



21st Century Community Learning Centers Guide to Program Budgets and Accounting

The purpose of this guidance is to assist Iowa sub recipients in understanding, implementing, and administering the provisions of the 21st Century Community Learning Centers (21CLCC) grant and to provide uniform practices and fidelity in the management and operation of the program.

Background

The 21st Century Community Learning Centers program is authorized under Title IV, Part B of the Every Student Succeeds Act (ESSA) and serves as a supplementary program that can enhance State or local reform efforts to improve student academic achievement and to support their overall development. The intent of the 21CLCC grant is to enable communities to design and implement effective out-of-school programs that will result in improved student achievement and be enhanced by, and sustained through, community partnerships beyond the term of the grant. In particular, 21CLCC funds will create and expand activities that offer extended learning opportunities for children and their families during non-school hours.

State administered programs provide students with academic and enrichment opportunities along with supportive services necessary to help them achieve academically and develop socially, emotionally, physically, and behaviorally. Constructive learning activities during non-school hours, combined with adult guidance through school and community-based academic and youth development programs, result in greater achievement and social outcomes for children and youth throughout their school-age years. This program is designed to (1) help students meet state and local student standards in core academic subjects, such as reading and math, (2) offer students a broad array of enrichment activities that can complement their regular academic programs, and (3) offer program-related literacy and other educational services to the families of participating children.

Department Contact Information – Program Implementation: Vic Jaras, Consultant (vic.jaras@iowa.gov , 515-242-6354); Claims: Steve Crew (steve.crew@iowa.gov , 515-326-1029; Administration: Dr. Erika Cook, Chief, Bureau of Leading, Teaching, Learning (erika.cook@iowa.gov)

Eligibility, Funding and Compliance

Eligible Applicants – Federal legislation supports the provision of services for children, youth, and their families in elementary and secondary school-site settings or at other locations that are at least as available and accessible as the school site. Local Education Agencies (LEA), community-based organizations (CBO), cities, counties, public, or private entities (including faith-based organizations (FBO)), or a consortium of two or more of such agencies, organizations, or entities may apply for 21CCLC program funding. A school site may participate in only one 21CCLC Cohort at any given time.

Non-LEA organizations may participate to support children in a high need (Title I) school building on behalf of an LEA. Non-LEA organizations seeking a secondary application must be endorsed by the host LEA. The host LEA must approve the non-LEA's remediation plan for their students as documented by a Memorandum of Understanding (MOU).

Funding Period – Funds are awarded to local programs for a three-year funding period. Annual renewability is contingent upon: (1) availability of funding from the US Department of Education (USDE); (2) satisfactory performance by the subrecipient as evaluated by the Iowa Department of Education (Department); and (3) compliance with all grant requirements and meeting all conditions set forth within the 21CLCC Grant Award Agreement and other Department guidance.

At the end of the three-year period, a continuation award (at 75 percent funding) can extend the grant an additional two years. All programs must resubmit an application for competitive consideration as a new applicant following the end of the five-year funding period.

Annual grant performance periods are concurrent with the State fiscal year (July 1 – June 30) unless otherwise noted and approved by the Department.

Grant Award Amount – The minimum grant award is \$50,000 per application, per year. The maximum grant award is \$150,000 per site, per year, and \$300,000 per application, per year. A match is not required but sub recipients MUST document the contributions of community partners to avoid supplanting.

Base Formula – 21CLCC grant funds are awarded on a competitive basis for a three-year period. Grant awards may serve elementary, middle/junior high, and/or high school students. The following formula is used to estimate the approximate funding request amount for a school site:

- Before and/or After School Formula
 - Before or after school only = # of children x # of days x \$7.50
 - Both before and after school = # of children x # of days x \$10.00
 - Non-school days = # of children x # of days x \$7.50 (3 hour program)
 - Non-school days = # of children x # of days x \$10.00 (4+ hour program)
- Summer School Formula
 - # of children x # of days (minimum 30 4-hour days) x \$10.00

Use the formula to calculate the base award and then deduct sustainability amounts (partner, district, and in-kind contributions) and estimated **program income** from the calculated total to determine your estimated funding request. This is a guide to calculate the amount of the funding request, not a guarantee of how much funding will be received. Actual awards are funded based on the proposed number of students enrolled and served; average daily attendance is reported on the quarterly claim.

Funds must be used to supplement, not supplant, funds that would otherwise be used for the activities supported by the program.

Program Income – Program income is any gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance (2 CFR § 200.80). Income guidelines apply at both the state and local program levels. Program income is revenue generated as a direct result of the Federal award and that is in addition to the Federal funds provided by the State through its competitive subgrant application process. 2 CFR § 200.307(e) governs the use of program income. In general, non-Federal entities are encouraged to earn income to defray program costs where appropriate.

With prior written approval from the Department, program income may be added to the Federal award. The sub recipient's plan for earning program income should be included in its original application and should include a description of the type(s) and the anticipated amounts of income to be generated and a description of how generated program income will be invested in the program in ways that adhere to the statute, the State Plan, Uniform Guidance (2 CFR § 200), and any applicable state regulations. Costs incidental to the generation of program income may be deducted from gross program income to determine net program income, provided these costs have not been charged to the Federal award.

Program income must be used during the same fiscal year that it is collected, be used for current costs unless the Federal awarding agency authorizes otherwise, and must be deducted from total allowable costs to determine the net allowable costs. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project.

Sub recipients must maintain adequate and detailed documentation on how program income is spent for the 21CLCC program. Written evidence must be submitted each quarter to the Department documenting the program income collected and tracking expenditures directly paid with the generated income.

Programs must be equally accessible to all students targeted for services, regardless of their ability to pay. Programs that charge fees may not prohibit any family from participating due to its financial situation. The priority of the program to serve poor students and families could be compromised through high program fees. Programs that opt to charge fees must offer a sliding scale of fees and scholarships for those who cannot afford the program. Income collected from fees must be used to fund program activities specified in the grant application.

In-kind contributions are not considered Program Income.

Effective July 1, 2018, any program that proposes to charge fees must have their enrollment form approved by the Department Program Officer before enrolling students in any summer or school-year program.

Funding Flexibility – Under federal regulations, local educational agencies (LEAs) are permitted a certain amount of flexibility in the use of program funds, as follows:

- School wide Programs – LEAs are permitted to consolidate and use funds from Title I-Part A, 21CCLC, and other ESEA program funds received at the school to upgrade the entire educational program of a school that serves an eligible school attendance area (a school in which not less than 40 percent of the children are from low-income families). However, schools remain responsible for implementing activities for which they received the 21CCLC funds.
- Rural Education Initiatives – LEAs eligible for the Small, Rural School Achievement program may use their applicable funding (funds received under the Improving Teacher Quality Grants, Educational Technology Grants, Safe and Drug-Free Schools and Communities, and 21CCLC programs), as available, to carry out activities authorized under the 21CCLC program, Title IV, Part B, or any or all of these particular programs.

Title I funds, in concert with the 21CCLC program funds, can provide extended learning programs in schools to integrate enrichment and recreation opportunities with the academic services that are provided. 21CCLC program funds can also meet the needs of parents seeking supplemental educational services (such as tutoring and academic

enrichment) for their children. Local 21CCLC programs may also work in collaboration with programs to supplement services to target populations such as migrant students.

Grant Award Agreement – Notification of award will be made in writing via email and posted on the Department web site. The contractual Grant Award Agreement (GAA), requiring signatures, will follow the email notice and must be signed to finalize the award. Applicants will be notified via email when the GAA is enacted. By accepting the grant award the sub recipient agrees to comply with the program objectives, project monitoring, and fiscal requirements in accordance with the executed GAA.

Statement of Assurances – The Statement of Assurances is the agreement between the Department and the sub recipient that binds the sub recipient to all applicable State and Federal regulations governing the financial assistance award granted to them. All sub recipients will submit a Statement of Assurances that funds awarded will be used for to provide authorized after-school enrichment programs as described in the awarded application. An authorized official must sign and date the Statements of Assurances.

Non-Compliance/Termination – The Department may immediately suspend a sub recipient’s funds or program if it is determined that a threat exists to the health or safety of students, if the provider has engaged in illegal or deceptive practices, if any assurance or aspect of the application or information reported to the Department has been falsified, or if State or federal law has been violated.

The Department will impose sanctions in the event of noncompliance or violation of any grant provision by the sub recipient. Appropriate sanctions may include, but are not limited to, withholding payments or suspension or termination of a portion of or the entirety of the grant. The Department will provide ten (10) days’ notice to the sub recipient if the grant is terminated for “convenience.” Grants terminated for “cause” will take effect immediately, per 281 IAC 7. If the grant is terminated the sub recipient will be paid only for allowable activities/services that were completed prior to the effective termination date.

Applicants may appeal the unilateral termination of this grant to the Director of the Department. Appeals must be submitted in writing and received within ten working days of the date of notice of the decision to terminate and must be based on a contention that the process was conducted outside of statutory authority; violated state or federal law, policy, or rule; did not provide adequate public notice; was altered without adequate public notice; or involved conflict of interest by staff or committee members. The hearing and appeal procedures found in 281 IAC 7 shall be applicable to any appeal of denial or termination. In the notice of appeal, the sub recipient shall give a short and plain statement of the reasons for the appeal. The Director of the Department shall issue a decision within a reasonable time, not to exceed 60 days from the date of the hearing.

Program Requirements

This section provides an overview of the program requirements of the 21CCLC program.

Required Program Components – All sub recipients are required to provide:

- An Academic Assistance program component;
- An Educational Enrichment program component; and
- A Family Engagement program component that addresses the needs of family members of students participating in the 21CLCC program. Local community colleges receive federal funds to provide adult literacy education; a partnership with the local community college to provide this service is required to avoid supplanting. Regular Parent Engagement meetings are required each quarter and are monitored via the claim spreadsheet. See the [Guide to Family Engagement](#) for more information.

