The Mississippi Community College Board is an equal opportunity employer and does not discriminate in its programs and services on the basis of race, ethnicity, national origin, sex, age, disability or veteran status.
The Mississippi Community College Board, in concert with the fifteen public community/junior colleges set forth the guidelines in this manual to assist with the purchase of equipment for career and technical education programs. To adequately provide the training needed for today’s workforce it is essential that laboratory equipment, to the extent possible, replicate that which is used in business and industry. Therefore, it is imperative that funds allocated for equipment for career and technical programs be appropriately utilized to achieve this objective. Desiring to be good stewards of state funds the MCCB and the fifteen public community/junior colleges are committed to providing equipment that will enhance training for career and technical students. The primary goal is to provide quality training that encompasses the skills/training that prepares students for successful entry into Mississippi’s workforce.

1. Northwest Mississippi Community College
2. Northeast Mississippi Community College
3. Itawamba Community College
4. Coahoma Community College
5. Mississippi Delta Community College
6. Holmes Community College
7. East Central Community College
8. East Mississippi Community College
9. Meridian Community College
10. Hinds Community College
11. Copiah -Lincoln Community College
12. Jones County Junior College
13. Southwest Mississippi Community College
14. Pearl River Community College
15. Mississippi Gulf Coast Community College

*Shaded counties support two districts.
- Quitman County supports Districts 1 and 4
- Tunica County supports Districts 1 and 4.
- Tallahatchie County supports Districts 1 and 4.
- Bolivar County supports Districts 4 and 5
- Lauderdale County supports Districts 8 and 9.
- Copiah County supports Districts 10 and 11.
ACKNOWLEDGEMENTS

Thanks to the following individual who provided their expertise in the original development this equipment manual for Postsecondary Career and Technical Education.

Ms. Gail Baldwin, Assistant Dean, Vocational-Technical Education
Co-Lin Community College

Mr. Hilton Dyar, Dean, Vicksburg-Warren Campus
Hinds Community College

Mr. Paul Miller, Dean of Career and Technical Education - Mayhew
East Mississippi Community College

Mr. Jerry Nichols, Dean, Career and Technical Education
Northwest Mississippi Community College

Ms. Maudean Sanders, Assistant Dean, Vocational-Technical Education
East Central Community College

Ms. Ellen Shaw, Assistant Dean, Career and Technical Education - Mayhew
East Mississippi Community College

Ms. Christy Todd, Coordinator, Equipment Procurement Compliance and Reporting, Mississippi State Department of Education, Office of Vocational and Technical Education.
TABLE OF CONTENTS

Types of Equipment Funds, Their Uses and Restrictions ......................... 4
  Upgrade (State) Equipment Funds Uses/Restrictions .......................... 4
  Perkins IV 85% (Federal) Equipment Funds Uses/Restrictions ............. 4
  Note on Allowable Uses of Perkins IV Funds .................................. 5

Approval Processes for Equipment Purchases ..................................... 6
  Approval Process for Expending State Upgrade Funds ....................... 6
  Approval Process for Expending Perkins IV 85% Funds ...................... 6

Reimbursement Processes ........................................................................ 7
  Reimbursement Process for State Upgrade Equipment ....................... 7
  Reimbursement Process for Perkins IV Equipment ............................. 7

Equipment Transfer and Disposal Processes ...................................... 7
  Transfer of Career/Technical Equipment ......................................... 7
  Disposal of Career/Technical Equipment ....................................... 8
Effective July 1, 2004, Community/Junior Colleges receives state upgrade funds from the Mississippi Community College Board, and Perkins IV 85% Federal Funds from the Mississippi Department of Education’s Office of Vocational and Technical Education. These funds may be utilized to purchase equipment for career and technical programs.

### Types of Equipment Funds, Their Uses and Restrictions

#### Upgrade (State) Equipment Funds Uses/Restrictions

- Eighty (80) percent of the total allocation must be expended on capitalized equipment. Equipment costing one thousand ($1000.00) dollars or above, or items listed on the auditors exception list.
- Twenty (20) percent of the total allocation may be spent on non-capitalized items that cost from one hundred ($100.00) dollars to nine hundred and ninety nine ($999.00) dollars.
- Twenty (20) percent of the total allocation may be spent on equipment for administration.

Any employee initiating the purchase of services, commodities and equipment without proper authorization and approval through the purchase requisition and purchase order process may be held personally liable, and/or terminated.

