

21st CCLC Claims: Quick Coding Reference 2016-2017

This quick reference sheet for coding 21st CCLC claims is aligned with the Oklahoma Cost Accounting System (OCAS). Please consult the OCAS Manual at (<http://sde.ok.gov/sde/21st-cclc-current-grantees-budgets-claims>) for detail and **bold** codes.

Project Code: 553 – 21st Century Community Learning Centers

Program Code: 492 - 21st Century Community Learning Centers grant

Each expense claimed must have both a function and object code;

- Function codes (4-digits) describe the activity being performed for which a service or object is acquired.
- Object codes (3-digits) describe the service or goods obtained.

Function Code 1000 – Instruction (Direct instruction between teachers and students)
Object Code 100 – Personnel Services – Salaries typically used for 21 st CCLC
* 139/149 – Salaries for certified(139)/non-certified(149) staff employed at an hourly rate.
* 170/180 – Stipends for certified(170)/non-certified(180) employees (work outside of contracted time).
* 192/193 – Extra duty salaries for certified(192)/non-certified(193) staff in a salaried position.
Object Code 200 – Personnel Services – Benefits associated with above positions.
Object Code 300 – Contracted Services – Services rendered by personnel not on district’s or organization’s payroll. Contract copy and invoice must be submitted for reimbursement. Also, facility or program fees at set rate rather than per pupil fee.
Object Code 400 – Purchased Property Services – Pro-rated custodial services if program is not on school property.
Object Code 500 – Other Purchased Services – Instructional printing outside of school building or organization.
Object Code 600 – Materials/Supplies – Instructional materials with a unit value under \$5,000, including technology, tech supplies, and subscriptions for interactive, web-based programs.
Object Code 700 – Equipment – Instructional equipment with a unit value over \$5,000 and a life span greater than one year.
Object Code 800 – Dues/Fees – Student entrance fees or registrations for competitions.
Function Code 2194 – Parent Advisory (Having to do with Parent/Family Engagement activities)
Object Code 100 – Personnel Services – Pay for Parent/Family Engagement Coordinator
Object Code 200 – Personnel Services – Benefits associated with above position.
Object Code 500 – Other Purchased Services – Services related to parent/family engagement activities, including printing.
Object Code 600 – Materials/Supplies – Materials related to parent/family engagement activities and events.
Object Code 800 – Dues/Fees – Conference or training fees directly related to parent/family engagement.
Function Code 2212 – Instruction and Curriculum Development (Program Directors/Site Coordinators)
Object Code 100 – Personnel Services – Salaries
* 110/120 – Salary for certified(110)/non-certified(120) staff <u>hired solely as Program Director or Site Coordinator</u> to hire and supervise program staff, oversee curriculum, and schedule program activities.
* 192/193 - Salary for certified(192)/non-certified(193) staff employed by the school district/organization, also hired as Program Director or Site Coordinator to hire and supervise program staff, oversee curriculum, and schedule program activities.
Object Code 200 – Personnel Services – Benefits associated with above positions.
Object Code 500 – Travel – Local travel allowance or mileage for Program Director/Site Coordinator related to preparation for program activities.
Object Code 600 – Materials/Supplies – Non-instructional supplies and materials specific to the above positions.
Function Code 2213 – Instructional Staff Training (Afterschool-specific professional development)
Object Code 100 – Personnel Services – Salaries
* 139/149 – Certified(139)/Non-certified(149) substitutes for teachers while attending afterschool-specific professional development.
* 170/180 – Stipends for certified(170)/non-certified(180) teachers during afterschool-specific professional development.
* 192/193 -- Meals for daytime travel for certified(192)/non-certified(193) staff during afterschool-specific professional development.
* 115/225 - Meals for daytime travel included as income for certified(115)/non-certified(225) staff.
Object Code 500 – Travel – All travel-related expenses for instructional staff related to professional development, except meals during day-only travel.
Object Code 600 – Materials/Supplies – Material costs related to professional development training.
Object Code 800 – Dues/registration fees for afterschool-specific trainings and conferences.

Function Code 2330 – State and Federal Relations (Expenses for developing and maintaining a federal grant)
Object Code 100 – Personnel Services – Pay (personnel maintaining federal grant such as Federal Programs or fiscal personnel) *110/120 – Support staff certified(110)/non-certified(120) for 21 st CCLC program also employed by school district/organization. *139/149 – Support staff certified(139)/non-certified(149) only for 21 st CCLC program (not school district employees).
Object Code 200 – Personnel Services – Benefits associated with above positions.
Object Code 600 – Materials/Supplies – Non-instructional supplies and materials specific to the above positions.
Function Code 2530 – Printing, Publishing and Duplicating Services
Object Code 550 – Printing related to administrative publications such as handbooks, manuals, school bulletins, and newsletters.
Function Code 2544 – Evaluation Services
Object Code 600 – Materials for both staff and program evaluation processes, including self and external assessment costs.
Function Code 2571 – Recruitment and Placement Services
Object Code 540 – Advertising for staff positions.
Object Code 800 – Expenses for afterschool staff background checks and not otherwise classified services.
Function Code 2573 – In-Service Training Services for Non-Instructional Staff
Object Code 580 – Travel expenses for professional development for non-instructional staff.
Object Code 115/225 – Meals for daytime travel included as income for certified(115)/non-certified(225) staff.
Function Code 2620 – Building Staff Services
Object Code 193 – Extra duty pay for custodial staff employed by school district/organization in a permanent position (only hours directly related to 21 st CCLC program).
Object Code 200 – Personnel Services – Benefits associated with above positions.
Function Code 2720 – Vehicle Operations Staff
Object Code 100 – Personnel Services – Pay (only hours directly and exclusively related to 21 st CCLC program) *192/193 – Extra duty pay for bus drivers employed by district or organization in a position of a permanent nature. *139/149 – Bus drivers employed only for the 21 st CCLC program.
Object Code 200 – Personnel Services – Benefits associated with the above positions.
Function Code 2740 – Student Transportation Services
Object Code 600 – Fuel for transportation.
Function Code 5400 – Indirect Costs (Allowance to Offset District Overhead Cost)
Object Code 900 -- Allowance to offset district overhead cost. Restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform with the criteria in the Uniform Guidance 2 CFR Part 200.57

SPECIAL NOTES:

- All expenses must be reasonable, necessary, allocable and properly documented with respect to program goals and objectives in order to be reimbursable. Costs must also be directly linked to the size and scope of the program.
- Anyone paid with 21st CCLC or any other federal funds must keep time and effort documentation.
- All 21st CCLC purchases must be afterschool specific. If materials will be used during the regular school day, documentation of a shared cost must be provided.
- In order to protect districts from incurring costs that may not be reimbursable under the grant, please comply with grant guidance by seeking pre-approval from the 21st CCLC office prior to purchasing any single item exceeding \$1,000 or any total amount exceeding \$2,500.
- 21st CCLC grant funds must be used only to supplement, not supplant any federal, state and/or local funds currently being used to support activities allowable under the 21st CCLC program.
- 21st CCLC grant funds cannot be used to purchase facilities, buses, furniture, or new construction.
- All food service expenses for snacks associated with 21st CCLC programs should be provided through the USDA Child Nutrition program (<http://ok.gov/sde/child-nutrition-programs>).
- Food expenses for cooking classes or other enrichment activities may be charged to 1000-600, if accompanied by appropriate, supporting lesson plans.
- **The totals of function codes 2330 and 5400 - 900 cannot exceed 15% of the grant award.**

This sheet is for quick reference and does not override any guidelines set forth by OCAS.