

## Most Common CTE Funding

### Perkins

The Strengthening Career and Technical Education for the 21st Century Act (Perkins V) secures the principal source of federal funding to support career and technical education programs. Perkins funds may be used to promote career exploration, provide professional development opportunities, purchase CTE equipment, technology and instructional materials, etc. The Perkins formula is based on poverty and enrollment.

### Secondary Block

Funds that are based on a formula and allocated to institutions to support career and technical education. The Secondary Block grant may be used for, but not limited to: new programming, curriculum resources, travel/professional development, PPE, drug testing, equipment/supply, middle schools, etc.



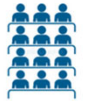
## Perkins Funding Formula



### Poverty

70%

Certified DHHR poverty data per district for students K-12.



### Enrollment

30%

Certified enrollment for K-12 students per district.

### Federal Perkins Dollars

100%






#### District Breakdown

County	Multi-County
% of students served	% of students served




*District funds are distributed based on the percentage of students served in each county and multi-county.*

## Secondary Block Funding Formula


**Funding Categories**

	<b>Hold Harmless</b> Minimum amount of funding each county and multi-county receives for serving CTE students.	<b>10%</b>
	<b>Enrollment</b> Percentage of students enrolled in grades 6-12.	<b>25%</b>
	<b>Participation</b> Percentage of students that completed at least 1 CTE course. • Middle School (Grades 6-8) - 5% • High School (Grades 9-12) - 25%	<b>30%</b>
	<b>Completion</b> Percentage of students that completed a state approved CTE program of study.	<b>35%</b>
	<b>Performance</b> Percentage of workforce ready students according to the state CTE technical assessment.	<b>0%</b>
<b>DISTRICT SECONDARY BLOCK</b>		<b>100%</b>

**Funding Breakdown**

Category Breakdown		
District	Comparable Districts	State
		
% of students served compared to district enrollment	% of students served compared to districts of similar size	% of students served compared to total served statewide
<i>Categories are calculated using district, comparable districts, and state data.</i>		
District Breakdown		
County	Multi-County	
% of students served	% of students served	
<i>District funds are distributed based on the percentage of students served in each county and multi-county.</i>		

\*Percentages are subject to change upon annual review.




## Advanced Career Education (ACE)

### Standardized ACE Programs

- Contact Hours
- Credit Hours
- FTE

### Transition to GPS

- ACE Financial Monitoring
- Perkins
- Secondary Block



West Virginia DEPARTMENT OF  
**EDUCATION**

6



## Advanced Career Education (ACE) Funds

### ACE Program Block

State funds that are allocated to institutions to support Advanced Career Education (ACE) programs based on a performance formula.

### ACE Modernization

Competitive grants issued by the West Virginia Department of Education (WVDE) to ACE programs through an application process, which may not exceed \$10,000. These funds are used to upgrade current ACE program environments, equipment and/or instruction.



West Virginia DEPARTMENT OF  
**EDUCATION**

7

## ACE Advantage



### ACE Advantage Block (Public School Support Plan)

Funds will be allocated to county boards of education for each ACE student enrolled in a program of study based on FTE under the state aid funding formula. The per pupil allocation will vary by county. These funds are restricted to being spent for ACE programs on behalf of the career centers and must be utilized to reduce tuition costs for program offerings at the institution.

### How to spend?

ACE Advantage funds are awarded to county boards of education, which are restricted to using the funds to operate and manage ACE programs. This includes salaries/stipends, equipment, curriculum, testing fees, etc. The intent of ACE Advantage funds is to reduce and/or eliminate the overall cost for a student to attend an ACE program, considering the legislature provides this additional funding to support operational costs.



West Virginia DEPARTMENT OF  
**EDUCATION**

8

## ACE Dashboard

ACE Programs →

Student Enrollment ↓

**Office of Career & Technical Education  
2021 Advanced Career Education**

ACE Dashboard

**State Approved Programs**

MA3709 - Automated Manufacturing Technology (ACE) (4)
TR0801 - Automotive Technology (ACE) (9)
HE3308 - Certified Nursing Assistant (ACE) (8)
HO3401 - Culinary Arts (ACE) (3)
AR9101 - Electrical Technician (ACE) (19)
AR9105 - HVAC Technician (ACE) (14)
HE3314 - Massage Therapy (ACE) (12)
HE3311 - Practical Nursing (ACE) (19)
HE3313 - Surgical Technology (ACE) (12)
TR0803 - Truck Driving (ACE) (25)

