



Allowable Costs Associated with the Nita M. Lowey 21st Century Community Learning Centers Grant

Wisconsin Department of Public Instruction
Jill K. Underly, PhD, State Superintendent
Madison, Wisconsin

Allowable Costs Associated with the Nita M. Lowey 21st Century Community Learning Centers Grant

Wisconsin Department of Public Instruction

Introduction

“Allowable Costs” refers to items of cost that, in general, can be funded with Nita M. Lowey 21st Century Community Learning Centers (21st CCLC) federal grant dollars, as long as the cost fits within the framework of responsible stewardship of these public funds. Funds may be used to carry out a broad array of before- and after-school activities (or activities during other times when school is not in session) that advance student achievement. All activities must align with the three primary purposes of the 21st CCLC grant: 1) provide academic enrichment programming; 2) provide youth development activities; and 3) provide programming for the adult family members of 21st CCLC students.

Before any cost can be considered for reimbursement under the 21st CCLC grant, it must first be approved by a 21st CCLC consultant. When approving budgets, consultants consider a number of criteria, including whether 1) the cost is aligned with program goals and objectives; 2) the cost is reasonable and necessary; and 3) the cost is allowed under federal and state rules (e.g., supplement not supplant, time and effort, allowable costs for federal funds). Only approved, allowed costs may be charged to the 21st CCLC grant.

An explanation of the various terms related to spending federal grant funds can be found below, as well as a list of common allowable and unallowable costs for 21st CCLC programs.

Aligned with Program Goals and Objectives

To be considered an allowable cost, costs must be aligned with the approved program plan and be associated with one of the allowable activities under the 21st CCLC grant. 21st CCLC allowable activities include, mentoring programs; remedial education activities; tutoring services; service-learning programs; activities that enable students to be eligible for credit recovery; literacy education programs; mathematics education programs; arts and music programs; counseling programs; financial literacy programs; environmental literacy programs; nutritional education programs; regular, structured physical activity programs; services for individuals with disabilities; programs for English Language Learners (ELL); cultural programs; telecommunications and technology education programs; expanded library service hours; parenting skills programs that promote parental involvement and family literacy; programs that provide assistance to students who have been truant, suspended, or expelled; drug and violence prevention programs and counseling programs; programs that build skills in science, technology, engineering, and mathematics (STEM); programs that partner with in-demand fields of the local workforce or build career competencies and career readiness and ensure that local workforce and readiness skills are aligned with the Carl D. Perkins Career and Technical Education Act of 2008 and the Workforce Innovation and Opportunity Act.

Reasonable and Necessary

A cost is “reasonable” if, in its nature and amount, it does not exceed that which would be incurred by a prudent person or in the absence of federal funds. A cost is “necessary” if it meets an important program objective, meaning it addresses an existing need. Additional guidance about standards for determining reasonable and necessary costs for federal grants is available from Uniform Grant ([2 CFR, § 200.404](#)).

Supplement Versus Supplant

Many federal education programs are built on the premise that a local education agency (LEA) has a solid, core educational program in place for all students. This core educational program is to be funded with local and state monies. In general, the phrase “supplement, not supplant” refers to a federal program’s requirement that federal funds should never be used to pay for costs that are considered part of the LEA’s core educational program. This premise extends to participating organizations (e.g., nonprofits, private schools, etc.) where 21st CCLC grant funding cannot be used to pay for an organization’s core business functions. Grant funds must be used only to supplement, not supplant, any federal, state, or local dollars available to support activities allowable under the 21st CCLC program. Supplementing with the 21st CCLC grant means that 21st CCLC monies are used to provide new services or to expand or enhance services that were already being provided using other funds. Supplanting with the 21st CCLC grant means that 21st CCLC monies are used to replace other funding sources used to provide services and is not allowed. This may include using 21st CCLC grant funds to replace local funding for existing out-of-school time programs.

The supplanting provision does not prohibit federal funds from being used to continue programs where a previous federal grant has ended, and other federal, state, or local funds would not have been available ([§ 4204 \(b\)\(2G\)](#)).

Time And Effort

The salaries and wages of any employees charged to a federal grant, including the 21st CCLC grant, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amount claimed against the grant. “Standards for Documentation of Personnel Expenses” are set forth by the Office of Management and Budget ([CFR §200.430\(i\)](#)). Additional technical assistance on time and effort documentation can be viewed [here](#).

