation in the CLNA that ties to and supports the responses in the local application and the amounts entered in the budget**

Perkins V

Local Application

- **Each LEA must submit a local application in order to qualify to receive Perkins V funds**
- **The results of the needs assessment must be included in the local application, and it must be updated at least every two years**
- **The Perkins local application must be submitted each year along with the budget**
- **The Perkins local application is located in the Compliance Plans System**

Perkins V

Local Uses of Funds

- **LEAs receiving funds under Perkins V may not use more than 5% for administrative purposes**
- **Funds must be used to develop, coordinate, implement, or improve CTE programs to meet the needs identified in the comprehensive local needs assessment**
- **There must be a clear linkage between the needs assessment and how funds are spent**
- **Funds must be used to support CTE programs that are of sufficient size, scope, and quality to be effective**

Perkins V

Six Requirements for Uses of Funds

- **1. Provide career exploration and career development activities through an organized, systematic framework designed to aid students, including in the middle grades, before enrolling and while participating in a CTE program, in making informed plans and decisions about future education and career opportunities and programs of study**

- **2. Provide professional development for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals**

- **3. Provide within career and technical education the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations**

Perkins V

Six Requirements for Uses of Funds (CONTINUED)

- **4. Support integration of academic skills into career and technical education programs and programs of study**
- **5. Plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing student achievement of the local levels of performance**
- **6. Develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment and the local accountability report**

Perkins V

Limitation for Certain Students

- **No funds received under Perkins V may be used to provide career and technical education programs or programs of study to students prior to the middle grades (5th – 8th grade)—this is a change from Perkins IV as the previous legislation indicated no funds could be used prior to the 7th grade**

- **For the middle school level (5th – 8th grade), programs should include introductory courses or activities focused on career exploration and career awareness**

- **However, the only costs that may be supported at these grade levels with Perkins funds are as follows: CTE marketing and outreach activities, CTSOs, professional development, and transportation aligned with the CTE coursework**

Perkins V

Secondary Formula

- **The Department uses the Census Bureau's estimate of the number of individuals aged 5 to 17 who reside in each school district (this number becomes the numerator)**
- **The Department then determines the total number of such individuals for all school districts (this number becomes the denominator)**
- **The resulting percent is multiplied times thirty percent (30%) of the total secondary allocation for the fiscal year**

Note: The FY2024 Perkins allocations were based on 2021 census data

Perkins V

Secondary Formula (CONTINUED)

- **The Department uses the Census Bureau's estimate of the number of individuals aged 5 to 17 who reside in each school district and are from families below the poverty level (this number becomes the numerator)**
- **The Department then determines the total number of such individuals for all school districts (this number becomes the denominator)**
- **The resulting percent is multiplied times seventy percent (70%) of the total secondary allocation for the fiscal year**

Note: The FY2024 Perkins allocations were based on 2021 census data

Perkins V

Postsecondary Formula

- **The Department uses the data reported in MOSIS by each eligible institution of the number of individuals enrolled in approved career and technical education programs who are Federal Pell Grant recipients and recipients of assistance from the Bureau of Indian Affairs (this number becomes the numerator)**
- **The Department then determines the total number of such individuals for all institutions (this number becomes the denominator)**
- **The resulting percent is multiplied times the total postsecondary allocation for the fiscal year**

Federal Requirements—Perkins V

Separate Accounting

- **Perkins grant must be separated from other funding sources (i.e. local, State, and other Federal funds)**
- **Perkins funds may not be co-mingled with other funds so that they lose their identity**
- **Expenditures must be traceable to the source of funding**
- **The LEA must have a separate account/code for the Perkins grant that identifies the line items of the Perkins budget and expenditures (Project Code 42700—Postsecondary and 42701—Secondary)**
- **Expenditures coded to the Perkins account/code can NOT exceed the Perkins allocation**

Federal Requirements—Perkins V

Source Documentation

- **Perkins expenditures must be able to be traced back to a source document**
- **Accounting records must be supported by source documentation such as purchase orders, invoices, expense reports, time and effort records, contracts, etc**
- **LEAs must retain the documentation for at least 3 years from the date of the submission of the final expenditure report (FER)**

Federal Requirements—Perkins V

Cash Management

- **Perkins financial records must show that the LEA spent the Federal funds as required by the Cash Management Improvement Act (CMIA)**
- **The CMIA was implemented to prevent the earning of interest on Federal funds**
- **Payment requests submitted by the LEA must be for reimbursements only**
- **Advance payments of Federal funds are not allowed**

