

PERKINS V
USE OF FUNDS GUIDE
2022-2023

Perkins funds must be used to develop, coordinate, implement, and improve CTE State approved programs to meet the needs identified in the region’s CLNA.

(1) Career Exploration and Development (Sec. 135(b)(1)(A-F))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>212 Guidance Services – Funds <u>may</u> be expended for career exploration and development activities through a framework that assists students in making informed decisions about future education and employment.</p> <p>a) Introductory activities or materials focused on career exploration/career awareness like non-traditional.</p> <p>b) Readily available LMI</p> <p>c) Programs/activities related to career plans</p> <p>d) Guidance on postsecondary & career options</p> <p>e) Any activity that advances career opt. and assists students in making informed decisions including non-traditional</p> <p>f) Providing students with strong exp. In all aspects of an industry.</p> <p>Education Development Plans (EDPs) are required by State law [MCL 380.1278b(11)] and as such must be paid for with State or local funds.</p> <p style="text-align: center;">REQUIRED</p>	<p><u>Work Based Learning</u></p> <ul style="list-style-type: none"> • Work-based Learning coordinator for CTE programs • Work-based Learning materials • WBL Coordinator stipends for teachers as long as their contract is specific about the amount of time they are doing WBL and there is a description of duties • Job Shadow • Placement services <p><u>Career Awareness/Career Planning</u></p> <ul style="list-style-type: none"> • Career software for exploration • Work with advisory committees to identify industry certifications • Guest speakers to deliver occupational specific information <p><u>Career Guidance</u></p> <ul style="list-style-type: none"> • Special Populations Coordinator • Counselor salary to work with CTE students • Nontraditional marketing materials • Work Keys assessments for placement of CTE students by counseling staff • Developing CTE student mentoring program • CTE student retention efforts • Providing CTE program expectations and prerequisites to students and parents

(2) Professional Development (Instructional and non-instructional personnel) (Sec. 135(b)(2)(A_I))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>221 - Program Improvement & PD for Instruction - Provide professional development teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals.</p> <p style="text-align: center;">REQUIRED</p>	<ul style="list-style-type: none"> • Professional development for teachers in the effective use and application of technology to improve instruction • Training for teachers in promoting the use and application of technology in state-approved CTE programs <ul style="list-style-type: none"> • PD activity registration, travel costs • Conference fees, lodging, meals • Teacher training for integrating academics into CTE curriculum • Professional development for teachers to align standards to MME • Career Education Conference for teachers
<p>283 – Professional Development for Non-Instructional Personnel:</p> <p style="text-align: center;">REQUIRED</p>	<ul style="list-style-type: none"> • Administrators attending conferences, workshops to incorporate the required state approved CTE program standards • Professional development for local district CTE staff (other than teachers) in program specific areas including work sites

(3) Occupational Skills and (4) Academic Skills (Sec. 135(b)(3)(4)(A-B))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>127 - Instruction – provide within career and technical education the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations and integrate academic skills.</p> <p>Equipment Installation: *2 CFR 200.439 (Equipment and other Capital Expenditures) of the Uniform Grant Guidance. The regulations are not specific regarding paying for the installation of equipment in a CTE classroom. However, after consultation with Andrew Johnson, he has indicated as long as the installation costs are necessary (yes) and reasonable (fair market value) per 2 CFR 200.403 (Factors affecting allowability of costs) it would be allowable.</p> <p style="text-align: center;">REQUIRED</p>	<p><u>Software</u></p> <ul style="list-style-type: none"> • Key Train license • Pre-test Key Train assessments • Work-Keys assessments for academic skill level • Software (program specific) & Online advanced electronic learning resources <p><u>Instruction</u></p> <ul style="list-style-type: none"> • CTE resource teacher for language arts/reading • Portion of math teacher’s salary spent teaching CTE students • CTE Para-professional salaries • Health science clinic assistants for skills training • Services to assist instruction for special populations, readers, adaptive equipment/accommodations • Instructional equipment purchases • Sub for CTE teachers to collaborate with employers • Instructional costs and materials to <u>prepare</u> CTE students for industry certification and licensing requirements for state-approved CTE programs (the cost of certification and/or assessment fees for individual students is covered under 227)
<p>271 - Pupil Transportation Services</p> <p style="text-align: center;">OPTIONAL</p>	<p><u>Transportation</u></p> <ul style="list-style-type: none"> • Transportation for a class field trip (e.g., auto show, home builders or construction trade expo); entrance fees for students only are covered under 221) • Summer Camp transportation for incoming freshmen