The Allowability of Common Costs Associated with 21st CCLC Grants








The following chart lists costs that may be incurred by 21st CCLC programs and indicate whether it is allowable to use grant funds to cover those costs. This list is not exhaustive, and there may be allowable costs that are not included here. Additionally, a cost may be classified as allowable on the list below, but your assigned 21st CCLC consultant may determine that it does not meet the criteria outlined in the previous section of this document. Contact your assigned 21st CCLC consultant to verify whether or not a cost is allowable prior to incurring any costs not included in your most currently-approved budget.

Please note that federal laws and rules can (and do) change. The Wisconsin Department of Public Instruction (DPI) will endeavor to update this document as change occurs.

- Generally allowed
- May be allowed, but with special requirements
- Never allowed, or additional information required






Personnel: Personnel includes all staff to be paid directly for the 21st CCLC project. Contracted personnel employed by other agencies are not included in this section.		
Symbol	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	21ST CCLC PROJECT COORDINATOR and 21ST CCLC FRONTLINE STAFF: Salary and fringe benefits.	The salary and fringe benefits for a position dedicated to the 21st CCLC program are allowed for the time the staff member officially spends providing services to the 21st CCLC program.
<input checked="" type="checkbox"/>	TEACHER: Salary and fringe benefits.	The salary and fringe benefits of a teacher holding a Wisconsin DPI license are allowed for the time the teacher officially spends providing services to students enrolled within the 21st CCLC program.
<input checked="" type="checkbox"/>	CLERICAL SUPPORT: Salary and fringe benefits.	Only salary and fringe benefits for the actual time spent supporting the 21st CCLC grant are allowed and must be based on records that accurately reflect the work performed in accordance with compensation - personal services (2 CFR §200.430 (i)).
<input checked="" type="checkbox"/>	BUS DRIVER: Salary and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports 21st CCLC students.
<input type="checkbox"/>	SCHOOL AND DISTRICT ADMINISTRATORS (e.g., principals, assistant principals, student services directors, etc.): Salary and fringe benefits.	The salary and fringe benefits of a school and district administrator may only be charged to the 21st CCLC grant if an individual is employed as at least a part-time 21st CCLC program coordinator. Only salary and fringe benefits for the actual time spent supporting the 21st CCLC grant are allowed and must be based on records that accurately reflect the work





		performed in accordance with compensation - personal services (2 CFR§ 200.430 (i)). Grant funds should supplement, not supplant, the administrator’s existing salary.
<input checked="" type="checkbox"/>	ATTORNEY FEES: Attorney fees for any 21st CCLC-related actions.	Funds may not be used to pay attorney fees or related costs for depositions, expert witnesses, settlements, or other related costs.
<input checked="" type="checkbox"/>	BUSINESS OFFICE STAFF.	Filing claims to the 21st CCLC program would fall under “normal work duties” of the Business Office. As such, such expenses may be charged to indirect costs (see below).
<p>Purchased Services: A purchased service is a service that is contracted for, rather than being provided directly by the grantee. This includes payment for services rendered by personnel who are not on the payroll of the fiscal agent or for services that the fiscal agent obtains from other private or public agencies. It also includes pupil transportation, employee travel, and more.</p>		
Symbol	Budget Item	Special Requirements or Additional Information
<input checked="" type="checkbox"/>	PROFESSIONAL SERVICES (Contracted): Costs associated with contracting with external organizations to implement the day-to-day operations of the program or to lead activities for students and their families.	Contracted services cannot make up more than 95 percent of the total annual budget. Grantees must submit a detailed budget for services contracted to a single entity that are 25 percent or more of the total annual budget.
<input checked="" type="checkbox"/>	TRANSPORTATION (Contracted): Costs associated with safely transporting students to and from the 21st CCLC site.	Costs associated with transportation between the center and schools (if applicable) and between the center and home for all students interested in participating in the program are allowable. 21st CCLC funds cannot be used to provide gas cards for families or to reimburse families for transportation costs. 21st CCLC funds may be used to fund transportation costs (e.g., contracting with bus service or leasing a van), to purchase bus tickets for students who use public transportation to get to and from the program, or to pay for taxi services. Costs associated with transportation for 21st CCLC field trips are also allowable.