Federal Requirements—Perkins V

Obligation of Funds

- **To obligate funds is to reserve, commit, or set-aside for a specific purpose**
- **Perkins funds can NOT be obligated until the application and budget are submitted in substantially approvable form or July 1, <u>whichever is later</u>**
- **Substantially approvable form is when the Perkins application and budget have been completed accurately and submitted in the Compliance Plans system and ePeGS without any errors**

Federal Requirements—Perkins V

Period of Performance

- **An LEA may use Perkins funds only for obligations it makes during the grant period of performance**
- **The period of performance for Perkins funds runs from the date the application was substantially approved to June 30 of each fiscal year**
- **Obligations must occur within the period of performance**
- **LEAs have an additional three months (July, August, and September) to liquidate Perkins obligations after the period of performance ends as long as the obligation occurred prior to June 30**

Federal Requirements—Perkins V

Supplanting

- **Perkins funds must be used to supplement and not supplant non-Federal funds**

- **Supplanting is presumed to have occurred when:**
  - ❑ An LEA used Federal funds to provide services which were provided with non-Federal funds in the prior year

- **For Perkins, changes in funding for supplies, equipment, and PD costs are not considered to be supplanting—these costs are not services (and supply/equipment items are different each year based on the needs of the program and the content of PD activities is usually different as well)**

- **For Perkins, when reviewing for supplanting issues, the primary focus is on services (salaries of employees, contracted services, and project costs that occur on an annual basis)**

Federal Requirements—Perkins V

Identification of the Award

- **The financial management system of the LEA must include:**
  - ❑ Assistance Listing Number (previously CFDA) and Title
  - ❑ Federal Award Identification Number (FAIN)
  - ❑ Fiscal Year of Award
  - ❑ Name of the Federal Agency
  - ❑ Name of the Pass-Through Entity
- **This information must be included in the LEA accounts (chart of accounts, general ledger, accounting system, or Federal Award Identification spreadsheet created by DESE)**
- **The Federal award identification information is included on the Perkins Grant Allocation spreadsheet each fiscal year**

Federal Requirements—Perkins V

Time and Effort

- **School Districts:**
  - ❑ Semi-Annual Time Certification (may also use Alternative form)
  - ❑ Personnel Activity Report (PAR)
- **Institutions of Higher Education:**
  - ❑ Time and Effort Report
- **The sample time and effort documents are located on the General Federal Guidance page at the following address:**

https://dese.mo.gov/financial-admin-services/general-federal-guidance

Federal Requirements—Perkins V

Stipends/Extra-Duty Pay

- **Stipends and extra-duty pay must be supported by a signed written agreement between the employee and the LEA**
- **The written agreement must:**
  - ❑ Indicate the extra work to be performed
  - ❑ Indicate the date(s) of performance
  - ❑ Indicate the amount or rate to be paid to the employee
  - ❑ Be signed by the employee and the LEA to show the acceptance of the terms
- **In addition, the employee must prepare time and effort documentation once the work is completed (i.e. semi-annual time certification, PAR, or Time and Effort Report)**

Federal Requirements—Perkins V

Equipment

- **Equipment is defined as tangible personal property having a useful life of more than one year and an acquisition cost of $1,000 or more per unit**

- **LEAs must complete the Capital Outlay page in ePeGS to receive prior approval for equipment purchases from the Perkins grant**

- **Equipment items must meet the following requirements:**
  - ❑ Have an instructional use
  - ❑ Improve the career and technical education program
  - ❑ Be aligned with business and industry needs

Federal Requirements—Perkins V

Equipment (continued)

- **Our Office recommends that equipment items purchased with Perkins grant funds be ordered, received, installed and available for student instruction by December 31 of each year**

- **It is the expectation of this Office that equipment items are purchased early in the school year so the students can use them and benefit from their instruction**

- **Students should have ready access to up-to-date equipment that enables improved instruction**

Federal Requirements—Perkins V

Inventory Management

- **The following items are subject to the inventory management and control requirements:**
  - Equipment items with an acquisition cost of $1,000 or more per unit
  - Software licenses that cost $5,000 or more
  - Items with an acquisition cost under $1,000 per unit which are considered attractive or easily pilfered (i.e. cameras, laptops, iPads, cell phones, power tools)

Federal Requirements—Perkins V

Equipment Inventory

- **Equipment records must be maintained by the LEA and include the following:**
  - ❑ Description of the equipment
  - ❑ Serial number or other identification number
  - ❑ Source of funding for the equipment
  - ❑ Federal Award Identification Number (FAIN)
  - ❑ Acquisition date
  - ❑ Cost of the equipment
  - ❑ Percentage of Federal participation in the cost of the equipment
  - ❑ Location of the equipment
  - ❑ Use and condition of the equipment
  - ❑ Ultimate disposition data

