



## GUIDANCE HANDBOOK

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**O**VERVIEW

## GUIDANCE HANDBOOK

### PURPOSE OF THIS HANDBOOK

*With the distribution and public posting of this document, the Arizona Department of Education (ADE) aims to provide guidance on compliance with the numerous statutory and regulatory requirements of the 21<sup>st</sup> Century Community Learning Centers (21<sup>st</sup> CCLC) Grant. The Fiscal and Program Accountability Guidance Handbook provides a good reference for practices and standard expectations for all Arizona 21<sup>st</sup> CCLC grant programs. This guide is intended to be read in conjunction with the authorized statutes and applicable regulations that are relevant to the 21<sup>st</sup> CCLC Grant.*

### WHAT IS THE PURPOSE OF THE FUNDING?

- The purpose of the program is to establish or expand *community learning centers* that provide students with intentional academic enrichment opportunities along with activities designed to complement students' regular academic program.
- Community Learning Centers must offer adult family members of 21<sup>st</sup> CCLC students ongoing literacy and related educational development to enhance student learning.
- Focus services on academic enrichment opportunities. Grantees must provide academic enrichment activities to students in high-poverty schools to help them meet State and local standards in the core content areas such as reading, math and science.
- 21<sup>st</sup> CCLC programs must ensure that the academic services they provide are aligned with the school's curriculum in the core subject areas.
- Grantees must continually evaluate their programs to assess progress towards providing high-quality opportunities for *academic* enrichment.
- Requiring funds to supplement and not supplant.
- Ensure that transportation and nutritious afterschool snacks and summer meals will be provided to students.
- Community Learning Centers must offer services for students during non-school hours or periods when school is not in session (after school, before school, evenings, weekends, intercessions, summer or other school vacation periods). Adult Family Engagement services may occur at any time.
- Programs must be equally accessible to all students at targeted schools regardless of their ability to pay. The ADE discourages the charging of any fees.



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### GRANT ACCOUNTABILITY

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It is advised that grantees become very familiar with monitoring resources and guidance published and distributed in this *21<sup>st</sup> CCLC Fiscal and Program Accountability Guidance Handbook*. Some of the key resources important to 21<sup>st</sup> CCLC program administration are listed below and online in the ADE 21<sup>st</sup> CCLC website.

The 21<sup>st</sup> CCLC unit staff is committed to offering comprehensive service to grantees regarding the implementation of their grant. Each grantee is assigned to an ADE 21<sup>st</sup> CCLC Education Program Specialist for the five year duration of the 21<sup>st</sup> CCLC Grant. This highly qualified individual has direct experience with grants management. ADE Specialists offer a system of technical assistance along with our system of accountability, but ultimately it is the responsibility of the sub-grantee to assure the greatest fidelity with the management of their approved 21<sup>st</sup> CCLC Grant as outlined in the General Statement of Assurance<sup>1</sup>.

### COMPLIANCE RESOURCES

- Federal Legislation, Regulations, and Guidance specific to 21<sup>st</sup> CCLC grant funding <http://www2.ed.gov/programs/21stccclc/legislation.html>
- Approved 21<sup>st</sup> CCLC Grant Application for the site and related revisions / continuing applications
- ADE Grants Management Office Guidance and Procedures <http://www.azed.gov/grants-management/> phone (602) 542-3901 or email at [Grants@azed.gov](mailto:Grants@azed.gov)
- ADE 21<sup>st</sup> CCLC website <http://www.azed.gov/century-learning-centers/>  
Note: Critical information is found on the Grant Guidance Tools and Reports tabs of the website.

### CRITERIA FOR STAYING COMPLIANT

The list below includes an overview of requirements.

#### **Grantee recipients are required to:**

- Read and understand the approved 21<sup>st</sup> CCLC Grant
- Implement what is written in the original awarded grant
- Submit and follow the General Statement of Assurance<sup>1</sup>
- Follow the Grant Management Business Rules

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<sup>1</sup> A General Statement of Assurance (GSA) guarantees accountability to the United States and the State by recipients of Federal and State assistance grants. The LEA assures, if awarded a grant, subgrant, or contract that it will accept funds in accordance with applicable Federal and State statutes, regulations, program plans, and applications.



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- Submit required Audit Evaluation
- Keep proper records
- Keep relevant records organized for announced and unannounced site visit
- Submit complete reports in a timely manner
- Submit revision requests for any fiscal or programmatic change
- Receive approval for revisions prior to implementing any change in spending or program
- Meet the service requirement to students as outlined in the awarded grant
- Meet the service requirement to family members of participating students as outlined in the awarded grant
- Meet the service hour requirements (hours/days/ weeks/ summer program)
- Make progress towards the objectives outlined in the awarded grant

**Outline of 21<sup>st</sup> CCLC Grant Program Expectations**

**1. Direct Student Services**

- a. Program services are provided for the duration (hours, days per week and weeks) proposed in original approved application.
- b. Classes/Services provided support academic and youth development objectives for students.
- c. Services are provided to the projected number of regular student attendees.
- d. Snacks, meals are provided that meet nutrition guidelines.

**2. Direct Family Services**

- a. Family services are provided for the duration (hours, days per week and weeks) proposed in original approved application.
- b. Classes/Services provided support objectives.
- c. Services are provided to the projected number of families.
- d. The family engagement activities being offered support academic achievement of 21<sup>st</sup> CCLC students.
- e. The family engagement activities being offered provide families with ongoing opportunities.

**3. Communication**

- a. Regular communication that assesses and enhances individual-student academic progress occurs between 21<sup>st</sup> CCLC staff, school administrators, and regular school day staff.

**4. Dissemination**

- a. Methods and strategies to disseminate and share information about the program to parents, staff, students, community members and other stakeholders are being implemented.

**5. Safety and Transportation**

- a. Procedures are in place to ensure student safety.
- b. Services are provided in a safe and accessible location.
- c. Procedures for the safe transportation of students between school, 21<sup>st</sup> CCLC site, and home have been established.

**6. Barriers**

- a. There is evidence that students with disabilities have been identified and are being served.

**7. Evaluation**

- a. Data needed to ensure compliance with all requirements are collected, compiled and reviewed on a regular basis.
- b. Data needed to measure progress toward reaching objectives are collected, compiled, analyzed and reviewed on a regular basis.

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- c. Data is used to make decisions regarding program implementation.

### 8. Sustainability

- a. At least one active partnership has been established with an organization outside of the school.  
b. At least one other federal, state, or local program is leveraged to ensure the most effective use of public resources.

### 9. Fiscal Record Keeping

- a. Expenditure reports that follow cost principals and ADE Guidelines are kept, organized and available on request.  
b. Pre-approved purchase orders (POs) that coincide with approved budgets are tracked, organized and available on request. POs should have dates, proper signatures and copies of itemized receipts attached.  
c. Payroll records showing positions approved in approved budget are kept, organized and available on request.  
d. Time and effort reports are completed, kept, organized and available upon request.  
e. Capital expenditures are in accordance with approved budgets.

### 10. Required Training & Professional Development (PD)

- a. Principal and site coordinator(s) from newly granted programs, or those new to the grant at an existing program site attended the New Grantee Orientation.  
b. Principal and site coordinator(s) who are returning (not novice) completed professional development in support of the 21<sup>st</sup> CCLC program.  
c. Any exceptions to the PD requirement must be approved in writing by ADE 21<sup>st</sup> CCLC program specialist assigned to the grantee.

### 11. Classroom Observation

- a. Classes and activities support grant objectives  
b. Students are engaged

### 12. Continuing Applications, Required Reporting

- a. Continuing applications and required reports are submitted in accordance with the guidance and templates posted on the Reports page of the 21<sup>st</sup> CCLC website.  
b. All applications and reports are complete, correct and on time.

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### COMPLIANCE MONITORING

Assessment of sites may be completed via both **desktop** and **on site** monitoring.

#### DESKTOP MONITORING

ADE Specialists conduct routine desktop monitoring throughout the five year grant period. The following lists contain the most commonly reviewed documentation.

