CONNECTING ACADEMICS TO THE REAL WORLD!

21st Century

OKLAHOMA 21ST CENTURY
COMMUNITY LEARNING CENTERS

Fiscal Management

Overview

- OSDE 21st CCLC Fiscal Management
  - Preparing Your Budget
  - Creating a New Budget
  - Director Access to Information
  - Creating an Amendment or New Claim
  - Claims
  - Transportation
  - Travel
  - Credit Cards

Preparing Your Budget

- Step 1 – Review your original grant application
- Step 2 – Review your previous fiscal year close-out report for an overview of your previous year actual expenditures
- Step 3 – Meet with your team to plan your year
  - Professional Development and Travel
  - Field Trips
  - Special Project Supplies
  - Contracted Services
- Step 4 – Review the OCAS Manual and 21st CCLC Quick Reference Sheet for coding requirements

Preparing Your Budget

- Staff salaries plus benefits (100 & 200)
  - Show details in your description
  - # staff × total hours of operation × rate of pay
  - The program director may be coded to 2212
  - In order to maintain appropriate staff/student ratios we estimate that salaries and benefits will consume 60% - 75% of annual allocation
  - Program attendance should drive your staffing level
- Contracted services (300)
  - May include outside instructors, presenters, staffing/transportation partners
  - External assessors
    - ONLY for 2nd and 3rd year grantees
    - $500 per site

Preparing Your Budget

- Staff travel (500 & 800)
  - Consider the requirement for program leaders to attend a national afterschool-specific training
  - Approved national trainings are located on the 21st CCLC website
  - All district/organization travel policies and IRS statutes for travel apply
- Program Quality Assessment (PQA) box sets (600)
  - One per site (determined by county-district site codes listed in grant)
  - Make sure these are appropriate grade levels when you order them
- Program Supplies (600)
  - Be as descriptive as possible and note any shared costs
  - Technology and curricula with an acquisition cost under $5,000
- Bus fuel (2740-600)
  - $\frac{\text{Total route miles}}{\text{miles to the gallon}} \times \text{average price per gallon of gas}$

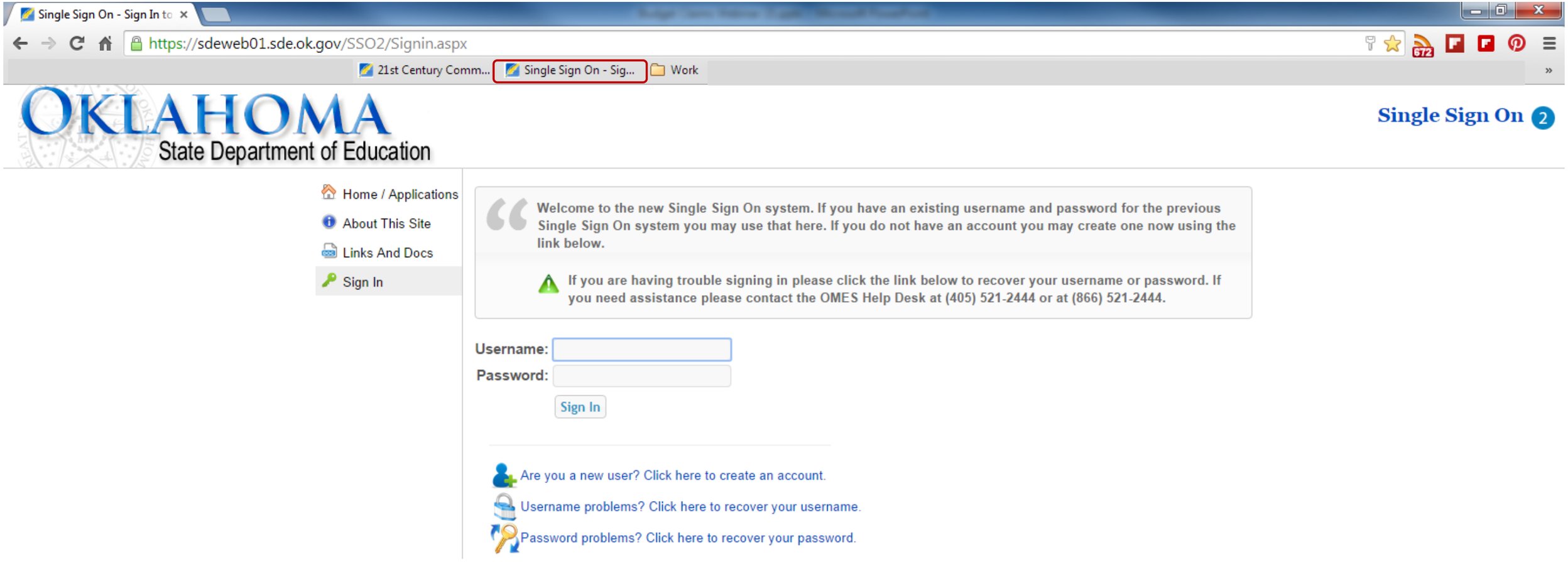
Preparing Your Budget

- Equipment and Capital Expenditures (700)
  - Items with an acquisition cost of $5,000 or more, and a life span of greater than one year.
  - Technology, curricula, kits, etc.
  - Wiring, installation, etc. are not reimbursable
- Background Checks (2571-800)
  - ALL staff not previously approved through the school MUST have a current background check.

