

Iowa Perkins V
Allowable and Unallowable Expenditures
Academic Year 2023 and 2024

| Allowable Costs | Allowable Costs |
|---|---|
| <ul style="list-style-type: none"> • Administrative Costs (up to 5%). • Advertising- recruit CTE instructors and personnel (Do not use “marketing”). • Advertising to recruit non-trad and special populations. Complete the Prior Approval Form (Required) • Advisory committee expenses (meals & snacks ineligible). • CASE – All program start-up materials, supplies (consumables with a first-time purchase) eligible if taught by a CASE certified instructor. • Computers -must exceed technological specs used for district funded devices for purposes of accommodating software needs: gaming, CAD, complex 3D models, computer science software, Adobe Suite/Photoshop, Office 2021, graphics processing. Seek prior approval. • Conference registration and travel expenses (no membership dues) for CTE staff (student registration ineligible). <p>Career and Technical Student Organizations (CTSO). <i>An advisor or instructor must be CTE endorsed and licensed by the BOEE, for all of the following costs to be eligible for reimbursement with Federal Perkins dollars.</i></p> <ul style="list-style-type: none"> • Institutional affiliations, chapter and district in a quantity of one (individual dues are ineligible for reimbursement). • Salaries, stipends, off-contract, or extra-duty pay under the following conditions: <ul style="list-style-type: none"> • The position has always been funded by Perkins. • The advisor or instructor is hired to lead a newly implemented CTSO that has not existed in the current or the previous program year. • Note: CTSO advisors or instructors currently advising or receiving remuneration with another funding source may not be moved in to, or paid by, the Perkins funds (supplanting). • CTSO Supplies: <ul style="list-style-type: none"> ○ Instructional materials, professional clothing, blazers and other items that stay with the CTSO. ○ Instructor costs to attend competitive events and professional development. <p style="text-align: center;">Individual student and instructor memberships and dues are <u>ineligible</u> for reimbursement.</p> • Competitions: Travel for student competitors only. <ul style="list-style-type: none"> • In-State: Registration, travel, hotel, & meals. • Out-of-State: airfare, mileage, taxi, hotel, meals, registration, baggage, & parking). <p>CTSO Policies and Procedures *Districts are required to have a policy in place that ensures that costs are reimbursed for student competitors only. Student attendee costs are ineligible for reimbursement.</p> | <ul style="list-style-type: none"> • Equipment (all equipment must be inventoried Template). <ul style="list-style-type: none"> ○ \$500 threshold for secondary. ○ \$5,000 threshold for postsecondary. • Equipment set-up and training fees. • Games that allow for simulation and situational learning. • Industry recognized credentials (students only). • Installation costs required to meet code requirements for CTE equipment purchased (no capital expenditures) Seek prior approval. • CTE Instructional materials (supplemental only – no consumables). • Maintenance, repair, and service contracts on CTE specific equipment purchased with Perkins to be kept in an efficient, and operating condition. • Middle school CTE. Prior Approval Required • Professional development (internal CTE Staff) – mileage & materials. • Professional development: In-state and out-of-state (registration, airfare, hotel, mileage, meals, baggage). • Printers Seek prior approval No inkjet or laser printers. Limited to Stratasys, MakerBot, 3D, blueprint-large format, new and emerging technology. • Program evaluation development, off-contract pay for CTE staff. • PLTW equipment and supplies, if taught by a PLTW endorsed instructor. • Rentals and leases (welding tanks, technology contracts). • Stipends for non-contract days. • Substitute pay for CTE staff who are out of the office to attend conferences and professional development. • CLNA development and evaluation. Off-contract pay for CTE staff. • Student assessment and certification fees (e.g., CNA, CMA, OSHA 10, HVAC, Serve Safe, Sanitation). • Textbooks for new courses with new competencies. <p>Consumable items necessary to use equipment for the first time are eligible at the time of equipment purchase. The district or college assumes responsibility for future consumable purchases. Examples include (one each) welding wire, SD memory cards, needles, thread, fuel, welding gasses, paper, batteries, wood, glue, nails, t-shirts and hoodies for printing,</p> |