1. ADE Specialists may request the following documents from the grantee at any time during the grant project:
  - Program At-A-Glance (completed)
  - Program Schedule (Must include: Schedule of student and family engagement activities and classes, time of classes, days of the week.)
  - Monthly Expenditure Spreadsheet (previous month)
  - Program Attendance Form (blank)
  - Student Registration/Permission Form (blank)
  - Lesson Plan, Curriculum Overview or Syllabus (one completed example)

2. ADE Specialists also review the following supporting documentation for evidence of compliance:

- |  |   |
|--|---|
| • Original Awarded 21st CCLC Application | • Student Attendance Report                       |
| • Continuing Application                 | • Summary of Classes Report                       |
| • ADE Grants Management System           | • Site Visit Notes                                |
| • Annual Performance Report              | • 21st CCLC New Grantee Orientation sign in sheet |
| • Site Evaluation Report                 | • Written Communication                           |

#### SITE VISIT MONITORING

The main purpose of an on-site visit is to ensure capacity of the site to manage the 21<sup>st</sup> CCLC grant with fidelity and to comply with state and federal guidance and regulations. Site visits from the ADE 21<sup>st</sup> CCLC Program Specialist accomplish compliance monitoring and enable the Specialist to offer technical assistance and resources to help program leaders strengthen their programs.

During a site visit, the ADE Specialist will follow up on any questions or potential concerns identified during desktop monitoring and completes an assessment of any items that were not previously addressed. The visit includes a conference with the principal and site coordinators, a review of program and fiscal documentation and observation of program activities being offered.



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**Fiscal Records Binder**

Grantees should have the following documents organized into a binder for each year of the program and available for the **SITE VISIT**:

- 21<sup>st</sup> CCLC Program At-A-Glance Document (this can be found on our website)
- Program Schedule
- Current Student Attendance Records by Class/Activity
- Lesson Plan, Curriculum Overview or Syllabus for each class offered
- Monthly Expenditures Spreadsheet for the previous month
- Purchase Orders/Receipts
- Time Sheets/ Time and Effort Logs/Class Attendance Rosters (attached together)
- Fixed Assets (Capital Items) Log

**Suggested Program Contacts for the Site Visit**

- 21<sup>st</sup> CCLC District Director (if applicable)
- Site Coordinator
- Site Principal
- Fiscal /Budget staff
- Partners
- Parents
- Evaluator

SITE VISITS <b>WILL</b> BE SCHEDULED WHEN:	SITE VISITS <b>MAY</b> BE SCHEDULED WHEN:
<ol style="list-style-type: none"> <li>1. The 21<sup>st</sup> CCLC program is in its first year of the five year grant.</li> <li>2. The proposed number of regularly attending students is not met.</li> <li>3. The ADE Specialist determines through desktop monitoring that an in-person site visit is necessary.</li> </ol>	<ol style="list-style-type: none"> <li>1. An in-person visit is requested by the grantee.</li> <li>2. Technical assistance would be beneficial.</li> </ol>

Note: Site visits may occur as an announced visit or as an unannounced visit. Grantees should be prepared for both.

Following the site visit, a *Compliance Monitoring Site Visit Report* is completed and sent to 21<sup>st</sup> CCLC district and site program leaders. Any follow up issues are noted in the *Site Visit Report*. The person(s) responsible for addressing issues is identified, and how the ADE will determine achievement of compliance is also noted. Upon satisfactory resolution of any issues discovered on the site visit, a revised report will be sent to the 21<sup>st</sup> CCLC district and site program leaders.

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### USE OF 21<sup>ST</sup> CCLC LOGO & LANGUAGE REQUIREMENT

All publications, such as registration forms, brochures, flyers, newsletters, or any other print materials used for your 21st CCLC program, must include the Arizona 21st CCLC logo and language, found on the [Marketing & Outreach](#) page of the ADE 21st CCLC website.

### PROGRAM IMPLEMENTATION RESOURCES

- Federal Legislation, Regulations, and Guidance  
<http://www2.ed.gov/programs/21stcclc/legislation.html>
- Approved 21<sup>st</sup> CCLC Grant Application for the site and related revisions / continuing applications
- [ADE 21<sup>st</sup> CCLC website](#)
  - Under the Grant Guidance Tools tab
    - [Program Implementation Tools](#)
    - [Fiscal Accountability Tools](#)
  - Under the Resources tab, there are excellent resources on
    - [Family Engagement](#)
    - [Marketing & Outreach](#)
    - [STEM](#)
    - [Additional Resources](#) relevant to 21<sup>st</sup> CCLC programs

### SAMPLE FORMS

The following are examples of some of the more commonly used forms in 21<sup>st</sup> CCLC programs. In some cases, the forms are shortened in order to fit the formatting of the *Handbook*. These and other sample forms can be downloaded in electronic form from the [ADE 21<sup>st</sup> CCLC website](#)

Look under the Grant Guidance Tools tab:

- [Program Implementation Tools](#)
- [Fiscal Accountability Tools](#)



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## 21<sup>st</sup> Century Community Learning Centers (21<sup>st</sup> CCLC) Program At-A-Glance



All 21<sup>st</sup> CCLC grant awards are based on the *original approved* proposal for the site. Grantees will be expected to provide the services specified in the original proposal each of the 5 years of the grant.

District/Organization			
Site Name			Grant Awarded in Cycle
	<b>Student Services</b>	<b>Family Services</b>	<b>Total Center Services</b>
	Total # of Proposed Regular Attendees (30 days +)	Total # of proposed Adult Family members	<i>(Combination of Student &amp; Family Services)</i>
<b>Academic Year</b>			
# of <b>HRS</b> per week			=
# of <b>DAYS</b> per week			=
# of <b>WEEKS</b> per year			=
<b>Summer</b>			
# of <b>HRS</b> per week			=
# of <b>DAYS</b> per week			=
# of <b>WEEKS</b> per year			=
		Total # of Days per year	
<b>Program Objectives (Copy from Grant Application)</b>			
<b>Academic Objectives</b>			
1.1			
1.2			
1.3			
<b>Youth Development Objectives</b>			
2.1			
2.2			
<b>Family Engagement Objectives</b>			
3.1			







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**P**ROFESSIONAL **D**EVELOPMENT

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### PROFESSIONAL DEVELOPMENT

The 21<sup>st</sup> CCLC unit is dedicated to providing Professional Development (PD) opportunities for grantees throughout the duration of their grant award.

#### **ADE 21st CCLC Annual Professional Development Requirement**

Grant program leaders (the 21st CCLC Grant Site Principal, Site Coordinator and the District 21st CCLC Grant Director if applicable) are expected to attend a minimum of one professional development opportunity annually related to out-of-school time services.

Grant leadership may take advantage of low/no cost monthly professional development offerings sponsored by the 21<sup>st</sup> CCLC unit. Information on PD opportunities supporting the development and management of successful 21<sup>st</sup> CCLC grant programs will be provided by your ADE 21<sup>st</sup> CCLC program specialist via email.

Accountability: Grant leaders will be responsible for completing relevant PD each year of the grant. In the annual continuing application, grant leadership will report on professional development completed, and how the PD opportunities supported their 21<sup>st</sup> CCLC Program. Grant program leaders who do not complete the annual PD requirement will be placed in corrective action.

#### **ADE 21st CCLC New Grantee Orientation (NGO)**

*Principals (or their designee), coordinators and district directors new to leadership at an established 21st CCLC grant site are **required** to register for and attend the NGO.*

This orientation is for new 21st CCLC grantees and those new to leadership in their grant program. The NGO introduces and explains the culture of ADE 21st CCLC support and monitoring. This training provides new 21st CCLC program leaders with information necessary for a successful grant implementation and effective management. The orientation offers an overview of critical information leaders need to meet federal and state grant requirements. Participants leave the training with a copy of the 21<sup>st</sup> CCLC *Fiscal & Program Accountability Guidance Handbook*. The NGO is led by ADE staff, Vision Team members (Arizona advisory board for 21st CCLC), and the leadership from successful 21st CCLC grant programs in Arizona.