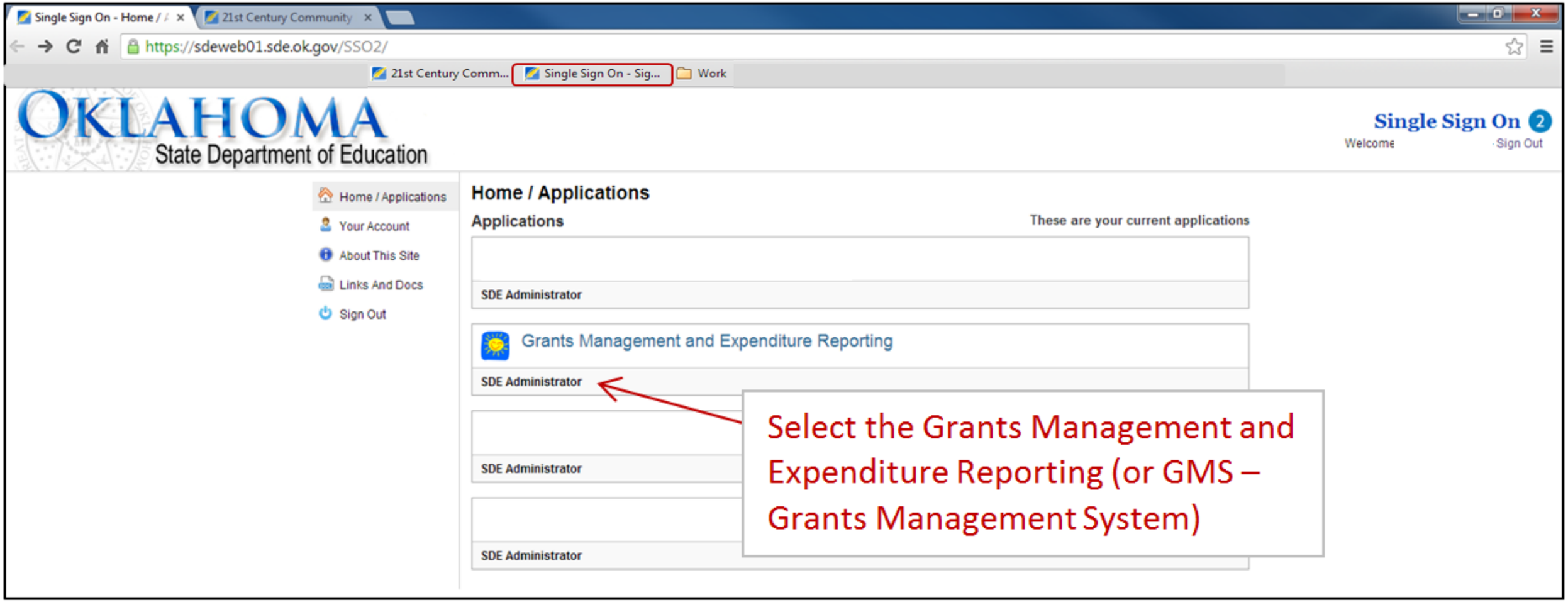
Creating a New Budget

- To prevent error messages or being logged out of the Grants Management System (GMS)
  - Never use the back button
  - Do not double-click
  - Click slowly through the system

Creating a New Budget



Creating a New Budget



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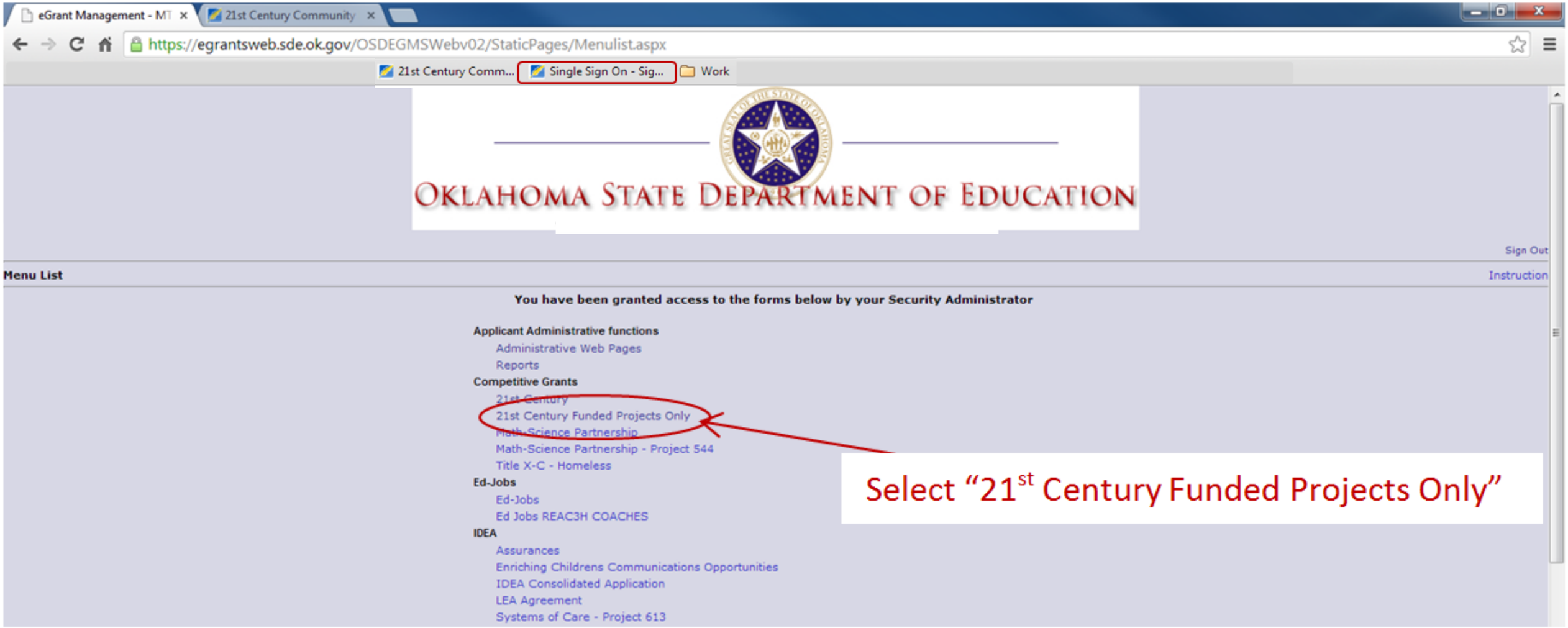

