



**Department of  
Education &  
Workforce**

# CAREER-TECHNICAL EDUCATION REFRESHER

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**Department of  
Education &  
Workforce**



# AGENDA

- Overview of Perkins
- Perkins and State Funding Guidance
- Common Questions
- Q/A

# PURPOSE

The Act aims to improve the academic knowledge and employability skills of secondary and postsecondary students who choose to enroll in career and technical education programs. Perkins funds are required to support career-technical education programs approved by the Ohio Department of Education.

## **SEC. 135. Ø20 U.S.C. 2355; LOCAL USES OF FUNDS.**

- (a) GENERAL AUTHORITY.—Each eligible recipient that receives funds under this part shall use such funds to develop, coordinate, implement, or improve career and technical education programs to meet the needs identified in the comprehensive needs assessment described in section 134(c).



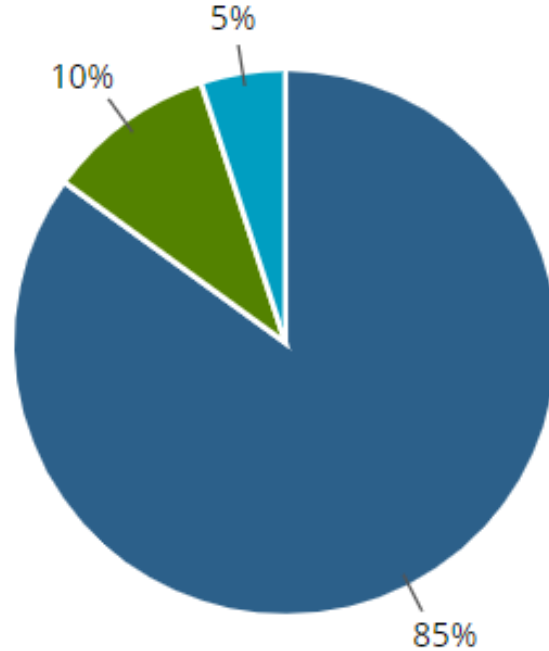
# PERKINS AT-A-GLANCE

- Comprehensive Needs Assessment (Sec. 134) – **Biennial Review**
- Local Application (Sec. 134) – **Four-Year Plan**
- Local Use of Funds (Sec. 135) – **Six Requirements**
  1. Career Exploration and career development activities through an organized systematic framework;
  2. Professional development for career-technical education professionals;
  3. Provide within career-technical education the skills necessary to pursue high-skill, high-wage, or in-demand sectors or occupations;
  4. Support integration of academic skills into career-technical education programs and programs of study
  5. Plan to carry out elements that support implementation of career-technical education program and programs of study that result in increased student achievement; and
  6. Develop and implement an evaluation of the activities funded by Perkins including evaluations necessary to complete the comprehensive needs assessment.

# CURRENT FEDERAL FUNDING SPLIT

## Funding Distribution

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**Total Perkins V Grant Award:  
Fiscal Year 2023  
\$52,411,199**

- Local Formula Funds (85%)  
\$44,549,519
- State Leadership (10%)  
\$5,241,120
- State Administration (5%)  
\$2,620,560

# PERKINS FUNDING GUIDANCE



# ADMINISTRATIVE COST

- Up to 5% of your total allocations.
- Activities necessary for proper and efficient performance of eligible agency/recipient.
- Administrative costs can include both direct and indirect costs.

Administrative Cost	Non-Administrative Cost
Secretarial/Administrative positions including clerical support staff, supervisors and directors.	School counselors, curriculum developer, apprenticeship coordinator and job placement supervisor.



# SALARIES AND FRINGE BENEFITS

Salaries and benefits may be paid to:

1. CTE counselor;
2. A substitute teacher while the teacher is attending professional development or;
3. As a stipend to a teacher serving as a Career-Technical Student Organizations (CTSO) advisor;
4. Teacher salary for a new program for a **maximum of three** years.



# DOCUMENTATION OF PERSONNEL EXPENSES

- Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.
- The records must be supported by a system of **internal** control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Semi-annual Certification or Personnel Activity Reports.

# TO PAY OR NOT TO PAY

The new director is stumped.

Which of the following employees can be paid out of Perkins funds?



