

South Dakota

21st Century Community Learning Centers

Allowable Cost Guide

2025

South Dakota Department of Education
800 Governors Drive
Pierre, SD 57501-2294

This reference guide is pertaining to purchases and expenditures regarding the use of 21st Century Community Learning Centers (CCLC) funding. This list is not all inclusive and will continue to be updated as more questions surface. All costs must be anticipated and in accordance with the original grant application found on the Grants Management System. If an expense arises that is not first in the original application, the grantee must comply with the Amendment protocols on the GMS and wait for programmatic and fiscal approval for those funds.

Supplement/Not Supplant. The 21st CCLC Program funds must be supplemental and used to provide additional services, staff, programs, or materials; and not replace the existing level of funds from other sources.

The applicant must use their 21CCLC funds to provide services for the specific project and participants as described in their application. All costs must meet the standards described in 2 CFR Part 200 Subpart E – [Cost Principles](#).

To ensure internal controls and best practice with grant management, reimbursements should be submitted at a minimum of quarterly or monthly.

Whenever considering reimbursement using 21st Century Community Learning Center funds, be sure the cost is meeting the following criteria of being **allocable, allowable, reasonable, necessary, and adequately documented**.

1. **Allocable:** incurred specifically to benefit population served by the 21CCLC project.
 - a. A cost providing a benefit to the program, being necessary to the overall operation to meet program objectives.
2. **Allowable:** permissible within a set of regulations
 - a. The cost is permissible under the 21st CCLC Federal program.
 - b. The cost is consistent with the Federal cost principles in 2 CFR Part 200.
 - c. The cost is consistent with an approved program plan and budget, as well as any special conditions imposed on the grant.
3. **Reasonable:** as much as is appropriate or fair; moderate
 - a. A prudent person would purchase the item given the price and circumstances.
4. **Necessary:** must be essential for the performance or administration of grant
 - a. Program needs this product or service and has already utilized existing resources available.
5. **Adequately Documented:** evidence to monitors, auditors, or other oversight entities of how the funds were spend over the lifecycle of the grant.
 - a. Examples include itemized lists or receipts, proof of payment, sign-in sheets, certificates of completion, agendas, travel logs, etc.

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Food & Drink

Alcohol

Alcohol is not an allowable cost.

Food

Food is an allowable cost with limitations. Food used in events encouraging participation or attendance from parents/guardians and their students enrolled in the 21 CCLC program are allowable. The organization should get a signature (sign in sheet) from each meeting participant must stay within organization per diem rates to be considered reasonable. For example, the state uses \$8 for breakfast, \$14 for lunch, and \$20 for dinner.

Full meals for parent or students are not allowable. The applicant may want to consider utilizing the Child and Adult Nutrition Services food program.

Snacks

Snacks consumed in 21CCLC programs during out of school hours are allowable. It is suggested to provide a variety of snacks that provide nutritional value.

Travel

Travel is allowable if it relates to grant activities and professional development conferences. It must follow program's organization travel policy and abide by their per diem rates. The travel policy should include an approval process. The person traveling should not approve their own travel. The travel approval form should include purpose, destination, schedule dates, and travel related expenses. Activities requiring travel costs must be included in the approved in budget. Documentation must be maintained to support travel related costs.

Airline Tickets

An airline ticket cannot be reimbursed until the trip is complete. Remember, travel must be necessary, reasonable costs, and provide an allocable benefit to the 21st CCLC project. Must be completed in accordance with state and local policy and regulations.

Field Trips

Field trips should be connected to academics, health/nutrition, and cultural enrichment opportunities for the students. The purpose of travel should support a clearly defined object of the 21CCLC program. Field trips require additional narrative justification in the budget. All field trips require the prior written approval of the SD DOE or must be clearly identified in the approved program budget including the cost, destination, and the objectives of each trip.

Some questions to consider prior to taking a field trip:

- What is the relevance of proposed field trip to a learning objective?
- What teaching will occur prior to, during, and after the trip to make it relevant to student experience?
- How will the trip's educational value be assessed upon completion of the trip?
- What is the impact of the trip on available program budget resources?

Food

Per diem costs for staff traveling on behalf of the 21CCC program are allowable. Per diem amounts should be written down as part of the organizations policies that apply to all travel, no matter the funding source.

Mileage Reimbursement

Use the mileage rate designated in your organization's travel policy. This rate must be consistent throughout your organization. If you do not have a mileage rate, you will be allowed to use the state's approved mileage reimbursement rate.

Student Transportation Costs

The cost of transporting students is an allowable activity if it relates to approved grant activities. The costs of transporting students to and from the regular school day is not allowable.

Vehicles

Vehicles purchases of any kind are not allowable. Direct maintenance and repair costs of vehicles owned by your organization are not allowable. The organization should contact the SD DOE for prior approval of its cost allocation method before charging any grantee owned vehicle costs to the project.

The costs related to any leased or rented vehicles must be adequately documented to show it is directly allocable to the 21st CCLC project. The SD DOE must provide written approval for these costs associated with vehicles.

Entertainment & Recreation

Amusement Parks

Amusement Park attendance are not allowable costs.

Board Games

Board games are an allowable cost if they promote academic enrichment and life skills. Board games are not allowable if only used for entertainment and recreation purposes.

Bowling

Bowling is an unallowable, recreational activity.

Cards

Cards are an allowable cost when they promote academic enrichment and life skills. Playing cards are permissible as they promote math and sequencing understanding. Creative materials to make hand-made cards are permissible. Educationally fulfilling cards such as study cards and flash cards are acceptable.

