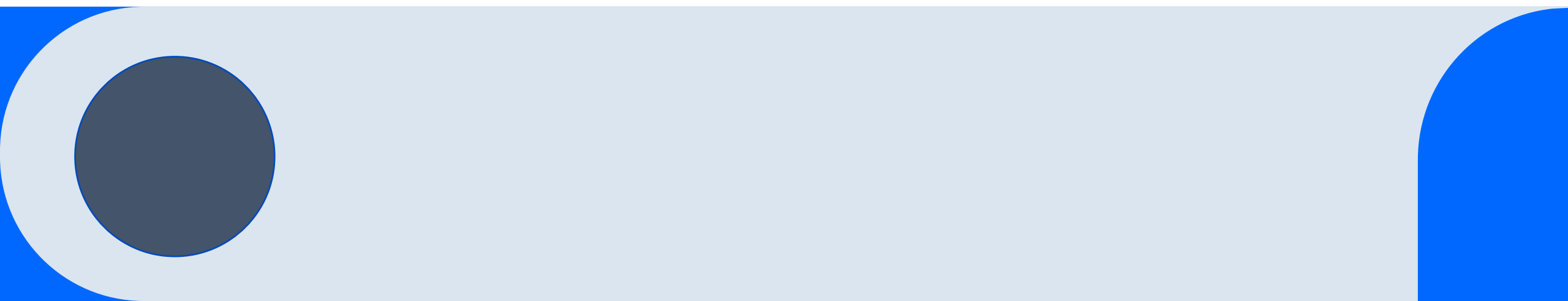
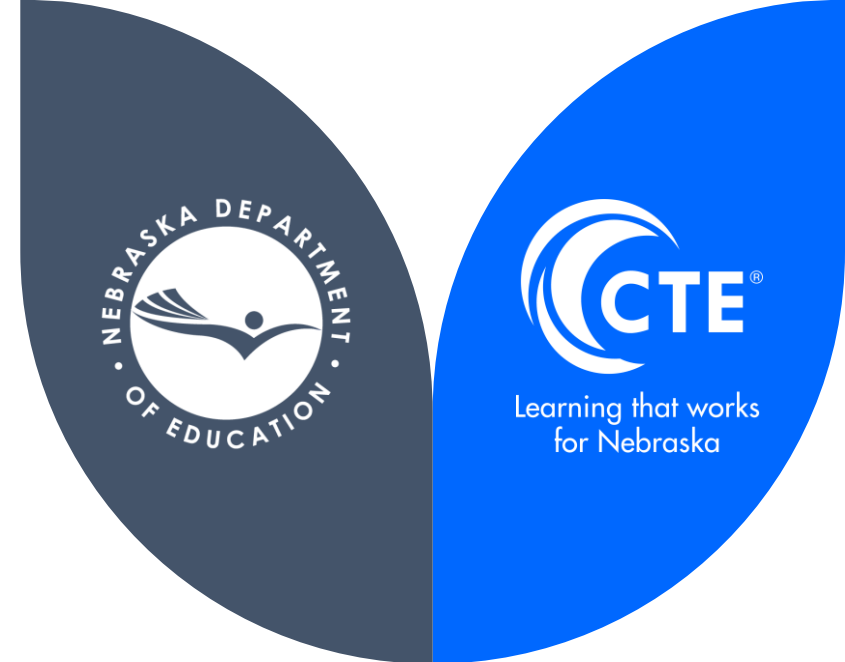




CTE

Grant Administrators' Meeting

Spring 2025



Agenda



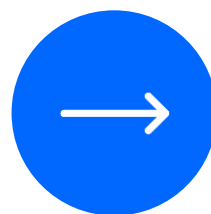
WELCOME &
INTRODUCTIONS



GRANT UPDATES &
REMINDERS
AND
'AFTER THE AUDIT'



DATA REPORTING
AND
ACCOUNTABILITY

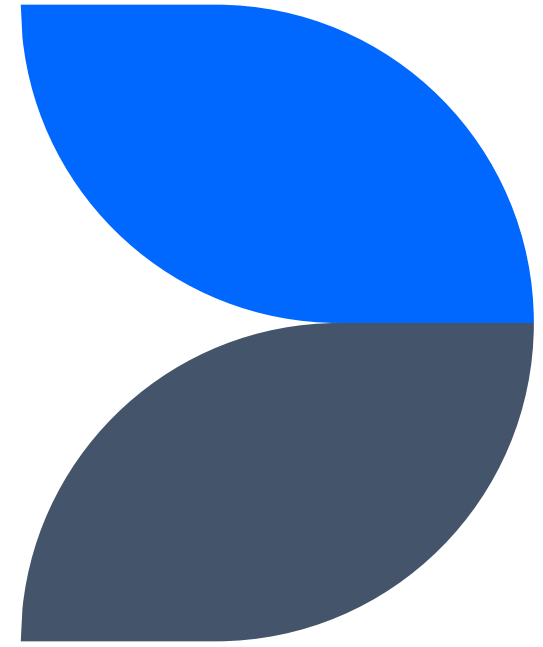


LOOKING AHEAD



TECHNICAL
ASSISTANCE NEEDS

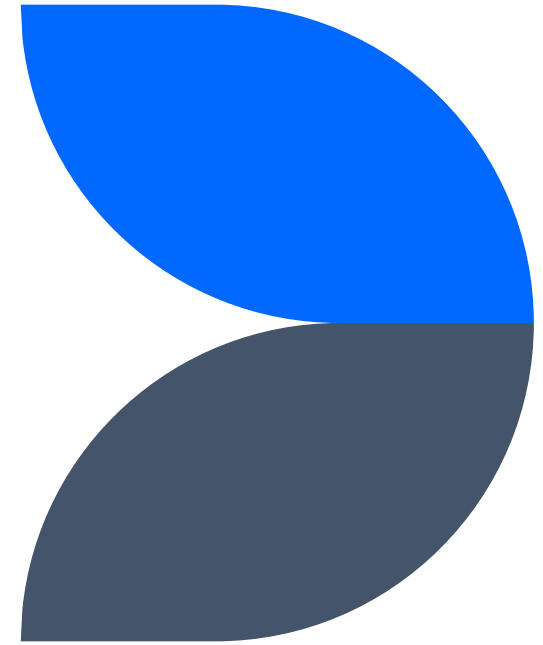
Welcome & Introductions



Your State CTE Staff



Grant Updates & Reminders



Allocations: 2025-2026

When will LEAs/colleges receive their allocations?