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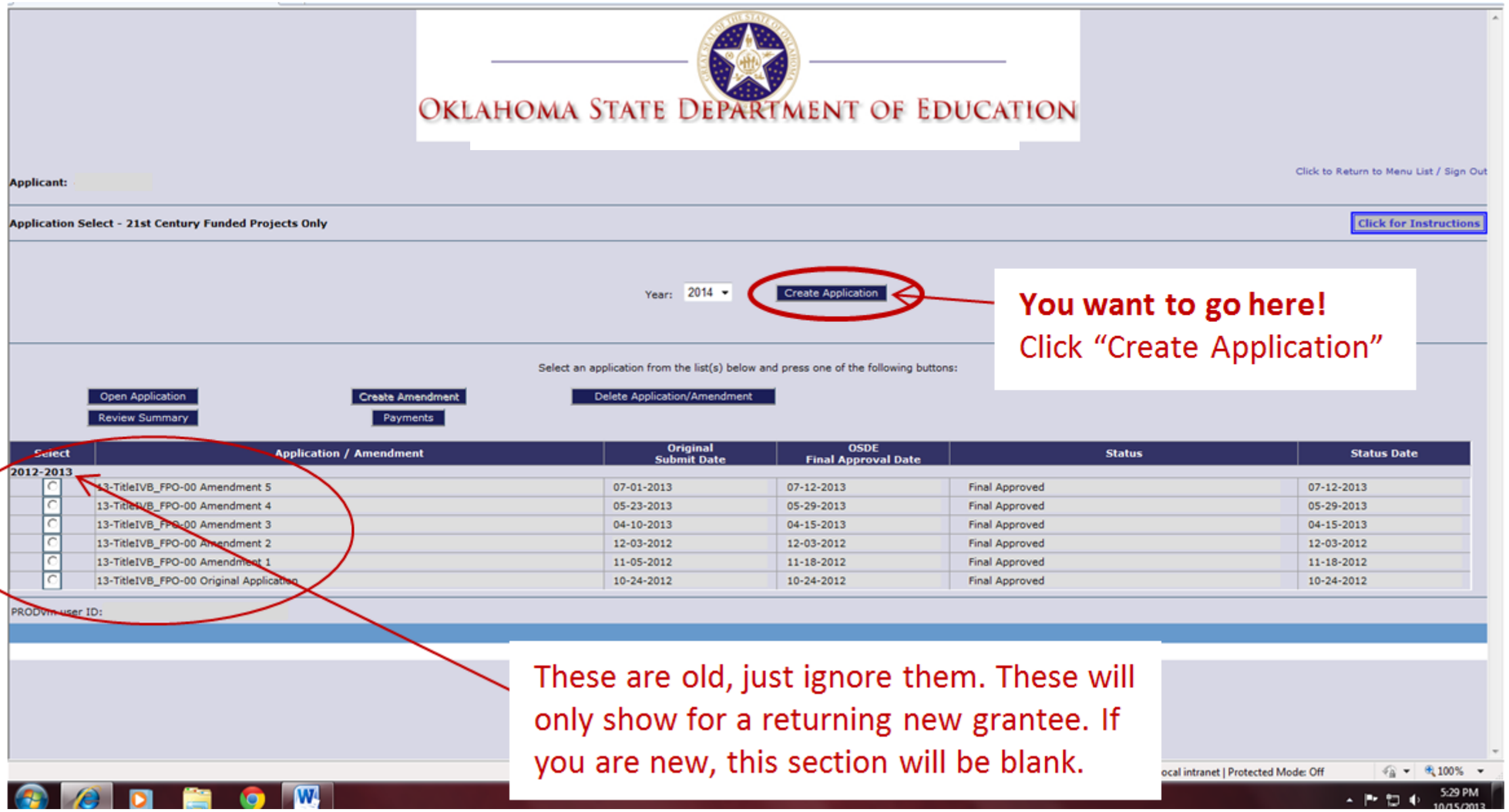

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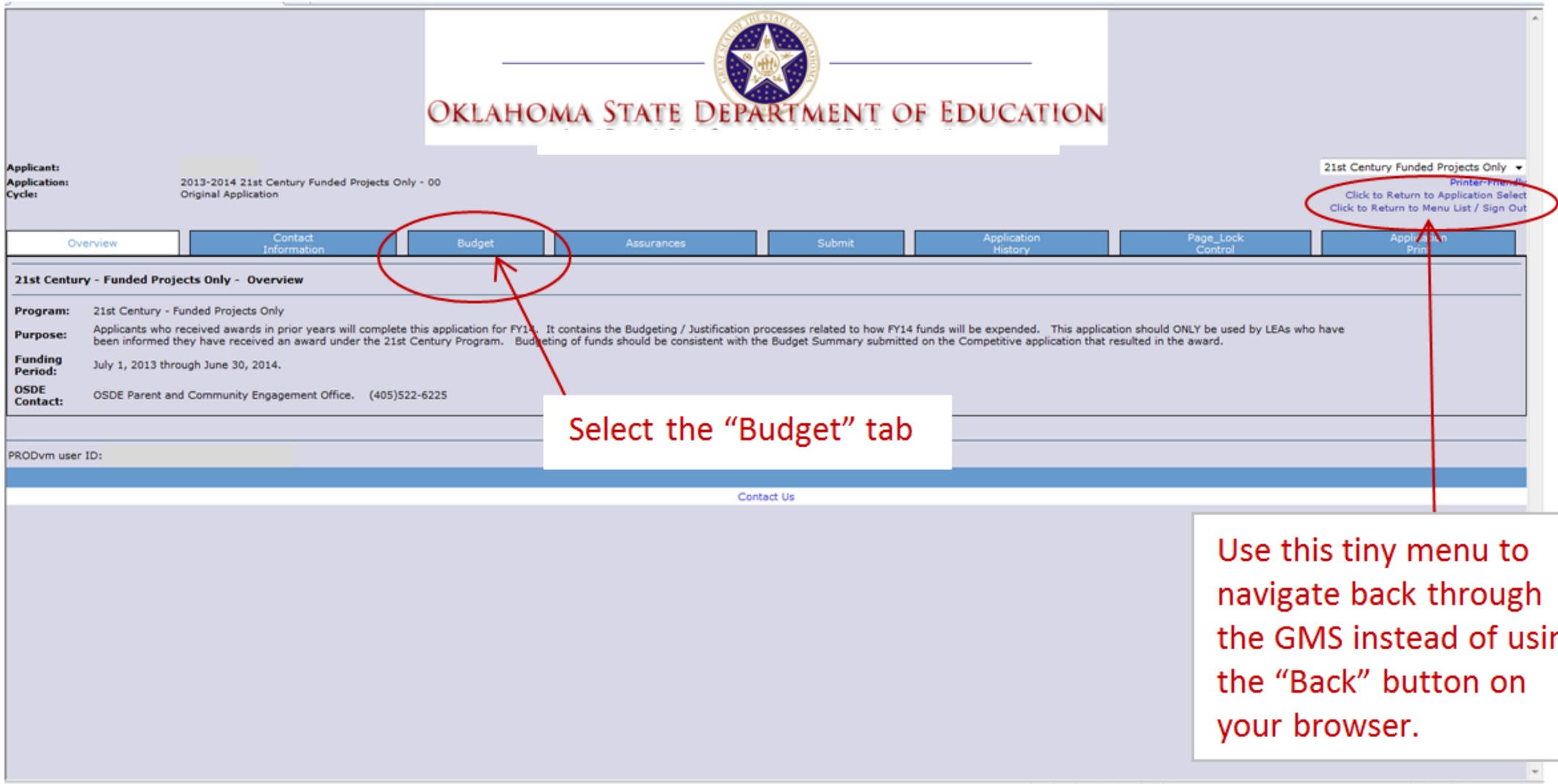