Eligible Activities – Each organization that receives an award may use the funds 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. Grant funds are made available for the following academic enrichment learning programs, mentoring programs, tutoring services, and remedial education activities that are aligned with challenging State and local academic standards, including providing additional assistance to students to allow the students to improve their academic achievement. Activities should be aligned to federal guidelines and may include any of the following components based on the results of the school's **Student Needs Assessment**:

- **Literacy and Math supplemental instruction are Priority activities;**
- Well-rounded education activities, including activities that enable students to be eligible for credit recovery or attainment;
- Literacy education programs, including financial literacy programs and environmental literacy programs;
- Mathematics and science education activities, including programs that build skills in science, technology, engineering, and mathematics (referred to in this paragraph as 'STEM'), including computer science, and that foster innovation in learning by supporting nontraditional STEM education teaching methods;
- Arts and music education activities;
- Entrepreneurial education programs;
- Services for children with disabilities;
- Tutoring services (including those provided by senior citizen volunteers) and mentoring programs;
- Programs that provide after-school activities for limited English proficient students that emphasize language skills and academic achievement;
- Programs that promote and support healthy and active lifestyles, including nutrition education and regular and structured physical activity programs, physical fitness programs, and recreational activities;
- Youth leadership and character-building activities, including volunteer and community service opportunities and mentoring and service-learning projects;
- Programs that promote college and career awareness and preparation;
- Programs that partner with in-demand fields of the local workforce or build career competencies and career readiness and ensure that local workforce and career readiness skills are aligned with the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) and the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.);
- Telecommunications and technology education programs;
- Cultural programs, including supervised field trips, enrichment programs, and events;

- School and online safety 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, to allow the students to improve their academic achievement; and
- Drug and violence prevention programs, counseling programs, and character education programs.

The authorizing statute provides **measures of effectiveness** to guide sub recipients in successfully identifying and implementing programs and activities that can directly enhance student learning, one of which includes activities based on scientific research.

Secular, Neutral, Non-Ideological Program – Services and benefits provided to all students must be secular, neutral, and non-ideological. Recipients of Federal financial assistance must ensure that there are no explicitly religious or antireligious activities in a program supported by direct Federal financial assistance (E.O. 13279, § 2(g), as amended by E.O. 13559, § 1(b)).

Private School Consultation – Private school consultation is required by federal statute. A public school or other public or private entity that is awarded a grant must provide equitable services to private school students and their families, teachers, and other educational personnel on an equitable basis, which is determined by a pre-application consultation. Sub recipients must provide comparable opportunities for the participation of both private and public school students in the area served by the grant. Given this requirement, a private school that is awarded a grant must provide equitable services to the public school students and families.

Consultation involves communication and discussions between the LEA and private school officials on key issues that are relevant to the equitable participation of eligible private school students, teachers, and other education personnel in ESSA programs. Consultation may be conducted in conjunction with the Title I consultation meeting and must be documented.

Collaborative Partnerships – The 21CCLC program is intended to serve as a supplementary program that can enhance an LEA’s reform efforts to improve student academic achievement. The Department strongly encourages local programs to identify other sources of related funding and to document how these resources will be combined to offer a high-quality, sustainable program.

Collaboration among diverse partners strengthens the variety of services the community can offer and provides long term sustainability to offset reductions in funding and when the grant period expires. Partnerships allow for more efficient use of local resources and can benefit the collaborating partners through the sharing of resources and/or funds, volunteers and/or time, and advice and/or guidance. Community learning centers can offer residents in the community an opportunity to volunteer their time and their expertise to help students achieve academic standards and master new skills.

A collaborative partner provides routine, regular, and ongoing services to the program and can play a critical role in sustaining the program as grant funds decrease. Collaborative partners provide resources which may be defined as contributions of expertise (such as mentors or tutors), facility space, use of equipment, or other types of in-kind services. A collaborative partner provides routine, regular, and ongoing services to the program as outlined in the MOU or signed partnership agreement.

21CCLC grant applicants must provide a description of the partnership between the local educational agency, participating community-based organizations (CBO), and, if appropriate, other public or private participating organizations. If the sub recipient is another public or private organization, the sub recipient must provide an assurance that its program is developed and will be carried out in active collaboration with the school buildings that the students attend. Demonstration of such partnerships is a requirement of this grant.

NOTE: Vendors are NOT collaborative partners, but are paid contractors who provide specific, time-limited services.

Sub recipients must be good stewards of public funds and take action to prevent the duplication of services. As such, sub recipients should identify other federal, state, or local programs that offer afterschool services to the same school population and work to coordinate and/or combined efforts for the most effective use of public resources. It is not the intent of the 21CCLC grant program to supplant other afterschool programs.

Grade Levels Served – All sub recipients must serve all grades within the applicant school building. Split-grade applications do not provide services for all children-in-need in that school building and cannot be funded through this program.

Required Contact Time – 21CLCC program services are to be provided outside the regular school day or during periods when school is not in session (school holidays or teacher professional development days) and must supplement but not supplant regular school day requirements.

All programs are required to provide a minimum of 60 hours per month (3 hours per day x 5 days per week x 4 weeks per month) contact time for all before- and after- school programs and a minimum of 30 days for all summer school programs. Before-school programs must operate at least one (1) hour per day each day the program is offered. Programs that operate on weekends or during the summer must operate for at least four (4) hours per day each day the program is offered.

Staffing Requirements – The following key requirements for staff qualifications and staffing ratios are recommended: (1) all staff members who directly supervise students should meet at least the minimum licensure qualifications for an instructional aide in the school district and (2) the program director must ensure that the program maintains a student-to-staff ratio of no more than 20 to 1 (a lower student-to-staff ratio is encouraged and may be achieved with a cadre of trained volunteers and other strategies).

Program Director - The Program Director acts on behalf of the fiscal agency and serves as the leader for the local 21CCLC program office and all of its designated sites and is a required component of the 21CCLC grant. The Program Director is responsible for the comprehensive implementation of the program based on the approved grant's goals and objectives, capacity of staff, collaborative partnerships, and student population served.

All programs must have a Program Director with credentials appropriate to manage the program. Small programs may opt to have two co-directors.

Site Coordinator - Site Coordinators may be beneficial to support program oversight when subrecipients have multiple program sites (also referred to as centers). The Site Coordinator is responsible for the day-to-day organization of the 21CLCC program at a site. The Site Coordinator may be responsible for maintaining and organizing resources at a 21CLCC site to ensure project objectives are implemented. Each site should have a coordinator with appropriate credentials to supervise and lead the daily program and personnel. The Program Director can also serve as the Site Coordinator.

Program Staff - All staff should have the credentials and expertise appropriate for their respective positions. There should be a sufficient numbers of staff planned for the numbers of students. Volunteers and non-certified staff provide supplementary activity and programmatic support.

If the 21CCLC program is also supported with Title I funds, paraprofessionals must meet the requirements specified in Title I. Under Title I, all paraprofessionals must have a high school diploma or its recognized equivalent. In addition, paraprofessionals hired on or after January 8, 2002, must have one of the following: two years of higher education; an Associate's degree; or pass a formal assessment.

Professionals who provide translation or parental involvement services must have a high school diploma, but are not required to meet any further qualification requirements.

Volunteers – Qualified volunteers can play key roles in supplementing teaching staff in afterschool programs. A well-organized group of volunteers can offer vital contributions to the success and sustainability of an out-of-school program. Careful planning will ensure that a volunteer force is adequately selected and supported so that the program can maximize the assistance they provide and ensure they are retained as long as possible. Volunteers can

be recruited from a variety of agencies and organizations to include community colleges, universities, community agencies, churches, and high schools. Programs should involve parents, senior citizens (over age 55), and community members in volunteer, planning, implementation, program evaluation, and on-going policy and advisory roles. If the program uses volunteers, they must be appropriately qualified to serve as volunteers (background checks are required), and sub recipients will be required to describe the minimum qualifications in their written policies and procedures.

Schedule of Program Activities – Sub recipients must develop and maintain a daily schedule of program activities, linked to the overall goals and strategies of the approved program, that provides students, staff, and volunteers with clear expectations for each day, week, and month within a given program year.

Program Enrollment – Enrollment forms should at a minimum include parent/guardian signatures with date and authorization for Internet access for children ages 13 and under. Effective July 1, 2018, any program that proposes to charge fees must have their enrollment form approved by the Department Program Officer before enrolling students in any summer or school year program. Programs that charge fees must submit an online Enrollment Form Approval each year to the Department: <https://forms.gle/i5vNL6BsVzydLrat6>. Whenever possible, enrollment forms should be made available in the student’s home language.

After School Snack Program – All programs must provide a daily nutritious snack that meets the requirements of the USDA National School Lunch Program for meal supplements. Programs may be eligible to receive funds through the U.S. Department of Agriculture Food and Nutrition Service and the Child and Adult Care Food Program for “Afterschool Snacks” and, in some cases, for school lunch served during summer school or for the evening meal served to young children. These snacks and meals can contribute to the nutritional services provided in local programs. Services made available through funds from Temporary Assistance to Needy Families (administered by the U.S. Department of Health and Human Services) can also be combined with 21CCLC programs to serve children outside of the regular school day. In no case, however, may 21CCLC funds be used to supplant other federal funding.

Student Transportation, Access, and Transition Safety – Sub recipients must ensure that (1) safe facilities are accessible to students and their families, (2) procedures are in place to transition students safely and immediately before regular school hours commence, immediately after the regular school day concludes, and when escorting students to non-school facilities and home, (3) barriers that could impede equitable access to, and participation in, activities due to English language acquisition or disability are eliminated; and (4) other specialized support (e.g., adaptation and/or modification of the curriculum, staff development, specialized resources) is provided.

If utilizing transportation, the Program Director, Site Coordinator, or other designated staff must ensure that students transition safely to the correct bus or van. Bus/van drivers must be appropriately licensed, adhere to motor vehicle laws, and be trained on procedures in the event of an emergency on the bus. Whether a bus or transit van is used, all school bus and motor vehicle safety laws, especially those related to passenger safety, must be followed.

Field Trips – Field trips should be an outgrowth of the academic program and provide an educational experience from which students can grow academically or culturally. Careful attention must be given to trip selection, pre-visit preparation, appropriate follow up activities, and evaluation of the impact of field trips especially as it relates to overall goals and objectives for the 21CLCC program. ***Fields trip for entertainment or recreational purposes are not allowed.*** Additional resources are available on the [Iowa 21st Century Community Learning Center](#) website.

Student Advisory Groups – Student Advisory Groups are required for all middle and high school programs and are encouraged for elementary school programs. Student Advisory groups should meet a minimum of 4 time per year.

Parent and Family Engagement (Literacy) – To support children in meeting education goals, parents/guardians must be involved in their children’s learning both during and after school. When families feel welcomed and valued, students reap the benefits. Successful 21CLCC programs foster parent/guardian engagement, promote school and family collaborations, and encourage effective family involvement.

21CLCC programs should strive to offer families of participating students educational development opportunities. Services may be provided to families of students to advance the students’ academic achievement. Adult and family services may vary from site to site and should be based on identified needs of the families served.

Programs are open only to adults who are family members of participating children. Programs are encouraged to partner with a college to provide adult literacy services – document your community college partnership with a memorandum of understanding (MOU).

A minimum of four (4) parent/family engagement activities per year is required. Events should generally occur at times outside the daily scheduled program time. Agendas and attendance records should be maintained for all events. See the [Guide to Family Engagement](#) for more information.

