

## Non-allowable Expenditures for Perkins Funds (CTE)

- Consumable supplies to be made into products to be sold or to be used personally by students, teachers, or other persons (paper, ink, CO<sub>2</sub> cartridges, etc.)
- Standard classroom consumable supplies, except those required to provide additional services to special population students or are beyond the core program
- Contingency or “petty cash” funds
- Contributions and donations
- Dues/memberships to professional organizations or societies
- Equipment and supplies for building maintenance
- Fines and penalties
- • Furniture, files and equipment used by the teacher (overhead projectors, LCD projectors, Smart Boards, etc.)
- Standard classroom furniture not specific and unique to the instructional program (tables, chairs, desks, etc.)
- General storage files or cabinets not designed to store specific tools or equipment
- Gifts, door prizes, etc.
- Instructional aids, uniforms, tools, or other items to be retained by students
- Interest and other financial costs
- Leasing of vehicles, car rentals, etc.
- Lodging, food, dues, individual transportation for students, or dues for Career Technical Student Organizations
- Maintenance contracts or agreements
- Excessive installation costs for equipment purchased with Perkins funds
- • Meals, banquets, entertainment
- • Promotional items, such as T-shirts, pens, cups, key chains, and other memorabilia
- Tuition costs, university fees, distance learning fees
- Vehicles such as automobiles, trucks, buses, utility vehicles, airplanes, boats, golf carts
- Remediation of students
- Constructing, renovating or remodeling facilities
- Equipment or supplies not used directly to teach skills to students
- Administrative or supervisory salaries (unless this is a portion of the 5% allowed for administering the funds)
- Administrative duties, such as preparing and managing the Perkins Plan (unless this is a portion of the 5% allowed for administering the funds)
- Salaries or wages paid to students
- Conference travel unrelated to career and technical education program improvement
- Out-of-state travel not directly related to program improvement activities outlined in the local plan
- Instructional costs or tuition of either technical or academic courses used to meet graduation, degree or certificate requirements
- • Costs of advertising and public relations designed to solely promote the LEA
- Insurance/Self-insurance
- Audits, except single audit
- Expenses that supplant
- Alcohol
- Fund raising
- Individual Membership fees
- Others, as evaluated on a case-by-case basis

## CTE PERKINS IV COST GUIDELINES

### ELIGIBLE COSTS

Administrative Costs (5%)  
Personnel Services (time records)  
Operating Expenses  
Stipends  
Consultants  
  
Instructional Materials  
Travel  
Instructional Equipment

### INELIGIBLE COSTS

Student Expenses or Direct Assistance to Students  
Entertainment  
Awards & Memorabilia  
Individual Memberships  
Membership w/Organizations that Lobby  
College Tuition, Fee, & Books  
Fines & Penalties  
Insurance/Self-insurance  
Expenses that Supplant  
Audits, except single Audit  
Contributions & donations  
Contingencies  
Facilities and Furniture  
General Advertising  
Alcohol  
Fund Raising  
General Administration

## **What expenditures CANNOT be made with Perkins IV \$\$\$?**

- Dues/memberships to professional societies or organizations
- Gifts, door prizes, trophies, awards that become the personal property of a student, teacher, etc.
- Instructional aids, uniforms, tools, or other items that may be retained by students
- Lodging, food, dues, individual transportation for students in Career Technical Student Organizations (CTSOs)
- Meals, banquets, entertainment —No food for meetings
- Promotional items, such as T-shirts, pens, cups, key chains, and other memorabilia.
- College testing fees, distance learning fees, certification fees (CNA)
- Equipment and supplies for building maintenance
- Furniture, files and equipment used by a CTE teacher (laptop computer, LCD projector, SmartBoard, etc. should be provided in CTE classrooms by the district if provided for academic teachers' classrooms)
- Standard classroom furniture not specific and unique to the CTE program (tables, chairs, desks, etc.)
- General storage files or cabinets not designed to store specific tools or equipment
- \* Vehicles such as automobiles, trucks, buses, utility vehicles, airplanes, boats, golf carts
- Constructing, renovating or remodeling facilities
- Equipment or supplies not used directly to teach CTE skills to students
- Salaries or wages paid to students
- Conference travel not related to career and technical education program improvement
- Out-of-state travel for students
- Tuition of either technical or academic courses used to degree or certificate requirements
- Costs of advertising and public relations designed to solely promote the LEA
- Career Guidance materials for ALL students: Career Cruising, COIN, EUREKA, Choices, Kuder