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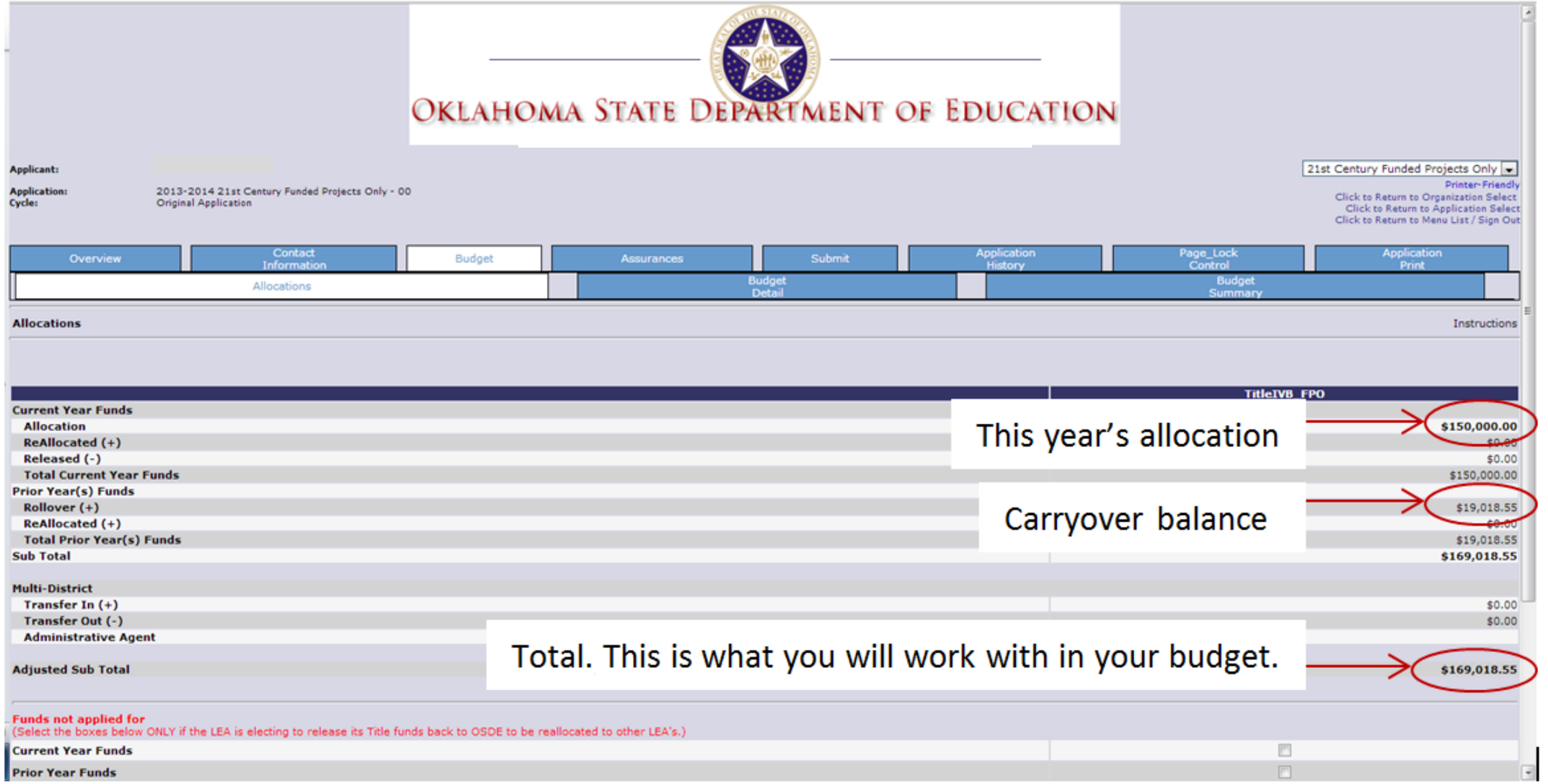
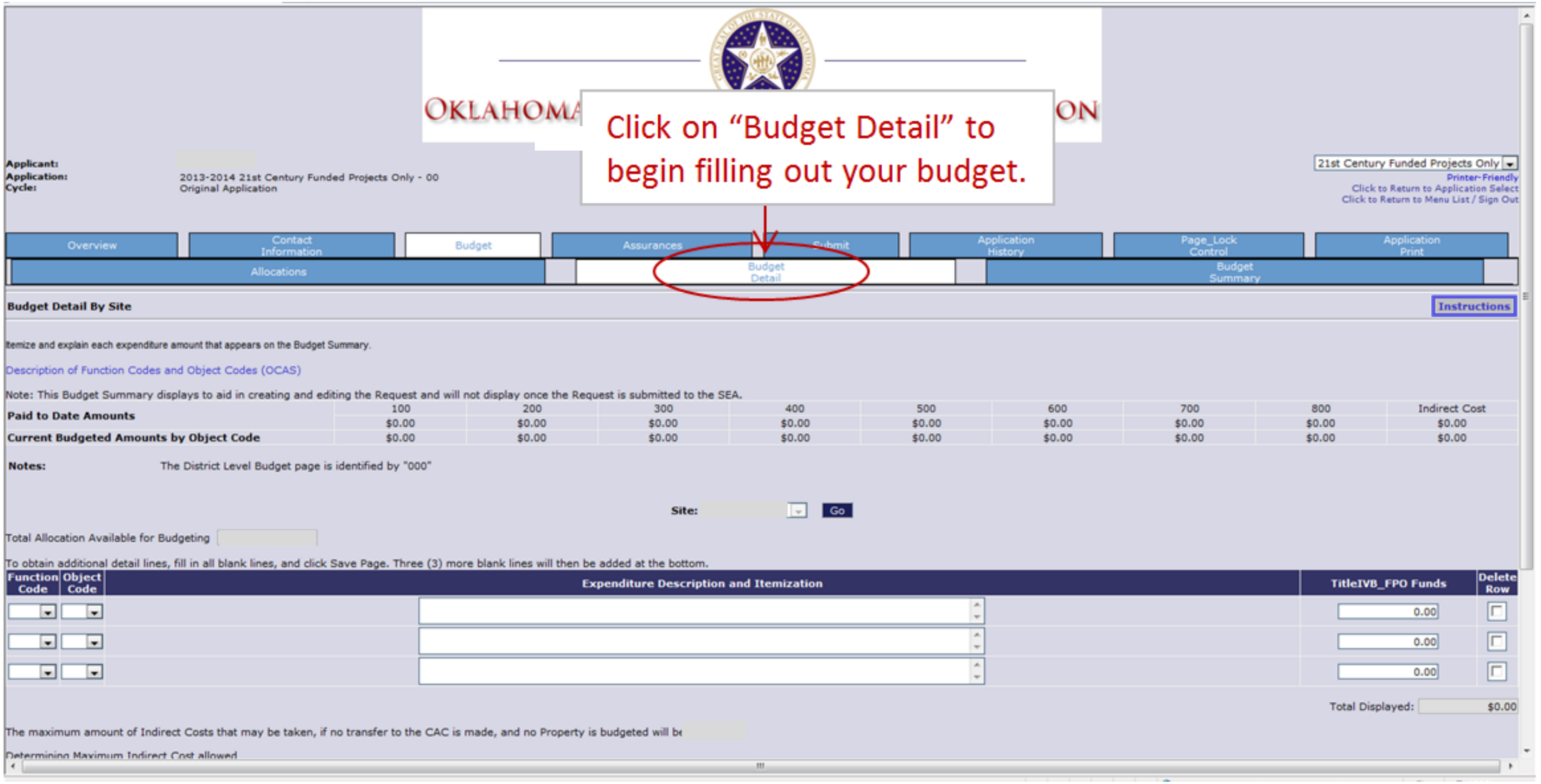