Perkins

- Awaiting Federal allocations.
- Expect level funding.
- Use last year's as a starting place.

State CTE Grant

- Will be final once Nebraska biennium budget passed.
- Expect level funding.
- Use last year's as a starting place.

Secondary Allocations (Sec. 131)

30%

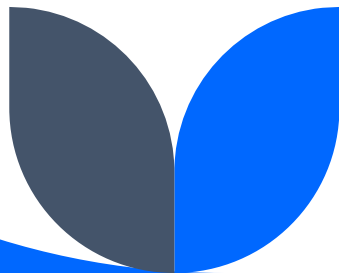
Number of individuals aged 5-17 who reside in the school district for the preceding fiscal year.

70%

Number of individuals aged 5-17 who reside in the school district and are from families below the poverty level for the preceding fiscal year.

State CTE Grant – no district shall receive less than \$7,500.

Population and Poverty estimates provided by the Bureau of the Census.



Postsecondary Allocations (Sec. 132)

An amount that bears the same relationship to the portion of funds made available to carry out the section as the:

Sum of the number of
individuals who are Federal
Pell Grant recipients

And

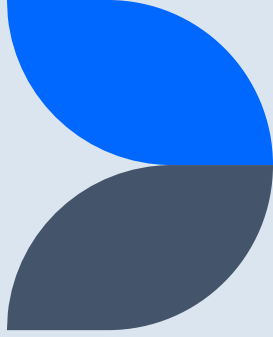
Sum of the number of individuals
who are recipients of assistance
from the Bureau of Indian Affairs

Enrolled in programs meeting the requirements offered by such institution in the preceding fiscal year.

Data provided by institutions through annual Postsecondary Perkins Data Collections.

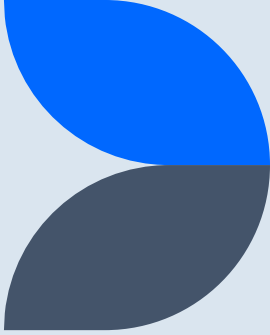


Nebraska CTE Formula Grants



	Perkins Grant	State CTE Grant
Funding Source	Federal	State
Flow-Through to LEAs	\$5,992,000	\$4,809,040
Applicant/Recipient	District, College, Consortium	District, College
Allocation	Formula	Formula, \$7,500 minimum
Grant Year	July 1 – June 30	July 1 – June 30
Application/Budget Due	Spring	Spring
Grant Close-Out	Yes	Yes
Amendments Accepted?	Yes	Yes
Required Uses of Funds	Six	None
Eligible Expenditures	See Grant Administrators' Guide	Perkins +
Capital Assets	> \$10,000	> \$5,000
Annual Narrative Reporting	Yes	No
Expense Rational/Justification	reVISION Outcomes	reVISION Outcomes

Nebraska CTE Competitive Grants



	reVISION Action Grant
Funding Source	Perkins
Allocation	Approx. \$1,000,000
Applicant/Recipient	District, College, Consortium
Grant Year	July 1, 2025 – June 30, 2026
Application/Budget Due	March 2025
Grant Close-Out	August 2026
Amendments Accepted?	No
Eligible Expenditures	Perkins
Capital Assets	> \$10,000
Annual Narrative Reporting	Yes
Expense Rational/Justification	reVISION Outcomes

Important Dates & Deadlines

Activity	Applicable Year	Deadlines
Grant Reimbursement Requests (Both Grants)	2024-2025	Ongoing – Sept 1 st
Budget Amendments Due (Both Grants)	2024-2025	May 1, 2025
Annual Grant Narrative (Perkins)	2024-2025	May 2025
Budget Template Due (Both Grants)	2025-2026	May 2025
Secondary Accountability Data Due (Perkins)	2024-2025	June 15
End of Program/Fiscal Year (Both Grants)	2024-2025	July 30
Final Request for Reimbursements Due (Both Grants)	2024-2025	September 1, 2025
Postsecondary Accountability Data Due (Perkins)	2024-2025	October 15



Annual Grant Narrative (Perkins)

Reflecting on 2024-2025

- Verification of Required Uses of Perkins Funds (x6)
- Performance Improvement Plans, as applicable
- Rule 47 Career Academy Report for Continued Operations, as applicable

NOTE: Only Perkins Stand-Alone Districts, Perkins Consortia and Community Colleges submit this Narrative. Members of a Perkins Consortium do not submit this individually.

Annual Budget Templates (Both Grants)

Requesting for 2025-2026

- Planned expenditures for July 1, 2025 – June 30, 2026
- Expenditures must be aligned with the approved Local Perkins Application and reVISION outcomes and action steps
- All expenditures must be pre-approved prior to purchase

NOTE:

- *Perkins: Only Perkins Stand-Alone Districts/Colleges and Perkins Consortia submit a Budget. Members of a Perkins Consortium do not submit a Perkins budget individually.*
- *CTE State Grant: Every district and college must submit their own Budget Template.*

Improved CTE Budget Templates!

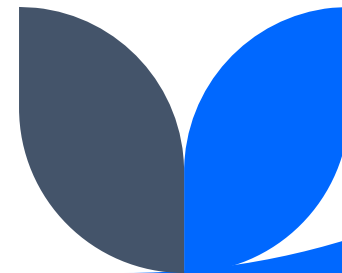
More functional layout (no blank rows). Can easily insert rows as needed.

Complete Example Budget Worksheet across all types of expenditure categories.

Specific focus on alignment with reVISION outcomes, not simply reVISION elements. Can cut/paste Action Steps from reVISION process in justification.

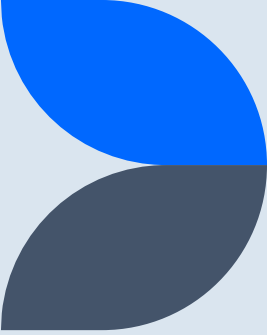
Budget Summary by Object Code for seamless GMS submission.

Dedicated space to outline details about expenditures which will expedite pre-approval and reimbursement.



General Education Provisions Act (GEPA)

Applicable to Perkins Grants Only



Federal Grants require responses from all federal grant recipients. In GMS, your answers should be based on local circumstances. You should determine whether barriers may prevent students, teachers, etc. from access or participation in, the project or activity.