Federal Requirements—Perkins V

Equipment Inventory (continued)

- **A physical inventory of the equipment must be conducted and the results documented in the equipment records at least once every two years**

- **The Department created a sample equipment inventory document that contains all of the required data elements plus a physical inventory certification**

- **The sample equipment inventory document is located on the General Federal Guidance page at the following address:**

https://dese.mo.gov/financial-admin-services/general-federal-guidance

Federal Requirements—Perkins V

Software Guidance

- **Computer software can be purchased, subscribed to, or internally generated**
- **Software meeting the following criteria would be considered equipment and paid out of the Capital Projects Fund:**
  - ❑ Software license that is bought that costs $5,000 or more
  - ❑ Internally created software costing $5,000 or more
- **Software that meets the criteria above would need to be reported on the Capital Outlay page in ePeGS to receive prior approval by the Department**
- **In addition, the software would need to be included on the LEA's equipment inventory**
- **Software purchases costing less than $5,000 would be considered materials and supplies**
- **Annual maintenance agreements and subscription fees to access online programs (no matter the cost) would be considered purchased services**

Federal Requirements—Perkins V

Written Policies and Procedures

- **Allowability Procedure**
- **Cash Management Procedure**
- **Procurement Procedure**
- **Time and Effort Procedure**
- **Travel Policy**

- **For additional information on these policies and procedures, please refer to the *Uniform Grant Guidance—Policy and Procedure Checklist* located on the General Federal Guidance page at the following address:**

https://dese.mo.gov/financial-admin-services/general-federal-guidance

Federal Requirements—Perkins V

Travel Justification

- **LEAs must retain documentation that participation of an individual is necessary to the Federal award and that the costs are reasonable and consistent with the LEA's travel policy:**
  - ❑ Written justification memo/statement
  - ❑ Travel approval/authorization form
  - ❑ Prior written approval

- **Documentation should also include a copy of the agenda for the conference/meeting (this proves allocability to the Federal award)**

Federal Requirements—Perkins V

Food Costs at LEA Hosted Meetings or Trainings

- **The United States Department of Education (USDE) has stated there is a very high burden of proof to show that paying for food with Federal funds is necessary to meet the goals and objectives of a Federal grant**
- **The USDE has also stated the LEAs must make a compelling case to justify food costs as reasonable and necessary**
- **Based on the USDE's guidance, the Department made the decision to NOT allow Perkins funds to be used for food costs at LEA hosted meetings or trainings**

ePeGS

Budget Grid

- **LEAs must complete the Budget Grid for purchased services and materials & supplies**
- **The data for salaries/benefits and capital outlay are populated from the supporting data pages**
- **Review budget and actual expenditures monthly or at least quarterly—must ensure good fiscal management**
- **Must have funds budgeted in a cell to report an expenditure**
- **Budget revisions—deadline to submit a budget revision is March 31 (State CTE Grants) and April 30 (Federal Perkins Grant)**
- **Budgets are estimates—do not have to agree exactly to how funds are spent**

ePeGS

Capital Outlay Page

- **LEAs must complete the Capital Outlay page in ePeGS to receive prior approval for equipment purchases (this is a Federal regulation in the Uniform Grant Guidance)**
- **LEAs must enter a detailed description of the equipment item—the following language would not be approved: equipment for classroom, updates to lab, technology improvements.**
- **LEAs must select the applicable CTE program area and enter the unit cost (must be $1,000 or more per unit) and the quantity of items.**
- **The system totals the amounts entered and populates the data on the Budget grid**

ePeGS

Salaries and Benefits Page

- **LEAs must complete the Salaries and Benefits page in ePeGS when paying for salaries/benefits, stipends and/or substitute costs**
- **For salaries, only report the portion of the FTE and salary amount that will be paid from the grant (i.e. a full-time teacher with a salary of $50,000 will be funded 20% from the CTE Base and Performance Grant and 80% from local funds—the FTE would be reported as .20 and the salary amount would be reported as $10,000)**
- **For stipends and substitute pay, report the amount that will be paid from the grant along with an explanation in the District/LEA Comments box**
- **For any new or increased FTE or salary amounts from the previous year, the LEA must include an explanation in the District/LEA Comments box**
- **The system totals the amounts entered and populates the data on the Budget grid**

ePeGS

Payment Request

- **LEAs must complete a Payment Request in ePeGS when requesting reimbursement**
- **Must report actual cumulative expenditures (by both object code and function code)—the budget amounts will be displayed above the cells**
- **Formula used in the system to calculate the payment is: *Actual cumulative program year expenditures to date – Amount paid to date***
- **Funds must be budgeted in a cell before a payment can be requested (cells will be grayed out where $0 has been budgeted)**
- **A 10% variance is allowed in the system—based on the total budget amount and then compares to the program costs subtotal amounts**
- **Certification statement must be agreed to before the request is submitted (CMIA requirement)**

ePeGS

Payment Schedule

- **Per the Uniform Grant Guidance, the payment of requested Federal funds must be made within 30 calendar days after receipt of the request**