Creating a New Budget



Creating a New Budget

Function Code	Object Code	Expenditure Description and Itemization	TitleIVB_FPO Funds	Delete Row
1000	100	12 teachers (elementary and middle school) 120 days X 2 hrs/day X 20/hr (afternoon) 6 teachers (elementary and middle school) 120 days X 1hr/day x 20/hr (morning) 12 teachers (elementary and middle school) 20 days x 5 hr/day x 20/hr (summer)	96000.00	
1000	100	2 morning lead teachers (1 elementary/ 1 middle school) 2 afternoon lead teachers (1 elementary/1 middle school) 2 summer school lead teachers (1 elementary/ 1 middle)	24500.00	
1000	100	3 assistants (elementary and middle school) $10/hr X 120 days X 2 hrs/day (allowing for overtime pay)	10800.00	
2213	100	Substitute pay - 4 days of trainingX10 teachers/ $60 day	2400.00	
2330	100	Salary - Program Director ($10,000) - Claims personnel, Payroll personnel - Encumbrance Clerk - 8X20/hr x 12 months	15760.00	
2620	100	Custodian - 1 hr day x 120 days x 10 Summer Custodian 1 hr day x 20 days x 10	2800.00	
2720	100	Bus Driver Salary - 120 days x 2 drivers x $15 Summer drivers 20 days x morning/afternoon x 2 drivers x 15 Field Trips - Summer - 4 trips X 2 drivers x $50 trip	5200.00	