Professional Development – All staff and volunteers should be appropriately trained on 21CLCC program policies and procedures. Professional development includes workshops and conferences that take place both within or outside of the District locality. Evidence of training, including dated agendas, sign-in sheets, and training materials, should be retained on file for review. Directors are encouraged to monitor program delivery and strengthen staff capacity through modeling and targeted feedback. A minimum of 5% of the total annual award must be used for program staff Professional Development.

All staff, including volunteers, must receive appropriate training on operational and budget requirements as related to the [Educational Department General Administrative Regulations](#) (EDGAR) and the [U.S. Office of Management and Budget \(OMB\) Uniform Guidance Regulations](#), specifically:

- Federal and state requirements for the 21CLCC program;
- Awareness and understanding of the approved 21CLCC goals and strategies;
- Applicable program design, timelines, deliverables, and evaluation strategies;
- Health and safety procedures for students and staff;
- Collaborations within the community and feeder schools;
- Outreach strategies to promote program sustainability beyond the grant funding; and
- Fiscal procedures.

Teaching/tutoring staff should be trained on research-based extended learning strategies, the out-of-school academic programming plan, strategies for unwrapping State instructional standards and for reinforcing teaching and learning occurring during the regular school day, setting high expectations for academic success for all students, and strategies for student-centered learning.

Required professional development activities include:

- The annual Iowa [Impact After School Conference](#) – provides technical assistance on Federal data reporting, a 21CLCC Grant Director’s Session, and best practice sessions;
- The annual New Subrecipient training meeting (new subrecipients only);
- Monthly webinars;
- Bi-monthly committee meetings; and
- Regional workshops.

Staff travel costs associated with off-site professional development activities are allowed. Staff travel must be processed in accordance with either the travel policy of the sub recipient or the State of Iowa’s travel policy.

Program Evaluation – Program evaluation is an important component of an approved grant. Not only does the evaluation help determine whether the program is meeting its objectives, but the data gathered in the evaluation process may be important to others who will want to study the program or replicate it. Evaluative reports have the

following purposes: (1) to determine if the sub recipient has implemented the program as agreed; (2) to determine if the sub recipient is making progress towards meeting its goals; (3) to determine if the activities performed by the sub recipient are linked to the specific outcomes of the program; and (4) to allow the sub recipient to present information on any problems encountered in implementing the program.

Sub recipients must plan and conduct a comprehensive, rigorous local evaluation of program effectiveness. On a regular basis, grantees shall collect data that can help them assess and refine their programs based on the impact of their activities. Sub recipients will be expected to use the evaluation results not only for ongoing program monitoring and assessment, but also to communicate the impacts of the 21CCLC program.

Sub recipients must provide evidence that an experienced evaluator is in place that has the capacity and experience to conduct a comprehensive, rigorous evaluation of program effectiveness, both at the local level and in cooperation with the Department, and the intent to provide all requested data and program information to the Department. The Department provides a data collection template and annual online training for local evaluators.

All evaluation results should be made available to partners and the public by posting on a web site. Data measures shall include, but are not limited to, the following: (1) student achievement data from an approved state assessment, and, if appropriate, other district-wide assessments; (2) general student data regarding the attendance and enrollment in the regular school day program and in the after school or the before and after school program (including Saturday, summer, and holiday attendance); (3) general student data on discipline referrals, suspensions, and school safety; (4) school and program level data from parent, teacher, and student surveys; (5) qualitative data describing implementation of the program including operational changes, staffing, and a discussion of how the program is meeting its objectives as stated in the application; (6) 21CLCC data collection and evaluation should not violate FERPA.

Sub recipients are also required to participate in statewide evaluation activities, including an annual survey of grantee programming and student outcomes used to compile the statewide evaluation report. The Iowa 21CCLC Statewide Annual Evaluation survey is required for all grantees. ESSA requires that local evaluations be considered in your review for continued funding. Iowa incorporates this review with the Comprehensive Site Visit process.

Non-Evaluative Activities – Grantees will also participate in Department-sponsored non-evaluative activities, including best practices site visits and regular grantee network communications for sharing information among all grantees.

Program Licensing – 21CLCC funded programs that are operated by an LEA are categorically exempt and not considered child care. Community organizations awarded funds for child care assistance must be licensed by the Iowa Department of Human Services.

Written Policies and Procedures – All programs must have written policies and procedures covering fingerprinting and criminal background checks; violence/sexual harassment, bullying/violence among youth, and other behavioral issues; suspected child abuse reporting; compliance with non-discrimination, ADA, IDEA, and other Federal regulations or laws; confidentiality; attendance; internet and technology usage; emergency preparedness; fire safety; transportation and access; adverse weather; filing of complaints; and conflicts of interest.

Written policies and procedures must also be provided to parents, guardians, and community members in an easily understood format and, to the extent possible, written in the language spoken in the home. All written policies and procedures must be maintained on file and available to the Department upon request.

All 21CLCC staff must be trained on local 21stCCLC policies and procedures and evidence of training, such as agendas, meeting minutes, and sign in sheets, must be retained. In addition, Program Directors must develop written agreements and require that staff and students acknowledge in writing that they have received and read each of the policies. Signed acknowledgements must be maintained on file and available for review during on-site monitoring visits.

Fiscal Requirements

The Program Director, in coordination with the business office, is responsible for monitoring all program expenditures to ensure that funds are expended in accordance with the approved program budget and timelines. Awards funded under this program must adhere to applicable accounting principles and governmental auditing standards and must be used solely for the approved program and not for any other purpose.

Written Policies and Procedures – To ensure high standards of internal control, all sub recipients must have written policies and procedures covering financial and personnel matters and must provide descriptions of how policies will be consistently followed by staff.

Sub recipients must follow the Financial Management Standards enumerated in 2 C.F.R § 200.302 as follows: (1) the sub recipient must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received; (2) accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements; (3) the sub recipient must maintain records which adequately identify the source and application of funds provided for federally-assisted activities; (4) the sub recipient must adequately safeguard all such property and must assure that it is used solely for authorized purposes; (5) actual expenditures or outlays must be compared with budgeted amounts for each federal award; (6) the sub recipient must maintain written procedures to implement the cash management requirements; and (7) the sub recipient must maintain written procedures for determining allowability of costs.

As applicable, policies and procedures should be in place for cash management, program income, cash requests, procurement (including rules pertaining to competitive bidding, vendor payment, and inventory control), personnel (job descriptions, wages, overtime compensation, fringe benefits, payroll time and effort reporting, and staff evaluations), mileage and travel allowances (including out-of-state travel), safety regulations, nepotism, records retention, and the process for reporting fraud, waste, and abuse. Policies should emphasize how the sub recipient segregates duties.

Written policies and procedures must also be provided to parents, guardians, and community members in an easily understood format and, to the extent possible, written in the language spoken in the home. All written policies and procedures must be maintained on file and available to the Department upon request.

Internal Controls – A sub recipient must maintain effective control and accountability for all funds, property, and other assets and must adequately safeguard all assets and ensure they are used only for grant-authorized purposes. The sub recipient's board of directors is responsible for the proper disbursement of, and accounting for, program funds. Supporting or source documents are required for all grant related transactions entered into the sub recipient's recordkeeping system. Source documents that authorize the disbursement of grant funds consist of purchase orders, contracts, time and effort records, delivery receipts, vendor invoices, travel documentation, and payment documents, including check stubs.

Reporting Fraud, Waste, and Abuse – Anyone suspecting fraud, waste, or abuse involving 21CLCC funds or programs must follow their internal policies and procedures for reporting fraud, waste, or abuse. Subrecipients must communicate this policy to their internal and external stakeholders through their student/parent and staff handbooks. Required documentation must be maintained as evidence of dissemination.

Allowability – Grant funds must be used in a manner consistent with all requirements of the statute and must be used only to supplement, not supplant, any Federal, state, local, or non-Federal funds available to support activities allowable under the 21st CCLC program.

To be considered allowable for reimbursement, costs must meet the following general criteria: (1) be necessary and reasonable for proper and efficient operation of the project; (2) be permissible under applicable state and/or federal laws and regulations; (3) conform to any limitations or exclusions set forth in these guidelines, laws or regulations, or other governing limitations as to types or amounts of cost items; (4) be net after applying all applicable credits, such as purchase discounts, project-generated income, and adjustments of overpayments; (5) must not be included as a cost in any other project or grant; and (6) be supported by appropriate documentation.

See **Appendix A: Allowable Uses of Funds** for a list of allowable costs that can be charged to this grant.

Cost Classifications – Cost classifications fall into four general categories: Direct Costs, General Administration Costs, Indirect Costs, and Unallowed Costs.

Direct Costs – “Direct costs” are allowable costs that are incurred specifically in the delivery of services to students (the program). Examples of direct costs include compensation of employees for the time devoted and identified specifically to the delivery of such services, the cost of materials acquired, consumed, or expended specifically for the purpose of the program, and travel expenses incurred specifically to carry out the program. Direct services includes those costs associated with the program duties of the Site Coordinator, teachers and activity leaders, and other costs of providing specific services to students and families.

General Administration Costs – “General administration costs” are those portions of reasonable, necessary, and allowable costs associated with administrative activities and overall program management and which are not related to the direct provision of services to participants but can be identified and directly associated with the program. General Administration Costs generally include those costs associated with the administrative duties of the Site Coordinator, the duties of the Program Director, and any Indirect Costs charged to the program.

An organization participating in the 21CCLC program may expend no more than **eight (8) percent** of annual funding on general administration and indirect costs.

Indirect Costs (2 CFR § 200) – “Indirect Costs” (IDC) are those that are incurred for common or joint objectives and which cannot be easily identified with a particular project or grant with a reasonable degree of accuracy. Indirect costs are generally classified under functional categories such as general operation and maintenance expenses, general office and administration expenses, general overhead expenses, and other allowable general expenses. Indirect costs are recovered only to the extent of direct costs incurred.

Federal law or grant conditions may limit the amount of indirect costs or the indirect cost rate. If indirect costs are requested, they are subject to the indirect cost rate limit established by the Department.

Sub recipients elect to charge indirect costs by checking the appropriate box on the cover tab of the Quarterly Claim Form (Excel).

All collaborative partners must have, or must establish, an indirect cost rate agreement to charge indirect costs to a grant. A collaborative partner that does not have an approved indirect cost rate agreement may either apply for a temporary indirect cost rate or request to use the de minimis rate allowed under 2 CFR § 200.414(f) (not to exceed the 8% administrative cost cap).

Indirect costs are calculated by multiplying the sub recipient’s approved Restricted Indirect Cost rate by its Total Direct Cost base (TDC) or Modified Total Direct Costs (MTDC), as applicable. The Total Direct Cost base equals the sum of all Direct Costs charged to the program less amounts expended for items exempt from IDC costs. Modified total Direct Costs equals the sum of all Direct Costs charged to the program less amounts expended for: (1) equipment (capital expenditures), (2) the portion of each Sub award or Contract in excess of \$25,000 and/or (3) any distorting items such as pass-through funds, as applicable.

