

CLSD Allowable Cost Tool

This tool is adapted from the CLSD Request for Application (RFA) to help you determine allowable costs within the grant program. A request form for approval will be available soon.

<https://osse.dc.gov/page/comprehensive-literacy-state-development-clsd>

STEP ONE

Based on the pillar's objectives, which pillar does this cost align with?

- ☐ Pillar A: Creation and implementation of comprehensive school literacy plans
- ☐ Pillar B: Supplemental structured literacy training for educators
- ☐ Pillar C: High-quality, evidence-based literacy professional development
- ☐ Pillar D: Supplemental literacy instructional coaching
- ☐ Pillar E: Family literacy training and engagement

If the cost does not fit into one of these pillars, then the cost is not allowable.

STEP TWO

If you selected Pillar A, which allowable cost does this expense fall under?

- ☐ **Salaries and Fringe Benefits for one (1) Program Manager** at the LEA level to manage and ensure implementation of all pillars required for CLSD grant
Program Manager must be a net new position, adhering to the supplement not supplant provision. If requesting a program manager, please provide the job description.
- ☐ **Compensation for out of school hours** to provide time for school literacy leadership team to create, collaborate, and/or refine the school literacy plan
- ☐ **Compensation for out of school hours** to provide time for teachers to meet to plan evidence-based adolescent comprehensive literacy instruction to be delivered as a part of a well-rounded education
- ☐ **Contracting with vendors for school literacy plan creation, facilitation, and rollout assistance**

If the cost does not fit into one of these buckets, then the cost is not allowable.

If you selected Pillar B, which allowable cost does this expense fall under?

- ☐ **Compensation for out of school hours** to develop or complete supplemental structured literacy training
- ☐ **Contracting with vendors to procure approved supplemental structured literacy trainings (e.g., differentiated by school roles)**
- ☐ **Contracting with vendors to create and sustain comprehensive structured literacy training** and monitor completion and competency

If the cost does not fit into one of these buckets, then the cost is not allowable.

If you selected Pillar C, which allowable cost does this expense fall under?

- ☐ Contracting with vendors for **high-quality, science-based reading program-based PD opportunities** for educators
- ☐ Contracting with vendors to **sustain and expand literacy PD models with school leaders and teacher leaders**; any trainings aligned with the school literacy plan in Pillar A
- ☐ Contracting with vendors to **facilitate, support, and/or deliver specialized literacy PD opportunities** (i.e., specific underserved populations, particular content areas, high-need instructional standards, well-rounded education, out-of-school activities, etc.)
- ☐ Contracting with vendors to **assess the quality of adolescent comprehensive literacy instruction as part of a well-rounded education**
- ☐ **Compensation for out of school hours** to build PD models and develop learning opportunities that align with Pillar C's objectives or the school literacy plan created in Pillar A
- ☐ **Compensation for out of school hours to attend PD opportunities** that align with Pillar B's objectives
- ☐ **Supplies and materials needed to create, develop, or sustain PD outlined in the objectives**
- ☐ **Supplies and materials needed to develop resources** (e.g., guides, online modules, toolkits, etc.) **that sustain literacy PD models**

If the cost does not fit into one of these buckets, then the cost is not allowable.

If you selected Pillar D, which allowable cost does this expense fall under?

- ☐ **Salaries and Fringe Benefits for supplemental literacy coaches** (maximum FTEs based on Budget Template Excel calculation)
- ☐ **Contracted literacy instructional coaching and support**
- ☐ **Contracted professional development for current or supplemental literacy instructional coaches**

If the cost does not fit into one of these buckets, then the cost is not allowable.

If you selected Pillar E, which allowable cost does this expense fall under?

- ☐ **Contracting with vendors to create, support, and/or deliver family literacy training or experiences**
- ☐ Compensation for **out of school hours for school staff to build, develop, and/or deliver** family literacy training events or experiences
- ☐ Supplies and materials needed to **create, develop, or sustain family literacy trainings** and engagement events

If the cost does not fit into one of these buckets, then the cost is not allowable.