1. Describe how your entity's existing mission, policies, or commitments ensure equitable access to, and equitable participation in, the proposed project or activity.
2. Based on your proposed project or activity, what barriers may impede equitable access and participation of students, educators, or other beneficiaries?
3. Based on the barriers identified, what steps will you take to address such barriers to equitable access and participation in the proposed project or activity?
4. What is your timeline, including targeted milestones, for addressing these identified barriers?

Pre-Approval!

- All CTE Grant expenditures (both grants) require pre-approval before purchase or obligation.
- Pre-Approvals are activated when:
 - Budget Template is Approved in GMS
 - A Grant Amendment is Approved in GMS
 - NDE Grant Monitor emails approval in situations where the expenditure is similar to what was pre-approved but requires some modification.

Reimbursement requests for expenditures not pre-approved will be denied.

Capital Assets Pre-Approval Form

Applicable to Perkins Grants Only

A Capital Assets Pre-approval Form is required for any piece of equipment to be purchased with **Federal** funds and has a value of \$10,000+ per item

1

Download the [Pre-Approval form](#) from NDE Grants Management website or the Perkins Administration webpage (also located on the NDE website).

2

Complete the form and have your Administrator sign. Attach any necessary documents. Submit your signed and scanned form to NDE at NDEGMSData@nebraska.gov

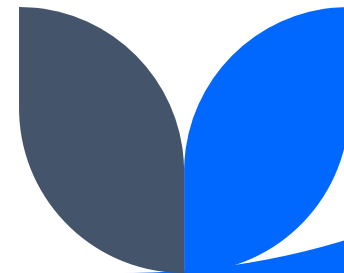
3

NDE approves and signs the form. The approved form is returned to the LEA. The LEA can now upload it into the **Capital Assets** Tab in GMS.



General Accounting Reminders

- Purchase documentation must be dated within the grant period: July 1 – June 30th and after GAN is Issued
- Be specific in work descriptions (Stipends, Time and Effort)
 - “Curriculum Work” vs. “CTE Standards Alignment” or “CTE Program Planning” – be specific relative to grant/funding source
- Review Category coding (now) and be sure to submit an amendment to adjust if needed prior to Grant Closeout.



Working Meal Reminders

Working meals MUST be pre-approved and documentation MUST include:

- Required sign-in/sign-out sheets of all persons attending meeting during working meal
- Detailed agenda of meeting, including substantive sections to be covered during working meal
- Detailed invoices of charges for the working meal
- Written explanation answering the five required questions as to why the working meal was necessary and signed by the authorized representative/administrator.

*There is a very high burden of proof that paying for food and beverages with Federal funds is **necessary to meet the goals and objectives of the Federal grant**. There may be unique circumstances where the costs would be permissible because they are reasonable and necessary.*



PERKINS **V**

“After the Audit”

Covering Program Year 2023-2024





Audit Process

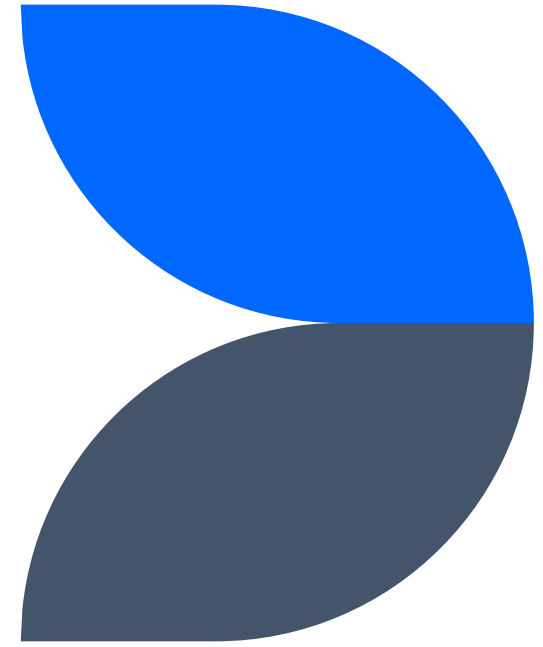


Findings



Corrective Action Plan

Audit Process



Audit Process

Timeframe	Activity
September 2024	Notified by State Auditor that Perkins was selected as a program to be audited as part of the Statewide Single Audit.
October 2024 – February 2025	Respond to ICQ and all tested payments
February 2025	Preliminary audit findings received
February 2025	Agency Response
March 4, 2025	Final Audit Findings sent to Commissioner

Audit Process

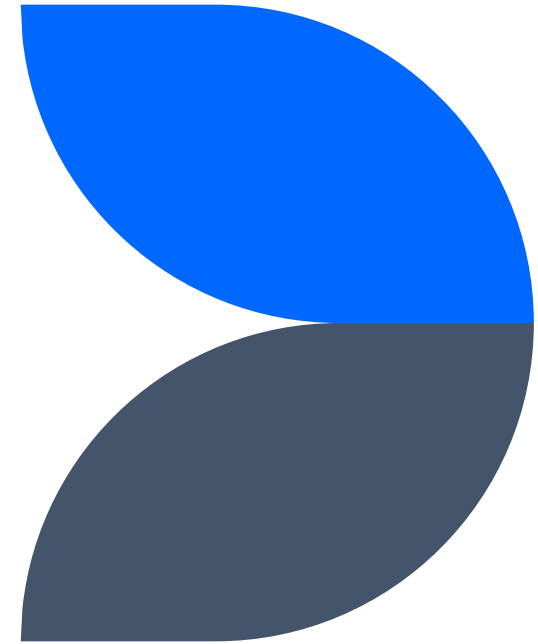
Areas Under Review:

- Allowability Controls
- Eligibility Controls
- Period of Performance Controls
- Allocation Controls
- Matching Level of Effort and CTE Earmarks
- Subrecipient Monitoring
- Tested Payments



“Audit” Findings

The Agency lacked documentation to support 3 of 11 aid payments tested.

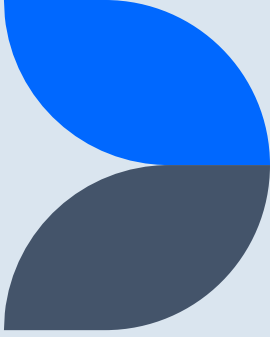


Finding #1

One reimbursement to a community college included salaries and benefits for two employees for \$23,583. Documentation to support the salaries and benefits was inadequate. The Agency provided time and effort certifications, stating that the employees worked 50% on the Career and Technical Federal program and 50% on a different program. However, no other documentation – such as an employee work schedule – was provided to support that this distribution was correct. The \$23,583 paid for salaries and benefits are considered questioned costs.