Iowa LEAs will use the TDC base for purposes of calculating indirect costs; other sub recipients will use the appropriate rate, based on its approved indirect cost rate plan. **Indirect costs are included in administrative costs and, as such, are subject to the eight (8) percent cap.**

Unallowed Costs – “Unallowed costs” are costs that can neither be charged directly to the grant nor included by the sub recipient in its indirect cost proposal, such as capital expenditures, debt service, fines and penalties, and contingencies.

Collaborative Partner Contributions – All sub recipients must maintain on-going documentation of contributions of staff, money, time, or resources (in-kind or resources) from collaborative partners or other sources. A collaborative partner may charge for some, but not all, services. An MOA or MOU can be used, as appropriate, to define agreed upon terms, responsibilities, and conditions of partnerships between agencies. However, whenever 21CLCC funds are expended, a contract should be used instead of a MOU or MOA.

Staffing – sub recipients must establish minimum qualifications for each staff position. All program staff and volunteers are subject to the health screening and fingerprint clearance requirements in law, Department rule, and district policy for personnel and volunteers. sub recipients must ensure that all staff have clearly written job descriptions, be well informed about their job responsibilities and performance expectations, and the factors regarding the evaluation of their job performance. The building principal of each participating school must approve the selection of the respective before and/or after school program site coordinator.

The program director or any other individual serving in an administrative role shall not be an existing superintendent, principal, transportation director, CEO, or CFO whose salary will be reclassified to conduct 21CLCC program activities. All salaries and wages must be consistent with the policies and procedures of the applicant agency. All salaries and hourly wages must be consistent with the demographic areas of the proposed project.

Time and Effort Reporting (2 CFR § 200.430) – sub recipients are required to have adequate personnel compensation systems that ensure final amounts being charged to the grants are accurate, allowable, and properly allocated. Total salaries charged to Federal awards (including extra service pay) are subject to the Standards of Documentation as described by 2 CFR § 200.430(i). Salaries and wages charged to Federal awards must be based on records that accurately reflect the work performed and be based on actual hours worked. The Department may request detail documentation supporting the payment/transfer of personnel costs. All personnel records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the organization’s official records;
- Reasonably reflect the total activity for which the employee is compensated across all grant-related and non-grant related activities (100% effort);
- Support the distribution of employee salary across multiple activities or cost objectives (for example, effort spent on multiple federal awards, spent on general/or administrative activities, vacation, sick leave, leave without pay, etc.); and
- Utilize an "after-the-fact" review of the employee’s actual hours worked during the reporting period for identifying and correcting significant changes (as defined by the organization’s written policies).

Detail guidance for the documentation of personnel compensation is described in 2 CFR § 200.430 (i)(5) for state, local, and Indian tribal governments and 2 CFR § 200.430(g) for nonprofit organizations.

Procurement – sub recipients must have well-designed procedures in place, that follow 2 CFR § 200.210-326, for managing materials, equipment, and supplies purchased with Federal funds. Significant purchases (procurement transactions), such as technology equipment, must be conducted in a manner to provide open and

free competition. Procurement transactions must consider price, quality, service, and other factors important to the sub recipient. It is important to record the details of procurement transactions. Procurement procedures must be maintained to avoid any potential conflicts of interest. sub recipients may not contract with any party which is debarred or suspended or excluded from or ineligible for participation in federal programs. All items of equipment and materials, which have a life expectancy of more than one year must be listed on the inventory.

Equipment – In general, grant funds cannot be used to purchase equipment except for pre-approved technology hardware and software.

Technology Hardware and Software – Funds used to purchase technology is restricted to the purchase computers, laptops, DVD players, printers, scanners, televisions, digital cameras, or similar items and must be (1) reasonable, (2) allocable, (3) allowable, and (4) related to academics and student achievement. Computers purchased with multiple licenses are considered technology.

Purchases of technology hardware and software require the pre-approval from the Department. Requests to purchase technology should be submitted by email to the Department Program Officer. Provide a detailed description of the proposed purchase, including website links if available. The Program Officer will then schedule a phone conference to discuss the purchase request.

Purchases of technology equipment are subject to the procurement, disposal, and recordkeeping requirements found in 2 C.F.R § 200.313 and Iowa Code § 297.22.

Subcontracting – sub recipients may enter into agreements for the provision of 21CLCC program activities that are beyond the scope of the grantee. Services provided by subcontractors typically include direct instruction to students; teacher professional development; evaluation services; and/or services provided by another governmental entity. Written contracts are required for procurement of services.

Split-Funded Expenditures – 21CLCC sub recipients that choose to cost share (split-fund) 21CLCC-funded equipment, materials, and staff with the activities occurring during the regular school day or in other afterschool projects, must provide evidence that the percentage of use or full-time equivalent (FTE) is correlated to the percentage charged to the 21CLCC in comparison to the non-21CLCC program activities.

Records Retention – Supporting documentation for this grant must be kept for at least six years after the last payment was made unless otherwise specified by program requirements. Additionally, audit or litigation will "freeze the clock" for records retention purposes until the issue is resolved and final action is taken. All records and documentation must be available for inspection by Department officials or its representatives.

DUNS Number – In accordance with the Federal Fiscal Accountability Transparency Act (FFATA), all sub recipients must have a valid DUNS number (<http://fedgov/dnb.com/webform>).

Life Cycle – Each annual award has a life-cycle of twelve (12) months and must be fully expended by June 30 of the respective fiscal year of the award. The Program Director, in coordination with the business office, should review grant activity on a monthly basis to ensure that all costs are appropriately charged to the budget and that no expenditures have been erroneously posted to the grant account. Avoid making unusual expenditures at the end of the program year as this can bring to question the legitimate need of the purchase for achieving project activities.

Conflicts of Interest – According to the general procurement standards, the non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her

immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity. (2 CFR § 200.318)

Budgeting and Payments

Program Budget – The program budget is a planning document that provides a roadmap to navigate the anticipated expenditures for the term of the grant. Items referenced in the budget should be reflected in the applicant’s approved program. Applicants should budget around a plan, rather than plan around a budget. Note that all costs must be reasonable and necessary to carry out the objectives and plan as described in the approved program. Subrecipients must submit a final budget for the full amount of the award, by line item detail in conformity with the approved chart of accounts codes (COA), for review and approval by the Department prior to the release of funds. Subrecipients should conduct monthly budget reviews and plan to expend 100% of their grant award each year.

Spending Flexibility Rule – Subrecipients may move up to 10 percent of the total grant amount between Authorized Activity Categories as long as the required allocations or limitations for professional development, transportation and access, evaluation, and general administration costs are maintained. All such budget changes must be pre-approved by the Department program officer. In general, subrecipients should spend funds according to its approved 21CLCC grant budget, with drawdowns occurring at least quarterly. Flexibility to expend funds outside of the approved budget series is allowed, if all of the following are met:

- The total approved budget does not change;
- The cumulative change(s) within or among objects of expenditure does not exceed 10% of the total approved budget;
- No spending occurs in a new budget category (i.e. that category was \$0.00 in the approved budget);
- The change(s) does 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); and
- All changes are allowable and are in compliance with the federal Uniform Guidance and 21CLCC laws and regulations.

Requests for **Line Item Adjustments** must be submitted by email to the Department Program Officer. Provide a detailed description of the proposed adjustment(s), including an explanation of what line items are being reduced and where the amounts will be moved to. The Program Officer will schedule a phone conference to discuss the changes. Report the approved changes in the Line Items Adjustments section of the quarterly claim form.

Formal Program Amendments – A formal amendment is required for major changes in the grant, such as a change in contract dates, change in buildings or locations where services are provided, or when the subrecipient is proposing an Authorized Activity Category transfer of more than 10 percent of the total grant amount.

Complete and submit the **21CLCC Amendment Request Worksheet (Appendix F)** by email to the Department Program Officer. Provide a detailed description of the adjustment(s) you are proposing. The Program Office will then schedule a phone conference to discuss the changes, and if warranted, will provide you with the appropriate forms to submit for final approval of the amendment.

A formal amendment also requires that your contractual Grant Award Agreement be updated with the approved changes to your program and requires the same level of signatures as does the initial GAA prior to enactment.

Carryover – An organization may use its 21CLCC funds for allowable costs only during the grant award period. Subrecipients should make every effort to spend their entire allocation for the fiscal year and ensure that the purchases are done in a timely manner.

With permission from the Department, unobligated 21CLCC grant funds may only be carried over (from year one or year two only) for a program site that is either making substantial progress in implementing its 21CCLC program or, in unusual circumstances, has experienced an event beyond its control that prevented the operation of the program (i.e. natural disasters).

Programs are funded based on the number of students served, as defined by the subrecipient in its application. The Department will conduct a review to determine whether sufficient progress is being made. Funding for Years 4 and 5 will be reduced if the program does not serve 80% or more of students funded by Year 3. Further, funding will terminate at the end of Year 3 if the Comprehensive Site Visit indicates the program is not operating in accordance with its approved operational and financial plan.

If the subrecipient is not making substantial progress at one or more schools/sites and the Department decides not to award the subrecipient all or part of the grant funds for the subsequent grant year, unused funds may be redistributed through a special competition or appended to the next competition.

All carryover requests must be submitted before July 31 to be processed. Any carryover request after July 31 requires a formal amendment. 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.

Claim Reimbursement Process – The Department reimburses actual and allowable expenditures for goods and services incurred during the grant period. Subrecipients must maintain records identifying the source and application of funds for each budget line item. Only items listed in the approved grant are eligible for reimbursement. Post-award changes in budgets and projects require the prior written approval of the Department.

As a general rule, program funds may be used only to cover costs that are reasonable and necessary for the proper and efficient performance and administration of the grant. A cost is reasonable if, in its nature, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time that the decision to incur the cost is made (2 CFR Part § 200.404). Subrecipients must be able to demonstrate the extent to which the costs are reasonable in relation to the number of students and adults to be served and the correlation to the anticipated results and benefits. All items included in the claim must clearly relate to activities described in the program design section of the approved grant.

This grant operates on the accrual basis of accounting, i.e. any expense you incur between July 1 through June 30 of the grant year, irrespective of the date of payment, can be submitted for reimbursement for the grant year. Reports should be filed on a calendar quarter basis unless otherwise mutually agreed upon. Mid-year claims may be submitted using the cash basis of accounting but the final claim must reflect accrual basis year-to-date expenditures. Subrecipients must submit a reimbursement claim even if no costs were incurred (zero claim) or no activities took place during that time period.