**TR0803 - Truck Driving (ACE) (25)**

WVEIS #	Student Name	Sec	Start Date	End Date	Completion	License	Placement
1 00000	Student 1	1: Truck Driving	07/27/2020	10/02/2020	2 Graduate	Passed Exam	Employed-Related Field
2 00000	Student 2	1: Truck Driving	07/27/2020	10/02/2020	2 Graduate	Passed Exam	Employed-Related Field
3 00000	Student 3	2: Truck Driving	09/08/2020	11/06/2020	2 Graduate	Passed Exam	Employed-Related Field
4 00000	Student 4	2: Truck Driving	09/08/2020	11/06/2020	2 Graduate	Passed Exam	Employed-Related Field
5 00000	Student 5	2: Truck Driving	09/08/2020	11/06/2020	2 Graduate	Passed Exam	Employed-Related Field
6 00000	Student 6	3: Truck Driving	10/05/2020	10/26/2020	16 Withdraw - Discipline		
7 00000	Student 7	3: Truck Driving	10/05/2020	12/11/2020	2 Graduate	Passed Exam	Employed-Related Field
8 00000	Student 8	3: Truck Driving	10/05/2020	12/11/2020	2 Graduate	Passed Exam	Employed-Related Field
9 00000	Student 9	4: Truck Driving	11/09/2020	02/05/2021	2 Graduate	Passed Exam	Employed-Related Field
10 00000	Student 10	5: Truck Driving	01/11/2021	09/12/2021	2 Graduate	Passed Exam	Employed-Related Field

West Virginia DEPARTMENT OF EDUCATION

## ACE Website

West Virginia DEPARTMENT OF EDUCATION
Search

State Board of Education
State Superintendent
Support & Accountability
Teaching & Learning
Technical & Adult Education

YOUR FUTURE YOUR CAREER YOUR WAY

Your Future, Your Career, Your Way  
 Are you looking for the skills to get a high-demand, high-wage, high-tech job in West Virginia?  
 Advanced Career Education (ACE) offers credentials, certifications, and licenses in growing industries across the state to make you more valuable in today's job market.

WVACE.US

West Virginia DEPARTMENT OF EDUCATION

## ACE Advantage Funding Calculation

County	Net Cert Adult Enrollment	Related Number of Professional Personnel Allowed	Related Number of Service Personnel Allowed	Related Number of SSP Personnel Allowed	Avg State Funded Salary -PE PCOMPS22	Step 1 Attributed to Cert Adults
Barbour	-	-	-	-	49,837.48	-
Berkeley	84.25	6.09	3,705	0.42	44,837.04	273,858
Boone	33.85	2.46	1,527	0.17	45,703.95	112,430
Braxton	-	-	-	-	48,770.07	-
Brooke	-	-	-	-	46,407.31	-
Cabell	32.50	2.34	1,429	0.17	46,456.95	108,709
Calhoun	-	-	-	-	49,380.89	-
Clay	-	-	-	-	49,837.31	-
Doddridge	-	-	-	-	47,900.60	-
Fayette	27.00	1.96	1,218	0.13	46,622.90	91,381
Gilmer	-	-	-	-	48,267.60	-
Grant	5.00	0.36	0,229	0.03	49,413.02	17,789
Greenbrier	16.00	1.16	0,731	0.08	47,909.50	55,575
Hampshire	-	-	-	-	48,717.60	-
Hancock	28.33	2.05	1,246	0.14	45,135.79	92,528
Hardy	-	-	-	-	49,366.55	-
Harrison	25.00	1.81	1,099	0.13	46,545.77	84,248
Jackson	16.00	1.16	0,722	0.08	47,124.51	54,664
Jefferson	-	-	-	-	45,737.22	-

## ACE Advantage Funding Calculation

- The restricted state aid funding for ACE Advantage programs should be treated as an interfund transfer out of unrestricted state aid in Fund 11 into the project code created for that purpose in Fund 61, similar to the process utilized for staff development councils.
- The project code created for ACE Advantage programs is 62Y4X. Because the funds will be coming from a transfer from the general fund, the revenue source code should be 05211 – *Interfund Transfer from General Current Expense Fund*.
- County boards should **NOT** try to treat this as restricted state aid revenue directly in Fund 61.

# Other CTE Financial Issues



## Grant Extensions

- As a reminder, in response to the new state grant reporting requirements, the WVDE will be issuing grants initially with a longer obligation period. Each grant will have an end date of March 31<sup>st</sup> of the second year after the fiscal year in which the grant was issued. For example, grants issued during FY22 will have an ending obligation date of March 31, 2024 and have an ending liquidation date of June 30, 2024, which will be the date that the sworn statement is due to the WVDE.
- Because grants will now have this longer period to spend the funds, the need for extensions should be eliminated. Extension requests will be considered on an as-needed basis only and will not be guaranteed, so county boards are encouraged to spend their funding within the initial parameters of their grant awards.



## WVBE Policy 1224.1 Section 1-25

WVBE Policy 1224.1 Section 1-25 indicates the following:

“For receipts written for tuition for adult students in secondary vocational programs, adult students in adult vocational programs, and student in community education classes, the funds must be remitted to the school board central business office on a monthly basis. Also, the school must prepare a reconciliation that compares the tuition money received to the course registration listing. A copy of the course registration listing must be provided to the school board central business office along with the tuition remittance.”