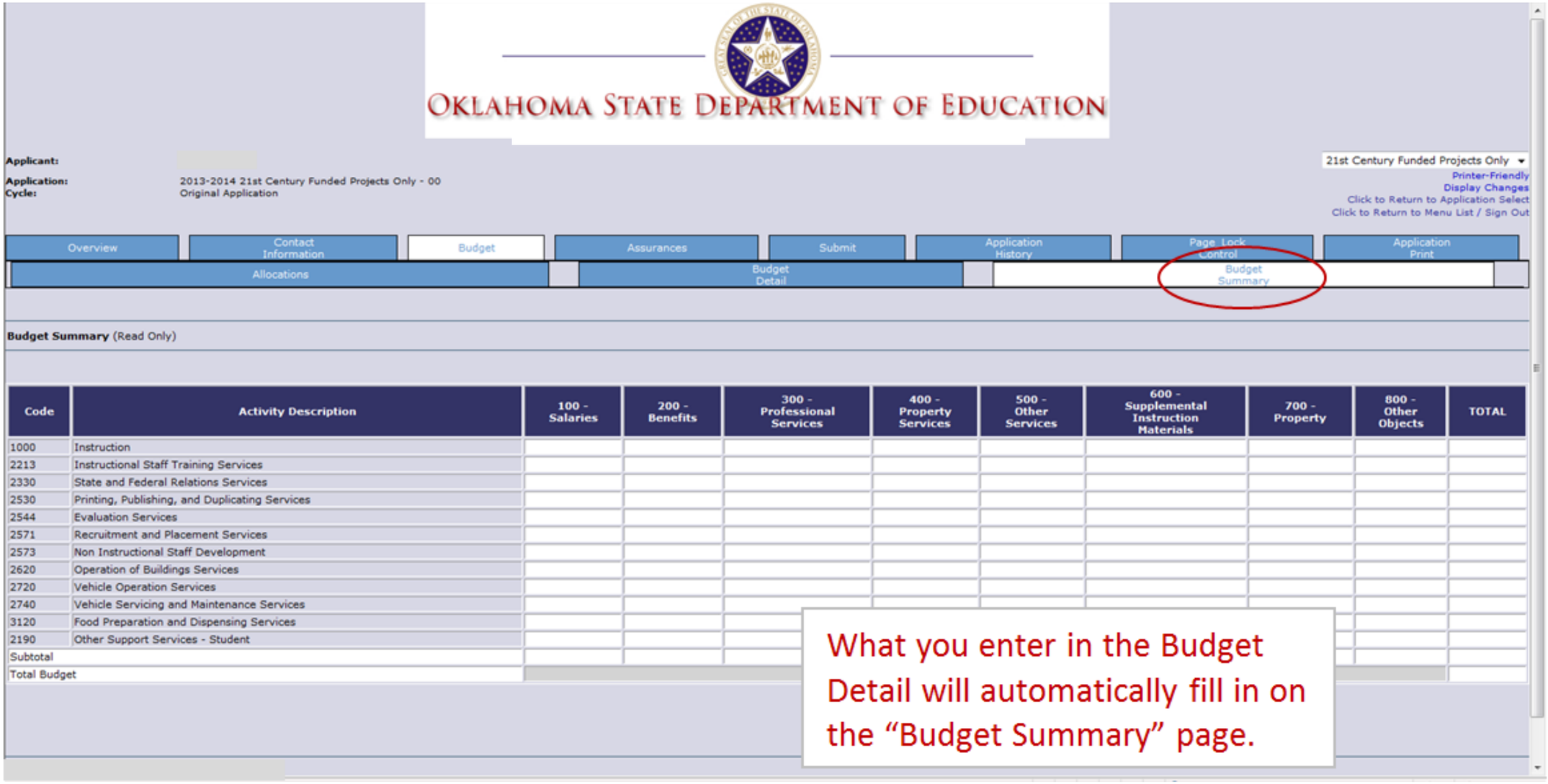
Creating a New Budget

1000	300		Presentations for summer program - Pottery and basket weaving	1330.00	
1000	500		Printing of brochures and newsletters - 1000/month x 7 months @ .03	0.00	
2213	500		Travel for state, regional, and national professional development	3710.94	
2573	500		Travel for national conference - program director	1161.16	
1000	600		Fitness Supplies - Includes Archery, WII, Balls, etc $4000 Music Supplies - Drumming, instrumental unit - $500 Video/Picture Production Unit - $5,000 Robotics Unit - Vex Units and Legos Units - $4000 Family Nighs - 6 @ $100 = $600 General Supplies - Tape, Paper/ Pencils, etc - Cooking Supplies - Gardening Supplies - Inside Board Games - Duct Tape Art - $3000 2 computers, 2 Projectors and 1 smartboard (Shared Cost at 70%) $3500	26693.90	
2544	600		Evaluation supplies - Includes Box Set	400.00	
2740	600		Vehicle Fuel - 30 miles/day X 120 days /5 mpg x 3.10/Gallon	2232.00	
1000	700		2 IPad air stations - Includes 25 IPads and docking station (shared cost at 50%)	14484.00	
1000	800		Field Trips - Summer - 150 students @ $10	2110.00	
2213	800		Registration fees for professional development	920.00	

Creating a New Budget

Fitness Supplies - Includes Archery, WII, Balls, etc $4000
Music Supplies - Drumming, instrumental unit - $500
Video/Picture Production Unit - $5,000
Robotics Unit - Vex Units and Legos Units - $4000
Family Nighs - 6 @ $100 = $600
General Supplies - Tape, Paper/ Pencils, etc - Cooking Supplies - Gardening Supplies - Inside Board Games - Duct Tape Art - $3000
2 computers, 2 Projectors and 1 smartboard (Shared Cost at 70%) $3500

Creating a New Budget



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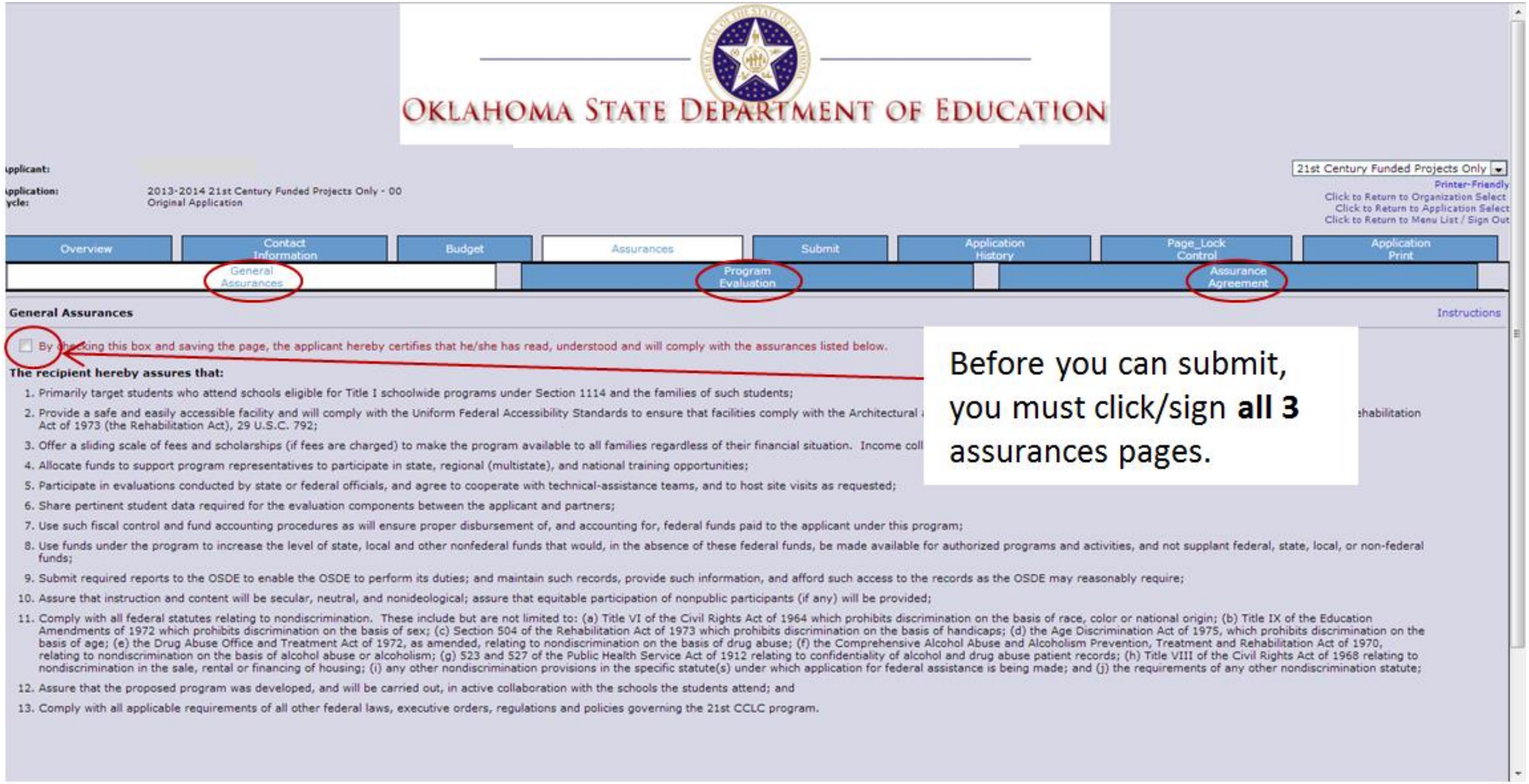
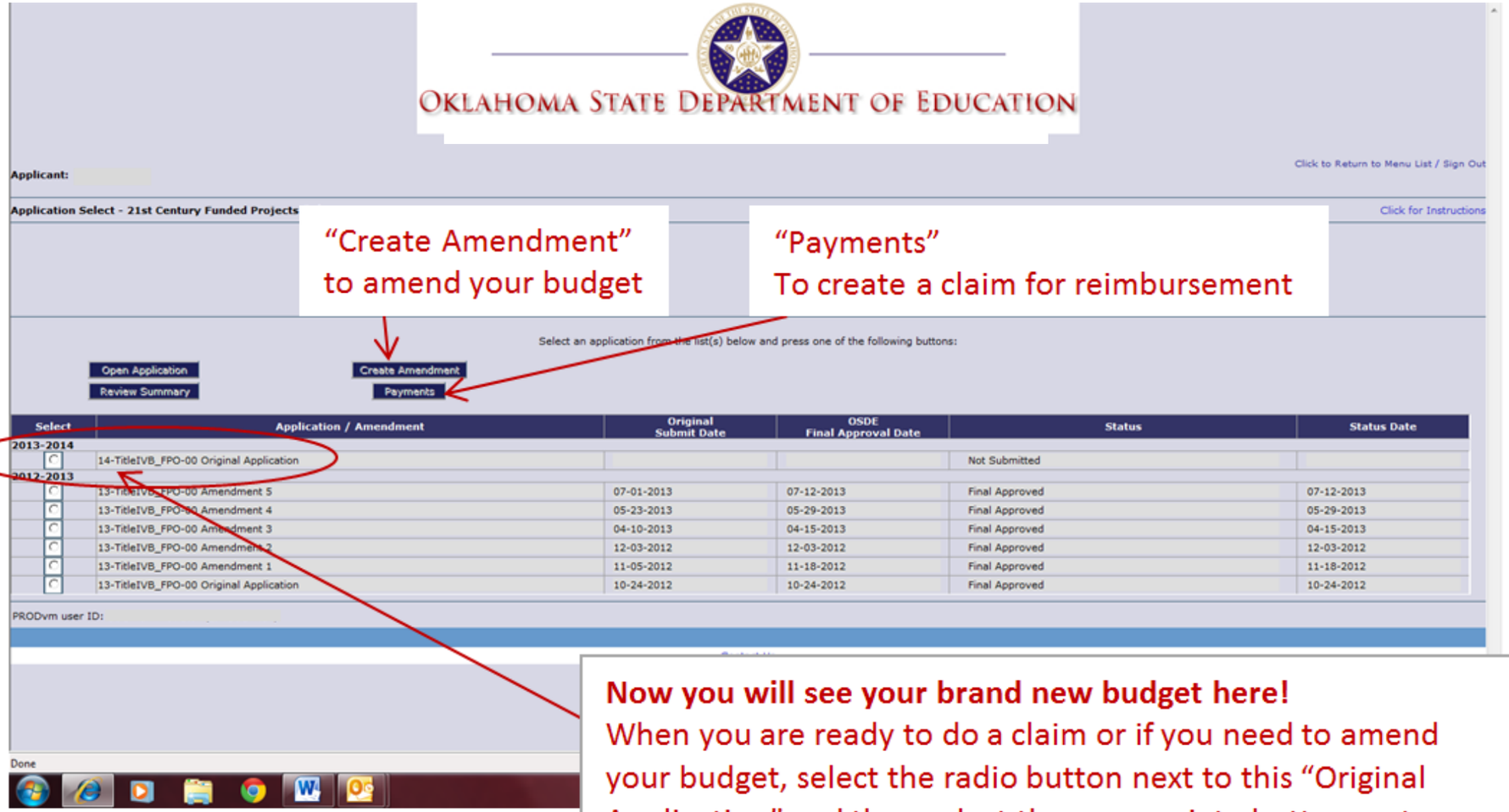


