

RI Department of Education
21st Century Community Learning Centers – Budget Guidance
Updated April 2016

General

The goal for the budget request is for an outside reader to be able to understand clearly how the funds will be spent and how the program will operate. For each item in your budget request, you should describe what it is, what the rate or cost basis is, and how many or how much you are purchasing. If appropriate, please make it clear how many students will be served with each item.

The reader should be able to assess whether the spending requested meets these federal requirements:

- Necessary – All costs charged to the federal program (i.e. the 21st CCLC grant) must be necessary to make the program function properly and effectively.
- Reasonable – For all expenditures, the grantee follows sound business practices, pays a fair market price, and acts with prudence.
- Allocable – The cost must benefit the federal program in proportion to the amount charged to the federal program. In other words, the federal grant does not pay for more than its share of any goods or services purchased (though it may pay for less).
- Documented – The grantee must maintain documentation for all phases of the grant process. Such documentation should be sufficient to support the decision to spend funds and subsequently to trace how funds were spent.

Categories 51000/52000 Salary and Benefits (employees hired by the fiscal agent)

If a position is salaried, please ensure that the FTE columns are complete. There are two columns: FTE of Position and % Paid for by this Grant. In the first you should say whether a position is 1.00 FTE, 0.33 FTE, etc. In the second you should indicate how much of the position is paid for with this grant. If a position is hourly, please leave the FTE column blank and instead include the hours and rate in the Description. Whether salaried or hourly, each line should only list the amount paid for by 21st CCLC funds. If a position is dedicated full-time to the 21st CCLC but is also supported through other funds, please note that in the Budget Narrative. For positions with more than one funding source, the percentage of salary paid by the 21st CCLC grant must be the same as the percentage of fringe benefits paid by the grant.

Time and Effort: Please note that federal regulations require that the grantee have a system in place to document the percentage of time employees actually work on any federal grant – as opposed to the percentage of time originally budgeted (see bullets on Allocable and Documented above). For staff 100% on one 21st CCLC grant, this can be an annual certification; for staff split between programs, this should be at least a periodic, signed accounting of hours spent on each program.

Categories 53000/54000/55000 Purchased Services

(53000 Professional & Technical Services = temporary contracted services, evaluations & testing, legal, audit, conferences, food, travel and training;

54000 Property Services = cleaning, repairs and maintenance, utilities, rentals, telephone, internet & wireless;

55000 Other Services = transportation, insurance, advertising, printing and copying, tuitions, and mileage)

For budget requests that contain multiple items under a single heading such as After-School Programming Providers, grantees should include the following in their written description/justification:

- If you know who your providers will be, your description should include the anticipated amount per provider, how the amount is determined (e.g. flat rate or hourly rate), and the number of students to be served by each provider.
- If you do not yet know who your providers will be, your description should include the process by which you choose providers, the typical range of contracted amounts, the typical number of providers chosen, and finally the anticipated numbers of students to be served by each provider.

Category 56000 Supplies & Materials (general supplies, books, maintenance supplies, and technology-related supplies)

For budget items that contain multiple items under a single heading such as Program Supplies or Office Supplies, grantees should include the following in their written description/justification:

- If you mostly know what items you will be buying, your description should include the actual amounts to be spent. You can group together generic items such as paper, pens, Post-it notes, etc. as long as the total amount is under \$1,000.
- If you mostly do not know what specific items you will be buying, your description should include whatever planning values you use (e.g. cost per student, average expenditures in the past) along with examples of some of the higher dollar amount items that are typically purchased in the category. You can group together generic items such as paper, pens, Post-it notes, etc. as long as the total amount is under \$1,000.

Category 57000 Property & Equipment (furniture, technology – hardware & software, and other equipment)

Purchases of equipment must be reasonable in cost and necessary to furthering the goals of the 21st CCLC.

Use of the equipment must be limited to the 21st CCLC only and cannot be shared with students or other users during school hours, unless other funding sources are used (see bullet on Allocable expenses above).

Please provide affirmation in the budget narrative that any equipment will be tagged accordingly and will be inventoried at least annually.

Category 58000 Miscellaneous (dues, fees, & permits)

This category should be used for Dues & Fees for professional organizations and basically nothing else.

Category 60000 Indirect

If you take an indirect fee, it should be calculated not on the full amount of your grant, but instead as a percentage of eligible expenditures.

- Eligible expenditures are all items in categories 51000, 52000, 56000, and 58000. The first \$25,000 of each contract in categories 53000, 54000, and 55000 is also eligible. No expenditures in category 57000 or 60000 are eligible.
- The percentage taken must be limited to the amount in your federally-approved indirect rate agreement.

Flexibility Rule

In general, you should spend funds according to your RIDE approved 21st Century Community Learning Center grant budget, with drawdowns occurring at least quarterly. You have flexibility to expend funds outside of the approved budget series, if all of the following are met:

- All expenditure change(s) will not increase the total approved budget;
- The cumulative change(s) within or among objects of expenditure does not exceed 10% of your total approved budget;
- No spending occurs in a new budget category (i.e. that category was \$0.00 in your approved budget);
- Equipment is not increased by more than \$5,000.00;
- The change(s) do not alter the scope, goals, and/or intent of the currently approved program;
- There will be no supplanting as a result of the change(s) (see Supplant not Supplant below); and
- All changes are allowable and are in compliance with the federal Uniform Grant Guidance ([2 CFR § 200](#)) and 21st Century Communities laws and regulations. Any change that is later determined not to have been allowable cannot be paid with grant funds.

Carryover

You should make every effort to spend your funds during the fiscal year. However, you may carry up to 15% of your yearly budget into the next fiscal year. The one exception is that grants that are in their final year (i.e. Year 5 of 5) may not carry over funds into the next fiscal year, per federal statute.

Supplement Not Supplant

Similar to other federal education funding streams, federal funds should only be used to supplement, not supplant, other non-federal sources of funding. There are three basic presumptions of supplanting:

1. Using 21st CCLC funds to provide services that a district is required to provide under federal, state, or local law.
2. Using 21st CCLC funds to provide services that were provided with non-federal funds in the prior year(s).
3. Using 21st CCLC funds to provide services in one school that the district provides in another school with non-federal funds.

When one of those situations arises, it is presumed to be supplanting. However, you can rebut those presumptions. For example, with #2, if you can show that the funds you used in the past are no longer available (e.g. a grant has ended) and these services would go away in the absence of the federal funds, then there is no supplanting. Please note that #2 and #3 refer specifically to non-federal funds. If you switch from one source of federal funds to another (e.g. Title I to 21st CCLC), it is not considered supplanting.

Because federal statute specifically requires that 21st CCLC services for K-12 students be provided outside the regular school day or during periods when school is not in session, 21st CCLC funds may not be used for services that take place during regular school hours. The one exception to this is services that target pre-kindergarten children and/or adult family members. Planning, coordination and administrative tasks that support the grant are also allowable during school hours.