Time & Effort Semiannual Certification



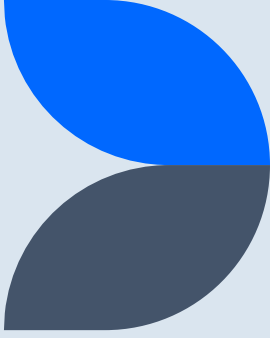
T&E Records for employees under a distribution of their salaries must provide a work schedule that meets the standards:

- Indicate the specific activity or cost objective (Description of work performed that references Perkins/CTE)
- Account for total hours compensated and reflected on employee's schedule
- Be certified at least semiannually and signed by employee and supervisory
- Official Approval including dates and hours worked

Finding #2

One reimbursement was to an Educational Service Unit (ESU). The ESU made payments to schools in order for the schools to reimburse its teachers for their costs for attending a conference and also paying the teachers a stipend for attending the conference. The payments to teachers were to include \$120/night for hotels, \$300 for registration fees, \$265 for mileage, and \$125/day as a stipend for each day the teachers attended the conference. However, documentation was not provided to support that the reimbursements/stipends went to all the teachers, or if the school should have kept the reimbursement if it paid for the hotels and registration fees. Additionally, documentation was lacking to support that all the teachers actually stayed at the hotel or that the school paid for the hotel. Lastly, documentation was not provided to support that the stipend amount was reasonable and approved by appropriate personnel. This resulted in questioned costs of \$11,192.





Travel Documentation Reminders

- Employees who are in travel status on official business may charge costs on an actual cost basis, on a per diem basis, or mileage basis.
- Documentation of Travel to Conferences:
 - Travel policy on file (2 CFR 200.475)
 - Approval to use personal vehicle
 - Verification personal vehicle was actually used
 - Mileage documentation
 - Agendas for activities, including workshops (to verify if meals were provided)
 - Payroll information showing the teacher was reimbursed for stipends and/or expenses if claimed from the grant

Conference Expenses and Stipends



- Stipend Policy must be on file and available upon request
 - Must be able to provide documentation that supports the stipend amount was **reasonable** and **approved** by appropriate personnel
 - Meeting notes that detail stipend arrangements are insufficient
- Must be able to provide documentation that supports all teachers **actually received stipends**
- Must be able to provide clear documentation on **what is being reimbursed** (actual direct expenses require receipts) **and what is a stipend**
 - Consider paying hotel and registration directly

Finding #3

One reimbursement to a school included payments to teachers for attending a conference. \$160 was paid to 13 teachers based on the U.S. General Services Administration per diem rates for meals and incidental expenses. However, per the conference agenda, lunch was provided for one of the days, so the amount paid per teacher should have been reduced to \$144, but it was not. This resulted in questioned costs of \$208.



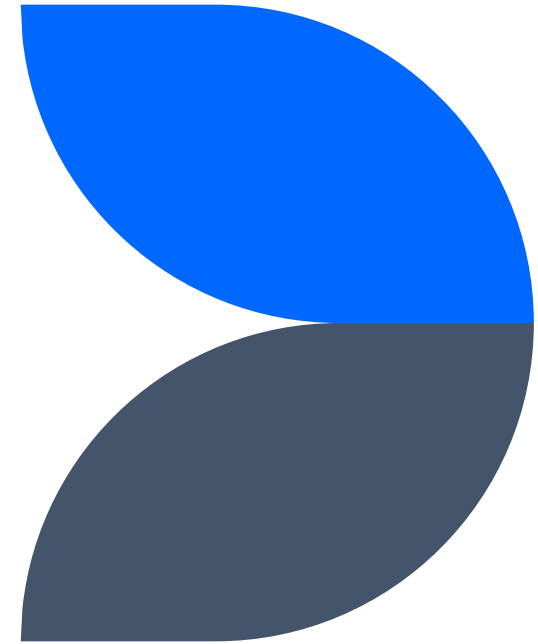
Findings

Federal payment errors for the sample tested were \$34,983. The total sample tested was \$1,910,166, and aid payments for the fiscal year totaled \$7,485,494.

Based on the sample tested, the dollar error rate for the sample was 1.83% ($\$34,983 / \$1,910,166$), which **estimates the potential dollars at risk for fiscal year 2024 to be \$136,985** (dollar error rate multiplied by population).

“Exit” Finding

Items not included in the Auditor’s published report, but issues we need to address before next year.