#### Perkins IV (Federal) Equipment Funds Uses/Restrictions

- All equipment purchased with Perkins IV, 85% funds must be capitalized. For Perkins purposes only, the definition of capitalized equipment will be equipment costing five hundred ($500.00) dollars or above, or items listed on the auditors exception list.
- Perkins IV, 85% funds cannot be used to purchase equipment, software, or other cost items for administrative purposes.
• Equipment should be targeted (a.) to areas/programs with highest concentration of
special populations (b.) to programs that are not equipped for the delivery system,
and (c.) for technology enhancement. Equipment should be state-of-the-art and
incorporate current and emerging technology to improve instruction that is
technologically enhanced and appropriate in terms of emerging high tech
workplace environment. Equipment is not to be purchased to maintain status quo.

========================================

Note on Allowable Uses of Perkins IV Funds

Perkins IV funds may be utilized in only four areas:

• Equipment for career-technical programs and special populations (see
  Uses and Restrictions, above)
• Special Population Salaries
• Adult Education
• Other cost items for career-technical programs and special populations.

Special Populations Salaries

Postsecondary approved positions will be reimbursed at 100% of the federally
reimbursed salary schedule for up to 240 days, based on contract length and total
contracted salary.

Adult Education Programs

Adult Education programs should be limited to career and technical programs that are
directly related to industry needs, programs that are strongly tied to economic
development, and programs for which job openings are projected or available.

Other Cost

The three general classifications of other cost items that have been identified as
appropriate in terms of the federal legislation and the state plan are special populations
Testing Materials, Instructional aids, and In-service training. Testing materials and
instructional aids are comprised of items such as: software, reference materials, video
cassettes/tapes/discs, charts, etc. for the direct support of special populations students.
In-service training includes staff development to: integrate vocational and academic
education (should include vocational and academic instructors working with special
populations enrolled in vocational/technical programs), enhance the delivery of the
statewide curriculum frameworks, and enhance the ability of instructors to assist special
populations. In-service training (staff development) costs may include instructional
materials, consultant fees and contracted services.
In compliance with stipulations and requirements set forth in the Statements of Assurance and EDGAR Certification required by Perkins IV 85% funds requested by LEA(S) must have been expended within accordance with state and federal regulations and documentation must be on file in the local district for audit purposes.

Approval Processes for Equipment Purchases

Approval Process for Expending State Upgrade Funds

Each LEA will receive an allocation from the MCCB (provided funds are available) to purchase equipment for Career-Technical programs. The LEA does not need prior approval from the MCCB, nor the State Department of Education, Office of Vocational and Technical Education before purchasing equipment.

Each LEA has the authority to determine equipment needs; however, note the uses/restrictions for upgrade funds. Reimbursement from the MCCB will be limited to the allocated amount.

Approval Process for Expending Perkins IV 85% Funds

Each Community/Junior College will receive a separate allocation of Perkins funds which may be used in the four approved areas. Each community/junior college will establish a budget via the Vistronix system with the Mississippi Department of Education indicating the amount that the LEA will allocate to the four approved areas: Salaries for Special Population Instructors, Adult Education, Software and Equipment. The LEA does not need prior approval from the MCCB, nor the State Department of Education, Office of Vocational and Technical Education to purchase equipment or software. However, please note the uses/restrictions for Perkins IV 85% funds.
Reimbursement Processes for Equipment Purchases

Reimbursement Process for State Upgrade Equipment

Each community/junior college will request reimbursement from the MCCB via the GCR subgrant on-line system. Non-Capitalized items will be paid from commodities. Reimbursement will be limited to the allocated amount.

Reimbursement Process for Perkins IV 85% Equipment

Each community/junior college will use Lotus notes to notify SDE of equipment purchased providing program name, type of equipment, cost, brand name, serial number etc. This will be documentation for reimbursement from SDE. The process is identical to previous years with the exception of requiring approval from the Mississippi Department of Education, Office of Vocational and Technical Education, prior to the purchase of equipment. Reimbursement will be limited to the allocated amount.

Equipment Transfer and Disposal Processes

Transfer of Career/Technical Equipment

Equipment purchased for a program but no longer needed by the program, may be transferred by progressing through the following order:

- To a Career-Technical program within the community/junior college.
- To a Mississippi Public community/junior college.
- To a Secondary Public Career-Technical Center within the community/junior college district.
- To a Public Secondary Career-Technical Center in the state.
- To State Surplus property.

Each LEA must develop an inventory tracking system and a method to show items transferred to other agencies (such as a hand receipt).
Disposal of Career/Technical Equipment

- Each institution should have an approved policy to properly dispose of outdated Career-Technical equipment.
- Monies collected for sale of outdated equipment should be returned to Career-Technical programs.

Each LEA should develop a policy for lost/stolen inventory.

Trade-ins are left to the discretion of each LEA.