The State Education Agency (SEA) is required to perform ongoing Risk Assessments for all subrecipients. If the results of the risk assessment indicate that additional technical assistance is necessary, the subrecipient will be required to schedule quarterly budget meetings with the Department Program Officer prior to the submission of each quarterly claim. The subrecipient is responsible for scheduling the quarterly budget meeting. Additionally, non-compliance with this monitoring procedure may require follow up meetings involving additional district or organizational stakeholders.

Monitoring and Reporting Requirements

The Department monitors each program to ensure the subrecipient is operating the program as agreed upon and is working towards its program goals and objectives. Program monitoring is intended to verify compliance with grant and fiscal requirements, provide technical assistance, offer program development and design guidance, and ensure that sufficient progress is made toward enrollment and other performance goals.

Iowa uses informal monitoring which includes on-site visits, desk audits, and technical assistance, as well as required quarterly financial reporting. During the grant award period, monitoring may include review of program and fiscal records and communication with program stakeholders, participants, and/or any staff directly or indirectly involved in the performance of the program. Subrecipients who fail to respond to informal monitoring will be considered to be in non-compliance and formal monitoring will be initiated by the Department. The Department Site (Visit) Monitoring document is posted on the [Iowa 21st Century Community Learning Centers](#) website.

This grant is subject to federal program and financial audit rules. Your program is subject to audit or review at any time, including informal requests for additional information or documentation.

OPERATIONAL REPORTS required during the project period:

Reading and Math Data – Reading and Math data will be collected and reported in the federal APR data system by the program administrator in the spring, summer, and fall.

Annual Evaluation Report – Reading and math data will be collected and reported in the annual evaluation report. An electronic copy of the annual evaluation report must be sent to the Department and the state evaluator, must be publicly available, and must be posted on the subrecipient's website. Local evaluations are aggregated into the comprehensive report Iowa sends to the US Department of Education.

Attendance Data – Average Daily Attendance data is submitted quarterly on the Department approved claim form.

Sustainability Plan – Subrecipients are expected to develop and annually update a comprehensive sustainability plan. In support of the sustainability plan, programs must maintain accurate records and track data to demonstrate success (Appendix H).

Other – Subrecipients must participate and provide data and other information as requested to the United States Department of Education and the Department. The Department may require program information and documentation at any time.

FISCAL REPORTS required during the project period:

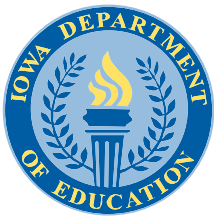
System for Award Management – All subrecipients are required to register and annually update their account with the federal System for Award Management (SAM) electronic database. The fiscal agency that is awarded a grant is the entity that is required to register in SAM. A Dun and Bradstreet (DUNS) number and tax identification number (TIN) are required.

Annual Budget (Form D2) – Proposed expenditures must align with proposed activities, the number of students and families to be served, staffing levels, goals and objectives, and the evaluation of the project. All expenditures must be reasonable and necessary to carry out the program's purpose, goals, and objectives, and all

funds must be spent in accordance with State and Federal grant administration policies and fiscal requirements. The obligation of funds may not begin until after the official notification of a grant award.

Claims for Reimbursement – Claims for reimbursement are submitted on a quarterly basis on the Department approved claim form. A detail general ledger, as well as any reconciling schedules, must accompany the claim form.

Annual Fiscal Audit – An audit of the subrecipient’s financial statements shall be conducted annually. The audit shall be conducted by a Certified Public Accountant (CPA) that is qualified to audit local government accounts. The audits must be performed in accordance with Generally Accepted Auditing Standards (GAAS) and the financial statements must be prepared in conformity with Generally Accepted Accounting Principles (GAAP).



Appendix A: Allowable Use of Funds

Grant funds may be used to pay for the types of programs and activities explained in the Program Requirements section, must be used in a manner consistent with all requirements of the statute, and must be used only to supplement, not supplant, any Federal, state, local, or non-Federal funds available to support activities allowable under the 21st CCLC program. Programs are prohibited from using 21CCLC grant funds to pay for existing levels of service funded through any source. All expenditures must be reasonable and necessary to carry out the program's purpose, goals, and objectives, and all funds must be spent in accordance with State and Federal grant administration policies and fiscal requirements.

Allowable Uses of Funds:

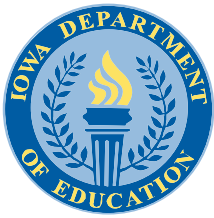
1. Salaries and fringe benefits for instructional and instructional support program staff, site coordinators, and program directors
2. Program materials, supplies (including food used in culinary classes), and pre-approved equipment, including computers and software (grantee must submit Technology Request Form for technology purchases; property purchased with the 21CLCC grant funds must be managed in accordance with 2 C.F.R. § 200.310-316)
3. Consultants/subcontractors providing instructional or instructional support services to the program
4. After school snacks and meals net of USDA reimbursement or other subsidy
5. Beverages and snacks for family engagement activities for youth or families, if it serves a programmatic purpose and is necessary for the success of the activity
6. Educationally-related field trips that supports the program's goals and objectives
7. Clothing required to participate in an activity and T-shirts purchased for a safety purpose; must include the 21CLCC name or logo on the shirt
8. Professional learning and training costs for program and administrative personnel – a minimum of five (5) percent of each site's total budget must be used for professional development activities
9. Reasonable transportation and other student safety and access costs, which are clearly and appropriately related to program activities – a maximum of (8) percent of the total annual award may be used to meet local needs for Transportation, Access, and Transition Safety
10. Contracted service and supply costs associated with participating in the State evaluation and conducting the local program evaluation – a maximum of four (4) percent of the total annual award may be used for local evaluation and must be reasonable when compared to other proposed costs
11. General administrative and indirect costs – a maximum of eight (8) percent of the total annual award may be used for general administration and indirect costs

NOTE: All costs must be based on the approved programming budget and must be reasonable and necessary. If the Department determines any cost(s) to be unallowable, subrecipients are subject to repayment, including interest, of such costs (2 CFR § 200.410).

Unallowed Costs

1. District- or organization-wide costs not directly or clearly related to the program
2. Costs to develop, prepare, or write the 21CLCC proposal cannot be charged to the grant directly or indirectly by either the agency or contractor without prior USDE approval
3. Pre-award costs
4. Instructional or other services the district is otherwise required to provide
5. Cost of full meals for parents or students, other than qualified USDA reimbursable meals

6. Food for professional development events, faculty, staff, administrative meetings, or for staff in any setting other than described in the Allowable Uses of Funds section above
7. Entertainment or any costs associated with entertainment, including diversions and social activities, field trips for entertainment purposes (field trips without academic support will be considered entertainment and cannot be funded), and end-of-year celebrations or food associated with parties or socials
8. Unapproved out-of-state or overnight field trips, including retreats, and lock-ins
9. Incidental or non-instructional supplies or materials
10. Field trips that occur during regularly occurring school time
11. Cash payments or other incentives of cash, gift cards, movie passes, plaques, trophies, stickers, certificates, give-a-ways, clothing/t-shirts to students or parents for participating in the program (unless purchased for safety reasons as described in the Allowable Uses of Funds section above)
12. Staff events that include retreats, lock-ins, or other events of a similar nature
13. Advertisements, promotional, marketing, or decorative items
14. Membership dues to organizations, federations, or societies for personal benefits
15. Purchase of furniture or equipment, such as computers, laptops, DVD players, printers, scanners, fax machines, telephones, cell phones, televisions, digital cameras, or similar items regardless of cost unless prior approval has been given by the Department
16. The cost of providing central business support services, including legal or audit costs, fiscal, procurement, human resource, administrative technology, other central business support services
17. Costs related to the operation and maintenance of facilities, including rent, utilities, custodial services and supplies, property and casualty insurance, etc.
18. Purchase of facilities or vehicles (buses, vans, cars) or land acquisitions
19. Capital improvements such as technology infrastructure, facility construction, remodeling, and permanent renovations
20. Direct charges for items or services that the indirect cost rate covers
21. Any costs not allowable for Federal programs per 2 C.F.R. § 200.420-475
22. Supplanting Federal, state, local, or non-Federal funds (e.g., using grant dollars to fund summer school classes previously offered and paid for by district or other funds)
23. Equipment other than pre-approved technology hardware and software
24. Any other costs not directly related to project activities, functions, or anticipated outcomes



Appendix B: Guidelines for Budget/Expenditure Classification

This quick reference sheet is provided to assist grantees in reporting expenditures in the appropriate **Authorized Activity Category** of the **Quarterly Claim Form**. This list is not all-inclusive; specific program questions should be addressed to the Department Program Officer and accounting questions to the Bureau of School Business Operations.

Program – Activities dealing directly with the interaction between students and staff:

- Salaries and benefits for instructional staff, including substitutes (Function 1xxx)
- Instructional materials (including food purchased for use in culinary classes), supplies, textbooks, workbooks, software, and pre-approved equipment or technology (Function 1xxx)
- Contracted instructional services (Function 1xxx)
- Other costs related to the direct instruction of students (Function 1xxx)
- Instructional pre- and post-program planning activities (Function 1xxx)
- Curriculum development and dissemination activities (Function 2212)
- Salaries and benefits paid to staff dealing directly with student attendance monitoring and recording (Function 211x)
- Salaries, benefits, and supplies paid for health services, i.e. school nurse (Function 213x)
- Meals and snacks provided to students, in excess of USDA meal reimbursements or other subsidies (Function 33xx)
- Activities or other specialized supports that eliminate barriers that could impede equitable access to, and participation in, activities due to English language acquisition or disability (e.g., adaptation and/or modification of the curriculum, staff development, specialized resources)

Family Literacy (Family Engagement) – Activities that offer families of participating students educational development opportunities designed to advance the academic achievement of program participants (students):

- Salaries and benefits paid to program staff attending the event (Function 33xx)
- Contracted services for English language acquisition instruction and/or interpreter services (Function 33xx/Program 41x)
- Family literacy/engagement materials and supplies purchased for specific use at the event (Function 33xx)
- Beverages and snacks provided to students and family members, which are reasonable and necessary to accomplish program objectives and are an integral part of the activity (Function 33xx)

Professional Development – Activities designed to help program staff improve their professional knowledge, competence, skill, and effectiveness and that lead to improvement in student learning outcomes:

- Salaries and benefits for employees who serve as instructional coaches (Functions 2212 or 2213)
- Salaries and benefits for employees who serve as professional development speakers/trainers (Function 2213)
- Contracted services for professional development speakers/trainers (Function 2213)
- Instructional coaching materials (Functions 2212 or 2213) and professional development materials (Function 2213)
- Food which is reasonable and justified as an integral and necessary part of the event (Function 2213)
- Workshop and conference registration fees and related staff travel costs (transportation, mileage, meals, hotel, and other costs associated with the professional development event) (Function 2213)

