

Iowa Perkins V
Allowable and Unallowable Expenditures
Academic Year 2021-2022

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 (Do not use “marketing”). • Advertising to promote becoming a CTE endorsed instructor. • Advertising to recruit non-trad and special populations. • 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 meet or exceed technological spec used in business and industry; requires faster processing speed, excess memory, graphics cards than computers that are purchased by district for non-CTE labs. • Conference registration and expenses (no membership dues) for Perkins staff and instructors only, (no students). <p>Career and Technical Student Organizations (CTSO) An advisor or instructor must be a qualified CTE teacher, licensed by the BOEE in order for all of the following costs to be eligible for reimbursement with Federal Perkins dollars.</p> <ul style="list-style-type: none"> • Salaries, stipend, off-contract, or extra-duty pay under the following conditions: <ul style="list-style-type: none"> ○ The advisor or instructor is hired to lead a newly implemented CTSO that has not existed in a 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). • Supplies: CTSO costs (costs are eligible for reimbursement only if 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 CTSO. ○ Instructor costs to attend competitive events and professional development. Individual student and instructor memberships and dues are ineligible for reimbursement. • Competitions: Travel for student competitors only. <ul style="list-style-type: none"> ○ In-State: Registration, 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. The process must delineate between competitors and non-competitors to demonstrate that non-competitor costs were not reimbursed with Perkins.</p>	<ul style="list-style-type: none"> • 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, chapter and district memberships and subscriptions (individual dues are ineligible for reimbursement) • Instructional materials (supplemental only – no consumables) • Maintenance and service contracts on equipment purchased with Perkins. • Middle school CTE-<i>Seek prior approval.</i> 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. • Eligible only for Instructors of CTSOs 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, HVAC Request prior approval for unlisted assessments). • Textbooks for new courses with new competencies • Transportation (special population and non-traditional students only) • 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>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	Sphero	
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Unallowable Costs	Unallowable Costs
<ul style="list-style-type: none"> • Alcoholic beverages • Capital expenditures • Career Information Systems (CISs) • 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, benches, 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 • Insurance • Interest and other financial costs • Item retained by students (uniforms, jump drives, tools) • Meals, banquets, tickets to sporting events, entertainment • Marketing • Professional Development <ul style="list-style-type: none"> • Individually Marketable Certifications <ul style="list-style-type: none"> ○ CASE Certification ○ College credit ○ Continuing education units (CEU) ○ MOC ○ OSHA train-the-trainer ○ PLTW certification • 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>Supplanting: Perkins may not be used for the items listed below or any items purchased for non-CTE students or</p> <p>Brooms and dustpans COVID-19 Personal Protective Equipment (PPE). Each district fund has a budget category “supplies” to which PPE should be invoiced.</p> <p>Document Camera/Elmos DVD Players Projection equipment Storage <ul style="list-style-type: none"> • Plastic bins • Totes • Shelving • Storage racks • Lockers </p> <p>Technology cables as independent purchases <ul style="list-style-type: none"> • HDMI • VGA • Splitters • Extension cords </p> <p>Utility Carts (seek prior approval) Vacuums Whiteboards</p>