



Secondary Equipment, Curriculum, and Approved Uses of Carl D. Perkins Funds

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Purpose

This document outlines the procedures for equipment acquisition, curriculum, and other Career and Technical Education (CTE) student support activities with funding from the secondary Carl D. Perkins grant.

CTE classrooms require specific equipment, curricular items and student activity support in order to carry out the CTE instructional programs. The standards in this guide have been prepared to assist local education districts and the Minnesota Perkins consortia in:

1. Assessing the adequacy of their career and technical education, equipment, tools, and technical items.
2. Identifying and planning for purchases that meet the CTE program needs.
3. Understanding federal and state Perkins grant rules that support the acquisition, inventory and disposal of equipment, support curricular materials and activities for CTE.

Uniform Financial Accounting and Reporting System (UFARS) General Information

The Minnesota Department of Education's (MDE) UFARS system issues a finance dimension to define a specific local, federal, or state project. The Carl D. Perkins Basic grant has been assigned finance dimension 428 and the Carl D. Perkins Reserve grant has been assigned finance dimension 475. The finance dimension is more commonly known as the FIN code.

Each FIN code has a restricted grid of allowable object codes. The object code identifies the services or commodities obtained as the result of expenditures. The following object codes are approved for both FIN 428 and FIN 475 Carl D. Perkins grant programs:

- 100 Series (Salaries and Wages): 110, 140-146, 154-155, 161-162, 164-165, 168, 170-172, 185-186, 199
- 200 Series (Employee Benefits): 210-280, 299
- 300 Series (Purchased Services): 303-305, 316-330, 350, 360, 364-370
- 400 Series (Supplies & Materials): 401-495
- 500 Series (Capital Expenditures): 505-506, 530-531, 535, 555, 590
- 800 Series (Other Expenditures): 820-895

Access the UFARS Manual from [MDE website](https://education.mn.gov/MDE/dse/schfin/fin/UFARS/) at: <https://education.mn.gov/MDE/dse/schfin/fin/UFARS/>

Minnesota State Secondary Equipment Definition

In UFARS reporting, equipment or technology qualifies as a capital expenditure if the item meets all of the following criteria:

- It retains its original shape and appearance with use. It has a normal useful life extending beyond a single reporting period.
- It is nonexpendable, That is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It does not lose its identity through incorporation into a different or more complex unit or substance

A more complete description may be found in Chapter 5, page 25 of the 2018 UFARS manual. Follow the link above to access the manual.

The three components in the above definition of equipment must be followed by Independent School Districts throughout Minnesota. District policy may add additional components to the equipment definition, but all school districts policies must support the three criteria listed above.

United States Office of Management and Budget Equipment Definition

Federal Regulations define equipment as:

“Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

[View Electronic Code of Federal Regulations](#)

Secondary Equipment and Curriculum Purchases - Grant Management

Minnesota Department of Education approval of the annual Perkins consortium plan establishes a fiduciary relationship between the Perkins consortium and MDE. Because of this relationship, all secondary equipment approval requests must be submitted from and granted to the secondary Perkins consortium coordinator on record.

All secondary equipment and curriculum purchases, inclusive of those under the \$1,000 threshold, must be included in the Perkins Consortium's equipment inventory list.

All secondary equipment and curriculum items must be tagged as purchased with Perkins federal funds. These items must be included in the consortium filed Consolidated Annual Report (CAR) at the end of the Perkins fiscal year.

All equipment and curriculum items purchased with secondary Perkins funding must be identified (tagged) and included in the building inventory of the school district where it is located. On site inventory is required every two years.

Criteria for Secondary Perkins Funded Equipment Purchases

- Classroom/lab equipment and curriculum/license funded through Perkins must be used to support courses within a state-approved CTE program.
- The CTE course must be taught by a teacher holding a current CTE license in that discipline. (Alternative licenses; such as community expert, variance, special restricted license will qualify for Perkins funding.)
- All Perkins funding recipients must be licensed CTE teachers, administrators, or counselors unless special permission has been granted (variance, community expert, or special assignment)
- All Perkins funded purchases must support CTE students.
- Perkins funding must not be used to supplant existing (non-federal) funding sources.
- Equipment purchased through the Perkins grant must have the priority of use dedicated to CTE students; however, incidental use by CTE-related students is allowable.
- Equipment purchased through the Perkins grant must be of industry-standard quality for development of student knowledge and skills in a career pathway.
- Funding for classroom/lab equipment and curriculum/license may come from multiple sources. Perkins grant use for any portion of funding requires adherence to the above criteria.

Requirements for State Pre-Approval of Secondary Equipment/Curriculum Purchases

Secondary equipment and curriculum purchases that equal \$1,000 and above, require pre-approval before the consortium authorizes the district to make the expenditure from the Perkins grant funds. (This \$1,000 threshold is per individual unit of equipment or curriculum.)