Student Access and Safety – Activities dealing with providing safe and accessible facilities and safe transition between the regular school day and after-school program or when escorting students to non-school facilities and home:

- School transportation costs for program participants (Function 27xx)
- Cell phone for site coordinator, if phone service is not otherwise available (Function 241x)

Evaluation – Activities the evaluator performs on behalf of the district (the program must contract with an experienced evaluator that the capacity and experience to conduct a comprehensive, rigorous evaluation of program effectiveness, both at the local level and in cooperation with the Department):

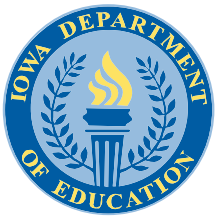
- Contracted services purchased from an outside vendor to conduct the local evaluation (Function 254x)
- Materials and supplies specific to the evaluation activity (Function 254x)

General Administration – Activities associated with administrative activities and overall program management and which are not related to the direct provision of services to participants but can be identified and directly associated with the program:

- Salaries and benefits paid for the Project Director and other individuals responsible for overall management of the program, including supervision of site level employees and volunteers, supervision of records, and coordination of school instructional activities (generally Function 2211 if no administrative licensure required/Function 23xx or 24xx if administrative licensure is required)
- Materials and supplies purchased for use by administrative personnel (generally Function 2211)
- Costs associated with entering data into the APR Federal data system (generally Function 2211)
- Costs associated with gathering or collecting and providing data to the evaluator (generally Function 2211)
- Office computer (requires Department pre-approval; limited to one per organization) (generally Function 2211)
- Indirect costs at the approved Restricted Indirect Cost Rate (Function 25xx)
- Salaries and benefits paid for secretarial or administrative support staff (program-wide - Function 23xx or building specific – Function 24xx)

Unallowed – The following costs are not reimbursable under the 21CLCC grant:

- Expenditures for any materials, supplies, or software provided by, or made available from, the SEA
- Facility related costs (including rent, utilities, custodial services and supplies, equipment, furniture and fixtures, property and casualty insurance, etc.)
- Expenditures classified in UFA Function codes 2500-2539, 2570-2599, 2600-2699, and 2800-2999



Appendix C: Chart of Account Code Reference

This quick reference sheet is aligned with Iowa Uniform Financial Accounting (UFA) for Iowa school districts. Please consult the [Iowa Finance Handbook](#) and [Iowa Chart of Account Coding](#) Manuals for more specific detail. This sheet is for quick reference and does not override any guidelines set forth by Iowa UFA. All Iowa school districts are required to use the Account code structure defined in UFA. Community-based and nonpublic programs are required to use an account code structure that provides the same level of detail as required for Iowa school districts.

UFA Source/Project Code: 4646 – 21st Century Community Learning Centers (CFDA 84.287C)

Indirect Cost Type: Restricted

All UFA accounting codes must have a fund, facility, function, program, project, and object field assigned.

- Fund codes (2-digits) describe the fund from which monies may be spent from (generally Fund 10).
- Facility codes (4-digits) identifies the operational site or building.
- Function codes (4-digits) describe the activity being performed and for which a service or object is acquired.
- Program codes (3-digits) describe the type of instructional services delivered to students.
- Project codes (4-digits) identify the funding source used to account for the revenues and expenditures for the program.
- Object codes (3-digits) describe the service or goods obtained.
- A cost center field may be used to identify the **Authorized Activity Category**.

Stipends, or other pay, and benefits paid to staff time for attendance at professional development activities is coded to the same Function area the participant’s normal payroll. A **Cost Center** field may be used to further identify the expense as **Professional Development** as noted in the Authorized Activity Category below.

Function/Object Code Descriptions	Activity Category
Function Code 1xxx: Instruction – Activities associated with direct instructional interaction between teachers and students	
Function Code 1xxx – Activities that provide direct instructional services to 21CLCC students	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Program
Object Code 2xx – Employee benefits associated with the above positions	Program
Object Code 32x – Instructional services purchased from an outside vendor	Program
Object Code 58x – Local staff travel allowance or mileage related to instructional activities	Program
Object Code 612 – Instructional materials purchased from an outside vendor	Program
Object Code 64x – Instructional textbooks and consumable workbooks purchased from an outside vendor	Program
Object Code 65x – Instructional electronic textbook substitutes or software purchased from an outside vendor	Program
Object Code 734 – SEA approved technology-related equipment (submit Equipment/Technology Request Form)	Program
Object Code 81x – Student entrance fees; student registration fees for competitions	Program
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Codes 21xx: Support Services – Activities that provide technical and logistical support directly to students to facilitate and enhance instruction	
Function Code 211x – Activities designed to improve student attendance or involved in providing social work services to students and parents specific to the 21CLCC program (Site Coordinator)	
Object Code 1xx – Salaries or wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Program

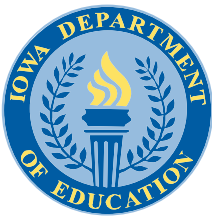
Function/Object Code Descriptions	Activity Category
Object Code 2xx – Employee benefits associated with the above position	Program
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Program
Object Code 61x – Materials and supplies purchased from an outside vendor associated with the above function	Program
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Codes 22xx: Improvement of Instruction Services – Activities associated with assisting instructional staff with the content and process of providing learning experiences for students	
Function Code 2211 – Activities concerned with the Supervision and evaluation of staff, supervision of records, and coordination of school instructional activities and services specific to the 21CLCC program (Program Directors and Site Coordinators – administrative licensure not required)	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Admin
Object Code 2xx – Employee benefits associated with the above positions	Admin
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Admin
Object Code 61x – Non-instructional materials and supplies materials purchased from an outside vendor associated with the above function	Admin
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 2212 – Activities associated with the development and use of Instructional curriculum specific to the 21CLCC program	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Program
Object Code 2xx – Employee benefits associated with the above positions	Program
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Program
Object Code 61x – Non-instructional materials and supplies materials purchased from an outside vendor associated with the above function	Program
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 2213 – Professional development activities for 21CLCC program staff paid under Function codes 1000–2999	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees who develop and/or deliver professional development content to staff	Prof Dev
Object Code 2xx – Employee benefits associated with the above positions	Prof Dev
Object Code 33x – Payments to outside vendors for conference/workshop registration fees and fees paid to non-employee instructors to develop and/or deliver local training events	Prof Dev
Object Code 58x – Travel expenses for staff attending professional development events (transportation, mileage, meals, hotel, and other costs associated with the professional development event)	Prof Dev
Object Code 61x – Materials and supplies purchased from outside vendors related to the professional development training	Prof Dev
Function Code 223x – Instruction-related technology specific to the 21CLCC program	
Object Code 653 – Technology-related repair and maintenance supplies for equipment purchased by and used exclusively in the 21CLCC program	Program
Object Code 734 – SEA approved technology-related equipment (submit Equipment/Technology Request Form)	Program

Function/Object Code Descriptions	Activity Category
Function Code 224x – Academic student assessment specific to the 21CLCC program and not initiated by the teacher (i.e. district or SEA initiated)	
Object Code 1xx – Salaries or wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Evaluation
Object Code 2xx – Employee benefits associated with the above position	Evaluation
Object Code 32x – Instructional strategy assessment/evaluation services purchased from an outside vendor	Evaluation
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Evaluation
Object Code 61x – Non-instructional materials and supplies purchased from outside vendors associated with the above function	Evaluation
Object Code 652 – Software purchased from outside vendors associated with the above function	Evaluation
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 23xx: General Administration – Activities concerned with establishing and administering policy for operating the 21CLCC program	
Function Code 231x – Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit	
Object Code 54x – Advertising costs for sale of instruction-related technology property	Other Admin
Function Code 232x – Activities concerned with the general Supervision and evaluation of staff, supervision of records, and coordination of school instructional activities and services specific to the 21CLCC program (Program Directors – administrative licensure required)	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Other Admin
Object Code 2xx – Employee benefits associated with the above positions	Other Admin
Object Code 53x – Communications, including telephone and voice communication services associated with the above positions	Other Admin
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Other Admin
Object Code 61x – Non-instructional materials and supplies materials purchased from an outside vendor associated with the above function	Other Admin
Object Code 734 – SEA approved technology-related equipment (submit Equipment/Technology Request Form)	Program
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 24xx: School Administration – Activities concerned with the overall administrative responsibility for a program site	
Function Code (249x) – Activities at the building level concerned with the Coordination of school instructional activities and services specific to the 21CLCC program (Site Coordinators – administrative licensure required)	
Object Code 1xx – Salaries and wages paid to permanent and temporary employees, including persons substituting for those in permanent positions	Other Admin
Object Code 2xx – Employee benefits associated with the above positions	Other Admin
Object Code 53x – Communications, including telephone and voice communication services associated with the above positions	Other Admin
Object Code 58x – Local staff travel allowance or mileage associated with the above function	Other Admin

Function/Object Code Descriptions	Activity Category
Object Code 61x – Non-instructional materials and supplies materials purchased from an outside vendor associated with the above function	Other Admin
Object Code 734 – SEA approved technology-related equipment (submit Equipment/Technology Request Form)	Program
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 25xx: Central Services - Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.	
Function Code 251x – Fiscal services , including budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and investments and funds management	
Object Code 951 – Use the organization’s approved Restricted indirect cost rate, calculated in accordance with the criteria in Uniform Guidance 2 CFR Part 200.57 and instructions issued by the Department	Indirect
Function Code 254x – Program evaluation services specific to the 21CLCC program	
Object Code 32x – Contracted evaluation services purchased from an outside vendor	Evaluation
Object Code 61x – Materials and supplies purchased from outside vendors associated with the program evaluation process, including YPQA box sets and self-assessment materials	Evaluation
Function Code 256x – Public information services	
Function Code 257x – Personnel services specific to the 21CLCC program	
Object Codes – All	Indirect
Function Code 26xx: Operation and Maintenance of Plant - Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair	
Function Code 26xx – Operation and maintenance of buildings and grounds specific to the 21CLCC program	
Object Codes – All	
Function Code 27xx: Student Transportation - Activities concerned with conveying students to and from the program site, as provided by state and federal law	
Function Code 272x – Vehicle operation services specific to the 21CLCC program	
Object Code 17x – Salaries and wages paid to permanent and temporary non-yellow bus vehicle operators, including persons substituting for those in permanent positions	Student Access
Object Code 2xx – Benefits associated with the above position	Student Access
Object Code 511 – Student transportation purchased from another public LEA or AEA within the state	Student Access
Object Code 515 – Student transportation purchased from a private provider	Student Access
Object Code 95x – Intrafund transfers for mileage charged by the providing LEA (yellow school bus – use the district’s cost per mile as calculated on the annual Transportation Report; other school-owned vehicles – use the federal mileage rate in effect at the time the transportation was provided)	Student Access
Object Code 1xx – Salaries and wages paid to employees for attendance at Professional Development activities	Prof Dev
Object Code 2xx - Employee benefits associated with the above	Prof Dev
Function Code 33xx: Community Services Operations – Activities associated with providing community, nutrition, and adult services specific to the 21CLCC program.	
Function Code 33xx – Meals and after school snacks	
Object Codes 61x – Cost of school meals or snacks in excess of USDA reimbursement	Program
Function Code 33xx – Parent advisory activities (Parent/Family Engagement)	
Object Code 13x – Salaries or wages paid to the Parent/Family Engagement Coordinator (degree required)	Family Literacy