Director Access to Information

- View Only of budget and claims
  - Superintendent (or Authorized Official of your Community-Based Organization) can grant view-only access to the budget and claims.
- It is required to ensure the success of the program that the director/site coordinator has access to the original grant application

Creating an Amendment or New Claim



Now you will see your brand new budget here!

When you are ready to do a claim or if you need to amend your budget, select the radio button next to this "Original Application" and then select the appropriate button on top:

- "Create Amendment" to create a budget amendment
- "Payments" to create a claim

Claims

- Food, Clothing, Field Trips
  - Justification
    - Reasonable and Necessary – Costs would be incurred by a prudent person to ensure the success of the program
    - Allocable – permitted within these grant funds
    - Documented – Itemized invoices and receipts for purchases
  - Lesson plans
    - What was the learning outcome?
      - Recipes are not lesson plans
    - How was this *necessary* to achieve your goal?
    - Age/grade appropriateness

Transportation

- Coding:
  - 2720 - 100 and 200 - bus driver salary and benefits
  - 2740 - 600 - cost of fuel only, not mileage
- Documentation
  - Must provide documentation of formulas
    - Total route miles ÷ miles to the gallon × average price per gallon of gas
  - Detailed invoices/receipts
    - We understand that fuel purchases are often reimbursed through multiple programs, so invoices and receipts may be for total gas purchases and exceed the claim for reimbursement from 21st CCLC funds.

Transportation

(21ST CCLC) FUEL CLAIM FOR
FEBRUARY 2014

DATE	MILEAGE FOR ROUTE		MILEAGE FOR ROUTE		MILEAGE FOR ADDITIONAL OUTINGS		TOTAL MILES PER DAY		AVERAGE MILES PER GALLON		TOTAL GALLONS USED		FUEL RATE PER DAY		TOTAL FUEL COST FOR BUSES PER DAY
Feb. 3	14	+	45	+	0	=	59	^	7	=	8	x	$3.30	=	$26.40
Feb. 4	14	+	45	+	0	=	59	^	7	=	8	x	$3.30	=	$26.40
Feb. 5	14	+	45	+	0	=	59	^	7	=	8	x	$3.39	=	$27.12
Feb. 10	14	+	45	+	0	=	59	^	7	=	8	x	$3.39	=	$27.12
Feb. 11	14	+	45	+	0	=	59	^	7	=	8	x	$3.39	=	$27.12
Feb. 12	14	+	45	+	0	=	59	^	7	=	8	x	$3.39	=	$27.12
	0	+	0	+	0	=	0	^		=	0	x	$0.00	=	$0.00

TOTAL COST FOR FUEL FOR MONTH:

I, , attest that the above stated fuel prices were in fact the price paid for each day of operation for the bus routes.