#### **ADE 21st CCLC Network Meeting and Site Visit**

These training and professional collaboration events are offered at various times throughout the year in different regional locations in the state. Those 21st CCLC sites that host the training coordinate with the Arizona Department of Education 21st CCLC Unit Staff and facilitate this opportunity on a voluntary basis. Participants have an opportunity to visit Arizona 21st CCLC sites that are on target in meeting their goals and objectives. Site staff will highlight the model of programming that is working at their site. In addition, participants will visit the after school program and witness first hand one way to successfully implement programming. This is an opportunity to network with other Arizona 21st CCLC staff. Participation is highly recommended.



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REQUIRED REPORTING

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### REQUIRED REPORTING

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Grantees shall prepare and submit all programmatic and fiscal reports required by the Department in a **timely and accurate** manner.

- Annual Performance Report (APR)
- Site Evaluation Report
- Student Attendance Report
- Summary of Classes Report
- Completion Report
- Continuing Application

#### Important note:

Always refer to the Reports page of the ADE 21<sup>st</sup> CCLC website for reporting due dates, report templates, and guidance used to complete and submit the reports.

<http://www.azed.gov/century-learning-centers/reports/>

#### **Annual Performance Report (APR)**

The US Education Department (ED) requires all 21st CCLC grantees to enter Summer, Fall and Spring Term data online in the 21APR data collection system for submission to the U.S. Congress.

#### **ADE 21<sup>st</sup> CCLC Reports**

##### **21<sup>st</sup> CCLC Site Evaluation Report**

The evaluation report serves as a periodic evaluation for grantees to assess their progress toward achieving their own grant objective outcomes. In addition, grantees should use their results to strengthen program or activities, to refine performance measures, and to celebrate successes achieved. Results should be made available to the public upon request.

##### **21<sup>st</sup> CCLC Student Attendance Report**

Annually, grantees must submit a spreadsheet to the Arizona Department of Education which includes the SAIS ID and number of days each student attended the program. The Student Attendance Report contains data for *all students who participated at least one day in the program*. Data will be used for State Level Evaluation and for cross reference to other reporting.

##### **Summary of Classes Report**

This spreadsheet provides ADE staff with a snapshot of what classes are being offered and the number of students that are being served in the site's 21<sup>st</sup> CCLC program. It enables ADE staff to provide technical assistance throughout the year to grantees that may need additional guidance.

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### GRANTS MANAGEMENT ENTERPRISE (GME) ADE Connect System

Through this online system, 21<sup>st</sup> CCLC grantees will submit the following:

#### Grant Application Revisions

Revisions (both budgetary and programmatic) as needed throughout each of the 5 years of the grant.

#### Reimbursement Requests

Because the 21<sup>st</sup> CCLC grant is awarded on a cost reimbursement basis, grantees' fiscal agents submit Reimbursement Requests at least monthly based on expenditures.

#### Completion Report

Fiscal offices also complete an annual Completion Report within 60 days of the project fiscal end date, showing a final accounting of actual expenditures during the fiscal year.

#### Continuing Application - yearly

Continuing Applications are submitted for 21st CCLC programs that will be entering Year 2, Year 3, Year 4 and Year 5 of their grant. The Applications include the following:

- Program performance data from the current program year (from the summer before the current academic year through the end of the program in the current academic year).
- Minor changes in the grant program operation may be requested for approval in the Continuing Application. This can include programmatic changes and budgetary changes but must honor the integrity and intent of the original awarded grant proposal.

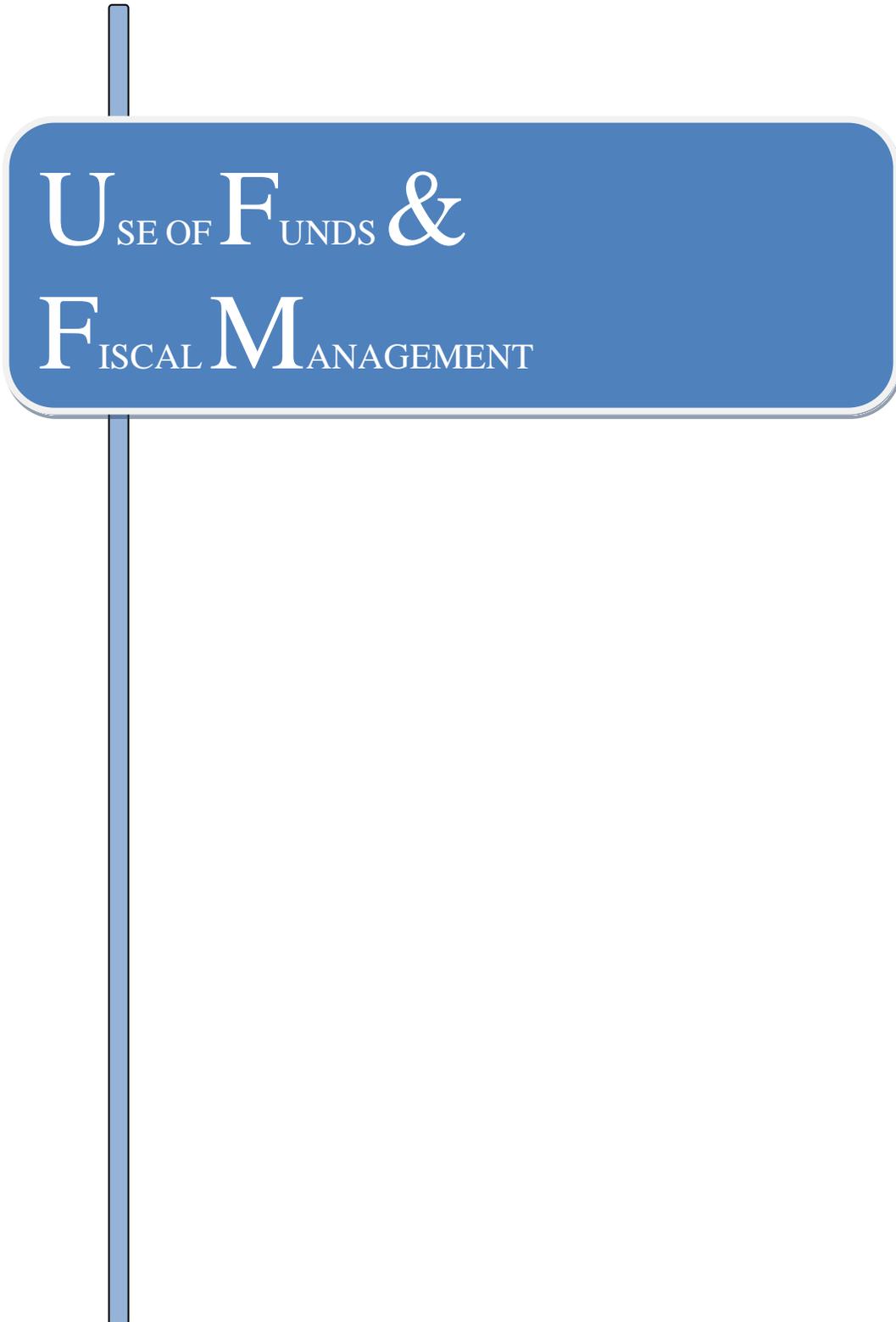
All submissions through ADE's Grants Management system must be made by people authorized by their entity to submit in that system. Close attention must be paid to deadlines and guidance provided in the resources below and by the grantee's administrative and fiscal department. Also see the following *Use of Funds & Fiscal Management* section of this *Handbook*.

