

**Iowa Perkins V
Allowable and Unallowable Expenditures 2020-2021**

Allowable Costs	Allowable Costs																								
<ul style="list-style-type: none"> ● Administrative Costs (up to 5%) ● Advertising outreach efforts for the administration of the federal award, including recruitment of CTE instructors and personnel ● Advertising to promote becoming a CTE endorsed instructor ● Advertising to recruit non-trad and special populations ● Advisory committee expenses (no food) ● Career Information and Decision-Making Systems (CIS) ● CASE – All program start-up materials, supplies, and consumables for a first-time purchase, if taught by a CASE certified instructor ● Computers -must meet or exceed technological specifications used in business and industry. ● Conference registration and expenses (no membership dues) <p>Career and Technical Student Organizations (CTSO)</p> <ul style="list-style-type: none"> ○ Advisor or Instructor pay under the following conditions: ○ The advisor or instructor is a qualified CTE teacher licensed by the BOEE, ○ The advisor or instructor currently is an unpaid administrator of a CTSSO. ○ The advisor or instructor has implemented a new CTSSO in the 2020-2021 school year. This applies to new CTSSOs in subsequent school years. ○ <i>Note: CTSSO advisors or instructors currently paid with another funding source may not be moved to or paid by Perkins funds (supplanting).</i> <ul style="list-style-type: none"> ● CTSSO costs (taught by a qualified CTE instructor licensed by the BOEE). <ul style="list-style-type: none"> ○ Instructional materials, supplies, professional clothing, blazers and other materials that stay with the CTSSO. ○ Instructor costs to attend competitive events. <p><i>Individual student registrations and memberships and instructor individual memberships and dues are ineligible for reimbursement.</i></p> <ul style="list-style-type: none"> ● CTSSO travel expenses for students participating in competition events. <ul style="list-style-type: none"> ○ Lodging, food, mileage, airfare. <i>Individual student registrations and membership dues are ineligible for reimbursement.</i> ● Equipment (all equipment must be inventoried) <ul style="list-style-type: none"> ○ \$500 threshold for secondary ○ \$5,000 threshold for postsecondary ● Games that allow for simulation and situational learning ● Installation costs required to meet code requirements for equipment purchased ● Institutional affiliations, memberships and subscriptions (individual dues are ineligible for reimbursement) ● Instructional materials (supplemental only – no consumables) ● Maintenance and service contracts on equipment purchased with Perkins. 	<ul style="list-style-type: none"> ● Middle school CTE-Seek prior approval. Click Here. ● Professional development (internal) – travel, professional development materials (no food or meals) ● Professional development (external): in-state and out-of-state mileage, meals, hotel, etc. ● Program evaluation development and administration ● PLTW equipment and supplies, if taught by a CTE PLTW-certified instructor ● Rentals and leases (welding tanks, technology contracts) ● Repair, service, and necessary maintenance of equipment purchased with Perkins to be kept in an efficient, operating condition ● Substitute pay for CTE personnel attending PD ● Stipends for non-contract days <ul style="list-style-type: none"> ○ Eligible only for Instructors of CTSSOs developed in FY 2020-2021 and later ○ CLNA development and evaluation ● Student assessment and certification fees - required for course completion (e.g., CNA, CMA, OSHA 10, Microsoft, ACE, HVAC Excellence. Request prior approval for unlisted assessments. ● TVs – provide rationale for purchase ● Textbooks for new courses with new competencies ● Transportation (special population and non-traditional students only) ● Utility carts ● 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. <p style="text-align: center;">Examples of eligible, first-time, one-time purchases</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 50%; text-align: center;">Equipment</th> <th style="width: 50%; text-align: center;">Consumables</th> </tr> </thead> <tbody> <tr> <td>Battery charger</td> <td>Rechargeable batteries</td> </tr> <tr> <td>Cinematography and videographer equipment</td> <td>SD cards</td> </tr> <tr> <td>Food saver vacuum sealer</td> <td>Food saver bags</td> </tr> <tr> <td>Framing nailer</td> <td>Nails</td> </tr> <tr> <td>Printer</td> <td>First round of toner</td> </tr> <tr> <td>Sewing machines</td> <td>Thread, fabric pencils</td> </tr> <tr> <td>Welder</td> <td>Welding gases</td> </tr> <tr> <td colspan="2" style="text-align: center;">Learning Kits and accompanying supplies</td> </tr> <tr> <td>CASE</td> <td></td> </tr> <tr> <td>PLTW</td> <td></td> </tr> <tr> <td>Sphero</td> <td></td> </tr> </tbody> </table>	Equipment	Consumables	Battery charger	Rechargeable batteries	Cinematography and videographer equipment	SD cards	Food saver vacuum sealer	Food saver bags	Framing nailer	Nails	Printer	First round of toner	Sewing machines	Thread, fabric pencils	Welder	Welding gases	Learning Kits and accompanying supplies		CASE		PLTW		Sphero	
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Unallowable Costs	Unallowable Costs
<ul style="list-style-type: none"> ● Alcoholic beverages ● Capital expenditures ● Commencement and convocation costs ● Consumable items for classroom operations (paper, CO₂ cartridges, batteries, toner, food, 3D printer cartridges, varnish, wood, shelving, storage, welding gasses) ● Contingency or “petty cash” funds ● Fines and penalties ● Food and drinks for summer camps or for district professional development or advisory meetings. ● Furniture - All classroom furnishings are ineligible for reimbursement (supplanting). District assumes responsibility for tables, chairs (including mobile chairs with casters), desks (including mobile whiteboard desks and tables), storage, lockers, projection media, ergonomic workspaces, sectionals, end-tables, carpet and area rugs. Furniture will not be approved as “equipment.” ● General storage (see examples) ● Gifts, door prizes, etc. ● Individual dues and memberships to professional organizations ● Individually Marketable Certifications <ul style="list-style-type: none"> ○ CASE Certification ○ College credit ○ Continuing education units ○ MOC ○ OSHA train-the-trainer ○ PLTW certification ○ ProStart ● Insurance ● Interest and other financial costs ● Item retained by students (uniforms, jump drives, tools) ● Meals, banquets, tickets to sporting events, entertainment ● Marketing ● Promotional materials, such as t-shirts, pens, cups, key chains, etc. ● Student activity costs, clubs ● Textbooks for existing courses unless supplemental ● Vehicles such as automobiles, trucks, buses, airplanes, boats, golf carts, snowmobiles, motorcycles <p>Please note this does not represent a comprehensive list. Specific inquiries may be directed to Amy Vybiral at amy.vybiral@iowa.gov or 515-339-4520.</p>	<p style="text-align: center;">District Assumes Responsibility for the Purchases Below</p> <ul style="list-style-type: none"> ● Brooms and dustpans ● DVD Players ● Whiteboards ● COVID-19 Personal Protective Equipment (PPE). Each district fund has a budget category “supplies” to which PPE should be invoiced. ● Sectionals and study lounge furniture ● Tables and chairs ● Shop Vacs ● Storage <ul style="list-style-type: none"> ○ Plastic bins ○ Totes ○ Shelving ○ Storage racks ○ Lockers ● Technology cables as independent purchases <ul style="list-style-type: none"> ○ HDMI ○ VGA ○ Splitters ○ Extension cords ● Vacuums