# TO PAY OR NOT TO PAY

**A.** Tawanna – new administrator who oversees apprenticeships and job placement.

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**B.** Becky – auto collision instructor for the last four years.

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**C.** Chris – substitute for Megan when she is at SKILLS competition.

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**D.** Sean – intervention specialist.

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**E.** Verda – new instructor for the new robotics program, starting next year .



# ANSWER

Role	YES/NO
<b>Tawanna</b> – new administrative role	<b>Yes</b> – Permissive use of funds
<b>Becky</b> – auto collision instructor	<b>No</b> – Exceeded the three-year maximum
<b>Chris</b> – Megan’s substitute	<b>Yes</b> – Permissive use of funds
<b>Sean</b> – intervention specialist	<b>Yes</b> – Permissive use of funds
<b>Verda</b> – the new instructor	<b>Yes</b> – Permissive for up to three years

# STUDENT ORGANIZATIONS

Perkins permits the use of grant funds to support Career-Technical Student Organizations (CTSO) and related activities.

Allowable Expenditures	Unallowable Expenditures
Instructional supplies or equipment.	Individual membership/participation fees. <b>Note:</b> Student membership must be inclusive of all students in the CTE program.
Teacher expenses such as travel, professional dues and stipends may be paid out of Perkins funds.	Student related travel costs are not allowable. Students cannot receive direct assistance from Perkins.



# TO PAY OR NOT TO PAY

Elizabeth is getting ready for SKILLS competition.

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Which of the following CTSO expenses can be paid for with Perkins funds?

- A. Individual student/teacher membership dues
- B. Teacher's travel related expenses
- C. Teacher's stipend
- D. Student's travel costs
- E. Promotional clothing for the competition



# ANSWER

Expenditures	Yes/No
Individual Student/Teacher membership dues	No
Teacher's travel related expenses	Yes
Teacher's stipend	Yes
Student's travel costs	No
Promotional clothing for the competition	No



# SUPPLIES AND MATERIALS

- Instructional supplies and materials may be purchased using Perkins funds that are necessary for carrying out the career-technical program.
- Examples of allowable costs:
  - For a Graphic and Interactive Design program, purchasing industry standard graphic design equipment printers and cutting mats are allowable.
  - For a Cosmetology program, purchasing a hair dryer, manicure, and pedicure station are allowable.
  - For a Nursing program, purchasing a manikin and simulator anatomy models are allowable.



# CONSUMABLE SUPPLIES

- Purchasing consumable items that support the day-to-day instructional programs and have a shelf life of less than one year are unallowable.
- Consumable supplies such as toner cartridges, paper, baking supplies, books, pens, paper, workbooks, nails, sandpaper, etc. are the responsibility of the local school district (Use state funding).

# MAKING DECISIONS ABOUT SUPPLIES

- Will the funds be used to purchase products with a lifespan of less than one year?
- In the past, were the supplies purchased using general or other grant funds?
- Will the supplies be used to support the increase in student performance in a CTE program of study this year?



# To Pay or Not To Pay

An IT teacher at XYZ school district had students design and create information and application materials for all CTE programs. The students downloaded everything on thumb drives, which were disseminated to all attendees at the sophomore recruitment event.

Was this an acceptable use of Perkins funding?



# ANSWER

## Not Permissible

Promotional materials such as coffee mugs, pens, rulers, T-shirts, thumb drives, or other items of personal property are not an allowable expenditures under Perkins.



# EQUIPMENT

- Equipment is an allowable expense, but general start-up equipment is not permissible.
- Perkins funds may not be used to improve land, buildings, or equipment that materially increase their value or useful life.
- Non-instruction equipment such as office equipment, telephone networks, motorized vehicles, and modular offices is not allowable.

# EQUIPMENT

**Procurement:** The act of acquiring, buying goods, services or works from an external source. All district should have a policy in place.

**Equipment:** District should have an equipment inventory control process (records retention) and a disposition of equipment process.