Greeting cards such as Hallmark cards are not a reimbursable expense with 21CCLC.

Entertainment

Costs of activities where the primary purpose is amusement, diversion or social engagement are not allowable. Entertainment that enhances academic instruction such as museum visits, guest speakers and presenters, tours of state parks, and memberships to certain online communities are permissible if included in the approved program budget. See also Field Trips. Examples of non-allowable entertainment/recreation items would be white water rafting and zip lining.

Guns

Section 13401 of the BSCA amended Section 8526 of the ESEA to prohibit the use of ESEA funds, including those under 21CCLC, to provide to any person a dangerous weapon or training in the use of a dangerous weapon. A “dangerous weapon” as defined in section 930(g)(2) of title 18 of the United States Code is a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocketknife with a blade of less than 2 1/2 inches in length. Accordingly, funds may not be used, for example, to purchase a firearm or to train teachers to use a firearm.

Archery and Culinary Knives

Section 8526 of the ESEA has been clarified so that the prohibition does not apply to the use of ESEA funds for activities that are carried out under ESEA programs and that are otherwise permissible, and that provide students with educational instruction or educational enrichment activities, such as archery or culinary arts.

Movies

Attending movie theatres is not allowable. Exceptions to this would be a solely educational film. To be allowable, the movie theatre ticket cost must be approved in your budget.

DVDs, educational in nature, are allowable. Movie memberships to Netflix, Hulu, etc. are not allowable. Blu-Ray or DVD players cost may be allowable and must be approved in budget.

Trampoline Parks/Water Parks

Trampoline parks and water parks are not an allowable cost. Alternative approved allowable cost for exercise integration would be pedometers for a step challenge, yoga materials, tennis gear.

Videogames

Videogames are not allowable.

Employment/ Staffing

Background Checks/Fingerprinting

Background checks and fingerprinting are allowable costs if related to providing services under the 21st CCLC project.

Incentive Compensation/Bonuses

Incentive compensation to employees based on cost reduction or efficient performance is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued according to an agreement entered into in good faith between the recipient or subrecipient and the employees before the services were rendered, or according to an established plan followed by the recipient or subrecipient so consistently as to imply, in effect, an agreement to make such payment. Additional documentation will be required by the State for adequate documentation.

Clerical Personnel

Clerical personnel directly allocable to the program are allowable. Do not include personnel that are included in the organization's indirect costs pool.

Grant Writers

Grant writers are not an allowable cost. Training or technical assistance costs on grant writing are not allowable costs.

Mentors

Hiring high school students or senior citizens to serve as mentors to younger students is allowable for 21st CCLC.

Salary and Hourly Wages

Salary and hourly wages are allowable. Salaries for the program director, site coordinators, instructors, tutors, and paraprofessionals are all allowable, reimbursable expenditures. Time and effort documentation must be maintained that accurately reflect the work performed. These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

21st CCLC funds can be used to reimburse costs of benefits associated with salaries. Keep in mind, if 21st CCLC funds are used to pay 20% of a team member's salary, then 21st CCLC funds should be used to pay for only 20% of her or his benefits.

Finances

Audit

This cost is allowable through 21st CCLC funds with certain limitations. If audit encompasses multiple programs, 21st CCLC can reimburse up to their proportionate share. Must be approved in the budget.

Credit Cards

Reimbursable purchases can be made on credit cards. However, 21st CCLC funds cannot be used to pay interest or late fees on credit cards. Program must retain receipts to support purchases. Credit card statements by themselves are not sufficient documentation.

Donations

Donations are not an allowable cost.

Fines and Penalties

Fines and penalties are not an allowable cost.

Fundraising

Fundraising is not an allowable cost. This includes salary, printing, room charges, travel, meals, or any other supply cost linked to any kind of fund raising.

Contracted Services

Consultants, evaluators, and subcontractors. Must be approved in budget and could require additional justification. Must have Memorandum of Understanding, Memorandum of Agreement, or contract in place.

Incentives

Incentives may be allowable with limitations. Incentives cost must be reasonable and necessary. They can be used for behavior modification or academic improvement. Incentives must be of nominal value and approved in the budget.

Gifts or Gift Cards

Gifts and gift cards are not allowable costs.

Clothes

Recreational or promotional clothing is not an allowable cost.

Promotions or Special Interest

Advertising

The only allowable advertising costs are those which are solely for the following purposes:

1. The recruitment of personnel for the 21st CCLC program.

2. The procurement of goods and services to be offered during program.
3. Participant, family and community engagement outreach.

Lobbying

Lobbying is not an allowable cost.

Promotional Items

Promotional items are not allowable costs.

Equipment

Equipment is allowable. Equipment must be reasonable and necessary for the 21CCLC program. Equipment must be approved in your budget and could require additional justification. In years four and five of the grant, it is not allowable to purchase equipment.

The grantee must establish and maintain an inventory system which will account for equipment items on an annual basis.

Furniture

Furniture may be allowable, with limitations. Furniture purchases must be approved in budget and could require additional justification. Furniture must be essential for the performance of the grant, as well as meet other reasonable and allocable standards.

Computer/iPads

This is an allowable cost. Purchases must be reasonable and necessary, and approved in the budget. Whenever possible, 21st CCLC programs should utilize existing equipment that is available. If technological equipment is purchased, it shall solely be used for 21CCLC participating students, not the students during traditional school hours unless costs of said equipment is shared. Technology is not allowed to be purchased in the fourth and fifth year of the grant.

Appliances

Appliances are an allowable cost with limitations. Appliance purchases must be approved in budget and could require additional justification.