Function/Object Code Descriptions	Activity Category
Object Code 19x – Salaries or wages paid to the Parent/Family Engagement Coordinator (no degree required)	Family Literacy
Object Code 1?x – Salaries or wages paid to the program staff for event attendance (same as regular duties)	Family Literacy
Object Code 2xx – Employee benefits associated with the above positions	Family Literacy
Object Code 58x – Local staff travel allowance or mileage related to parent/family engagement activities	Family Literacy
Object Code 61x – Materials and supplies purchased from an outside vendor related to parent/family engagement activities	Family Literacy
Object Codes 61x – Cost of beverages, snacks, and meals which are reasonable and necessary to accomplish program objectives and are an integral part of the activity	Family Literacy
Function Code 4xxx: Facilities Acquisition and Construction – Activities concerned with acquiring land or acquiring, remodeling, or constructing buildings or improving sites	
Object Codes – All	Not Allowed

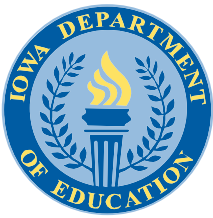
Program Code Descriptions
Program Codes 1xx – Regular Education Programs
Program Codes 2xx – Special Education Programs
Program Codes 3xx – Career and Technical Education Programs
Program Codes 41x – Bilingual/ESL/LEP/Immigrant Education Programs
Program Codes 42x – Alternative (at-risk) Education Programs
Program Codes 43x – Title I Education Programs
Program Codes 47x – Gifted and Talented Education Programs
Program Codes 49x – Other Education Programs
Program Codes 5xx – Nonpublic School Education Programs
Program Codes 8xx – Community Service Programs
Program Codes 9xx – Co-Curricular and Extra-Curricular Programs
Program Code 000 – Undistributed Expenditures



Appendix D: 21st Century Guide to Iowa Program Budgets

Review your grant budgets to ensure you are spending 100% of your annual grant award. Use the table below to provide a financial timeline for your program. Put deadlines in your calendar and set up meetings to occur throughout the grant year to cover these areas.

FINANCIAL EVENT	QUESTIONS TO ADDRESS	POTENTIAL ISSUES
Plan next year's budget	What steps will I take to monitor the budget? What regular meetings do I need to attend?	Unspent grant funds, overspent grant funds
Review budget	Do any categories have too much money? Are any underfunded?	Watch required percentages (Professional Development, Transportation/Access, Evaluation, and Admin)
Line item adjustment	Was the line item adjustment approved by the DEPARTMENT Program Officer?	Adjustments not approved can be disallowed
QUARTER 1 (July 1- Sept 30)	How close are actual to estimated expenses? Are adjustments needed?	Adjust line items in budget spreadsheet, email to the Department Program Officer, schedule phone conference for approval
Federal Grant Year ends Sept 30 th	First Quarter budgets End the Federal grant year	
QUARTER 2 (Oct 1- Dec 31)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to the Department Program Officer, schedule phone conference for approval
Review your budget	Do any categories have too much money? Are any underfunded?	Watch required percentages (Professional Development, Transportation/Access, Evaluation, and Admin)
Line item adjustment	Was the line item adjustment approved by the DEPARTMENT Program Officer?	Adjustments not approved can be disallowed
QUARTER 3 (Jan 1-March 31)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to the Department Program Officer, schedule phone conference for approval
Review your budget	Are you close to spending 100% of your grant award for the year?	Unspent money will not be added to next year's budget
Line item adjustment	Was the line item adjustment approved by the DEPARTMENT Program Officer?	Adjustments not approved can be disallowed
QUARTER 4 (April 1- June 30)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to the Department Program Officer, and schedule phone conference for approval BEFORE August 1st.
State Fiscal Year Ends June 30 th ; final claim must be submitted by July 15th	Submit claims for all expenditures that occurred before July 1 (the previous fiscal year)	If you fail to send in your final claim before the deadline, reimbursement may be denied
First Year Grantees with unspent balance	Was a formal request submitted for the carryover? Send request before June 30 th (July 31 st is the deadline for carryover requests)	Carryover is not guaranteed. First year <u>grantees must provide reasons</u> why carryover is needed. All carryover must be approved by the DEPARTMENT Program Officer.
Did you overspend your grant award?	How did this happen? Are you monitoring our budget every month? Every quarter?	We cannot provide more funding than the contract amount in the grant award.



Appendix E: Definitions and Acronyms

The following key concepts, values, and terms associated with 21st CCLC are referenced throughout this document. They are defined below to provide clarification and establish a common understanding.

Advisory Council – Each Applicant Agency is required to convene an Advisory Council that is actively engaged in the development and implementation of the after-school program(s). Council membership should include, but is not limited to: parents, educators, citizen members, members of civic/service organizations (e.g., Chamber of Commerce, Kiwanis, Lions, Jr. League), members of the business community, state and local government representatives (e.g., Parks and Recreation, city council, mayor’s office), and others with relevant and demonstrated expertise (such as, medical, mental health, and law enforcement professionals). An existing committee may serve this purpose (e.g., School Improvement Advisory Committee, Title I Committee, Safe and Drug-Free Advisory Committee, Community Education Advisory Council, ecumenical council, community planning committee) as long as it has representation from the applicant agency and its partners.

Applicant Agency – The agency/organization that assumes fiduciary responsibility and oversight for the 21st CCLC project.

Attendance – Average daily attendance data is used to develop a working budget and to monitor progress in serving students. Funding may be reduced if attendance goals are not met.

Collaboration – Collaboration is the means by which people that care about a community or an issue commit to examining and improving the ways that the people and groups affected are inter-related. By bringing together community organizations with school districts, collaborative partners can identify and dedicate multiple community resources to serve children and families. Collaboration can ensure that the children and youth attending a 21st CCLC benefit from the collective resources and expertise throughout the community. Effective collaboration means working together in a group so that the group is better able to achieve a shared vision that none of its component members could achieve alone. Evidence of good collaboration includes: - Commitment to common goals; - making and carrying out decisions; - sustaining relationships; and - sharing ownership and accountability for results. If any collaborative member feels the group is superfluous to its individual success, effective collaboration is not being achieved.

Collaborative Partner – An entity, other than the grantee or the school(s) served, which provides in-kind or cash contributions that supports the objectives of the 21CCLC program. A collaborative partner contributes staff, money, time, or resources. A partner may charge for some services.

Community-Based Organization (CBO) – Under the federal legislation, “community-based organization” (CBO) means a public or private non-profit organization of demonstrated effectiveness that is representative of the community or significant segments of the community and provides educational or related services to individuals in the community (20 U.S.C.A § 7801(6)).

Community Learning Center – A community learning center offers academic, artistic, and cultural enrichment opportunities to students and their families when school is not in session (before school, after school, or during holidays or summer recess). According to section 4201(b)(1) of the program statute, a community learning center assists students in meeting academic achievement standards in subjects such as reading, mathematics, and science by providing the students with opportunities for academic enrichment. Centers also provide students with a broad array of other activities – such as drug and violence prevention, counseling, art, music, recreation, technology, service learning, and character education programs – during periods when school is not in session. Community learning centers must also serve the families of participating students, e.g., through family literacy programs.

Data Reporting Periods

Summer is defined as from July 1 through the last day before school starts

Fall is defined as the from the first day of school through December 31

Spring is defined as from January 1 through June 30

Eligible Entity – A local educational agency (LEA) designated as eligible for Title I school wide programs (i.e., 40% or more of the student body is eligible for free or reduced-price lunch), cities, counties, community-based organizations (CBOs), faith-based organizations (FBOs), non-profit organizations (NPOs), or a consortium of two or more of such agencies, organizations, or entities. All entities applying for the 21st CCLC grant funds are expected to collaborate with LEAs. Organizations must demonstrate the promise of success in providing educational and related activities that will complement and enhance the academic performance, achievement, and positive youth development of the students to be served.

Evaluation – Evaluation represents a significant opportunity to use data for continuous program improvement. Developing an effective local evaluation plan requires that performance measures are identified so that achievement can be measured through qualitative or quantitative data collection. This can be accomplished through methods including, but not limited to, surveys, face-to-face or phone interviews, review of records (attendance, tests, grades, report cards), and review of activity portfolios. The results, achieved by the local 21st CCLC and documented with evaluation, strengthen the community’s commitment to sustain their collaborative efforts beyond the initial grant funding.

Faith-Based Organization (FBO) – A community-serving organization whose values are based on faith and/or beliefs and whose mission is based on social values of the particular faith

Family Member – Family members of youth participants in the 21st CCLC program who participate in activities sponsored by 21st CCLC funds. Any adult with an ongoing role in raising a child, who is receiving services from a 21st CCLC program, is considered an adult family member eligible for family literacy services if the services are provided and funded through an Iowa 21st CCLC grant.

Fiscal Year - Grant funds are awarded based on the year July 1 through June 30 of the following year. Annual allocations must be expended by June 30 of the respective year of the award.

Letter of Support (LOS) – An LOS simply acknowledges that the program is beneficial to the community.

Local Education Agency (LEA) – A public school district.

Measures of Effectiveness - Measures used to guide local grantees to identify and implement programs and activities that can directly enhance student learning. All 21st CCLC programs must indicate how each program activity satisfies the Measures of Effectiveness described in the law. According to statute, measures must be based upon: a) an assessment of objective data regarding the need for before and after school or summer (including summer school programs) and activities in schools and communities; b) established performance measures aimed at ensuring quality academic enrichment opportunities; and c) where appropriate, scientifically-based research that provides evidence that the program will help students meet the district academic achievement standards. It is expected that community learning centers will employ strategies based on scientific research when providing services where such research has been conducted and is available.

Memorandum of Understanding (MOU) or Memorandum of Agreement (MOA) – An MOU or MOA can be binding, non-binding, or partly binding, depending on the intention of the parties and the drafting of the agreement and, as appropriate, defines the agreed upon terms, responsibilities, and conditions of the contributions made by the Collaborative Partner

Outcomes – Outcomes are the extent of change in targeted attitudes, values, behaviors, or conditions between baseline measurement and subsequent points of measurement. Depending on the nature of the intervention and theory of change guiding it, changes can be immediate, intermediate, final or longer-term outcomes.

