

Oklahoma State Department of Education
21st Century Community Learning Centers
Allowable Use of Funds

Grantees awarded 21st 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 21st CCLC activities.

Project Code

- **553 - 21st Century Community Learning Centers**

Function and Object Codes

- **Instruction (1000)**
 - Salaries (100) – Staff certified and non-certified working directly in student instruction
 - Benefits (200) – Benefits associated with above positions
 - Contracts (300) – Contracts with organizations providing student instruction (dance, gymnastics, etc.)
 - Purchased Property Services (400) – Pro-rated rent or custodial services if program is not on school property (prior approval required) and software services, such as software subscriptions
 - Other Purchased Services (500) – advertising, printing
 - Materials/Supplies (600) – Instructional materials
 - Property (700) – Property over \$2,500 (prior approval required)
 - Dues/Fees (800) – Student entrance fees

- **Instructional Staff Training (2213)**
 - Salaries (100) – Substitute teachers while regular staff attends training
 - Benefits (200) – Benefits associated with above positions
 - Contracts (300) – Contracts for professional development
 - Travel (500) – Staff travel to professional development
 - Materials/Supplies (600) – Materials and supplies specific to professional development
 - Dues/Fees (800) – Conference or training registrations for staff

- **State and Federal Relations Services (2330)***
 - Salaries (100) – Salaries associated with grant administration including administrators, project director/coordinator and support staff
 - Benefits (200) – Benefits associated with above positions
 - Materials/Supplies (600) – Office supplies associated with grant administration
 - Dues/Fees (800) – Conference or training registrations for administrative staff

- **Evaluation Services (2544)**
 - Contracts (300) – Contract for program quality assessment services
 - Materials/Supplies (600) – Materials needed to complete program quality assessment

- **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.

- **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
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:

- Cost sharing of material purchases and pro-rated expenses may be allowed with special permission from the 21st CCLC office, prior to the purchase or expense.
- All food service expenses, including staff dispensing food, associated with 21st 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 2330 – 100 and 200 and 5400 - 900 cannot exceed 15% of the grant award.**