**General Purpose Equipment:** General use equipment is not allowable as direct charge to the grant.

U.S.A.S. Fund #: 524

[Plus/Minus Sheet \(opens new window\)](#)

Purpose Code	Object Code	Salaries 100	Retirement Fringe Benefits 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Other 800	Total
Instruction		160,200.00	26,752.00	7,000.00	0.00	26,627.56	0.00	220,579.56
Support Services		127,050.00	20,328.00	21,282.00	0.00	0.00	0.00	168,660.00
Governance/Admin		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safety		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonpublic		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		287,250.00	47,080.00	28,282.00	0.00	26,627.56	0.00	389,239.56
							<b>Adjusted Allocation</b>	389,239.56
							<b>Remaining</b>	0.00

# TO PAY OR NOT TO PAY

The school district would like to add a culinary program to its new Career-Technical Education facility. Can they purchase food if it is integrated into the curriculum?





# ANSWER

## NOT PERMISSIBLE

- Food purchase is not an allowable expense as this meets the definition of a consumable.

## PERMISSIBLE

- Allowable expenses would include supplies/equipment such as cookware, knives, supplemental books, and industry-standard equipment for the lab, i.e. stove and freezer.

# ENTERTAINMENT

- Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency. **§ 200.438 Entertainment costs**
- Entertainment costs are not allowable under the grant. Be cautious when using amusement parks or entertainment sites for programmatic purposes.
- When in doubt, contact your assigned programs specialist.

# UNALLOWABLE COST

- Construction;
- CTSO jackets;
- Food or beverages for meetings;
- Consumable items;
- General use furniture, such as desks and cabinets;
- Basic/required equipment for start-up of a program;
- Projectors and whiteboards;
- Capital expenditures for general purpose equipment, buildings, and land;
- Student portfolios/binders unless it is a digital format (Career Passports);
- Individual student dues, registration fees, or certifications.

# INDIRECT AND DIRECT COSTS

# INDIRECT COSTS

- New, this year for Perkins Fiscal Year 2025 budget process!
- Administrative costs can include both direct and indirect costs;
- Indirect cost is capped at 5% of your total allocations;
- Salaries and administrative activities must be charged as indirect unless, they meet specific criteria;
- To apply for a rate, please complete an Indirect Cost Rate (ICR) workbook.
  - Perkins must use a restricted indirect cost rate due to the supplement supplant requirement.
- Resource - [2025 indirect cost rate proposal \(ohio.gov\)](#)
- Need help! [indirect\\_cost@education.ohio.gov](mailto:indirect_cost@education.ohio.gov)

# INDIRECT COSTS

- Indirect costs (IC) are those costs that benefit the grant project and are necessary business expenses for an organization's general operation, not tied to a specific grant project.
- Examples of indirect costs include, fiscal operations, human resources, and business support offices.
- Any expense charged as an indirect cost **must** be allowable under the Perkins V program.

# INDIRECT COST RATE CLASSIFICATION OF FUNCTIONS SUMMARY

[2025 indirect cost rate proposal \(ohio.gov\)](http://ohio.gov)

Function		Excluded/ Unallowable	Indirect Costs	Direct Costs
1100	Regular Instruction	No	No	Yes
1200	Special Instruction	No	No	Yes
1300	Vocational Instruction	No	No	Yes
1400	Adult/Continuing	No	No	Yes
1900	Other Instruction	No	No	Yes
2100	Support Services-Pupils	No	No	Yes
2200	Support Services-Instructional Staff	No	No	Yes
2300	Support Services-Board of Education	No	No	Yes
2400	Support Services-Administration	No	Yes*	Yes*
2500	Fiscal Services	No	Yes*	Yes*
2600	Support Services-Business	No	Yes*	Yes*
2700	Operation and Maintenance of Plant Services	No	Yes*	Yes*
2800	Support Services-Pupil Transportation	No	No	Yes
2900	Support Services-Central	No	Yes*	Yes*
3100	Food Service Operations	No	No	Yes
3200	Community Services	No	No	Yes
3300	Enterprise Operations	No	No	Yes
3900	Other Operation of Non-Instructional Services	No	No	Yes
4100	Academic & Subject Oriented Activities	No	No	Yes
4300	Occupation Oriented Activities	No	No	Yes
4500	Sport Oriented Activities	No	No	Yes
4600	School & Public Service Co-Curricular Activities	No	No	Yes
5100	Site Acquisition Services	Yes	No	No
5200	Site Improvement Services	Yes	No	No
5300	Architecture & Engineering Services	Yes	No	No
5400	Educational Specifications Development Services	Yes	No	No
5500	Building Acquisition & Construction	Yes	No	No
5600	Building Improvement Services	Yes	No	No
5900	Other Facilities Acquisition & Construction	Yes	No	No
6100	Repayment of Debt	Yes	No	No
7100	Contingencies	Yes	No	No
7200	Transfers-Out	Yes	No	No
7300	Voluntary Contingency Reserve Balance	Yes	No	No
7400	Advances-Out	Yes	No	No
7500	Refund of Prior Year Receipts	Yes	No	No
7600	Pass Through Payments	Yes	No	No
7700	Money Spent on Behalf of Another Government	Yes	No	No
7900	Other Miscellaneous Use of Funds	Yes	No	No