### REPORTING RESOURCES

- Federal Legislation, Regulations, and Guidance <http://www2.ed.gov/programs/21stcclc/legislation.html>
- Approved 21<sup>st</sup> CCLC Grant Application for the site and related revisions / continuing applications
- ADE Grants Management Office Guidance and Procedures <http://www.azed.gov/grants-management/> phone (602) 542-3901 or email at [Grants@azed.gov](mailto:Grants@azed.gov) .
- ADE 21<sup>st</sup> CCLC website Reports page <http://www.azed.gov/century-learning-centers/reports/>
- 21APR federal 21<sup>st</sup> CCLC reporting site <https://21apr.ed.gov>



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### USE OF FUNDS & FINANCIAL MANAGEMENT

21<sup>st</sup> CCLC funds must be used to carry out a broad array of before and after school and summer program activities (or activities during other times when school is not in session) **as described in the approved project application**. 21<sup>st</sup> CCLC funds must be used only to pay for authorized activities to meet the needs of participating students and their families.

Grant funds must be managed according to sound financial management practices. Fiscal control and fund accounting procedures must be in place to ensure proper disbursement of and accounting for federal funds. Procedures must be sufficient to enable grantees or auditors to trace funds to a level of expenditure adequate to show that the funds were spent properly to achieve the goals of the project and safeguard the integrity of the program.

Expenses must be properly classified in the grant application budget, and sufficient detail must be provided to understand how the grant recipient plans to expend funds. The narrative explaining proposed expenses should show the calculations of funds needed. These details will enable the ADE to approve planned expenditures, and will allow auditors to determine if funds were expended as approved.

#### **Management of Expenditures**

Program leaders should maintain (or obtain from their finance office) a monthly spreadsheet that identifies expenditures by budget line. Information on the spreadsheet must show vendor name and/or employee name with dollar amounts expended/encumbered, and reflect the current/latest balance.

The 21<sup>st</sup> CCLC Site Coordinator should review and approve expenditures prior to processing. The Coordinator should keep track of all expenditures charged to the grant by budget line and be aware of current balances.

#### **EXPENSE CLASSIFICATION/CODING**

The 21<sup>st</sup> CCLC [Expense Classification Chart](#) at the end of this section and provided electronically on the Fiscal Accountability Tools page of the ADE 21<sup>st</sup> CCLC website offers a basic guide to aligning the most common 21<sup>st</sup> CCLC application budget categories with the federal and state guidance. However, fiscal guidance is continually being updated as auditors work with federal grant programs, so it is important to consult on all fiscal matters with your finance officers prior to any budget submission, as they will be familiar with the fiscal guidance referenced in the “FISCAL ACCOUNTABILITY RESOURCES” list at the end of this section.

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### EXPENDITURE ALLOCATION BY SCHOOL SITE

Where a fiscal agent has more than one 21<sup>st</sup> CCLC grant award, expenditures must be allocated and accounted for separately by individual school site grant awards. Funds may not be commingled among grants by the fiscal agent, even when more than one grant is awarded to the fiscal agent in a given year.

### EXPENDITURES – ALLOWABLE/UNALLOWABLE

#### Determining if an expenditure is allowable

As a basic guideline, grant program leaders should ask, “Is the expenditure...?”

- Necessary for the performance or administration of the project
- Allocable to a particular cost objective
- Legal & authorized (or not prohibited) under state or local laws
- Consistent with uniform policies of other federal & non-federal activities
- Consistent with generally accepted accounting principles
- Adequately documented
- Reasonable (does not exceed that which would be incurred by a prudent person)

E.g. A prudent person would discontinue a class or activity as soon as it becomes apparent that student attendance has declined and no longer justifies the expense, or if it is not supporting approved grant objective(s).

#### Allowable Costs

Expenditures must be allowable and must be clearly tied to goals and objectives of the project or program. The [Cost Principles Matrix](#) at the end of this section and provided electronically on the Fiscal Accountability Tools page of the ADE 21<sup>st</sup> CCLC website offers a good basic reference tool to understanding when expenditures are allowable.

Some examples of **non-allowable** expenditures are:

- District level expenses, not directly or clearly related to the program
- Entertainment (amusement, social activities)
- Food (exception – supplies for an ADE approved 21<sup>st</sup> CCLC cooking class)  
Note: 21<sup>st</sup> CCLC programs are *required* to provide afterschool snacks and summer meals for students, but these expenses are reimbursable from ADE, and the grant does not supplant other funds.
- Incentives for students (plaques, t-shirts, etc.)
- Promotional or marketing items (flags, banners, t-shirts, etc.)
- Decorative items
- Purchases of facilities or vehicles
- Capital improvements (permanent fixtures or renovations)
- Lobbying
- Travel expenses for individuals not involved with the project



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### COMMON AUDIT FINDINGS

Audit findings due to non-compliance could result in “paying back” grant expenditures with M&O monies, suspension, and/or termination of the grant. It can also result in losing future grants or even going to jail for fraud/illegal activities.

Our auditors have informed us that two of the most common areas of audit findings are with Time & Effort and Fixed Assets documentation.

### 21<sup>st</sup> CCLC Time & Effort Reporting

- Provide copies of timesheets for **each** employee paid out of the grant by pay period.
- Employee timesheets should be completely filled out in blue or black ink, including dates (month/day/year). Timesheets must be signed by the supervisor (usually the site coordinator) and by the person authorizing payment, if a person different from the supervisor.
- Employees paid by stipend must attach back-up documentation which shows dates, actual hours worked and services performed during the time period for which they are requesting payment.
- Employee timesheets should match agency hiring forms such as a Personnel Action Request Form (PAR).
- Using the timesheet as the cover page, attach the corresponding copies of Time and Effort logs and student attendance rosters by class, for **each** 21<sup>st</sup> CCLC employee.
- Student attendance rosters must include: Class Name, Teacher/Activity Leader Name, Student Name and Dates of Class (month/day/year). Note substitute staff person’s name on the roster if there was one.
- Refer to your district auditor for additional guidance on Time and Effort reporting.

For comprehensive guidance on Time & Effort reporting, please refer to [A Quick Guide on Time & Effort, October 2015 \(ADE Guidance\)](#) and other resources on the Grants Management website under Fiscal Monitoring/Fiscal Guidance.

### Fixed Assets

Fixed assets refer to tangible, non-expendable property having a useful life of more than one year and an acquisition as defined by your District/Charter’s fixed asset policy. To avoid supplanting, fixed assets purchased with 21<sup>st</sup> CCLC funds may only be used outside of the instructional day, unless the assets are purchased on a cost shared basis proportional to the amount of use during the school day.

Each program site should tag items purchased from 21<sup>st</sup> CCLC funding as 21<sup>st</sup> CCLC program property, and should keep a Fixed Asset Log meeting the following guidelines:



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- The LEA should prepare a detailed listing of general fixed assets that includes all equipment with unit costs of \$1,000 or more and useful lives of one year or more. If the LEA wishes, it may record assets on the general fixed assets listing at a lower threshold amount.
- The fixed asset log should include property identification tag, asset description, serial #, funding source, purchase date, cost, and location. See [USFR](#) or [USFRCS](#) VI-E-2.
- [2 CFR § 200.12](#) Capital assets. (New under Uniform Guidance)

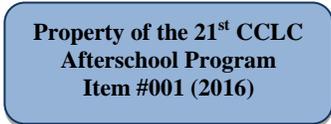
The following is an example of a Fixed Asset Log which may be used in 21<sup>st</sup> CCLC programs.

**21<sup>st</sup> CCLC Fixed Assets Log** – For items lasting more than 1 year and costing over \$1,000 each (or at the expenditure level which your district considers items to be fixed assets)

Date Logged	Date of Purchase	Item Name/Description*	Cost	Property ID Tag #	Storage/Use Location
Example: 11/11/16	10/8/16	Item name (Brand name and model)	\$731.00	See below Item #001 (2016)	English/Yearbook room locked supply storage
Add additional rows as needed					

**\*Note:** Each item must be logged separately.

**Property Tag Example:**



**GRANTS MANAGEMENT ENTERPRISE (GME) ADE Connect System**

Through ADE’s online Grants Management system, 21<sup>st</sup> CCLC grantees will submit the following:

**Revisions** (both budgetary and programmatic) - as needed

A revision is a request for a change in the original grant application. It can be for a fiscal change, a programmatic change or both. In general terms, revisions **must** honor the original integrity and intent of the awarded grant proposal. All revisions must be approved prior to any change in expenditures or program implementation.

