



# **Secondary Equipment, Curriculum, and Approved Uses of Perkins V Funds**

**(Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act)**

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## Table of Contents

Purpose.....	2
State Definition of Secondary Equipment or Technology in UFARS Reporting.....	2
Secondary Equipment or Technology in State-Recognized Programs of Study.....	2
United States Office of Management and Budget Equipment Definition.....	2
Uniform Financial Accounting and Reporting System (UFARS) General Information.....	3
Secondary Equipment and Curriculum Purchases - Grant Management.....	3
Criteria for Secondary Perkins Funded Equipment Purchases.....	4
Requirements for State Pre-Approval of Secondary Equipment/Curriculum Purchases.....	4
Inventory Control Requirements for Secondary Equipment and Curriculum Purchased Through Perkins Grant Funding.....	5
Disposal of Equipment/Curriculum Purchased Through the Secondary Perkins Grant.....	5
Student Organization Activities.....	6
Career Development Licenses and Activities.....	6
Student Transport Activities—Career Awareness.....	6
Perkins Funding for Curriculum Software/License.....	6
Appendix A. Career and Technical Education Contacts.....	7

## 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. These procedures are part of the [Perkins V Operational Handbook \(2019\), found on the Minnesota State website](#).

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.

## State Definition of Secondary Equipment or Technology 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, meaning 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, pages 34-38 of the 2019 UFARS manual. Access the UFARS Manual from the [Minnesota Department of Education \(MDE\) website](#) (<https://education.mn.gov/MDE/dse/schfin/fin/UFARS/>).

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.

## Secondary Equipment or Technology in State-Recognized Programs of Study

[The Perkins V Operational Handbook](#) identifies one of the requirements of a State-Recognized Program of Study as *“Facilities, equipment, technology and materials used in the program of study reflect current workplace, industry and/or occupational standards and practices for installation, use, maintenance and safety.”* Equipment must meet current industry standards to be considered an allowable use of Perkins funds.

## United States Office of Management and Budget Equipment Definition

*“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](#)

## Uniform Financial Accounting and Reporting System (UFARS) General Information

The Minnesota Department of Education's 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): 303-304, 316-330, 350, 360, 364-370
- 400 Series (Supplies & Materials): 401-495
- 500 Series (Capital Expenditures): 530-531, 535-556, 590
- 800 Series (Other Expenditures): 820-895

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

## 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. Local and consortia-wide inventory is required every two years under Minnesota's Perkins plan. Inventory procedures may follow local school district policy.

## **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. (Teachers holding appropriate CTE license through alternatives including Tier 1 or Tier 2 licensure or Out-of-Field Permission will qualify for Perkins funding.)
- All Perkins funding recipients must be licensed CTE teachers, administrators, or counselors unless special permission has been granted (Tier 1, Tier 2, or Out-of-Field Permission).
- 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.

## **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, curriculum, software and subscriptions purchased with Perkins grant funds. A consortium-wide inventory is required under Minnesota's Perkins plan. 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--must be correspond to/be identifiable to the inventory record
- space for information on final disposal of equipment

## **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.

## 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 Licenses and Activities

Specific licenses 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.

## Student Transport Activities—Career Awareness

Student transportation for off-site CTE career awareness 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 travel/activity are listed, budgeted and approved as part of the annual Perkins consortium grant application, additional pre-approval is not required.

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.

## 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. Therefore, 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.

## **Appendix A. Career and Technical Education Contacts**

Minnesota Department of Education – Career and College Success Division  
1500 Highway 36 W., Roseville, MN 55113-4266  
Fax: 651-482-8493.....[MDE Website](https://education.mn.gov/MDE/index.html) (https://education.mn.gov/MDE/index.html)

### **Director of Career and College Success Division**

[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

### **Agricultural Education Specialist**

[Zane Sheehan](mailto:zane.sheehan@state.mn.us) (zane.sheehan@state.mn.us) 651-582-8243

### **Business, Marketing and Information Technology Education Specialist**

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

### **Career Development and Work Based Learning Specialist**

[Erin Larsen](mailto:erin.larsen@state.mn.us) (erin.larsen@state.mn.us) 651-582-8840

### **Family and Consumer Science Specialist**

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

### **Project Coordinator and Health Science Education**

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

### **Results Measurement Specialist**

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

### **Trade and Industry Specialist**

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