Inventory Control Requirements for Secondary Equipment and Curriculum Purchased through Perkins Grant Funding

The responsibility for maintaining inventory control of secondary Perkins purchased equipment and curriculum remains with the Perkins consortium; however, the actual inventory control function can be transferred to the school district where the equipment is located. Inventory control is required for all equipment and curriculum purchased with Perkins grant funds. Inventory control records should include the following:

- equipment/curriculum description (serial numbers, model numbers, physical description, etc.)
- date of acquisition
- original expenditure/percent of Perkins grant funding
- source of equipment/curriculum
- location and condition of equipment/curriculum (school building, room location, CTE approved program)
- a physical tag should be permanently fastened to, or stamped on, each item of equipment/curriculum indicating Perkins funded expenditure. This tag must be correspond to and be identifiable to the inventory record
- space for inventory record - inventory procedures may follow school district policy - Perkins equipment/curriculum inventory is required every two years
- space for information on final disposal of equipment

Perkins Funding for Curriculum Software/License

Acquisition and disposal of curriculum software/license follow the same guidelines as stated above for equipment. Perkins funding is not a sustainable long-term funding for secondary initiatives, consequently, we will restrict license and curriculum program funding to one or two years of support. Inventory control must be maintained in the same manner as for equipment.

Field Trips and Student Transport Activities

Field trips and student transportation activities that are in direct support of CTE students and programs are allowable under the Perkins grant funding. This can include middle school career awareness activities that support career and technical program enrollment at the high school level. This funding may not be used for support of individual classes at the middle school level.

If the field trips/activity are listed, budgeted and approved as part of the annual Perkins consortium grant application, additional pre-approval is not required.

Field trips and student transportation activities that are not listed in the original approved grant must be pre-approved if the cost of the activity exceeds the \$1,000 threshold.

Student Organization Activities

All members of the student organization or class/program must have an opportunity to participate in the funded activity. (This opportunity may reflect qualifying competitive performance or participation).

Individual student lodging and meals do not qualify as a permissible Perkins expenditure. Advisor travel, lodging and meals must include staff development activities for licensed CTE staff. (Perkins funds are not allowable for chaperones only).

Perkins funding can be used for the purchase of branded organizational materials as long as those materials remain the property of the program and are not distributed to individual students upon program completion.

Career Development License and Activities

Specific license for career development activities such as Minnesota Career Information Systems do not require additional permission if they are currently reflected in the annual Perkins plan budget approved by MDE. Pre-approval is not required for these expenditures; however, if they require a budget modification or change, this must be approved through the budget maintenance system.

Disposal of Equipment/Curriculum Purchased Through the Secondary Perkins Grant

The disposal of equipment that has been purchased with federal funds through a Minnesota secondary Perkins consortium as part of a CTE program should be disposed of using the following procedure:

- All equipment/curriculum that was purchased through the Perkins consortium must be disposed of through the original assigning consortium.
- The original assigning consortium whose school districts are disposing of equipment with a current value of \$5,000 or more must coordinate disposal with MDE and the United States Department of Education (USDE) using federal regulations. [View Electronic Code of Federal Regulations](#)
- A 10 percent charge can be assessed by the school district for disposal and handling charges of all items, when current value is \$5,000 or more. [Read Education Department General Administrative Regulations \(EDGAR\) and Other Applicable Grant Regulations.](#)
- Disposal of equipment that has a current value of \$1,000 or more, but less than \$5,000 must be coordinated with MDE. The original assigning consortium must provide to MDE a list of said equipment to allow support for repurposing this equipment to another consortium.
- Equipment that has a current value of less than \$1,000 may be disposed of through the local Perkins consortium. Before equipment is disposed of, the consortium must make an effort to repurpose the equipment to support a CTE program in another member district. Technical support for these efforts will be available through MDE.
- A disposal of equipment must be reported on the annual CAR report and the respective consortium inventory must reflect the disposal.
- Equipment disposal records including inventory documentation, disposal, salvage recovery funds and any transfer information needs to be retained by the consortium for three years.