The policy further contains options for the schools if they need to later provide a tuition refund to students.



## WVBE Policy 1224.1 Section 1-25

- WVBE Policy 1224.1 does not require the schools to remit student receipts for books and fees to the central office – only tuition.
- **It is recommended that county boards/CTE centers examine their current breakdown of tuition versus books and fees to ensure that any pass-thru expenses to the student where the payment must be made at the individual school level instead of through the central office are coded as books and fees.**
- For example, if the school is going to have to write a check to the DMV for each student in a truck driving program so they can take a particular test, that should be considered a pass-thru fee to the student instead of part of their tuition so that the expense transaction can be paid from the school. It is impractical for the central office to pay for that expense due to the unpredictable nature of when each student will take the DMV test as compared to the county's board meeting schedule to get such a payment approved by the board.





## WVBE Policy 1224.1 Section 1-25

- It has come to our attention that not all schools are remitting the full amount of their tuition funding to the central office as required by WVBE Policy 1224.1.
- That requirement has been effective in policy since August 13, 2012.
- It is very important that all schools collecting tuition funds begin remitting the tuition to the central office as required by policy. This will help county treasurers with ensuring that adjusting journal entries to record Pell Grant revenue are recorded properly and that tuition revenue isn't overstated in total due to Pell.



## Pell Grant Revenue

- As a reminder, county boards of education were notified last August that Pell grant receipts from their CTE centers needed to be booked in WVEIS, included on the county's financial statements, and included on the county's Schedule of Expenditures of Federal Awards (SEFA).
- At a minimum, to accomplish this, the detailed transactions and activity from the individual school level should be summarized and booked in WVEIS via an adjusting journal entry.
- WVDE understands that handling federal student financial assistance directly through the central office may present a challenge due to the board approval requirements for payments compared to the need to provide a timely distribution of the funds to students in accordance with the rules of the federal program.



## Pell Grant Revenue

Assuming that all tuition revenue (including the tuition portion of Pell) is being remitted to the central office monthly as required by WVDE Policy 1224.1, the county should have recorded tuition revenue to the following accounts:

61.62Y3X.01314.009 Adult Tuition from Individuals (for the portion paid directly by students)

61.62Y3X.01344.009 Adult Tuition from Other Sources (for the portion from Pell or other sources)

Because a significant portion of the Pell grant funding is utilized to pay tuition for the adult students (with the remainder being a student assistance payment directly to the students if there are still funds available after payment of all tuition and books and fees), the WVDE has created a contra-revenue account so that revenue associated with the tuition portion of Pell isn't double-counted. The new revenue source code is as follows:

01346: Tuition Discounts – Scholarships/Allowances



## Pell Grant Revenue

The WVEIS journal entry to record the Pell revenue and expenses should break the Pell expenses down into the appropriate categories as handled at the individual school level:

61.55Y1X.01346.009 Tuition Discounts – Scholarships/Allowances

61.55Y1X.61691.889 Student Assistance

61.55Y1X.61691.XXX Various Expense Accounts\*\*

61.55Y1X.04311.009 Direct Federal Revenue

\*\*This will be to reflect how the Books & Fees portion of the Pell was spent by the school (ex: 64X, 61X, 81X, etc.). Recording the expense in the Pell entry eliminates the need for a separate entry to record the Books & Fee revenue and associated expenses and then using a contra-revenue account in the Pell entry to avoid doubling the Books & Fee revenue. This essentially skips a step to simplify the process. If the amounts will be material for Books & Fees, we recommend consulting your auditors to see if they would prefer a different treatment.



## Higher Education Emergency Relief Fund (HEERF)

- County boards of education must also record HEERF funding received from the CARES Act, the CRRSSA, and the ARP Act at the individual school level so those federal funds are appropriately included in the county's financial statements and subject to audit.
- The project code for HEERF is 52Y3X. A different fifth digit should be utilized to distinguish between the three different rounds of HEERF funding.
- The activity should be recorded in Fund 71 (73 for MCVCs).
- HEERF funds have multiple CFDA numbers:
  - 84.425E – Student Portion
  - 84.425F – Institutional Portion



## Higher Education Emergency Relief Fund (HEERF)

- The journal entry to record the HEERF revenue and expenses would be similar to the Pell entry.

71.52Y3X.61691.889 Student Assistance

71.52Y3X.61691.XXX Various Expense Accounts\*\*

71.52Y3X.04311.009 Direct Federal Revenue

\*\*This should reflect how the school spent the institutional portion of the HEERF funding.



## Higher Education Emergency Relief Fund (HEERF)

Links to detailed information about HEERF funding from USDE are below:

[CARES Act: Higher Education Emergency Relief Fund](#)

[CRRSAA: Higher Education Emergency Relief Fund II \(HEERF II\)](#)

[ARP: American Rescue Plan \(HEERF III\) \(ed.gov\)](#)

# QUESTIONS??