STEP THREE

Please ensure that this budget item complies with the supplement-not-supplant (SNS) provision. The supplement, not supplant provision requires that federal grant funds must add to (or supplement) and not replace (or supplant) other funds (state/local) in providing general educational services. The two checkboxes below resolve most presumptions; however, all requests will still be reviewed for SNS compliance.

☐ **This activity/item is not required by State or local law**

- Using CLSD funds for an otherwise allowable CLSD activity that is required by State or local law raises a presumption of supplanting because one presumes that an SEA and LEA will comply with the State's legal requirement with its own funds, even in the absence of Federal funds.

☐ **This activity/item was not paid for in prior years using non-CLSD funds**

- Using CLSD funds for an activity otherwise allowable under the CLSD program that an SEA provided in prior years with non-Federal funds also raises a presumption of supplanting because, in the absence of CLSD funds, an SEA's prior decisions to use non-Federal funds for the activity is a reliable predictor that the SEA would continue to pay for those activities with non-Federal funds in the current year.
- However, this presumption can be rebutted if an SEA can demonstrate with contemporaneous evidence that it would not have continued to provide the same activities with non-Federal funds, perhaps because of circumstances such as a very significant budget shortfall or reduction.

STEP FOUR

Please explain how the requested budget item aligns with the pillar's objectives and meets allowable cost requirements. Include the amount requested, a detailed description of the item, and an explanation of how this expense complies with the supplement-not-supplant provision. Attach any supporting documents that help explain or justify this request.

Activities Ineligible for CLSD Funding

This section provides examples of expenses ineligible for CLSD funding to ensure compliance with federal and state guidelines. For example, subgrantees must use CLSD funds to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under the CLSD program. Awarded applicants will follow a reimbursement process, including a requirement for all grantees to reimburse at least once a quarter, and receive technical assistance on allowable fund usage. Unallowable expenses will be returned for changes after the award process.

Examples (not exhaustive)

- Supplanting existing funding (e.g., replacing local, state, or federal funds already allocated for literacy professional development, literacy coaching, family-centered activities, comprehensive literacy plan planning, etc.)
 - This competition involves supplement-not-supplant funding requirements. Section 2301 of the ESEA provides that funds made available under this program must be used to supplement, and not supplant, non-Federal funds that would otherwise be used for CLSD program activities by subgrantees. The supplement, not supplant provision requires that federal grant funds must add to (or supplement) and not replace (or supplant) other funds (state/local) in providing general educational services. This provision has been part of the ESEA/ESSA and other federal grant programs since 1970 and is maintained in the CLSD grant. The purpose of the provision is to ensure that federal funds are utilized to benefit the intended population in the authorizing statute and not being used to fund the basic education that the LEA would have provided in the absence of federal funds. In general, there are three cases in which USED will presume that supplanting has occurred. In each of the cases, it is the LEA's responsibility to meet the burden of proof to rebut the presumption of supplanting. The three presumptions of supplanting are listed below:
 - ♣ Providing services required under state or local law
 - ♣ Providing services that were provided in a prior school year with state or local funds
 - ♣ Providing the same service using federal and nonfederal programs
 - Another great resource to help better understand Supplement, not Supplant is [linked here](#)
- Non-essential expenses (e.g., unnecessary supplies and materials, travel, accommodations, meals, gifts, rewards, incentives)
- Universal screeners for students in grades K-3 (as mandated by [DC Law 23-191](#))
- Science-based reading program materials for students in grades K-12 (as mandated by [DC Law 23-191](#))
- Structured literacy trainings for any educators assigned to grades K-3 (as mandated by [§ 38-2264. Achieving competency in structured literacy instruction](#))
- Compensation for out of school pay for **any activities** not listed in the grant objectives