Appendix A. Career Technical Education Contacts

Minnesota Department of Education – Office of Career and College Success

1500 Highway 36 W., Roseville, MN 55113-4266

Fax: 651-482-8493 website: <https://education.mn.gov/MDE/>

Director of Office of Career and College Success

[Paula Palmer](mailto:paula.palmer@state.mn.us) (paula.palmer@state.mn.us) 651-582-8737

Career Development and Career and Technical Education Supervisor

[Michelle Kamenov](mailto:michelle.kamenov@state.mn.us) (michelle.kamenov@state.mn.us) 651-582-8434

Results Measurement Specialist

[Kari-Ann Ediger](mailto:kariann.ediger@state.mn.us) (kariann.ediger@state.mn.us) 651-582-8269

Agricultural Education Specialist

[Joel Larsen](mailto:joel.larsen@state.mn.us) (joel.larsen@state.mn.us) 651-582-8395

Business, Marketing and Information Technology Education Specialist

[Dean Breuer](mailto:dean.breuer@state.mn.us) (dean.breuer@state.mn.us) 651-582-8603

Family and Consumer Science Specialist

[Maxine Peterson](mailto:maxine.peterson@state.mn.us) (maxine.peterson@state.mn.us) 651-582-8421

Career Development Specialist and Work Based Learning

[April Schnell](mailto:april.schnell@state.mn.us) (april.schnell@state.mn.us) 651-582-8840

Trade and Industry Specialist

[Timothy Barrett](mailto:timothy.barrett@state.mn.us) (timothy.barrett@state.mn.us) 651-582-8677

Project Coordinator and Health Science Education

[Shelli Sowles](mailto:shelli.sowles@state.mn.us) (shelli.sowles@state.mn.us) 651-582-8403

Appendix B. Perkins Equipment/Curriculum Approval Form

Please submit this completed form, documentation of equipment specifications, and ordering information to the Minnesota Department of Education CTE office at mde.cte@state.mn.us.

Date: _____

Perkins Consortium: _____

Secondary Perkins Contact: _____

School District Number: _____ School Building Name: _____

Room (equipment location): _____

Licensed CTE Teacher: _____

File Folder Number: _____ CTE Program/Course: _____

Equipment Description/Special Expenditure Request:

Total Equipment/Expenditure Cost: \$_____ Total Consortium Expenditure: \$_____

Briefly describe how this expenditure supports career and technical education within your CTE courses.

Please select "yes or no" for the following statements regarding the requested consortium expenditure.

Yes No this purchase supports a rigorous program of study

Yes No the course receiving equipment offers postsecondary credit

Yes No this purchase supports a program of study

Yes No this expenditure was funded previous years

If yes, explain funding source: _____

Yes No this expenditure is supported by matching funds.

If yes, list percent of outside funds: _____

MDE Program Specialist

Date

MDE Program Specialist

Date

Appendix C. Carl D. Perkins Career Technical Education Act of 2006 Required/Permissive Use of Funds

Required Uses of Funds	Permissive Use of Funds
<ol style="list-style-type: none"> 1. Assess the career and technical education programs funded under Perkins IV. 2. Develop, approve, or expand the use of technology in career and technical education. 3. Professional development programs, including providing comprehensive professional development (including initial teacher preparation) for career and technical education teachers, faculty, administrators, and career guidance and academic counselors at the secondary and postsecondary levels 4. Integration of content aligned with challenging academic standards and relevant career and technical education. 5. Provide preparation for non-traditional fields in current and emerging professions, and other activities that expose students, including special populations, to high skill, high wage occupations. 6. Support partnerships among local educational agencies, secondary, postsecondary, adult education providers, employers, labor organizations, parents, and local partnerships, to enable students to complete career technical programs of study. 7. Serve individuals in state correctional institutions and institutions that serve individuals with disabilities. 8. Support programs for special populations that lead to high skill, high wage or high demand occupations. 	<ol style="list-style-type: none"> 1. Improvement of career guidance and academic counseling programs that assist students in making informed academic and career and technical education decisions. 2. Establish agreements, including articulation agreements, between secondary school and postsecondary career and technical education programs to provide postsecondary education and training opportunities for students. 3. Support initiatives to facilitate the transition of sub baccalaureate career and technical education students into baccalaureate programs. 4. Support career and technical student organizations. 5. Support public charter schools operating career and technical education programs. 6. Support career and technical education programs that offer experience in, and understanding of, all aspects of an industry for which students are preparing to enter. 7. Support family and consumer sciences programs. 8. Support partnerships between education and business, or business intermediaries, including cooperative education and adjunct faculty arrangements at the secondary and postsecondary levels. 9. Support the improvement or development of new career and technical education courses and initiatives, including career clusters, career academies, and distance education 10. Award incentive grants to eligible recipients for exemplary performance or for use for innovative initiatives 11. Provide activities to support entrepreneurship education and training 12. Provide career and technical education programs for adults and school dropouts to complete their secondary school education 13. Provide assistance to individuals who have participated in Perkins assisted services and activities in continuing their education or training or finding appropriate jobs 14. Develop valid and reliable assessments of technical skills 15. Develop or enhance data systems to collect and analyze data on secondary and postsecondary academic and employment outcomes 16. Improve the recruitment and retention of career and technical education teachers, faculty, administrators, or career guidance and academic counselors, and the transition to teaching from business and industry, including small business 17. Support occupational and employment information resources

