

Mike DeWine, Governor  
Paolo DeMaria, Superintendent of Public Instruction

## MEMORANDUM

To: Ohio Career-Technical Education Superintendents and Treasurers  
Fr: Office of Career-Technical Education  
Dt: August 6, 2020  
Re: COVID-19 and Perkins grant expensing

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This memo updates previous guidance<sup>i</sup> provided with respect to the Perkins grant allowability of certain expenses. As a result of feedback from the education community, costs associated with personal protective equipment, cleansing/disinfecting and certain classroom changes necessary for safe career-technical education instruction in light of COVID-19 will be allowable Perkins grant expenses in the 2020-2021 school year. This temporary allowability is subject to renewal on an annual basis thereafter and must be explicitly renewed by the Department to remain in effect beyond June 30, 2021.

Given the primacy of school health and safety, the rapid pace of COVID 19-related developments and the great variances across the state in school reopening plans, the Department is allowing districts significant flexibility to use Perkins grant funds for specific COVID-19 related expenses. This flexibility includes the purchase and use of coronavirus-related safety supplies and practices for career-technical education programs when such use is consistent with state or local school policies and/or recognized industry reopening standards and best practices. Funds expended in such manner are deemed integral to safe career-technical education instruction and are not subject to the 5% cap on administrative expenses. Perkins funds spent for personal protective supplies and disinfections/cleanings may be used to support career-technical education programs only. Perkins funds may not be used to fund academic, travel or other programming/activities. To the extent masks or other supplies are issued to students in career-technical education programs with Perkins funds and are then used for academics, travel or other purposes, the cost must be prorated.

Enhanced cleaning and disinfecting protocols are a reasonable cost to provide safe career-technical education and will be chargeable to Perkins to the extent they represent documented significant additional costs above the baseline (defined here as more than 5 percent above the cleaning costs in the 2020 school year). Districts are strongly advised to competitively bid and document competitive pricing for such materials and services to ensure they are not subject to pandemic price gouging.

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A listing of COVID-19 related expenses which are considered allowable and chargeable against the Perkins grant with no further need for inquiry by schools or approval by the state includes such items as:

- Face masks and shields (reusable or single use)
- Sanitary/protective gloves
- Extraordinary costs associated with enhanced cleaning/disinfecting of career-technical education classrooms, labs, equipment and materials
- Plexiglass and other in-class physical separators

When such items had previously been purchased using other funds (for instance personal protective equipment used in Allied Health programs purchased with general revenue funds), Perkins funds may not replace those funds for those purposes. In such instances, Perkins funds are only to be used to cover new or additional program costs associated with the coronavirus pandemic [Sec 211(a) – Supplement Not Supplant].

The Department notes that new/different types of expenses will almost certainly surface over time, and the criteria for consideration of allowability **upon application to**, and prior approval by, the Administrative Field Services unit in the Department's Office of Career-Technical Education will be:

1. Consistent with current policy, line-item changes for coronavirus safety of less than 10 percent are allowable, so long as the expense is otherwise allowable under Perkins.
2. Consistent with the law [Section 135(b)5(S)], transportation costs for special populations may be allowable and may be increased for coronavirus social distancing purposes subject to the 10 percent limitation.
3. Consistency with local policies developed under a larger policy framework (i.e., local department of health or board of education guidance).
4. Consistency with industry standards specific to reopening and coronavirus safety.

Please note that appropriate budget revisions must be made before incurring expenses. A grantee and subgrantee must maintain appropriate records and cost documentation as required by 2 CFR § 200.302 (financial management), 2 CFR § 200.430(i) (standards for documenting personnel expenses), and 2 CFR § 200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services.

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<sup>i</sup> Memorandum from the Office of Career-Technical Education to CTE Superintendents, Treasurers and Contacts RE: GUIDELINES FOR COMPLIANCE WITH PERKINS V REGULATIONS, January 27, 2020.