# MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

## Extended Learning Afterschool Programs

### 2019 Federal Grant Management Training

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## Presenters

| Extended Learning Presenters |
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# Afterschool Programs

### 21st Century Community Learning Centers (21st CCLC)-Title IV, Part B

- Revenue Code Number: 5459

- CFDA Number: 84.287C

- Name of Federal Grant Award: 21st Century Community Learning Center

- Name of Federal Agency: U.S. Department of Education

- Funds Authorized Under: Title IV, Part B of the Elementary and Secondary Education Act, as amended by the *Elementary and Secondary Education Act*

# Afterschool Programs

### School Age Community (SAC)

- School District Revenue Code Number: 5472

- CFDA Number: 93.575

- Name of Federal Grant Award: Child Care Development Fund

- CAN Number: 6G9990002

- Name of Federal Agency: Department of Health and Human Services

# Financial Reporting Forms

☐ **Request for Reimbursements (RFR's)**
- LEAs
  - ePeGS
  - Due between the 21 – 1 of the month
  - Receive payment the following month as part of school payment
- Non-LEAs (CBOs)
  - Paper RFRs
  - Due between the 21 – 25 of the month

☐ **Final Expenditure Reports (FER's)**
- LEAs
  - ePeGS
  - Can generate final payment (BE SURE YOU ARE READY FOR THAT)
- Non-LEAs (CBOs) – paper form due July 25 will NOT generate final payment!

# Financial Reporting Forms (cont'd)

☐ **Budget Amendments (BA)**
- Must be *prior* to purchase of items
- ePeGS users – STILL MUST DO BA FORM ALSO!!!
- Used for unforeseen circumstances to transfer money from one category to another in which funds are needed
- Salaries and Equipment
  - BA required even if no categorical budget changes needed
- NEW: Last one accepted March 25 for supplies & equipment
- MUST be detailed; not everything is a consumable supply!!!
- **It is possible some items/services may not be approved – reimbursement of such items/service will not be issued.**

## Spending Guidelines

**Please review Spending Guidelines before making purchases!!**

- ❑ **Unallowable***

- ❑ **Questionable***
  - Cost share may be required
  - Prior approval required

- ❑ **Cost sharing (Seen primarily in equipment and software programs)**
  - Intention for items to be used during regular school day, as well
  - Must be equitable to the time used

- ❑ **Supplement, not supplant**

## Program Income

21$^{st}$ CCLC Only:

- ☐ Parent fees collected are considered income and require prior approval
- ☐ Must be reported periodically to DESE
  - ◻ Must be specified in original grant or continuations
  - ◻ Fees must be spent by end of grant period
  - ◻ Must be coded to a separate account
  - ◻ Clear audit trail must exist to determine separation of federal funds from fees collected

# Program Income (cont'd)

- ❑ Must offer a sliding scale of fees and scholarships for those that cannot afford to participate
- ❑ Must be used for purposes and under the conditions of the awarded grant, no exceptions!
  - ▪ Income collected from fees must be used to fund allowable program activities specified in the grant application/continuation report
- ❑ May NOT earn any other income provided by these federal funds (i.e. bake sale using oven purchased by grant in a cooking activity, etc.).

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## Common Afterschool Monitoring Findings

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# Common Mistakes
# Equipment Inventory

❑ **Equipment inventory records must include ALL of the following information:**

- Description of the property
- Serial number or other identification number
- *Funding source of property
- Federal Award Identification Number (FAIN)
- Who holds the title, if applicable
- Acquisition date
- *Cost of the property
- Percentage of federal participation in the project costs for the Federal award under which the property was acquired
- Location
- Use and condition of the property
- Any ultimate disposition data including the date of disposal and sale price of the property.

  * Commonly missing

# Common Mistakes
# Equipment Inventory (cont'd)

❑ **Items subject to inventory requirements:**
- Items with an acquisition cost of $1,000 or more per unit; and
- Items with an acquisition cost under $1,000 per unit which is considered attractive or easily pilfered (iPads, computers, cameras, etc.)