Performance Indicators – Those measures selected by the applicant agency that will be used to gauge the progress of the target population (student participants in the after-school program) toward the programs goals and that will be expressed in the form of student outcomes.

Performance Measures – Performance measures are data that indicates how well the 21st CCLC program operates with its service population of students. Examples of performance measures that reflect student outcomes include improved academic achievement outcomes and improved attendance of youth participating in the after-school program or high school graduation rates for program participants.

Positive Youth Development - Positive youth development refers to a philosophy and approach to working with young people that recognizes that: (1) multiple domains of young people’s development-cognitive, social, emotional, physical, civic, service, and moral-are interconnected; (2) all young people have strengths and prior knowledge that serve as a platform for subsequent development; and (3) young people are active agents of their own growth and development. In the context of the 21st Century Community Learning Centers program, the concept is demonstrated by providing young people with the opportunity to participate in the design, delivery, and evaluation of a program. This effectively creates an environment that supports youth in meeting their personal needs and building the skills necessary to function successfully in their daily lives.

Program Components - 21st Century Community Learning Centers are required to provide the following programmatic components, as authorized under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001: a) academic assistance component; b) educational enrichment component; and c) family literacy component – i.e., assessment of need for family engagement services among adult family members of students being served by the 21st Century Community Learning Centers.

Program Site - The program site is the physical location at which the 21st CCLC program activities and services will be provided. One program site may serve students from more than one school. The program site selected must be safe and accessible, and may be either an elementary or secondary school-site setting or another location that is at least as available and accessible as the school site.

Scientifically-based Research - Research that involves the application of rigorous, systematic, and objective procedures to obtain reliable and valid knowledge relevant to education activities and programs. This means research that: a) employs systematic, empirical methods that draw on observation and experiment; b) involves rigorous data analyses that are adequate to test the stated hypotheses and justify the general conclusions drawn; c) relies on measurements or observational methods that provide reliable and valid data across evaluators and observers, across multiple measurements and observations, and across studies by the same or different investigators; d) is evaluated using experimental or quasi-experimental designs in which individuals, entities, programs or activities are assigned to different conditions and with appropriate controls to evaluate the effects of the condition of interest, with a preference for random-assignment, experiments, or other designs to the extent that those designs contain within-condition or across-condition controls; e) ensures that experimental studies are presented in sufficient detail and clarity to allow for replication or, at a minimum, offer the opportunity to build systematically on their findings; and f) has been accepted by a peer-reviewed journal or approved by a panel of independent experts through a comparably rigorous, objective and scientific review.

Subcontractor – A subcontractor is a vendor that provides goods or services to the program for a cost.

Uniform Financial Accounting – For LEAs, grant expenditures shall be classified in accordance with [Iowa Uniform Financial Accounting](#). Community-based and nonpublic programs are required to use an account code structure that provides the same level of detail as required for Iowa school districts.

Volunteer – Any person who works in an unpaid capacity, in the center in the direct support of the program and those that provide support for any activity for any amount of time.

Supplement Not Supplant – “Supplement, not supplant” means that the categorical funding shall be in addition to general purpose revenues. There are three basic presumptions of supplanting: 1) using 21CLCC funds to provide services that a district is required to provide under federal, state, or local law; 2) using 21CLCC funds to provide services that were provided with non-federal funds in the prior year(s); and 3) using 21CLCC funds to provide services in one school that the district provides in another school with non-federal funds. These presumptions are rebuttable if the school district or area education agency can demonstrate that it would not have provided the services in question with general purpose revenues if the categorical funding had not been available. For example, if funds 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. Also, switching from one source of federal funds to another (e.g. Title I to 21st CCLC), it is not considered supplanting.



Appendix F: Formal Amendment Request

Grantees are expected to implement the program described in the approved Grant application.

However, certain circumstances (consolidation, merger, school or site closing) require that program changes are allowed to insure that federal dollars can follow the students identified in the grant. The Iowa Department of Education (the Department) will consider amendments to the program when circumstances have changed that are beyond the control of the grantee.

Carryover from years one or two will only be approved if a grantee has a justifiable reason or under extreme circumstances (flood, tornado, fire or other such occurrences).

Grantees wishing to make significant changes to their program must complete and submit this Request Worksheet for each program change requested. Requests will be evaluated by the Department on a case-by-case basis and all information provided will be compared to what was included in the approved Grant application. All program and fiscal changes must be approved in advance by the Department Program Officer.

Grantee:		
Grant Agreement Number:		
Current Operational Period:	Start Date:	End Date:
Cohort Number:		
Building Site(s):		
Proposed Implementation Date:		
Authorized Representative:		
Title:	Email:	Phone Number:

Reason for Change:
Provide justification for the proposed change.

Proposed Change:
Provide a detail description of the proposed change(s) or adjustment(s)

Attach Forms D1 and D2 for proposed budget revisions.

FORM D1: 21CCLC APPLICATION FUNDING REQUEST SUMMARY

Grantee:		Grant Agreement #:	
-----------------	--	---------------------------	--

Check One:

Original Budget	
Amendment Request	

FUNDING FOR EACH SITE INCLUDED IN THIS APPLICATION

NOTE: A **program site** may serve students from many schools. For example, a location that serves students from three (3) different schools would be considered one Program Site.

Name of Program Site(s) (School Year)	Year 1 Funding Request	Year 2 Funding Request	Year 3 Funding Request	Total Funding Request (3-year total)	Number of Students Served per site per year
	\$	\$	\$	\$	
	\$	\$	\$	\$	
Name of Program Site(s) (Summer School)					
	\$	\$	\$	\$	
	\$	\$	\$	\$	

Form D2: 21st Century Community Learning Centers Grant Program Budget

Grantee:		Grant Agreement Number:	
Afterschool Site:			

Check One:

Students Served (D1):		Original Budget:	
Students Enrolled:		Budget Amendment Request:	

Directions: Provide a proposed budget for each proposed program site. Totals are to be listed on Form D1. Restrictions: Please refer to Section II C of the RFA for specific budget restrictions.

Authorized Activity Category	Year 1		Year 2		Year 3		Totals
	Student Program	Family Literacy	Student Program	Family Literacy	Student Program	Family Literacy	
Program							
Professional Development (minimum 5% per year)							
Student Access and Safety (maximum 8% per year)							
Evaluation (maximum 4% per year)							
Admin and Indirect Costs (maximum 8% per year)							
Totals							

Required: One Form D2 per site. Complete a separate Form D2 for *each school year program* site and for *each Summer school program*.

NOTE: This is a projected budget. You can make line item adjustments when approved by THE DEPARTMENT. See the budget guide for more information. You are required to provide documentation of enrollment to the DEPARTMENT upon request.



Appendix G: Professional Development Activity Report

This template is used to report the professional development activities that occurred during the quarterly period. Submit this form as an attachment to your quarterly claim report.

Grantee:		Quarter Ending:	
Grant Agreement Number:			

Title of Training	Category	Date	Start Time	End Time	# of Staff Trained	Attendee Salary & Benefit Cost	Name(s) of Facilitator(s) and Trainer(s)	Additional Information	
Total # Staff Trained Salary and Benefit Cost					0	\$ 0.00			

- Professional Development Categories (outlined in order of priority):
1. Required Professional Development (required by local district or law, such as blood borne pathogens, etc., as well as logistics/operations/administration of programs type of professional development)
 2. Whole Child Professional Development (social, emotional, mental, dental, medical, behavior management)
 3. Family Engagement (ways of supporting the family such as the Parenting Way, Inc.)
 4. Academic Professional Development (such as literacy, math, STEM)
 5. Enrichment Professional Development (physical education, art, music, chess, or other enrichment)
 6. 21CCLC Committee Participation (counts as professional development)
 7. Statewide Professional Development (state conferences, workshops, webinars) – Impact After School, Best Practice Webinars, Fall Professional Development Workshop, state PD provided by other providers
 8. Out-of-State Professional Development (optional – if progress is being made in other categories)

PREPARE FOR COMPREHENSIVE SITE VISIT

This visit requires a meeting with Collaborative Partners and an updated Sustainability Plan to guide you through 2 years of additional funding at 75%.

What is your Plan to sustain the level of programming for children despite a 25% reduction in years 4 and 5 – how will you reorganize? What changes will you make? What new community partners have been added? What community partners have dropped off? What additional funding sources will you have?

Updated Sustainability Plan:



Appendix I: Guidance and Resources

The 21st Century Community Learning Center initiative was established by Title IV, Part B of the ESEA, as amended by the Every Student Succeeds Act (ESSA) (20 U.S.C. § 7171-7176). Additional federal program guidance is available on various topics including:

Federal Legislation, Regulations and Guidance –

[Title V – Flexibility and Accountability](#) as amended by the Every Student Succeeds Act (ESSA) (20 U.S.C. § 7305 et seq.)

[Government Performance and Results Act of 1993](#) (GPRA) (S. 20 – 103rd Congress: GPRA Act of 1993)

[GPRA Modernization Act of 2010](#) (S. 3853 – 111th Congress: GPRA Modernization Act of 2010)

[General Education Provisions Act](#) (GEPA) (20 U.S.C. § 1221 et seq.)

[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (2 CFR § 200).

[US Department of Education Department Uniform Grant Guidance](#)

[Education Department General Administrative Regulations](#) (EDGAR) (34 C.R.F. § 74 through 34 C.R.F. § 99).

[Frequently Asked Questions on Use of Federal Funds for Conferences and Meetings](#) (includes information on provision of food at meetings)

[Executive Order \(E.O.\) 13279](#)—Equal Protection of the Laws for Faith-Based and Community Organizations.

[Executive Order \(E.O.\) 13559](#)—Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations.

[Federal Agency Final Regulations Implementing Executive Order 13559](#) dated April 4, 2016.

Informative Websites and Helpful Resources –

- U.S Department of Education 21st Century Community Learning Centers Website: <http://www2.ed.gov/programs/21stcclc/index.html>
- Iowa Department of Education 21st Century Community Learning Centers Website: <https://www.educateiowa.gov/pk-12/title-programs/title-iv-part-b-21st-century-community-learning-centers>
- Iowa After School Alliance Website: www.iowaafterschoolalliance.org
- Iowa 21st Century Community Learning Centers Resources Page: www.iowa21cclc.com/resources
- New Subrecipient Orientation Page: <https://www.iowa21cclc.com/grant-info>

USDA Food and Nutrition Services Afterschool Snacks:

<http://www.fns.usda.gov/cnd/Afterschool/default.htm>

Appendix ?? – MOU Template

Appendix ?? – Needs Assessment

Appendix ?? – Required Form C