- **The Department allows LEAs to submit up to two payment requests each month in order to comply with the Uniform Grant Guidance**
  - **First Payment Request Due Date: 1st of the month**
  - **Second Payment Request Due Date: 20th of the month**

- **Payment requests must only include actual cumulative expenditures up to the payment request submission date**

ePeGS

Final Expenditure Report (FER)

- **LEAs must complete a FER in ePeGS to close out the grant and it may also serve as the final payment request**
- **The FER opens on April 15 (State CTE Grants) and July 1 (Federal Perkins Grant)**
- **The FER is due on or before May 31 (State CTE Grants) and September 30 (Federal Perkins Grant)**
- **Must report actual total expenditures (by both object code and function code)—the budget amounts will be displayed above the cells**
- **Funds must be budgeted in a cell to allow an expenditure to be reported (cells will be grayed out where $0 has been budgeted)**
- **A 10% variance is allowed in the system—based on the total budget amount and then compares to the program costs subtotal amounts**
- **Certification statement must be agreed to before the FER is submitted (CMIA requirement)**

ePeGS

LEA Contact

- **This individual will receive automated emails from the system regarding the status of a grant in ePeGS**
- **The LEA Contact information is populated from the Data Collection System which is accessed through Web Applications—Data Collection**
- **LEAs must ensure that the contact information reported in the August Cycle under Screen 3 District Contact Personnel is accurate and up-to-date**
- **The system emails (budget, payment request, and FER approval or disapproval) will be sent to the contact listed on this screen**

Web Applications

System Access

- **Access Perkins Application and CTE Enhancement Grant Application through Web Applications—Compliance Plans (Federal and State)**
- **Access Budgets, Payment Requests, and the Final Expenditure Report (FER) through Web Applications—ePeGS**
- **Access Perkins Finance Self-Assessment, Perkins On-Site Monitoring Reports, CCQI, and audit reports through Web Applications—Tiered Monitoring**
- **For school districts and institutions of higher education, the User Manager at the district and institution must grant access and assign roles within each DESE system**

Tiered Monitoring

Annual Risk Assessment

- **The Department still uses the Three Cohort Model for monitoring**
- **A risk assessment for all LEAs will be performed by the Department on an annual basis (regardless of cohort assignment)**
- **Based upon the results of the risk assessment, all LEAs will be categorized as high, moderate, or low risk**

Tiered Monitoring

Annual Risk Assessment (continued)

- **Risk factors include, but are not limited to the following:**
  - ❑ **Audit findings**
  - ❑ **New personnel**
  - ❑ **Fiscal monitoring findings**
  - ❑ **Late budget/FER**
  - ❑ **Allocation amount**
  - ❑ **Overpayments**
  - ❑ **Lapsed funds**
  - ❑ **Date of last fiscal monitoring**
  - ❑ **Timely correction of findings**
  - ❑ **Financial concerns**

Tiered Monitoring

Desk Monitoring

- **This monitoring process includes the review of the Perkins Finance Self-Assessment**
- **For FY2024, the self-assessment will be required for Cohort 1**
- **Access Perkins Finance Self-Assessment through Web Applications—Tiered Monitoring**
- **The Perkins Finance Self-Assessment will be available on October 1, 2023 and due on January 31, 2024**
- **Responses to the self-assessment should be related to the previous year**
- **Perkins Finance Self-Assessment will be used to identify LEAs not in compliance with Federal requirements**

Tiered Monitoring

On-Site Monitoring

- **This monitoring process includes the review of financial records at the LEA**
- **For FY2024, the on-site reviews will be conducted for Cohort 3**
- **Perkins On-Site Finance Report and LEA Corrective Action Plan (CAP) will be completed in the Tiered Monitoring system**
- **Access On-Site Monitoring through Web Applications—Tiered Monitoring**
- **LEAs receiving an On-Site Monitoring will be determined by reviewing the Perkins Finance Self-Assessment and the risk assessment**

Contact Information

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