	<p>ADVERTISING: Costs associated with advertising in media such as newspapers, radio, television, direct mail, exhibits, or social media outlets.</p>	<p>Advertising is allowed for 21st CCLC recruitment of personnel, procurement of goods and services, and other specific purposes, including the publication of evaluation results, necessary to meet the requirements of the grant.</p>
	<p>LOCAL EVALUATION SERVICES.</p>	<p>External program evaluation services are an allowable cost.</p>
	<p>STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.</p>	<p>Registration fees, travel, and conference expenses associated with the training of 21st CCLC staff are allowed if preapproved by DPI. Professional development (PD) must be directly related to before- or after-school programming or directly benefit the 21st CCLC program.</p>
	<p>EMPLOYEE AND STUDENT TRAVEL.</p>	<p>Travel is allowable with DPI preapproval. Approval depends on the reason for the travel (e.g., staff PD, educational field trips, etc.). Out-of-state travel is not allowed for students. Reimbursing staff for travel to and from work is not allowable.</p>
	<p>CELL PHONE SERVICE.</p>	<p>Staff may be reimbursed for costs associated with personal cell phones that are used for program purposes. Costs associated with cell phone service for a cell phone purchased specifically for use in the program are also allowable.</p>
	<p>EQUIPMENT RENTAL.</p>	<p>Equipment rental may be allowable in such cases as necessary to aid programming (e.g., U-Haul rental to move office furniture to a 21st CCLC site).</p>
	<p>ENTERTAINMENT.</p>	<p>Cost of activities where the primary purpose is amusement, diversion, or social, and any costs directly associated with such costs, such as tickets to shows or sports events, meals, lodging, rentals, transportation, gratuities, etc., are not allowed.</p>




Non-Capital Objects: Non-capital objects refer to supplies and equipment costing less than \$5,000 per unit. This includes supplies, apparel, technology, instructional media, etc.

Symbol	Budget Item	Special Requirements or Additional Information
☑	GENERAL PROGRAM SUPPLIES.	Items that are used only by 21st CCLC program personnel in support of 21st CCLC program activities are “office supplies,” while items used exclusively to carry out program activities (i.e., student and family programming) are “program supplies.” Program supply and office supply costs are allowable if they align with the program’s goals and are deemed reasonable and necessary.
⚠	TEXTBOOKS AND CURRICULUM.	Textbooks and curriculum are allowable provided they supplement and do not supplant materials already provided by the program site.
⚠	HARDWARE FOR 21st CCLC STUDENTS: Computers, laptops, Chromebooks, tablets, cameras, printers, etc.	Technology devices are allowed provided the devices clearly support one of the 21st CCLC’s programs goals. Any device purchase must be preapproved and may NOT be purchased by grantees in the fifth (or final) year of the grant. Devices must be retained for use ONLY by the 21st CCLC program’s students and are not intended for general use by other programs located within the site or organization. An approved Technology Assurances form must be on file with DPI.
⚠	TECHNOLOGY DEVICES FOR STAFF: Computers, laptops, Chromebooks, tablets, cameras, printers, cell phones, walkie talkies, etc.	Technology devices for staff are allowed provided they are necessary for the operation of the 21st CCLC program. Any device purchase must be preapproved and may NOT be purchased by grantees in their fifth (or final) year of the grant. Staff devices must be retained for use ONLY by the 21st CCLC program’s staff and are not intended for general use by other programs located within the site or

		organization. An approved Technology Assurances form must be on file with DPI.
	SOFTWARE and SOFTWARE APPLICATIONS (APPS).	Software and software applications are allowed only if their use is aligned to the 21st CCLC program's goals. Like all purchases, software purchases must be preapproved by your assigned DPI consultant.
	ASSISTIVE TECHNOLOGY (AT) AND AT SERVICES: An AT device is defined as an item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of a child with a disability. Assistive Technology services are any service that directly assists a child with a disability in the selection, acquisition, or use of an AT device.	Assistive technology does not include a medical device that is surgically implanted or the replacement of such a device. Devices and related services are allowed but require preapproval by a 21st CCLC consultant.
	FURNITURE.	Furniture may be an allowable expense if it is deemed reasonable and necessary, is aligned to program goals, and will be used primarily by the 21st CCLC program. Furniture may not include permanent structures.
	FOOD.	Food is generally not allowable. Light snacks are permitted for family engagement activities, as are food items considered a material expense to complete an activity (e.g., supplies for a cooking club, etc.). In general, a light snack is defined as no more than \$3.50 per person. Alternative funding sources should be used to pay for food and snacks for students. Visit https://dpi.wi.gov/school-nutrition/programs/afterschool-snack for more information.
	CLOTHING.	Grant funds may be used to purchase uniforms for staff. Clothing items may be purchased for students if it is needed for safety purposes (e.g., branded t-