“Exit” Finding

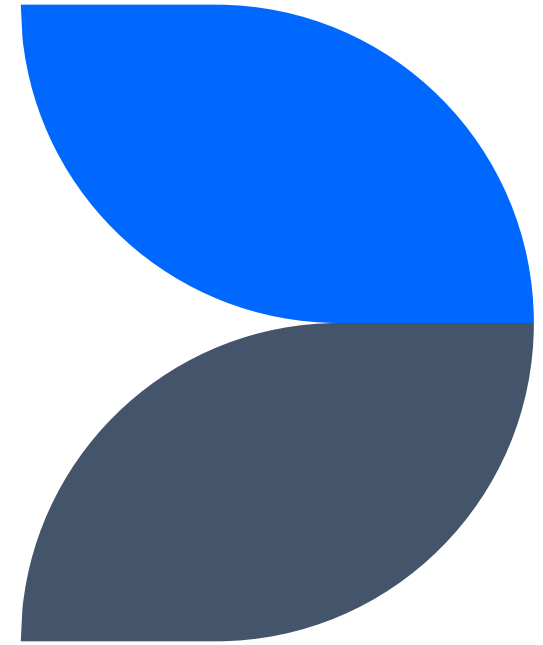


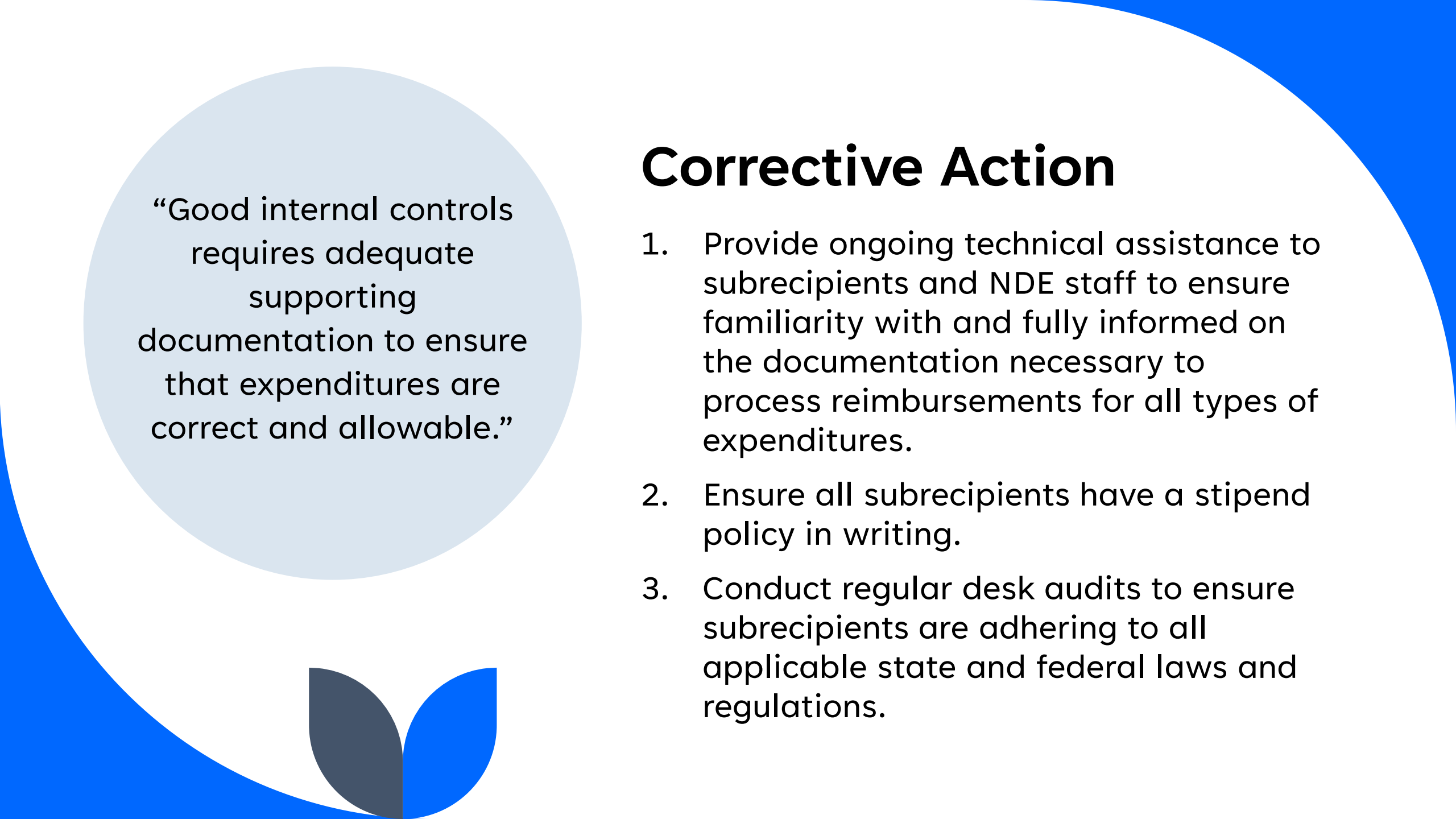
Not all equipment purchases by the subrecipient were pre-approved by the Agency.

Recommendation: Agency should improve its procedures to ensure that it approves subrecipient equipment purchases prior to payment.

Status: Ongoing effort to assist LEAs with pre-approval and understanding grant requirements. Budget templates were modified to ensure greater clarity on pre-approved expenditures. NDE staff will certify all items within a reimbursement request were pre-approved or they will deny the reimbursement.

Corrective Action Plan



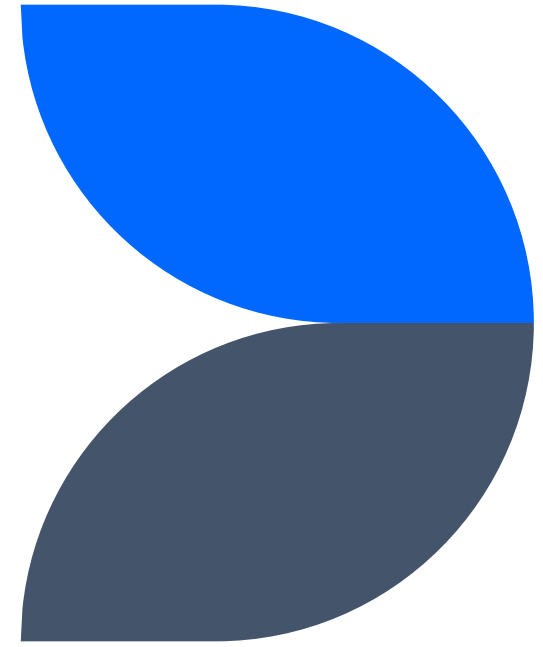


“Good internal controls requires adequate supporting documentation to ensure that expenditures are correct and allowable.”