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| Unallowable Costs | Unallowable Costs |
|---|--|
| <ul style="list-style-type: none"> • Capital expenditures (facilities). Seek prior approval. • Career Information Systems (CISs e.g., IHAPI, Kuder, Xello) including as supplemental curriculum for secondary and postsecondary programs. • Commencement and graduation costs. • Consumable items for classroom operations (paper, CO2 cartridges, batteries, toner, food, varnish, wood, shelving, storage, welding gasses). • Credentials, endorsements, certifications and degrees for CTE staff <ul style="list-style-type: none"> ○ PLTW and CASE Certification ○ College credit coursework ○ Continuing education units (CEU) ○ MOC ○ Train-the-trainer certifications (OSHA). • Food and drinks for meetings, student camps, professional development, Career Days, summer camps, or advisory meetings. • Furniture - All classroom furnishings are ineligible for reimbursement (supplanting). District assumes responsibility for tables, chairs, desks (including mobile whiteboard desks and tables), benches, ergonomic workspaces, sectionals, end-tables, carpet, lamps, lighting, workstations, and area rugs. Furniture will not be approved as "equipment." • Gifts, raffles and door prizes. • Individual student and instructor dues and memberships. • Insurance. • Interest, fines, penalties, and other financial costs. • Item retained by students (blazers, uniforms, jump drives). • Meals, banquets, tickets to sporting events, and entertainment. • Marketing or selling costs of any student-run businesses, products or services. • Promotional materials, such as t-shirts, pens, cups, or key chains, hats, promotional bags/knapsacks. • Student activity costs, clubs. • Textbooks for existing courses (unless the curriculum is "supplemental"). • Transportation for students. • Vehicles such as automobiles, trucks, buses, airplanes, boats, golf carts, snowmobiles, motorcycles, heavy equipment, backhoes, skid loaders. | <p style="text-align: center;">Supplanting</p> <p>Perkins may be used as a first-time funding source for new CTE initiatives, equipment, salaries, institutional memberships, conferences, travel associated with in and out-of-state travel, CTE program costs, off-contract pay, CLNA and program evaluation costs.</p> <p>However, if at any time, the above costs are paid for with non-Federal funding sources, the costs may not be paid for with Perkins in subsequent years. This applies to all Perkins expenditures.</p> <p>Supplanting has occurred when the school district or community college:</p> <ol style="list-style-type: none"> 1. Was <u>required</u> to make the item available under other federal, <u>state, or local law</u> (e.g., career information system IHAPI, Kuder, Xello, etc. or OSHA or other safety requirements) or, 2. Purchased the same or similar item(s) or service(s) with <u>non-Federal funds in the prior year</u>. <p>School districts and Community Colleges may not exclude CTE students, programs, courses or classrooms from: Purchases of the same or similar item(s) and service(s) purchased for non-CTE students, programs, courses or classrooms.</p> <p>Examples include: Transportation, ink-jet and laser printers, scanners, headphones, computers, document cameras, smart TVs, monitors, brooms, dustpans, projection equipment, storage (plastic bins, shelving, totes, storage racks, lockers), technology cables as independent purchases (HDMA, VGA, splitters, extension cords), utility carts, vacuums, whiteboards, whiteboard tables and chairs, furniture, vending machines.</p> <p>General Fund, ESSER, and CARES Act Capital expenditures are any buildings, land, or improvements that add value to the property and are the responsibility of the school district general fund or another non-Federal funding source. In some cases, related to expansion or safety due to COVID-19 institutions should code Personal Protective Equipment (PPE) accordingly. Permanent structural and wiring upgrades, buildings, concrete slabs and land, accommodation upgrades, safety rails, ramps and guards are considered capital expenditures and may not be coded to Perkins per EDGAR e.C.F.R. 200.313.</p> |