		shirts that students wear on field trips so that they are easily identifiable). All clothing items purchased with 21st CCLC funds must have the name of the 21st CCLC grant or the 21st CCLC logo printed on them. Clothing expenses may be allowed as a program activity cost if they are deemed reasonable and necessary to achieve the goals of the grant.
	INCENTIVES.	Programs may reward students for effort and achievement but not incentivize them to enroll or attend the 21st CCLC program. Rewards must be reasonable and necessary and must support the purpose of the 21st CCLC program. Monetary rewards (e.g., cash and gift cards), as well as expenses associated with entertainment or amusement (i.e., waterpark passes, tickets to sporting events, etc.) are not allowed. Door prizes are not allowable expenses under the 21st CCLC award.
	ALCOHOLIC BEVERAGES.	Federal funds may not be used to purchase alcoholic beverages.
Capital Objects: Capital objects are generally items that cost \$5,000 or are within the agency's capitalization threshold for a single item, with a useful life of a year or more. They are often not an allowable use of 21st CCLC grant funds.		
Symbol	Budget Item	Special Requirements or Additional Information
	VEHICLE PURCHASE, LEASE, OR RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance.	21st CCLC funding may not be used to purchase vehicles. However, vehicle leases or rentals may be a viable option for some sites. Vehicles may only be used to transport 21st CCLC students between the center and schools (if applicable), and between the center and home, as well as for field trips. Vehicles may also be used by 21st CCLC staff for 21st CCLC work purposes.
	FIXED ASSETS: Any object that is long term or substantially alters the physical structure of the 21st CCLC space (i.e.,	Fixed assets may include such things as playground equipment, flooring, water bottle refill stations, internet cables,

	land, building, etc.). Fixed Assets generally become a capital object and are therefore not allowable under the CLC grant program.	parking lot lights, general infrastructure improvements, etc., and are not allowed.
Other Objects: Other Objects include such expenses as fees and dues.		
Symbol	Budget Item	Special Requirements or Additional Information
	FIELD TRIPS: ENTRANCE FEES.	Field trips are allowed with DPI approval. The field trip must be educational, developmentally appropriate, and be tied to approved program goals. Such trips are allowable only for safe learning experiences that are difficult to duplicate in a classroom setting.
	STUDENT ACTIVITY COSTS.	21st CCLC funds may not be used to pay for fees associated with competitive activities for students, including intramural sports or other student competitions (i.e., math competitions, drama competitions, etc.) (2 CFR § 200.469). Some activity costs may be allowable if provided by the 21st CCLC site.
	MEMBERSHIPS, SUBSCRIPTIONS, AND PROFESSIONAL ACTIVITY COSTS.	Memberships in technical and professional organizations are allowed. Costs of subscriptions to professional and technical publications are allowed (2 CFR § 200.454).
Miscellaneous		
	INDIRECT COSTS.	21st CCLC programs may claim the approved DPI indirect restricted rate. If the program claims indirect costs, it cannot exceed the restricted rate as posted, but the program may claim less than that percent. Non-profit organizations that do not have a negotiated indirect cost rate with DPI may also charge an indirect cost rate to their grant up to eight percent (34 CFR § 76.56.4).

	<p>PRE-AWARD COSTS.</p>	<p>Costs incurred prior to receiving the grant award (e.g., grant writing fees, materials, training expenses, etc.) are not allowable and cannot be charged to the grant.</p>
	<p>DONATIONS OR CONTRIBUTIONS.</p>	<p>While 21st CCLC programs are allowed to accept donations and contributions, they are not allowed to make donations or contributions to other organizations. That would be considered lobbying and is not allowed under federal spending rules.</p>
	<p>ANY COST THAT WAS NOT PREAPPROVED BY A 21ST CCLC CONSULTANT.</p>	

If you have any questions about the budget items listed above or anything not listed, please contact your [21st CCLC consultant](#).