Appendix D. Carl D. Perkins Career and Technical Education Act of 2006 Allowable/Unallowable Costs

Allowable cost must be referenced in Consortia Plans

Allowable Costs	Unallowable Costs
<ul style="list-style-type: none"> ✓ Charter schools (if part of a Consortium and have MDE approved CTE programs) ✓ Contracted services ✓ CTE Interest, Aptitude, and Ability Inventories (with Consortium/State Approval) ✓ CTE related software (with Consortium/State approval) ✓ CTE Student Organizations (advisor travel, instructional materials/supplies) ✓ Curriculum development/curriculum modification - CTE State approved Programs ✓ Displays, demonstrations, and exhibits ✓ Pre-approved equipment/equipment upgrade to meet industry standards ✓ Expenditures for 7th/8th grade programs (career exploration/awareness activities) ✓ Food costs for meetings related to CTE programs, working meals only, must have agenda, ✓ Instructional materials and supplies related to CTE programs ✓ Marketing and outreach activities related to CTE programs (brochures, videos, flyers, web design) ✓ Meetings and conferences (registration fees, travel costs) related to CTE programs ✓ Professional development related to CTE for non-CTE teachers/faculty/counselors (involved in CTE initiatives such as POS, academic technical integration, career awareness activities) ✓ Professional development costs for CTE personnel ✓ Professional service costs (consultants) ✓ Program Advisory Committees ✓ Program evaluation ✓ Publication and printing costs related to CTE programs/activities ✓ Student recognition awards (certificates, portfolios, trophies) related to CTE ✓ Substitute pay for teachers, for activities and staff development related to CTE ✓ Supplemental Support Services for Perkins special populations ✓ Supportive personnel/instructional aids and devices ✓ Teacher/faculty CTE in-services ✓ Technical skill assessments, state approved, aligned with industry recognized standards ✓ Training costs (administrative, instructor, Perkins staff) ✓ Transportation costs incurred for approved CTE programs, workshops, professional development for Career Technical Student Organization competitions (administrators, counselors/advisors, CTE instructors, Perkins staff) ✓ Work-based learning activities for CTE teachers and students in approved program 	<ul style="list-style-type: none"> ✓ Alcoholic beverages ✓ Alumni/ae activities ✓ Career and Technical Education instruction in approved postsecondary programs, shops, labs, and internships not allowed. (Secondary salaries may be paid for the first three years of a new program) ✓ Child Care ✓ Commencement and convocation costs ✓ Construction, renovation, and/or remodeling of facilities ✓ Contributions and donations (cash, property, services) ✓ Entertainment – amusement and social activities (sports tickets) ✓ Expenditures for non-approved CTE programs ✓ Expenditures for career education prior to the 7th grade ✓ Expenditures that supplant ✓ Fines and penalties ✓ Fundraising ✓ Gifts ✓ Goods or services for personal use ✓ Items retained by students (supplies, clothing/uniforms, tools, calculators) ✓ Monetary awards ✓ Non-instructional furniture ✓ Postsecondary customized training courses and programs ✓ Political activities such as contributions, fund raising or lobbying ✓ Promotional materials (T-shirts, pens, cups, key chains, book bags, etc.) ✓ Remedial courses at both secondary and postsecondary levels ✓ Scholarships ✓ Student expenses/direct assistance to students (tuition, tools, fees, car repair, etc.) ✓ Student stipends ✓ Vehicles unless used for CTE instruction

Appendix E. References

[National Association for Career Technical Education Information conference](http://www.nactei.org/) (http://www.nactei.org/)

[Data Quality Institute, 2019](http://cte.ed.gov/dqi) (http://cte.ed.gov/dqi)

[Perkins IV Operational Handbook, 2017](http://www.minnstate.edu/system/cte/consortium_resources/documents/Perkins%20IV%20Operational%20Handbook%20for%20FY18%20Version%209%20Final%20for%20web.pdf)

(http://www.minnstate.edu/system/cte/consortium_resources/documents/Perkins%20IV%20Operational%20Handbook%20for%20FY18%20Version%209%20Final%20for%20web.pdf)

[Education Department General Administrative Regulations](http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html)

(http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html)

[Uniform Guidance Technical Assistance for Grantees](http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html) (http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html)

[U.S. Office of Management and Budget Circulars](https://www.whitehouse.gov/omb/circulars/) (https://www.whitehouse.gov/omb/circulars/)

[Carl D. Perkins Career and Technical Education Act of 2006 Minnesota State Plan and Consolidated Reports](http://www.minnstate.edu/system/cte/MN_State_Plan/index.html)

(http://www.minnstate.edu/system/cte/MN_State_Plan/index.html)