(4) Program Implementation and Improvement (Sec. 135 (b)(5)(A))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>221 - Program Improvement & PD for Instruction - plan and carry out elements that support the implementation of career and technical education programs and programs of study and that result in increasing local levels of performance.</p> <p style="text-align: center;">REQUIRED</p>	<ul style="list-style-type: none"> • Produce course guides to include programs of study • Activities related to establishing or updating articulation agreements • Entrance Fees for students • Criminal Background checks for students only (program specific) • TB Tests for students only (program specific) • Required drug testing for students only (program specific) • Curriculum materials, consistent with needs of employers (reflecting current workplace) • Working with advisory groups on the needs, expectations, and methods of business and all aspects of an industry • CTE Curriculum development • Background check fees for students only (program specific) • CTSOs - Staff, students, and paraprofessionals – no meals, no dues, okay for transportation, lodging, registration fees, curriculum for teachers
<p>227 - Student Assessment</p> <p style="text-align: center;">REQUIRED</p>	<ul style="list-style-type: none"> • Student certification fees and testing fees (program specific) • student assessment fees (program specific)

(5) Program Evaluation (Sec. 135(b)(6))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>281 - Planning, Research, Development & Evaluation – develop and implement evaluations of the activities carried out with funds under this part, including evaluations necessary to complete the comprehensive needs assessment required under section 134(c) and the local report required under section 113(b)(4)(B).</p> <p style="text-align: center;">REQUIRED</p>	<p><u>Data</u></p> <ul style="list-style-type: none"> • Follow-up survey • Data support staff • Use of data to identify programs needing academic support <p><u>Software</u></p> <p>Software/assessment tools for student performance</p>

(6) Administration (Sec. 135(b)(d))

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>226 - Administration – Each eligible recipient receiving funds under this part shall not use more than 5 percent of such funds for costs associated with the administration of activities under this section.</p> <p style="text-align: center;">OPTIONAL</p>	<ul style="list-style-type: none"> • Administrator salaries for implementing CTE Perkins • CTE Director partial salary • CEPD Administrator partial salary

Perkins funds must be used to supplement, and not supplant, non-federal funds expended to carry out career and technical education activities. Perkins funds may not be used for activities that a recipient would, in the absence of Perkins funds, make available with non-federal funds. Presumably, in the absence of Perkins funds, a school district would have to purchase basic instructional materials in order to deliver a state-approved CTE program. Thus, the use of Perkins funds for basic materials is not allowed.

All costs must be necessary, reasonable, allocable, and legal under the Act. All activities and costs must be aligned with the Comprehensive Local Needs Assessment and the Regional Improvement Plan. A cost is allocable (200.405) if the goods or services involved are assignable to the Federal award or cost objective in accordance with relative benefits received.