Transportation Director — Date

Program Director Signature — Date

Transportation

	A	B	C	D	E	F	G	H	I	J
1	DATE	MILEAGE ROUTE1	Route 2	Route 3	Field trips	Totalmiles per day	avg. mpg	gallon used	fuel rate	Fuel Cost per day
2	1-May	2	5	10	106*	123	8	15.38	3.31	50.91
3	5	2	5	10	0	17	8	2.13	3.31	7.05
4	6	2	5	10	0	17	8	2.13	3.31	7.05
5	7	2	5	10	0	17	8	2.13	3.31	7.05
6	8	2	5	10	0	17	8	2.13	3.31	7.05
7										79.11
8										
9										
10										
11										
12					*2 buses					
13										
14										
15										
16										
17										
18										
19										
20										
21						TOTAL FUEL COST FOR MONTH				79.11
22										
23										
24		I, . attest that the above stated fuel prices were in fact the price paid for each day of operation for the								
25		bus routes listed.								
26										
27		Transportation Director Signature								
28										
29		Program Director Signature								

PAID

Transportation

Charge Invoice

SOLD TO

PUBLIC SCHOOLS

, OK

SHIP TO:

PUBLIC SCHOOLS

OK

TICKET # : 3815
TICKET DATE : 04/30/2014
SHIP DATE :
ORDER # :

PAID

SALES REP :
TERMS : NET 7 DAYS
SHIP METHOD :
P.O. # :

Reference	Description	Quantity Shipped	Price	Total
CLEARDSL	CLEAR DIESEL SCHOOL	40.1	3.3130	132.85
	FED LUST TAX		.001	0.04
	FED OIL SPILL TAX		.0019	0.08
	OK DSL LUST TAX		.01	0.40
		Sub-Total		$133.37
		TOTAL :		$133.37

#930 115413

04/30/14 06:52:31
TCODE=0
TRANSACTION # 0010049
VEHICLE ID:
AGENCY:
ORGANIZATION:
USER ID: *********
PRODUCT: 7
PUMP: 2
QUANTITY: 40.10 GL
UNIT PRICE: $3.6990
TOTAL: $148.33

THANK YOU! HAVE A NICE DAY!

Travel

- Two ways to code:
  - One day travel for professional development – (2213 - 100/200)
    - Runs through payroll per IRS statute
  - Overnight status – 2213-500 or 2573 - 500
- Three ways to cover travel expenses:
  - Reimbursement to the individual traveling based on itemized receipts
  - School credit card
  - Per diem

Travel: Individual Reimbursements

- Everyone must pay for themselves and submit individual requests for reimbursement
- All receipts must be itemized, showing exactly how many (only one meal per receipt) and what was ordered
- Upload the reimbursement requests and clearly scanned receipts as documentation in the claim
  - Please scan them all one direction and not overlapping
- No alcohol
- The POs will be made out to each individual
- We must also have an agenda of the meeting/training/conference that was attended
  - If a meal is provided by the conference or meeting, we cannot reimburse for a meal purchased at that time and date

Travel: School Credit Card

- Everyone attending the conference can eat on one ticket
- The ticket/receipt MUST be itemized, showing exactly how many and which meals were ordered
  - Number of meals on the receipt must match the number of people on the claim.
- The itemized receipt is the documentation for the claim – it MUST be readable in the scanned upload
- No alcohol
- The POs will be made out to each individual vendor, not the credit card company
  - If the credit card is used multiple places, each restaurant, taxi company, parking lot, etc. must have a separate PO
- We must have documentation (such as registration) for everyone who attended the training
- We must also have an agenda of the meeting/training/conference that was attended
  - If a meal is provided by the conference or meeting, we cannot reimburse for a meal purchased at that time and date.

Travel: Per Diem

- Each individual must submit a per diem request
- The per diem amount is either set by the school district (with 21st CCLC programs that are in a school), an organization's policy, or the government rates can be found here:
  - Meals: http://www.gsa.gov/portal/content/101518
  - Lodging: http://www.gsa.gov/portal/category/100120
- No receipts are needed as documentation
- The POs will be made out to each individual
- We must also have an agenda of the meeting/training/conference that was attended
  - If a meal is provided by the conference or meeting, we cannot reimburse for a meal purchased at that time and date.

Per Diem vs. Stipend

- Per Diem
  - Covers meals and incidentals
  - Set rate based on average cost of meals and incidentals in a given location
  - No benefits
  - Coded as 2213 or 2573 - 500
- Stipend
  - Supplements salary during non-work hours
  - Set rate based on average pay per hour
  - Must be associated with benefits
  - Coded as 2213 – 100 and 200
  - Given to staff after event has taken place

Credit Cards

- Credit cards are forms of payment, not vendors
- All credit card purchases must be paid with individual POs

535	6/4/2014	1783	6/9/2014	1000-681	CREDIT CARD OPERATIONS/WALMART	$20.72
537	6/4/2014	1785	6/9/2014	1000-681	CREDIT CARD OPERATIONS/WALMART	$23.51
538	6/4/2014	1786	6/9/2014	1000-681	CREDIT CARD OPERATIONS/MARDEL	$12.47
540	6/4/2014	1788	6/9/2014	1000-681	CREDIT CARD OPERATIONS/WALMART	$21.48
541	6/4/2014	1789	6/9/2014	1000-681	CREDIT CARD OPERATIONS/TARGET	$134.35
542	6/4/2014	1790	6/9/2014	1000-681	CREDIT CARD OPERATIONS/MICHAELS	$15.96
543	6/4/2014	1791	6/9/2014	1000-681	CREDIT CARD OPERATIONS/WALMART	$11.76
544	6/4/2014	1792	6/9/2014	1000-681	CREDIT CARD OPERATIONS/KMART	$24.96
545	6/4/2014	1793	6/9/2014	1000-681	CREDIT CARD OPERATIONS/WALMART	$29.91
546	6/4/2014	1794	6/9/2014	1000-681	CREDIT CARD OPERATIONS/STEVE SPANGL	$197.05
551	6/4/2014	1799	6/9/2014	1000-681	NASP, INC.	$1,670.00
532	6/4/2014	1780	6/9/2014	1000-810	CREDIT CARD OPERATIONS/ZUMBA FITNES	$30.00
536	6/4/2014	1784	6/9/2014	2213-580	CREDIT CARD/SOUTHWEST AIRLINES	$675.00

Website

www.ok.gov/21cclc

The 21st Century Community Learning Centers program assists students in high-poverty, low-performing schools in meeting academic standards in core subjects by providing out-of-school services to students and their families.

Announcements

21st CCLC Grantee Kick-Off Meeting
Click on the link for all the details. This is a mandatory meeting for all 21st CCLC grantees.

Congratulations to the new 2014-15 21st CCLC Grantees!
View the official announcement here!

Anadarko
Caney
Chouteau-Mazie
Crooked Oak
El Reno
Haileyville
Hominy
Justice
Kinta
North Rock Creek
Pittsburg
The University of Tulsa
Urban League of Greater OKC

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  - Grantee FAQs
  - Program Evaluation
  - Trainings

Contact Us

21st Century Community Learning Centers

2500 North Lincoln Boulevard,
Suite 414
Oklahoma City, OK 73105

Thank You!

Please check our website for more information, resources, tutorials, and FAQs.

Oklahoma State Department of Education

21st Century Community Learning Centers

http://ok.gov/sde/21cclc

405-522-6225