



## Oklahoma State Department of Education 21<sup>st</sup> Century Community Learning Centers Allowable Function/Object Codes 2014 – 2015

Grantees awarded 21<sup>st</sup> CCLC funds are required to follow the Oklahoma Cost Accounting System (OCAS) when requesting reimbursement. Allowable areas for reimbursement are outlined below and must be specific to 21<sup>st</sup> CCLC activities.

### Project Code

- **553 – 21<sup>st</sup> Century Community Learning Centers**
- **554 – 21<sup>st</sup> Century Community Learning Centers – Special Projects (mini grants)**

### Function and Object Codes

- **Instruction (1000)**
  - Salaries (100) – Staff certified and non-certified working directly in student instruction; travel reimbursements while in non-overnight status
  - Benefits (200) – Benefits associated with above positions
  - Contracts (300) – Contracts with organizations providing student instruction (dance, gymnastics, etc.)
  - Purchased Property Services (400) – Pro-rated custodial services if program is not on school property and software services, such as software subscriptions
  - Other Purchased Services (500) – Printing
  - Materials/Supplies (600) – Instructional materials (e. g. hands-on, project-based, manipulatives)
  - Property (700) – Property over \$2,500 (prior approval is required)
  - Dues/Fees (800) – Student entrance fees
- **Instruction and Curriculum Development Services (2212)**
  - Salaries (100) – Salaries associated with program director and site coordinator who lead staff in providing learning experiences for students
  - Benefits (200) – Benefits associated with above positions
  - Travel (500) – Director local mileage related to development and preparing program activities
  - Materials/Supplies (600) – Noninstructional materials and supplies specific to the above positions
- **Instructional Staff Training (2213)**
  - Salaries (100) – Substitute teachers for afterschool staff to attend training; stipends for staff
  - Benefits (200) – Benefits associated with above positions
  - Contracts (300) – Contracts for professional development
  - Travel (500) – Staff and Program Director travel to professional development in overnight status
    - \*Travel in non-overnight status must be reimbursed through payroll
  - Materials/Supplies (600) – Materials and supplies specific to professional development
  - Dues/Fees (800) – Conference or training registrations for staff, program director, and coordinators
- **State and Federal Relations Services (2330)\***
  - Salaries (100) – Salaries associated with developing and maintaining the federal grant (e. g. claims processor, federal programs officer, building principal)
  - Benefits (200) – Benefits associated with above positions
  - Materials/Supplies (600) – Basic office supplies associated with grant administration

- **Evaluation Services (2544)**  
Contracts (300) – Contract for program quality assessment services; external assessors  
Materials/Supplies (600) – Materials needed to complete program quality assessment
- **Recruitment and Placement Services (2571)**  
Dues/Fees (800) – Background checks
- **Noninstructional Staff Training (2573)**  
Travel (500) – Travel reimbursements to training activities for noninstructional personnel in all classifications. Personnel with any function other than 1000 would be coded here.  
Dues/Fees (800) – Conference or training registrations for above positions
- **Operation of Building Services (2620)**  
Salaries (100) – Custodial Staff (pro-rated for afterschool services only)  
Benefits (200) – Benefits associated with the above position
- **Vehicle Operations (2720)**  
Salaries (100) – Bus drivers  
Benefits (200) – Benefits associate with the above position
- **Vehicle Operations (2740)**  
Fuel (600) – Fuel for student transportation
- **Indirect Costs (5400)\***  
Other Use of Funds (900) – Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities.

**Program Code**

- **492 – 21st Century Community Learning Centers Grant**

**Subject Code**

- **0000 - Nonsubject**

**SPECIAL NOTES:**

- All 21<sup>st</sup> CCLC purchases must be afterschool specific. If materials will be used during the regular school day, documentation of a shared cost must be provided. We strongly recommend approval from the 21<sup>st</sup> CCLC office prior to making a shared purchase.
- All food service expenses, including staff dispensing food, associated with 21<sup>st</sup> CCLC should be provided through the USDA Child Nutrition program (<http://ok.gov/sde/child-nutrition-programs>). Food expenses for cooking classes may be charged to 1000-600, with appropriate supporting lesson plans.
- **\*The totals of all 2330 object codes and 5400 - 900 cannot exceed 15% of the grant award.**

**This sheet is only for quick reference for 21<sup>st</sup> CCLC programs and does not override any guidelines set forth by the Oklahoma Cost Accounting System (OCAS).**