# DIRECT COSTS

- Direct costs are those expended exclusively for one grant project and identified with a specific project objective.
- Directly related expenses, such as employee compensation, materials, equipment, and travel expenses specific to the program, can be charged to the grant, if they are allowable.



# ADMINISTRATIVE DIRECT COSTS

Direct charging of these costs may be appropriate **only** if all the following conditions are met:

- (1) Administrative or clerical services are integral to a project or activity;
- (2) Individuals involved can be specifically identified with the project or activity;
- (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) The costs are not also recovered as indirect costs.

2 CFR 200.413

# FISCAL MANAGEMENT

# FISCAL MANAGEMENT

When creating your budget and spending your approved budget, keep in mind that all costs must meet these criteria:

1. Necessary, reasonable and allocable.
  - Reasonable—Cost is recognized as ordinary and necessary for the operation of the grant, is market price for comparable goods or services and has no significant deviation from the established prices.
  - Allocable (CFR 200.405)—Incurred specifically for the grant, benefits grant other work and is necessary to overall operations of the entity.
2. Conform to federal law and grant terms.

**Note:** All budget revisions must include a statement in the CCIP History log.

# FISCAL MANAGEMENT

Detecting fraud, waste and abuse:

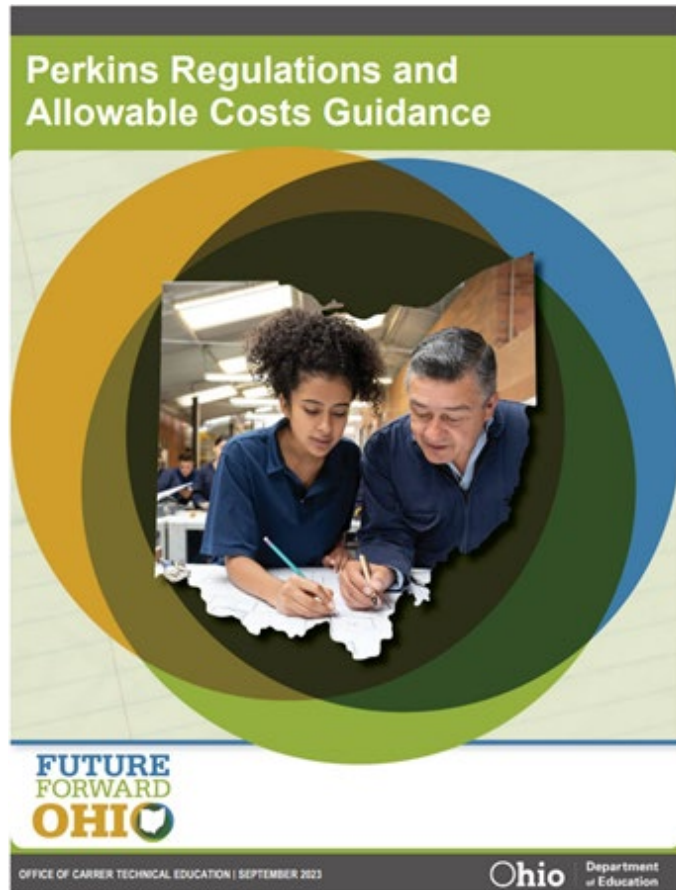
- To determine if a purchase is allowable. Can you defend the purchase with State Auditors?;
- Time and Effort is the most concerning. Although not intentional, not accurately completing reports is a common issue;
- Supplanting is a major issue;
- Not spending money within the 12-month period of obligation;
- Lacking internal procurement services.