1. Instructional Equipment: Uniform Guidance 2 C.F.R. Part 200.2, 200.12, 200.13, 200.33, 200.48, 200.89, 200.302, 200.313, 200.436, 200.439 Defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost equals or exceeds \$5,000 (or a lesser amount if that is the district's policy) (Computing Devices 200.20; General Purpose Equipment 200.48; Information technology systems 200.58; Special Purpose equipment 200.89; and Supplies 200.94) and has a useful life of one year or longer. CTE instructional equipment may be purchased under function code 127. Instructional equipment purchased with Perkins funds, whether in whole or in part, must be tagged and inventoried. The **Capital Outlay** budget item in the grant application budget must be completed for these purchases.
2. Supplies/Other Tangible Property: Uniform Guidance 2 C.F.R. Part 200.20, 200.58, 200.94, 200.314, 200.453 Defined as all tangible, personal property other than those described in 200.33 Equipment. Property that aids the CTE instructional programs that does not rise to the level of instructional equipment and is not capitalized but which is vulnerable to theft (laptops, iPads, printers, other technology hardware or software, etc.). Tangible personal property means property owned by the school district which is movable and can be physically relocated. EDGAR does not set out specific tracking requirements for these items, however, districts are expected to track items vulnerable to theft purchased with Perkins funds.
3. Priority must be given to purchasing equipment that will be used by STUDENTS in a state-approved CTE classroom rather than purchasing equipment that is used primarily by the classroom teacher to enhance instructional delivery (such as Smart boards/whiteboards, iPads, laptop to connect to Smart board, LCD projector, presentation systems, etc.)
4. Perkins funds can be used to purchase a classroom set of supplemental textbooks (a set of 25, for example) for a CTE course.

5. Perkins funds CANNOT be used:

- alcohol beverages
- Alumni/ae activities
- Audits
- Bad debts
- Bonuses
- Building Maintenance & Construction Projects
- Child Care expenses
- College preparatory courses or materials
- Commencement Costs
- Consumable supplies (post it notes, paper clips, etc.)
- Contingency Provisions
- Contract/award with suspended and debarred parties
- Contributions and donations
- Copyrights/patents
- Dollar amount over Government rate for hotels without prior approval
- Endorsement/Licensures/Permits for Teachers Licensure in Grades 7-12 (professional development for personal benefit)
- Entertainment costs
- Entertainment, plaques, or memorabilia;
- Expenditures and for career education and any activities prior to the 9th grade
- Expenditures for adult/postsecondary programs using secondary funds (tuition costs for students)
- Expenditures that supplant
- Facility rental
- Fines and penalties
- Food or beverages
- Food or groceries for CTE courses;
- Fundraising
- Furniture (standard classroom or instructional fundamental to the program)
- General purpose equipment non-instructional, building, land improvements
- Gifts (including items retained by students)
- Goods or services for personal use
- Gratuities
- Hobby crafts, Leisure Arts or other non-occupational expenditures
- Housing and personal living expenses
- Incentive for business relocation

- Insurance
- Interest and other financial costs
- Labor relation costs
- Legal expenses for criminal proceedings and claims against federal government
- Lobbying
- Magazine Subscriptions
- Lobbying
- Mentor costs for teachers
- Monetary Awards
- Paying a stipend to a CTE instructor to sponsor a CTSO
- Petty Cash
- Political Activities
- Pre-award costs
- Professional organization memberships for individuals;
- Promotional materials (t-shirts, pens, cups, key chains, etc.)
- purchase a bus or any type of vehicle to transport CTE students
- Purchase consumable items, items that support the day-to-day instructional program and have a shelf life of less than one year (such as paper, pencils, printer cartridges, flash drives, CDs, label makers and supplies, soil, plants, etc.)
- Purchase furniture (teacher, student, or office desks or chairs, bookcases, and display cases, for example) or storage buildings, units, containers, file cabinets, copiers, etc.
- Recognition awards for advisory committee members, business partners, etc.
- Religious worship, instruction
- Remediation courses or courses not part of a state approved program
- Renovate or build classroom facilities or to upgrade classroom or facility wiring.
- Scholarships
- Startup classroom equipment
- Storage cabinet/files
- Student scholarships
- student tuition/registration costs, fees, books, or uniforms for students taking early middle college/dual credit/dual enrollment courses/direct credit
- Teacher Salaries
- Telecommunications and Video Surveillance Services or Equipment
- the purchase of a copier (unless listed on a CTE course's equipment list)
- to pay for food: The U.S. Department of Education has issued guidance on this subject. According to this guidance, it appears that a grantee would almost never meet the threshold that allows it to provide food at a meeting (see attachments)

- Travel outside of U.S.
- Vehicles (automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, etc.
- Workbooks for student's use; workbooks are considered a consumable item.