**Fiscal Revisions**

Fiscal amendments must be submitted and approved prior to increasing or decreasing line item budgets and/or allocations, and include but are not limited to the following:

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- Increasing a line item when the anticipated expenditures will exceed the budgeted line item amount by 10 percent or \$1,000 (whichever is greater).
- Increasing or decreasing budgeted line item amounts to reflect changed budget priorities, with or without changing the budget total.
- Changing a budgeted item or item description, even if the line item amount is unchanged.
- Indirect amount requested from the grant may change, but only within the fiscal agent or district's negotiated indirect rate.

### **Programmatic Revisions**

Programmatic revisions must be submitted and approved, even if the budgeted line item amount is unchanged, prior to:

- Changing staff duties or responsibilities.
- Changing the type or provider of contractual services.
- Modifying the project's intent, focus, goal(s), or objective(s). Any modifications must still be within the grant's overall purpose.

### **Reimbursement Requests** – At least monthly & ongoing

Fiscal agents are expected to demonstrate responsible accounting practices in the following ways:

- Submit 21st CCLC grant expenditure reports for reimbursement at least monthly to ADE.
- Reimbursement Requests should not exceed 20% of the total annual allocation. In the unusual event of a request larger than 20% of the allocation, a note must be provided justifying the request in the History Log.
- No advances are allowed, as this grant is awarded on a reimbursement basis.

### **Completion Report** - yearly

All 21st CCLC grantees' fiscal officers are required to submit an annual Completion Report on the actual expenditures for the grant within 60 days of the project fiscal end date. (The 21st CCLC grant is on a July 1 – June 30 fiscal year.)

### **Continuing Application** - yearly

Continuing Applications are submitted for 21st CCLC programs that will be entering Year 2, Year 3, Year 4 and Year 5 of their grant. Grantees submit a projected budget for the next fiscal year and program performance data from the current program year (which includes the summer before the current academic year through the end of the program in the current academic year).

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### FISCAL ACCOUNTABILITY RESOURCES

- Federal Legislation, Regulations, and Guidance  
<http://www2.ed.gov/programs/21stcclc/legislation.html>  
This page includes the following:
  - Elementary and Secondary Education Act, as amended, Title IV, Part B
  - Regulations
  - Uniform Grant Guidance:
    - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
  - Non-Regulatory Guidance
  - Note: Title 34, Code of Federal Regulations (CFR), Parts 75-79, 81 to 86 and 97-99 EDGAR is currently in transition. For awards made prior to 12/26/2014, EDGAR Parts 74 and 80 still apply. For awards made on or after 12/26/2014, 2 CFR Part 200, which includes the substance formerly in parts 74 and 80, applies.
- Approved 21<sup>st</sup> CCLC Grant Application for the site and related revisions / continuing applications
- ADE Grants Management Office Guidance and Procedures <http://www.azed.gov/grants-management/> phone (602) 542-3901 or email at [Grants@azed.gov](mailto:Grants@azed.gov)
  - Grants Management System Public Access <https://gme.azed.gov> for a quick reference guide, all APPROVED Funding Applications, Reimbursement Requests, Completion Reports (including all History Log comments) and all other publicly accessible information.
- ADE 21<sup>st</sup> CCLC website Fiscal Accountability Tools page <http://www.azed.gov/century-learning-centers/fiscal-accountability-tools/>
- Arizona Auditor General Reports & Publications page <https://www.azauditor.gov/reports-publications-1>

### REFERENCE CHARTS

The following [Expense Classification](#) and [Cost Principles](#) charts are provided for your convenience and as a “guide” only. Always refer to your own district’s financial officers for ultimate guidance.

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EXPENSE CLASSIFICATION COMMONLY USED IN 21st CCLC GRANT PROGRAMS *Before submitting 21st CCLC applications ALWAYS contact your Business Manager for guidance and refer to the links below for the most current budget coding information.* (Link to further information: <a href="http://www.azed.gov/finance/budgets">http://www.azed.gov/finance/budgets</a> . See the Chart of Accounts in the USFR for Arizona School Districts or USFRCS for Arizona Charter Schools)					
Object Code	Object Name	CLASSROOM Instruction 1000	SCHOOL SITE LEVEL Support Services 2100, 2200, 2600, 2700	ADMINISTRATION Support Services 2300, 2400, 2500, 2900	Operation of Non-Instructional Services 3000
6100	Salaries *6110: Contracted salaries, *6150: Classified salaries	Teachers, Coaches, Tutors, Substitute teachers, Teacher's aides (w/student), Reading specialists, Classroom paraprofessionals (Para Pros)	School site program coordinators, Librarians, Counselors, Program evaluators, Psychologists, Social workers, Nurses, Attendance Personnel, Record clerks, Bus drivers, Security, Custodians. *2213: Providing substitute teachers (while regular teachers attend trainings)	Project directors (manage multiple school sites), Clerical. Note: Indirect usually covers provision of other district level admin support	Family engagement teachers, Cooks/Food preparers
6200	Employee Benefits	Benefits	Benefits	Benefits	Benefits
6300	Purchased professional & technical services	Contracted teachers, Contracted substitutes (non-employees) who replace employed teachers	Contracted service providers e.g. consultants & evaluators. *6360: Employee training & professional development services incl. registration	*6360: Employee training & professional development services incl. registration	
6400	Purchased property services	Rental of instruction equipment	Utility services, Cleaning services, Repair & maintenance services, Rentals, Other property services	Rental of equipment & vehicles, Other property services	Rentals
6500	Other purchased services	Miscellaneous Services. *6550: Miscellaneous purchased services, *6591 is services purchased from other Arizona districts	Teachers and support services travel (per diem, lodging, mileage), Communication, Student transportation (incl. Field Trips & Bus Tours), Student incentives (\$1 or less), Printing & binding, Insurance, Misc. services	Other communication, Postage, Admin travel (per diem, lodging, mileage)	Food service, Travel (per diem, lodging, mileage)
6600	Supplies	General supplies, Books & periodicals, Instructional aids (incl. internet fees, site licenses, & food as an instructional supply). *6737 or 6738 Technology-related hardware & software*, *6731 or 6732 Furniture & Equipment*	General supplies (including software). *6650: Supplies Technology Related (writable CDs/DVDs, parallel cables, monitor stands), parallel, cables, and monitor stands). *6737 or 6738: Technology-related hardware & software*, *6731 or 6732: Furniture & Equipment*	General Supplies (including software) *6650: Supplies Technology Related Ex (writable CDs/DVDs, parallel cables, monitor stands), *6737 or 6738: Technology-related hardware & software*, *6731 or 6732: Furniture & Equipment*	Family engagement general supplies, Expenses for mandatory student snacks/meals NOT covered by ADF reimbursement.
6700	Property	*6739 Technology-related hardware & software*, *6733 Furniture & Equipment*	*6739: Technology-related hardware & software*, *6733: Furniture & Equipment*	*6737 or 6738: Technology-related hardware & software*, *6731 or 6732: Furniture & Equipment*	
6800	Other expenses		Dues & fees. *6890 Miscellaneous expenditures (Costs associated w/student travel, incl. food, hotel, & student entrance fees. Student dues & fees, club registration) Note: Out of state travel expenditures for students is not allowable.	Misc., Dues & fees	Miscellaneous (e.g. Family engagement library teacher)

Footnote 1: Capital items less than \$5,000 per item can be coded as a supply. Capital items \$5,000 and above are NOT coded as supplies.  
\*Before submitting 21st CCLC applications ALWAYS check for current coding information with your Business Mgr. & refer to links in the heading above.  
Last Updated 04/26/16

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**21st Century Community Learning Centers Grant**

The following summary is provided for your convenience and as a "guide" only. ADE accepts no responsibility for the interpretation of the cost principles as outlined below. Grantees should consult the complete set of applicable cost principles to determine allowability and unallowability of costs prior to expending funds. For a complete list go to [www.whitehouse.gov/omb/circulars](http://www.whitehouse.gov/omb/circulars). All costs must be budgeted and approved on the grant application prior to expenditure. Some costs require specific prior approval in the application, in which case the line item must be specifically budgeted and approved by ADE prior to expenditure.