# SUPPLEMENT NOT SUPPLANT

- Perkins V allocation grant funds must supplement, and not supplant local and state funds.
- Supplanting occurs when federal dollars replace what is typically paid for by local or state dollars to support Career-Technical Education programs and activities. Grant recipients must monitor expenditures to ensure that Perkins funds are not supplanting the general requirements of the local educational agencies. This law is designed to ensure that Perkins funds pay for something extra and not the day-to-day operational costs.
- To determine if an activity is supplanting ask the following questions:
  - Was the activity paid for in the prior year with non-federal funds?
  - Was the activity required by state/local law or policy?



# RESOURCES



[Perkins Guidelines for Compliance with Perkins Regulations](#)

# STATE FUNDING GUIDANCE



# CTE STATE FUNDING EXPENDITURES

- At least 75% must be used on CTE programming.
- No more than 25 % for personnel expenditures.
- Weighted Funding for CTE can be used for driver's education course.
- Detailed calculations can be found on the new [CTE Restricted Funding](#) report. To locate the report, type Career-Technical Education Restricted Funding in the search box.



# STATE ALLOWABLE USE EXAMPLES

- Curriculum development;
- Student assessment costs including certification;
- Instructional resources and supplies including textbooks;
- Career-technical student organization operational costs;
- Work-site learning experience costs;
- Extended programming costs;
- Marketing costs that are solely attributable to marketing career-technical education programs;
- Technology costs directly associated with career-technical instruction;
- Costs associated with receiving industry certification of career technical education programs.

# INELIGIBLE COSTS

- Cost associated with initial teacher licensing;
- Student stipends or salaries paid to students;
- Any costs associated with instructional programming;  
**not** receiving career-technical weightings.



# CAREER-TECHNICAL EDUCATION ASSOCIATED SERVICES

Lead district:

- Conduct an annual review to maximize resources to improve the quality of the CTE program.
- The goal of CTPDs is to provide all students greater access to CTE and ensure quality CTE programming.



Apprenticeship coordinators



Coordinators for other career-technical education services



Career-technical evaluation; and



Other purposes designated by DEW

# STATE FUNDING RESOURCES

#EachChildOurFuture

## FY2022-2023 Career-Technical Education Supplemental State Funding Guidance

State law ([Ohio Revised Code section 3317.022 \(C\)](#)) and federal maintenance of efforts guidelines restrict state career-technical education (CTE) funding generated through the foundation formula. Funds calculated for CTE purposes shall only be expended for purposes ODE designates as approved for CTE expenses. These include only expenses connected with the delivery of CTE services to students enrolled in state approved CTE programs. ODE shall require school districts to annually report expenditure data so that it may monitor their compliance with the expenditure requirements.

The purpose of this guidance document is to provide information on the types of CTE funding available to each district and the purposes for which expenditures can be made.

### Categories of Career-Technical Education Programs ([Ohio Rev. Code 3317.014, \[A\]](#))

Category 1: Workforce Development in Agriculture and Environmental Systems, Construction Technologies, Engineering and Science Technologies, Finance, Health Science, Information Technology and Manufacturing Technologies

- Multiple of 0.6230 for each student in programs listed above

Category 2: Workforce Development in Business Administration, Hospitality and Tourism, Human Services, Law and Public Safety, Transportation Systems and Arts and Communications

- Multiple of 0.5905 for each student in programs listed above

Category 3: Career Based Intervention Programs

- Multiple of 0.2154 for each student in programs listed above

Category 4: Workforce Development in Education and Training, Marketing, Workforce Development Academics, Public Administration and Career Development

- Multiple of 0.1830 for each student in programs listed above

Category 5: Family and Consumer Science Programs

- Multiple of 0.1570 for each student in programs listed above

### Additional CTE Funding

In addition to the funding for the above categories of career tech students, the law also provides for additional CTE funding streams:

1. Career Tech Education Associated Services Funding (Ohio Rev. Code 3317.014, [B, D])
  - Formula: Funding unit's state share percentage X 0.0294 X Statewide average career-technical base cost per pupil for that fiscal year X Sum of the funding unit's categories one through five career-technical education ADM

## Career-Technical Education Supplemental State Funding Guidance

# QUESTIONS

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