

Eligible Expenses (1/6)

The following categories are the most common for grantees and are allowable costs to the grant.

1. Supplies, Telephone, Postage & Shipping, Equipment Rental & Maintenance, Printing & Publications
 - Shipping
 - Curriculum materials or kits (for instructors and students)
 - Student computers, including subsidized or low-cost devices (e.g., computers, tablets) and refurbishing supplies
 - Print and digital advertising (e.g., fliers, yard signs)
 - Telecommunications equipment (e.g., hotspots)
 - Supplies for hands-on learning activities (e.g., ladders)

Eligible Expenses 2/6

2. Capital Purchases (\$5000 or more)

- Computer labs or classrooms with devices in place (measured by price of rental, # of hours of use, # of seats needed, etc.)
- Assistive or adaptive technology (e.g., mobility devices, such as walkers, wheelchairs, hardware, software, and peripherals that assist people with disabilities in accessing computers or other information technologies)
- General-purpose equipment (e.g., motor vehicles enabling transportation, assistance for program participants, printing or reproduction technology)
- Special-purpose equipment
- Equipment for hands-on learning activities (e.g., power tools, wiring lab, simulating lab)

Eligible Expenses (3/6)

3. Construction

- Construction, repair, rehabilitation, installation, and improvement of facilities, such as internal wiring
- Internal labor costs associated with eligible project activities.
- Material for the installation of fiber, such as conduit and boring
- Contingency that was budgeted must be applied towards construction costs for public Wi-Fi installation.

4. Architect/engineering fees

- Designing and constructing the proposed project: engineering, architectural, and project management costs

Note: For construction related expenses, project has to justify that there is an existing network at place and the expenses are mainly for wi-fi drops. Grantee can collaborate with an existing ISP. In case of multiple ISP availability, grantee must leverage the one providing superior speed.

Eligible Expenses (4/6)

5. Professional fees and grant & awards

- Professional fees to outside professionals, consultants, and personal-service contractors, and grant and award costs for the project, including to design and/or implement grassroots marketing campaigns (i.e. flyers, local Facebook ads) for the Affordable Connectivity Program
- Legal and auditing fees
- Data gathering
- Public feedback processes
- Equity assessments and planning
- Needs assessments.
- Permitting, planning, architectural design, engineering design, and work related to environmental, historical, and cultural reviews.
- Organization's awards, grants, subsidies, and other pass-through expenditures to individuals and to other organizations including allocations to affiliated organizations.
- Mileage rates of vehicle rentals associated with eligible project activities (must be charged within \$0.655/mile)
- Payments to fund digital training certifications for workforce development programs (Cyber-Security Certification)

Eligible Expenses (5/6)

6. Other non-personnel

- Permits
- Required licenses, such as digital subscriptions and software licenses.
- Sales tax applicable to new equipment purchases and warehousing expenses.
- Mileage rates of vehicle rentals associated with delivering digital skills training expenses (must be charged within \$0.655/mile)

Eligible Expenses (6/6)

7. Administrative expenses (Max 6%)

- Administration, including carrying out performance accountability requirements (e.g., compiling monthly expenditure reports, aggregating quarterly performance data, fulfilling a request from TNECD concerning costs or other program-level information, etc.) and activities completed by the awardee's Professional Grant Administrator
- Planning activities (excludes strategizing and implementation of developed plan).
- Budgeting and accounting services to track grant and prepare reimbursement requests.
- Environmental review
- Federal grant compliance (Davis-Bacon, financial management, procurement, closeout, etc.)

Ineligible Expenses(1/2)

The following categories are the most common for grantees and are unallowable costs to the grant.

1. Travel Costs (associated with program-related functions)

- Flights / airfare
- Hotels / lodging
- Meals
- Transportation (vehicle rentals, etc.)
- Related insurance

2. Discounts or Subsidized Broadband Service

- Discounted internet service

3. Incentives for Incorporation of Broadband across Different Sectors

- Subsidies
- Tax Benefits

4. Supplies, telephone, postage and shipping, equipment rental and maintenance, and printing Office equipment and supplies for skills training

Promotional items and memorabilia

- Models, gifts, souvenirs
- Other costs designed solely to promote the grant-holding agency

Entertainment

- Food, amusement, diversion, social activities
- Other associated costs

5. Capital purchases

- Vehicles / vehicle rentals
- Land acquisition

Ineligible Expenses(2/2)

The following categories are the most common for grantees and are unallowable costs to the grant.

6. Construction

Any costs related to the Middle Mile, Last Mile construction, acquisition, or improvement of middle mile and last mile infrastructure in unserved and underserved areas

7. Professional fees and grant & awards

- Fundraising activities
- County employees' salaries are ineligible for funding. However, salaries for personnel within distinct governmental entities are eligible. For instance, funding may support a digital navigator's salary at a library that operates independently from county government. Validation during budget review and contracting ensured that such employees are not considered County employees.
- Salary and benefits cannot be reimbursed, but hourly wages can, and they will need to clearly track hours spent on the project

8. Administrative Expenses

Fundraising Activities