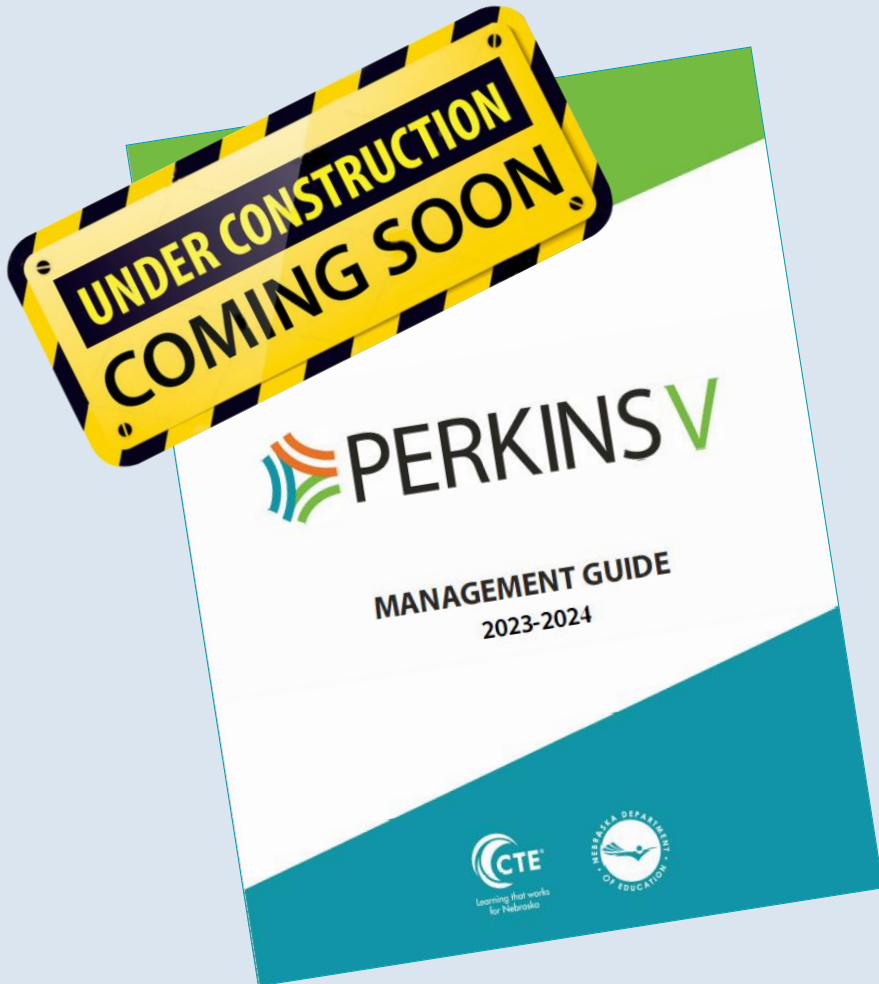
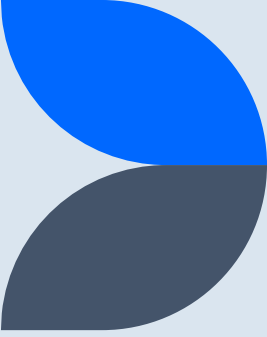
Corrective Action

1. Provide ongoing technical assistance to subrecipients and NDE staff to ensure familiarity with and fully informed on the documentation necessary to process reimbursements for all types of expenditures.
2. Ensure all subrecipients have a stipend policy in writing.
3. Conduct regular desk audits to ensure subrecipients are adhering to all applicable state and federal laws and regulations.

Resources & Support



NEW: Nebraska CTE Administrators' Guide



The Updated Guide Will Include:

- ✓ Guidance for all CTE Grants (Perkins, State CTE Grant, and reVISION Action Grant)
- ✓ Grant Management
- ✓ Updated Allowable Uses of Funds Section with clear distinction between grants
- ✓ Grant Monitoring & Auditing
- ✓ Program Administration
- ✓ Program Implementation
- ✓ Nebraska's CTE Framework
- ✓ Data Reporting & Accountability

Resources & Support

- Contact your CTE Grant Monitor
- Refer the (NEW) CTE Administrators' Guide
- Important Dates and Deadlines
 - On (NEW) CTE Administrators' Webpage
- Canvas Catalog - <https://canvas.education.ne.gov/>
- Federal Programs Website - www.education.ne.gov/federalprograms/



Teri Sloup

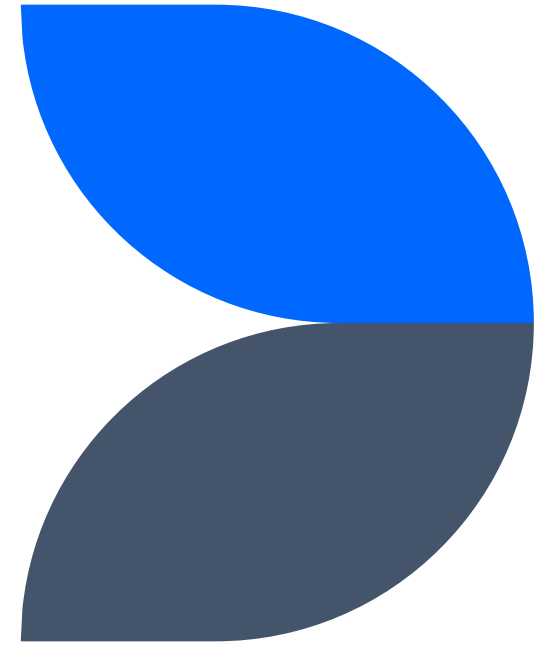
teri.sloup@nebraska.gov



Amanda Cole

amanda.cole@nebraska.gov

Data Reporting & Accountability

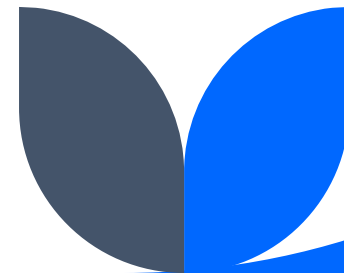


Perkins Performance Outcomes

Within the Perkins Annual Grant Narrative, LEAs and Consortia must review their Perkins performance outcomes relative to state targets.

- If performance is not within 90% of the state target, a Performance Improvement Plan (PIP) must be developed and implemented

<https://www.education.ne.gov/nce/performance-improvement-plan/>



Secondary




Performance Outcome	2023-2024	2024-2025
1S1: Four Year Graduation Rate	96.21%	92.54%
2S1: Proficiency in Reading/Language Arts	46.21%	50.35%
2S2: Proficiency in Mathematics	44.84%	47.98%
2S3: Proficiency in Science	51.09%	53.64%
3S1: Post-Program Placement	83.65%	82.83%
4S1: Nontraditional Concentration	25.09%	43.90%
5S3: Participation in Work-Based Learning	10.86%	16.70%

Postsecondary

Performance Outcome	2023-2024	2024-2025
1P1: Postsecondary Retention/Placement	80.85%	86.91%
2P1: Recognized Postsecondary Credential	41.26%	50.50%
3P1: Nontraditional Concentration	22.44%	18.89%

