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MEMORANDUM

TO: 21st CCLC Project Directors

FROM: Lani Lingo
Program Director, 21st Century Community Learning Centers (CCLC)

DATE: December 2, 2005

**SUBJECT: ALLOWABLE AND UNALLOWABLE FOOD COSTS FOR THE 21ST
CENTURY COMMUNITY LEARNING CENTERS (CCLC) PROGRAM**

The purpose of this memorandum is to further clarify the issue, as recently shared at the state conference, related to food costs for the 21st CCLC program. Even though food costs are not specifically addressed in the Office of Management and Budget (OMB) Circulars A-87, A-122, and A-21, the federal regulations at 34 CFR 80.20 of the Education Department General Administrative Regulations (EDGAR) require sub-grantees to follow OMB cost principles, agency program regulations, and the terms of the approved project. Sub-grantees must also adhere to applicable laws and rules of the State of Florida.

For the purposes of the 21st CCLC program, it is permissible to use 21st CCLC funds to purchase food for instructional purposes only when food is considered as part of the prior approved program and when costs are reasonable and necessary to accomplish the objectives of the program. These food costs for culinary classes, for example, are allowed if prior approval is granted by the Department or is approved as part of the sub-grantee's grant application.

JOE DAVIS
BUREAU CHIEF
BUREAU OF FAMILY AND COMMUNITY OUTREACH

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Please note that the only situations in which food costs are allowable, are those associated with instructional activities. Sub-grantees are not allowed to use 21st CCLC funds for any other food costs. Food costs for activities including, but not limited to the following, are not permissible:

- Refreshments for staff meeting or training
- Refreshments for parent meetings or parental involvement activities
- Refreshments or meals at an awards banquet or function
- Food costs for overnight retreats for students, staff, or participants

We hope this clarifies the issue with the guidance you were seeking. Should you have any further questions, please feel free to contact me at (850) 245-0852 or via e-mail at lani.lingo@fldoe.org.

LL/dn

cc: Martha Asbury, Operation and Program Manager, Finance and Operations
Joe Davis, Bureau Chief, Bureau of Family & Community Outreach
Sue Wilkerson, Deputy Chief, Bureau of Grants Management
Dr. James Zhang, Executive Director, University of Florida's 21st CCLC
Dinh Nguyen, Coordinator of Policy and Monitoring