<b>COST PRINCIPLES</b>			
<b>Items of Cost</b>	<b><u>OMB Circular A-87</u> State, Local, and Indian Tribal Governments</b>	<b><u>OMB Circular A-122</u> Non-Profit Organizations</b>	<b><u>OMB Circular A-21</u> Educational Institutions</b>
Accounting	Allowable.	Not addressed.	Not Addressed.
Advertising	Allowable for recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials and any other specific purpose necessary to meet the requirements of the Federal award.	Allowable for recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials and any other specific purpose necessary to meet the requirements of the Federal award.	Allowable for recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials and any other specific purpose necessary to meet the requirements of the Federal award.
Advisory Councils	Allowable with specific approval from ADE.	Not addressed.	Not Addressed.
Alcoholic Beverages	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Alumni/Activities	Not addressed.	Not addressed.	<b>Unallowable.</b>
Audit Services	Allowable for audits conducted under the Single Audit Act (OMB Circular A-133).	Not addressed, but allowable for audits conducted under the Single Audit Act (OMB Circular A-133).	Not addressed, but allowable for audits conducted under the Single Audit Act (OMB Circular A-133).
Automatic Electronic Data Processing	Allowable.	Not addressed.	Not addressed.

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<b>Items of Cost</b>	<b><u>OMB Circular A-87</u> State, Local, and Indian Tribal Governments</b>	<b><u>OMB Circular A-122</u> Non-Profit Organizations</b>	<b><u>OMB Circular A-21</u> Educational Institutions</b>
Awards for Participation	Although not specifically addressed in OMB A-87, allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards include certificates, plaques, ribbons, and small trophies nominal in cost, or inexpensive instructionally related items such as pens/pencils to be used in the classroom.	Although not specifically addressed in OMB A-122, allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards include certificates, plaques, ribbons, and small trophies nominal in cost, or inexpensive instructionally related items such as pens/pencils to be used in the classroom.	Although not specifically addressed in OMB A-21, allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards include certificates, plaques, ribbons, and small trophies nominal in cost, or inexpensive instructionally related items such as pens/pencils to be used in the classroom.
Bad Debts	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Bonding Costs	Allowable for employees who handle grant funds when in accordance with sound business practices.	Allowable for employees who handle grant funds when in accordance with sound business practices.	Not addressed.
Budgeting	Allowable for development, preparation, presentation and execution of grant budgets.	Not addressed, but allowable as in OMB A-87.	Not addressed, but allowable as in OMB A-87.
Civil Defense	Not addressed.	Not addressed.	Generally allowable (costs are distributed to all institutional activities)
Commencement & Convocation Costs	Not addressed	Not addressed.	<b>Unallowable</b> except as specified in OMB A-21.

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Communication (includes telephone, FAX, postage)	Allowable.	Allowable.	Allowable.
Compensation for Personnel Services (includes salaries, wages, and fringe benefits)	Allowable if costs are reasonable, comparable for similar work, & charges are supported with time distribution records or other documentation as stipulated in OMB A-87.	Allowable if costs are reasonable, comparable for similar work, & charges are supported with personnel reports as stipulated in OMB A-122.	Allowable if costs are reasonable and are supported with documentation that meets the criteria outlined in OMB A-21.
Construction, remodeling, or alterations	<b>Unallowable</b>	<b>Unallowable</b>	<b>Unallowable</b>
Contingencies	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Contributions/Donations to Others	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Deans of Faculty and Graduate Schools	Not addressed.	Not addressed.	Salaries and expenses are allowable as they apply to the management/ administration of a grant program.
Defense, Prosecution, Claims and Appeals	<b>Unallowable</b> for prosecution of claims against federal/state government.	<b>Unallowable</b> in defense of antitrust suit or prosecution of claims against federal/state government.	<b>Unallowable</b> for prosecution of claims against federal/state government.
Depreciation and Use Allowance	Allowable based on acquisition cost as stipulated in OMB A-87.	Allowable based on acquisition cost as stipulated in OMB A-122.	Allowable based on acquisition cost as stipulated in OMB A-21.
Disbursing Service	Allowable for cost of disbursing funds by Treasurer or other designated officer.	Not addressed.	Not addressed.
Displays, Demonstrations, and Exhibits	Allowable	Allowable	Allowable

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Employee Morale, Health and Welfare	Allowable as stipulated in OMB A-87.	Allowable as stipulated in OMB A-122.	Allowable as stipulated in OMB A-21.
Entertainment (including amusement, diversion, social)	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Equipment and Other Capital Expenditures (includes shipping)	All capital costs require specific approval from ADE.	All capital costs require specific approval from ADE.	All capital costs require specific approval from ADE.
Executive Lobbying Costs	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Field Trips	Although not specifically addressed in OMB A-87, <u>educational</u> field trips are allowable when directly related to a teacher's lesson as part of classroom instruction & when necessary to meet program objectives. Limited to in-state travel <u>only</u> .	Although not specifically addressed in OMB A-122, <u>educational</u> field trips are allowable when directly related to a teacher's lesson as part of classroom instruction & when necessary to meet program objectives. Limited to in-state travel <u>only</u> .	Although not specifically addressed in OMB A-21, <u>educational</u> field trips are allowable when directly related to a teacher's lesson as part of classroom instruction & when necessary to meet program objectives. Limited to in-state travel <u>only</u> .
Fines and Penalties	<b>Unallowable</b> except when incurred as a result of compliance with specific federal award provisions.	<b>Unallowable</b> except when incurred as a result of compliance with specific federal award provisions.	<b>Unallowable</b> except when incurred as a result of compliance with specific federal award provisions.
Food Costs	Although not specifically addressed in OMB A-87, food costs are allowable for students & participants as long as they are necessary & reasonable to accomplish the goals & objectives of the program.	Although not specifically addressed in OMB A-122, food costs are allowable for students & participants as long as they are necessary & reasonable to accomplish the goals & objectives of the program.	Although not specifically addressed in OMB A-21, food costs are allowable for students and participants as long as they are necessary & reasonable to accomplish the goals & objectives of the program.

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Fringe benefits (employees)	Allowable.	Allowable.	Allowable.
Fundraising, including financial campaigns and solicitation of gifts, donations, contributions, etc.	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Gains and Losses on Disposition of Assets	Allowable as stipulated in OMB A-87.	Allowable as stipulated in OMB A-122.	Allowable as stipulated in OMB A-21.
General Government Expenses	<b>Unallowable.</b>	Not addressed.	Not addressed.
Gifts or items that appear to be gifts	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Goods and Services for Personal Use	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Hospitality Rooms	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Housing and Personal Living Expenses.	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Idle Facilities and Capacity	<b>Unallowable</b> except as stipulated in OMB A-87.	<b>Unallowable</b> except as stipulated in OMB A-122.	Not addressed.
Insurance	Insurance is allowable when pursuant to the grant award and when in accordance with the governmental unit's policy and sound business practice.	Insurance is allowable when pursuant to the grant award and when in accordance with the organization's policy and sound business practice.	Insurance is allowable when pursuant to the grant award and when in accordance with the institution's policy and sound business practice.

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Interest	Cost incurred for interest on borrowed capital or the use of a governmental unit's funds, however represented are <b>unallowable</b> except as specifically provided in OMB A-87.	Interest on debt paid (or incurred) to an external party to acquire or replace capital assets, including renovations, alterations, and equipment, is allowable as specifically outlined in OMB A-122.	Interest paid to an external party for building purchase, construction, remodeling, or equipment is allowable as specifically outlined in OMB A-21.
Labor Relations	Not addressed.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Legal Expenses	Not addressed.	Not addressed.	Not addressed.
Legislative Expenses and Expenses for Similar Governmental Bodies (such as school boards)	Not addressed	Not addressed	Not addressed
Lobbying	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Losses on other Awards	Not addressed	Not addressed	Not addressed
Maintenance, Operations, and Repair	Maintenance and operation of <u>building space</u> used for grant activities is allowable as specified in OMB A-87.	Maintenance and operation of <u>building space</u> used for grant activities is allowable as specified in OMB A-122.	Maintenance and operation of <u>building space</u> used for grant activities is allowable as specified in OMB A-21.
Materials and Supplies (includes shipping costs)	Allowable.	Allowable.	Allowable.
Meetings/Conferences	Allowable for dissemination of information related to the grant program.	Allowable for dissemination of information related to the grant program.	Allowable for dissemination of information related to the grant program.