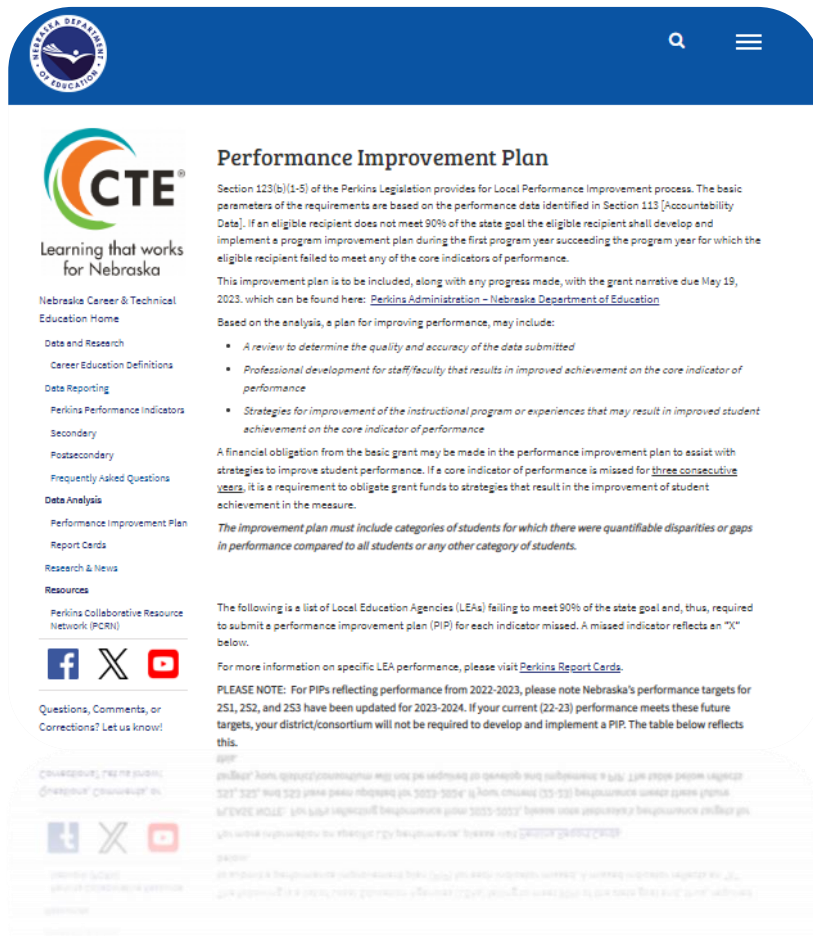
Performance Improvement Plan

Included as part of the Annual Grant Narrative

-  A review to determine the quality and accuracy of data submitted.
-  Professional development for staff/faculty that results in improved achievement on the performance indicators.
-  Strategies for improvement of the instructional program experiences that may result in improved student achievement.



Perkins Report Cards and PIPs



- All Perkins Report Cards posted
- Summary table with required PIPs noted

<https://www.education.ne.gov/nce/cte-data-research/perkinsreportcards/>



Annual Data Reporting Timeline

Secondary	Postsecondary
June 15 – Accountability Data Due	October 15 – Accountability Data Due
June 15-30 – Data Audit Window	October 15-30 – Data Audit Window
June 30 – Data Finalized	November 1 – Data Finalized

Nebraska's P2C Labor Market Navigator



Available to every school district statewide!

- Online portal customized with *Nebraska* data
- Research statewide, regional, and *local* Labor Market Information
- Provides essential data to support districts in their reVISION process (Workforce Alignment)
- Allows students to easily explore in-demand careers, salary expectations, and required skills

<https://www.education.ne.gov/nce/p2c/>



Now Updated!

2025-2026 Course Codes & Clearing Endorsements

Change Summary

Version 16.0.0
April 7, 2025

1. New Course Codes

018073 - CASE ENVIRONMENTAL SCIENCE ISSUES
018074 - CASE ANIMAL HEALTH AND VETERINARY SCIENCE
020106 - CRAFTS AND FOLK ARTS
058003 - CAMBRIDGE ADVANCED ENGLISH LITERATURE (AS LEVEL)
058004 - CAMBRIDGE ADVANCED GLOBAL PERSPECTIVES AND RESEARCH (AS LEVEL)
088001 - CAMBRIDGE ADVANCED SPORT AND PHYSICAL EDUCATION (AS LEVEL)
128000 - CAMBRIDGE ADVANCED MUSIC (AS LEVEL)
138003 - CAMBRIDGE ADVANCED BIOLOGY (AS LEVEL)
138004 - CAMBRIDGE ADVANCED MARINE SCIENCE (AS LEVEL)
158004 - CAMBRIDGE ADVANCED GEOGRAPHY (AS LEVEL)
321001 - JOBS FOR AMERICA'S GRADUATES (JAG) MIDDLE SCHOOL (7TH-8TH)
321002 - JOBS FOR AMERICA'S GRADUATES (JAG) 9TH GRADE
321003 - JOBS FOR AMERICA'S GRADUATES (JAG) 10TH GRADE
321004 - JOBS FOR AMERICA'S GRADUATES (JAG) 11TH GRADE
321005 - JOBS FOR AMERICA'S GRADUATES (JAG) 12TH GRADE

2. Course Codes Removed

018070 - CASE AGRICULTURAL BUSINESS FOUNDATION

3. Course Codes with Name Changes

018067 - CASE AGRICULTURAL BUSINESS FOUNDATION (previously CASE AGRICULTURAL BUSINESS)
018068 - CASE AGXPLORE MIDDLE SCHOOL (previously CASE AGXPLORE)
068000 - CAMBRIDGE ADVANCED FRENCH (AS LEVEL) (previously CAMBRIDGE AS FRENCH)
278000 - CAMBRIDGE ADVANCED COMPUTER SCIENCE (AS LEVEL) (previously CAMBRIDGE AS COMPUTER SCIENCE)

4. Course Codes with Name and Description Changes

020100 - HIGH SCHOOL VISUAL ARTS I (previously VISUAL ARTS I)
020200 - HIGH SCHOOL VISUAL ARTS II (previously VISUAL ARTS II)
020300 - HIGH SCHOOL VISUAL ARTS III (previously VISUAL ARTS III)
060108 - WORLD LANGUAGE LATIN III (previously LATIN III)
060109 - WORLD LANGUAGE LATIN IV (previously LATIN IV)
068001 - CAMBRIDGE ADVANCED SPANISH (previously CAMBRIDGE AS SPANISH - FIRST LANGUAGE)
120100 - MIDDLE SCHOOL MUSIC - GENERAL (previously MUSIC - GENERAL)
120400 - HIGH SCHOOL CHORUS (previously CHORUS)

Course Codes and Clearing Endorsements

Subject

Select Subject...