❑ **Must complete and document a physical inventory at least once every two years.**

# Common Mistakes
# Time & Effort Reporting

### Stipend and Extra Duty Pay
**Regular day teachers/staff paid from 21$^{st}$ CCLC**

Must have:

☐ **Written Agreement between administrator & school board**
- Indicates the extra work to be performed;
- Date(s) of performance;
- Amount to be paid to the employee; and
- Signed by the employer & the employee to show the acceptance of the terms.

<u>And</u>

☐ **Semi-Annual Certification or Personnel Activity Report**

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# Common Mistakes
# Time & Effort Reporting (cont'd)

### Stipend and Extra Duty Pay
**Administrators paid from 21$^{st}$ CCLC**

Must have:

☐ **Written Agreement between administrator & school board**
- Indicates the extra work to be performed;
- List the date(s) of performance;
- List the amount to be paid to the employee;
- Signed by the employer & the employee to show the acceptance of the terms;
- State that the work performed on behalf of the 21$^{st}$ CCLC grant is above and beyond their contractual requirements as principal or superintendent.

<u>And</u>

☐ **Semi-Annual Certification or Personnel Activity Report (PAR)**

# Common Mistakes
# Time & Effort Reporting (cont'd)

### Timesheets (PAR's)

❑ **Must account for entire activity of the employee**

❑ **Must be signed after-the-fact by the employee and a supervisor having firsthand knowledge of the work performed by the employee**

❑ **NEW required written procedure for Time and Effort – July 1, 2019**

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# Common Mistakes
# Policies & Procedures

❑ **Must follow the district's written policies and procedures**

- Allowability Procedure
- Cash Management Procedure
- Procurement Procedure
- Travel Policy

# Common Mistakes
## Procurement Procedures

❑ **Must use one of the following methods of procurement:**
- Micro-purchases (up to $10,000)
- Small purchases ($10,001-$249,999)
- Sealed bids (equal or greater than $250,000)
- Competitive proposals (equal or greater than $250,000)
- Noncompetitive/sole source

❑ Must keep all bidding documentation.

❑ Can be more restrictive, but not more

than federal thresholds.

(Procurement Claw 200.320)

# Common Mistakes
## Documentation of Travel

❑ **Travel documentation justification**
- Grantees must retain documentation that participation of the individual is necessary to the Federal award and the costs are reasonable.

   Documentation could include:
- Agenda
- Prior written approval
- Written justification statement

## Travel Justification Statement Examples

19

❑ Perform a required grant related activity funded under the 21st CCLC/SAC Federal grant.

❑ Attend training/technical assistance/professional development activities related to the (insert program name) funded by the 21st CCLC/SAC Federal grant.

❑ Perform activities (specify) related to the (insert program name) funded by the 21st CCLC/SAC Federal grant.

## Identification of Awards

20

❑ **2 CFR Part 200.302 Financial Management**

▪ Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.

▪ Federal program and Federal award identification must include, as applicable (can all be on one big federal list):
  ▪ CFDA Title and Number
  ▪ Federal Award Identification Number (FAIN)
  ▪ Fiscal Year of the Award
  ▪ Name of the Federal Agency
  ▪ Name of the Pass-Through Entity
  ▪ Project/Accounting Code Used to Identify Grant Expenditures

10

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DEPARTMENT OF ELEMENTARY & SECONDARY
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## Contact Us

# Extended Learning

https://dese.mo.gov/quality-schools/extended-learning/afterschool-programs

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# DESE Afterschool Programs Coding Sheet

This is not an all-inclusive list; please refer to the MO Financial Accounting Manual

https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual/fy-2019-missouri-financial-accounting