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<b>Items of Cost</b>	<b><u>OMB Circular A-87</u> State, Local, and Indian Tribal Governments</b>	<b><u>OMB Circular A-122</u> Non-Profit Organizations</b>	<b><u>OMB Circular A-21</u> Educational Institutions</b>
Memberships	Allowable for membership with <u>business, professional and technical</u> organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.	Allowable for membership with <u>business, professional and technical</u> organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.	Allowable for membership with <u>business, professional and technical</u> organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.
Memorabilia	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Motor Pools	Allowable for grant purposes.	Not addressed.	Not addressed.
Organization Costs (related to the establishment or reorganization of an organization such as management consultants, accountants, attorneys, or investment consultants)	Not addressed.	Not addressed.	Not addressed.
Pre-Award (Pre-Agreement) Costs	<b>Unallowable</b> unless specific approval is given by ADE.	<b>Unallowable</b> unless specific approval is given by ADE.	<b>Unallowable</b> unless specific approval is given by ADE.
Professional and Consultant Services	Allowable.	Allowable.	Allowable.

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Promotional Items (such as T-shirts, caps, tote bags, key chains, etc.)	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Proposal Costs (i.e., preparing grant applications/proposals)	<p>The cost of preparing grant applications for <u>continuing formula entitlement grant programs</u> is allowable.</p> <p>ADE does not allow costs of preparing grant applications/proposals for <u>competitive discretionary grants</u>. Costs for preparing applications/proposals to obtain <b>other</b> grant monies are <b>not allowable</b>.</p>	<p>The cost of preparing grant applications for <u>continuing formula entitlement grant programs</u> is allowable.</p> <p>ADE does not allow costs of preparing grant applications/proposals for <u>competitive discretionary grants</u>. Costs for preparing applications/proposals to obtain <b>other</b> grant monies are <b>not allowable</b>.</p>	<p>The cost of preparing grant applications for <u>continuing formula entitlement grant programs</u> is allowable.</p> <p>ADE does not allow costs of preparing grant applications/proposals for <u>competitive discretionary grants</u>. Costs for preparing applications/proposals to obtain <b>other</b> grant monies are <b>not allowable</b>.</p>
Public Relations	<p>Allowable only when specifically required by the grant award; for communicating with the public with regard to grant activities; or to keep the public informed on matters of public concern and as specified in OMB A-87, Attachment B, section 2.d.</p> <p>Costs of public relations designed solely to promote the LEA are <b>unallowable</b>.</p>	<p>Allowable only when specifically required by the grant award; for communicating with the public with regard to grant activities; or to keep the public informed on matters of public concern and as specified in OMB A-122, Attachment B, section 1.</p> <p>Costs of public relations designed solely to promote the organization are <b>unallowable</b>.</p>	<p>Allowable only when specifically required by the grant award; for communicating with the public with regard to grant activities; or to keep the public informed on matters of public concern and as specified in OMB A-21, section J.1.</p> <p>Costs of public relations designed solely to promote the institution are <b>unallowable</b>.</p>

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Publication and Printing Costs (includes distribution and mailing of publications)	Allowable.	Allowable as <u>indirect costs</u> . Allowable as <u>direct cost</u> to grant program only with specific approval from ADE.	Not addressed.
Rearrangements and Alterations	Allowable for ordinary and normal rearrangement and alteration of facilities.	Allowable for ordinary and normal rearrangement and alteration of facilities.	Allowable for ordinary and normal rearrangement and alteration of facilities.
Reconversion Costs	Allowable to restore facility to condition existing immediately prior to the grant award (less costs related to normal wear and tear).	Allowable to restore facility to condition existing immediately prior to the grant award (less costs related to normal wear and tear).	Allowable to restore facility to condition existing immediately prior to the grant award (less costs related to normal wear and tear).
Recruiting and Relocation Costs	Not addressed.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Reference Materials	Not specifically addressed, but allowable when related to the grant program.	Not specifically addressed, but allowable when related to the grant program.	Not specifically addressed, but allowable when related to the grant program.
Rental Costs	Allowable to the extent that the rates are comparable to that of other rental property in the locale and as specified in OMB A-87.	Allowable to the extent that the rates are comparable to that of other rental property in the locale and as specified in OMB A-122.	Allowable to the extent that the rates are comparable to that of other rental property in the locale and as specified in OMB A-21.
Royalties and Other Costs for Use of Patents	Not addressed.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Sabbatical Leave Cost	Not addressed.	Not addressed.	Allowable provided Institution has uniform policy.

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Scholarships and Student Aid Costs	Not addressed.	Not addressed.	Allowable only when the purpose of the grant is to provide training to selected participants and with specific approval from ADE as specified in OMB A-21.
Selling and Marketing	Not addressed.	<b>Unallowable</b> for selling or marketing any products or services of the organization. Allowable as direct costs with specific approval from ADE when they are necessary for the performance of the grant program.	Unallowable.
Severance Pay	Allowable if required by law, employer-employee agreement, or agency policy as specified in OMB A-87.	Allowable if required by law, employer-employee agreement, or agency policy as specified in OMB A-122.	Allowable if required by law, employer-employee agreement, or agency policy as specified in OMB A-21.
Souvenirs	<b>Unallowable.</b>	<b>Unallowable.</b>	<b>Unallowable.</b>
Specialized Service Facilities	Not addressed.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Student Activity Cost	Not addressed.	Not addressed.	<b>Unallowable</b> unless specifically approved by ADE as part of the grant agreement.
Subscriptions	Allowable for <u>business, professional, and technical</u> periodicals when related to grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.	Allowable for <u>business, professional, and technical</u> periodicals when related to grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.	Allowable for <u>business, professional, and technical</u> periodicals when related to grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.

ARIZONA DEPARTMENT OF EDUCATION  
21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS  
**21<sup>ST</sup> CCLC FISCAL AND PROGRAM ACCOUNTABILITY**



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<b>Items of Cost</b>	<b><u>OMB Circular A-87</u> State, Local, and Indian Tribal Governments</b>	<b><u>OMB Circular A-122</u> Non-Profit Organizations</b>	<b><u>OMB Circular A-21</u> Educational Institutions</b>
Taxes	Allowable except for self-assessed taxes.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Termination of Grant Award	Not addressed.	Allowable as specified in OMB A-122.	Allowable as specified in OMB A-21.
Training and Education	Training for employee development is allowable.	Training for employee development is allowable.	Although not specifically addressed in OMB A-21, training for employee development is allowable.
Transportation of Goods	Allowable for transporting goods purchased with grant funds.	Allowable for transporting goods purchased with grant funds.	Allowable for transporting goods purchased with grant funds.
Travel Costs (for employees)	Travel costs are allowable for expenses for transportation, lodging, subsistence, & related items incurred by employees traveling on official business. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip, and results in charges consistent with those normally allowed in like circumstances in non-federally-sponsored activities. Notwithstanding the provisions of section 23, travel costs of officials covered by that section, when specifically related to federal awards, are allowable with the prior approval of a grantor agency.	Travel costs are allowable for expenses for transportation, lodging, subsistence, and related items incurred by employees traveling on official business. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip, and results in charges consistent with those normally allowed in like circumstances in non-federally-sponsored activities. Notwithstanding the provisions of section 23, travel costs of officials covered by that section, when specifically related to federal awards, are allowable with the prior approval of a grantor agency.	Travel costs are allowable for expenses for transportation, lodging, subsistence, and related items incurred by employees traveling on official business. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip, and results in charges consistent with those normally allowed in like circumstances in non-federally-sponsored activities. Notwithstanding the provisions of section 23, travel costs of officials covered by that section, when specifically related to federal awards, are allowable with the prior approval of a grantor agency.
Tuition and fees related to tuition	Allowable as it pertains specifically to the grant program.	Not specifically addressed, but allowable as it pertains to the grant program.	Not specifically addressed, but allowable as it pertains to the grant program.
Underrecovery of Costs under Federal Agreements	<b>Unallowable.</b>	Not addressed.	Not addressed.