List Format

Expanded

Compact

Year

2025 - 2026

Name

Full or partial

Course Code

eg. 350001

Endorsement

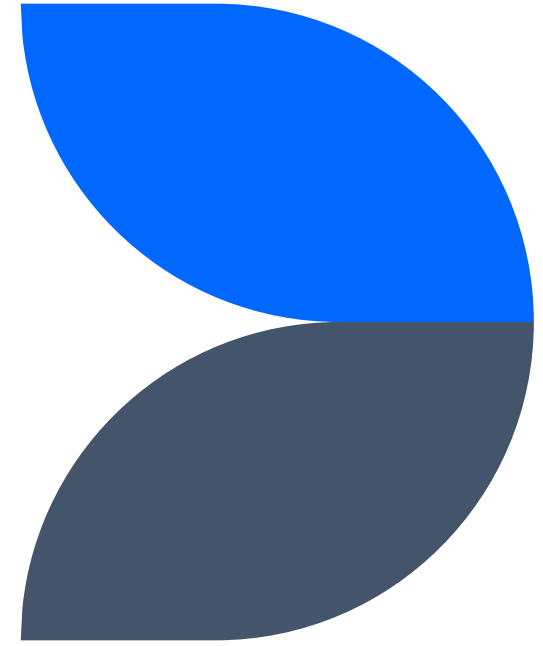
Code or Name

CLEAR

Download

<https://coursecodes.education.ne.gov/>

Looking Ahead

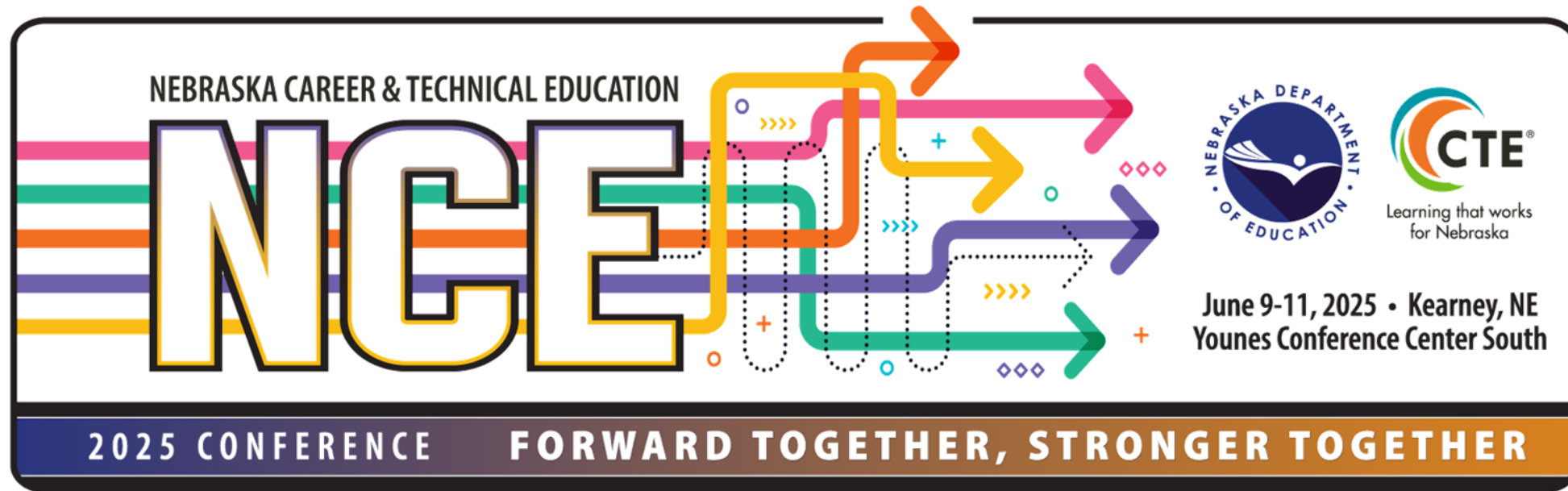


Coming Soon!

- New CTE Grants Administrators' Website
 - Will include information on Perkins Grant, CTE State Grant, and reVISION Action Grant
 - Aligned with updated CTE Administrators' Guide
- Updated NDE Grant Reimbursement Contacts
- Jump Start Teacher Training – July 14-17
- Technical Skills Workshops – June & July

<https://www.education.ne.gov/nce/professional-development-opportunities>





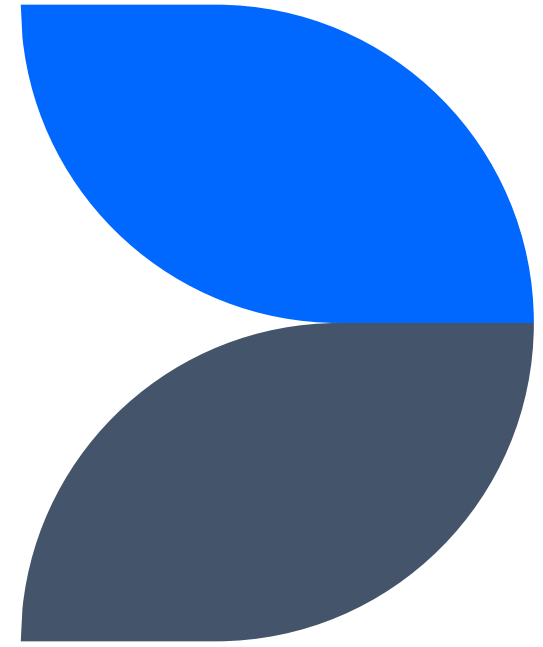
Registration:
Now Open!

Featured Speakers:
Kelly Barnes and
Eddie Solokowski

<https://nceconference.com/>



Technical Assistance



Technical Assistance Available!

- Grant Applications and related processes
- Grant Management & Budgeting
- Annual Grant Reporting
- reVISION and reFRESH
- Using the NDE's Grant Management System (GMS)
- Data Reporting and Use
- Office of Civil Rights – Methods of Administration
- Grant Monitoring
- Meeting the Needs of Members from Special Populations
- Career Academies (Rule 47)
- Programs of Study (state and local)
- Academic Integration into CTE
- Content-area specific support
- Labor Market Information
- And more!





**SAVE
THE
DATE**

Fall CTE Grant Administrators' Meeting

October 17, 2025

Two repeat sessions

9:00–10:00am and 1:00–2:00pm CDT

Registration opening soon!





Questions?