

Work-Based Learning Funding Considerations

Academic Year 2024-25

****This is a DRAFT resource that is still being reviewed and is not ready for public use****

This resource is meant to serve as a foundation for understanding allowable and unallowable uses of Perkins V funding for work-based learning programs and experiences. This list does not encompass all possible uses or costs. Contact Amy.Vybiral@iowa.gov with any specific questions and to gain prior approval before making funding decisions and/or purchases.

Allowable Costs

- Advertising (not “marketing”, which is ineligible for reimbursement)
 - To recruit Work-Based Learning (WBL) personnel for Career and Technical Education (CTE) programs (new positions with new job duties only)
 - To recruit and retain CTE students interested in WBL opportunities. [Prior Approval Form](#) (required)
 - Website costs to create a website to recruit students into WBL activities
- Equipment
 - All equipment must be inventoried (See [Inventory Template](#))
 - \$500 threshold for secondary school districts
 - \$5,000 threshold for postsecondary school districts
 - Equipment training fees that are not marketable credentials
 - Installation costs required to meet code requirements for WBL equipment purchased
 - Maintenance, repair and service contracts on WBL equipment (that was purchased with Perkins funds) to be kept in an efficient and operating condition
- Industry recognized credentials (students only)
- Instructional materials
 - Supplemental only, no workbooks or consumables
 - Textbooks for new courses with new competencies
- Professional development provided for internal district or community college staff – reimbursement for mileage & materials
 - Food, breakfast, lunch, dinner and snacks are ineligible
- In-state and out-of-state professional development for WBL and CTE staff (i.e. registration, airfare, parking, ground transportation, hotel, mileage, meals, baggage)
- Salaries/Compensation
 - Only applicable to new positions with new job duties (Time and Effort and Job Descriptions on file)
 - Substitute teacher pay for WBL staff attending conferences and professional development events
 - Program development and evaluation off-contract pay for WBL staff
- WBL conference registration and travel expenses

Unallowable Costs

- Capital expenditures (i.e. facilities, HVAC, permanent structures, immobile greenhouses)
- Career Information Systems (CIS) (i.e. IHAPI, Kuder, Xello).
 - May not be purchased as WBL “supplemental curriculum” for secondary and postsecondary programs (supplanting)
- Commencement and graduation costs
- Consumable items for classroom operations (i.e. paper, CO² cartridges, batteries, toner, food, flour, sugar, frozen pizza, cookies, items for resale, fruit, flowers, utensils, napkins, varnish, wood, shelving, storage and welding gasses).
 - Consumable items necessary to use equipment for the first time are eligible at the time of equipment purchase. The school district assumes responsibility for future consumable purchases
- Marketable credentials, endorsements, certifications and degrees for CTE staff, including, but not limited to:
 - College credit coursework
 - Teaching licenses
 - CTE authorizations
 - WBL Program Supervisor Authorization
 - Work Experience Coordinator
 - Continuing education units
 - Multioccupations (MOC) Endorsement
 - PLTW and CASE Certification
 - Train-the-trainer certifications (OSHA)
- Food and drinks for meetings, student camps, professional development or advisory meetings
- Furniture - All classroom furnishings are ineligible for reimbursement. School districts assume responsibility for tables, chairs, desks (including mobile whiteboard desks and tables), benches, ergonomic workspaces, sectionals, end-tables, carpet, lamps, lighting, workstations and area rugs
 - Furniture will not be approved as “equipment”
- Gifts, raffles and door prizes
- Individual student and instructor memberships
- Insurance
- Items retained by students (i.e. jump drives, t-shirts)
- Newspaper subscriptions
- Marketing costs of student-run businesses
- Meals, banquets, tickets to sporting events and entertainment
- Printers, projection equipment, monitors or computers
- Promotional materials, such as t-shirts, pens, cups or key chains
- Staffing agencies to place students into paid or unpaid employment.
- Student activity costs, “clubs”
- Textbooks for existing courses (unless the curriculum is “supplemental”)
- Transportation for students
- Vehicles: autos, trucks, buses, airplanes, boats, golf carts, heavy equipment.

Licensing and Credentials

WBL **staff and instructors**: All licensing and credentialing is **ineligible** for Perkins reimbursement. It supplants and “harms the federal interest” of the funded school district geographic region stated in the Perkins funding formula in statute.

School districts may use Perkins funding under Perkins Activity Five, Subsection G to award WBL **students**’ “industry-recognized certification examinations or other assessments leading toward a recognized postsecondary credential.”

Supplanting

Perkins may be used as a first-time funding source for new WBL initiatives, equipment, salaries, conferences, costs associated with in- and out-of-state travel, CTE and WBL program costs, off-contract pay and WBL program evaluation costs.

However, if at any time the above costs are paid for **with non-federal funding sources**, the costs may not be paid for with Perkins in subsequent years. This applies to all Perkins-funded WBL expenditures.

Supplanting has occurred when the school district or community college:

1. Was **required** to make the item available under other federal, **state or local law** (e.g., career information system IHAPI, Kuder, Xello, etc. or OSHA or other safety requirements) or;
2. Purchased the same or similar item(s) or service(s) with **non-federal funds in the prior year**.

School districts and community colleges **may not exclude** WBL/CTE students, programs, courses or classrooms from purchases of the same or similar item(s) and service(s) purchased for non-CTE students, programs, courses or classrooms.

Capital Expenditures

Capital expenditures are any buildings, land or improvements that add value to the property, and are the responsibility of the school district.. Permanent structural (including permanent greenhouses) and wiring upgrades, buildings, concrete slabs and land, accommodation upgrades, safety rails, ramps and guards are considered capital expenditures, and may not be purchased with Perkins funding per EDGAR e.C.F.R. 200.43.