GUIDANCE HANDBOOK

M<sub>A</sub>INTAINING C<sub>O</sub>MPLIANCE

## GUIDANCE HANDBOOK

### MAINTAINING COMPLIANCE

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The information contained in the *Fiscal and Program Accountability Handbook* provides a useful reference for 21<sup>st</sup> CCLC grant program leaders. It may be used as an outline of requirements and information important to maintaining fiscal and programmatic compliance. Where the Handbook is not comprehensive, additional references linking to the law, guidance and regulations governing management of these federal funds are provided for each section above.

Grantees failing to stay in compliance with State and Federal guidelines and law are subject to penalties and face possible suspension and final termination of their 21<sup>st</sup> CCLC grant. Any violations of proper management of the 21<sup>st</sup> CCLC Grant may require other remedies legally available to the Arizona Department of Education.

Grantees in “Warning” or “Out of Compliance” status will be provided with Technical Assistance from their assigned ADE 21<sup>st</sup> CCLC Specialist and/or other ADE staff. Grant program leaders will be engaged in planning and offered guidance with the goal of ensuring the capacity of the leaders managing the grant program to bring the program into compliance with grant requirements. Grant program leaders may be required to attend additional professional development as warranted by their ADE Specialist.

#### WARNING STATUS

Grantees failing to meet any single requirement or number of requirements of compliance are subject to a “Warning” status. At several points during the year, the assigned ADE 21<sup>st</sup> CCLC Program Specialist completes desktop monitoring of all sites to assess compliance with grant requirements. During desktop monitoring, if an issue/issues are identified, the Specialist will notify the grantee in writing of the issues needing resolution. The Specialist will spell out how the program can demonstrate compliance, and how the Specialist will monitor the issues to determine when/if they have been resolved. Technical assistance will always include referral of the program leaders to resources to help them come into compliance.

ADE 21<sup>st</sup> CCLC Program Specialists always welcome requests for assistance via telephone or email. When an in person meeting would help with issues of compliance or to provide some other type of support, that may be arranged as well.

#### OUT OF COMPLIANCE STATUS

Grantees who demonstrate substantial lack of capacity to manage the grant will be found “Out of Compliance.”

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1. Grantees who are out of compliance with grant requirements will receive a Corrective Action letter. As with a “Warning” situation, the grantee will be notified in writing of the issues needing resolution, how the program can demonstrate compliance, what technical assistance and resources can be offered and how ADE will monitor the issues to determine when/if they have been resolved.
2. A site visit will be scheduled with leadership of the 21<sup>st</sup> CCLC grant program to discuss the issues and their potential resolution.
3. Follow-up may be conducted in various ways depending on the progress made and the level of oversight/guidance needed.

Follow-up may include the following measures:

- Requiring the grantee to submit a Corrective Action Plan
- Conference in person or via telephone
- Requirement that grant leaders visit another successful 21<sup>st</sup> CCLC program site
- Continued monitoring, which may include an audit of program and/or fiscal records depending on the identified issues
- A scheduled meeting which includes higher level district leaders or other ADE staff

### HIGH RISK STATUS

Grantees who significantly fail to comply with any term of the award will be considered “High Risk” according to ADE policies regarding *Enforcement for Noncompliance* and *High Risk Subgrantee* guidance. These guidelines can be found on the ADE Grants Management website under the drop down list for the Resources tab under the heading “Guidelines.” Or, see the following link <http://www.azed.gov/grants-management/grants-management-guidelines/>

Once a grantee enters “High Risk” status, the procedures referenced in the paragraph above will be followed. In this case, it may become necessary to hold funds until any critical issues become resolved. The ADE 21<sup>st</sup> CCLC Specialist assigned to the grantee will utilize all data available to make a decision regarding the reduction of funds in accordance with the ADE Noncompliance and High Risk enforcement guidelines. This data includes but is not limited to: communication with site leaders, observations documented in site visit report(s), desktop monitoring of the site’s Continuing Application, Summary of Classes Report(s), APR, and any other data available.

Grantees may decide to opt out of the funding at any time if they determine that they do not have the capacity to manage the grant program. If this is the case, the designated Specialist can help with this process.



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**SERVICE TO STUDENTS / REDUCTION OF FUNDS**

Grantees must adhere to the fundamental program requirements by serving the number of “regularly attending” students (30 days or more) that are projected in the original awarded grant. Total budget allocation is substantially based on this projection, as the purpose of the funding is to serve students at least for the minimum number of days that usually produces a boost in academic success. **Formula: \$10 x days of programming x number of projected regularly attending students.**

21<sup>st</sup> CCLC guidelines (see table) require that year to year funding will be earned if service to students is in line with the proposed number of projected regularly attending students. The expectation is that grantees will always serve at least the number of students promised in their own awarded application. However, in recognition that programs may initially struggle to meet the numbers promised, the following minimum expectations have been established:

<b>Year 2</b>	<b>75%</b> of the proposed number of regular attendees in <b>Year 1</b>
<b>Year 3</b>	<b>80%</b> of the proposed number of regular attendees in <b>Year 2</b>
<b>Year 4</b>	<b>85%</b> of the proposed number of regular attendees in <b>Year 3</b>
<b>Year 5</b>	<b>90%</b> of the proposed number of regular attendees in <b>Year 4</b>

Sites that fail to serve at least the percentage of the number of regularly attending students promised in their own awarded 21<sup>st</sup> CCLC application are subject to an automatic 25% reduction in funding the following year. Failing to meet services to students in the following subsequent year renders the grantee subject to termination of 21<sup>st</sup> CCLC funding for that site.

**OBLIGATIONS ON CLOSING OUT THE GRANT**

The grantee is responsible for the proper closure of 21st CCLC programs in Year 5.

Please be aware of the following:

- 1) **Official records** from federal grant programs must be maintained for several years in case of audit. Please ensure that your district helps you and your former coordinators with archiving these documents properly (such as attendance, time and effort and timesheets). Official guidance regarding maintenance of documentation for federal grants can be found at this Arizona State Library, Archives & Public Records link <http://www.azlibrary.gov/arm/retention-schedules>.
- 2) **Required reporting.** It is necessary to complete your last year with all reports submitted on time and complete, to ensure that your district will remain in good standing with the Arizona Department of Education.

Note: Districts must be in good standing to be eligible to apply for a new 21st CCLC grant when new applications are accepted again in the spring. The Reports page of ADE’s 21<sup>st</sup> CCLC website maintains information on all 21st CCLC reporting requirements for your review.



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☀ We highly encourage immediate communication with the assigned Education Program Specialist should a grantee require technical assistance.

**About us**

<p><b>Arizona Department of Education</b>                  21st CCLC Unit                  1535 W Jefferson Street,                  Bin #7                  Phoenix, AZ 85007                  Phone: 602-364-2349                  E-mail: 21stCCLC@azed.gov</p>	<p><b>Unit Staff</b>                  Cindy Trejo, Director                  James “JC” Collins                  Catherine Land Evilsizor                  Ray Gee                  Randy Huckabone                  Lisa Kluge                  Pam Seitzinger                  Anderson Yazzie</p>	<p>The Arizona Department of Education does not discriminate on the basis of race, religion, color, national origin, sex, disability or age in its programs, activities or in its hiring and employment practices. For questions regarding this statement, please contact Administrative Services at 602-542-3186.</p>
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Diane M. Douglas  
 Superintendent of Public Instruction

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For more information visit:  
[www.azed.gov/century-learning-centers/](http://www.azed.gov/century-learning-centers/)

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