## EXPENDITURE CODE STRUCTURE

| Fund Type | Function Code | Object Code | Location Code | Source of Funds | Project Code | Dollar Amount |
|---|---|---|---|---|---|---|
| 1 to 3 Digits | 4 Digits | 4 Digits | 4 Digits | 1 Digit | 5 Digits | 14,2 |

| FUND TYPE DESCRIPTION Who: which accounting entity is paying for the expenditures? | FUND CODE |
|---|---|
| General Fund (parent fees) | 01X |
| Teachers Fund | 02X |

| FUNCTION CODE DESCRIPTION What: what is the action or purpose for which it is used or exists? | FUNCTION CODE |
|---|---|
| **Adult Education Programs** | **1600** |
| Family Literacy | 1613 |
| English as a Second Language/English to Speakers of Other Languages | 1614 |
| Adult Vocational Education | 1621 |
| Community Education/Life Enrichment | 1671 |
| **Non-Instructional Support Services** | **2100** |
| Social Work Services | 2113 |
| Counseling Services | 2122 |
| Nursing Services | 2134 |
| **Support Services-Instructional Staff (Professional Development)** | **2200** |
| Instr. Staff Training Serv (workshops, conf, & travel associated w/ trainings) | 2213 |
| **Support Services-General Administration** | **2300** |
| Other Exec Administration Services (AS Program Director's=non-instructional, Program Director secretary, and their supplies) | 2329 |
| **Support Services-Building Level Administration** | **2400** |
| Principal=Coordinator | 2411 |
| **Support Services-Business** | **2500** |
| **Fiscal Services** | **2520** |
| **Student Transportation** | **2550** |
| Contracted Transportation Services for Students | 2551 |
| District Operated Non-Disabled Student Transportation Services | 2552 |
| Non-Allowable Transportation (hotel/meals for district operated bus drivers; most likely included already in 'contracted transportation') | 2558 |
| **Food Services** | **2560** |
| **Support Services-Central Office** | **2600** |
| Evaluation Services | 2623 |
| **Custody and Care of Children Services** | **3800** |
| Afterschool Program (21st CCLC & SAC) | 3812 |
| **Other Community Services** | **3900** |
| Other Community Services (i.e. CACFP, petty cash, fundraising) | 3911 |

*Bold=Refers to Class or Subclass (not used for posting)

| OBJECT DESCRIPTION What is the service or commodity being obtained? | OBJECT CODE |
|---|---|
| **Certificated Teacher Salaries** | **6110** |
| **Classified Salaries** (noncertificated salaries) | **6150** |
| **Employee Benefits** | **6200** |
| **Purchased Services** | **6300** |
| Background Checks (Other Professional Services) | 6319 |
| Conference Registration Fees | 6319 |
| Contracted Student Transportation to and from school | 6341 |
| Contracted Student Transportation Non Route / Field Trips | 6342 |
| Employee Travel (transportation, meals, hotel) | 6343 |
| Insurance for Buses | 6352 |
| **Materials and Supplies** | **6400** |
| Fuel for Buses (District Operated) | 6486 |
| **Capital Outlay** | **6500** |

| LOCATION DESCRIPTION Where will this expenditure be used? | LOCATION CODE |
|---|---|
| Elementary Buildings | 4000's |
| Middle School Buildings | 3000's |
| High School Buildings | 1000's |

| SOURCE DESCRIPTION What source of revenue is paying for this expenditure? | SOURCE CODE |
|---|---|
| Local | 1 |
| County | 2 |
| State | 3 |
| Federal | 4 |

| PROJECT DESCRIPTION (FEDERAL FUNDS) What project/program is this expenditure being used for? | PROJECT CODE |
|---|---|
| 21st Century Community Learning Centers | 45900 |
| School Age Community | 47201 |

| REVENUE CODES | |
|---|---|
| **REVENUE CODE TITLE** | **REV CODE** |
| Twenty First Century Community Learning Centers | 5459 |
| School Age Community/Afterschool Grant | 5472 |
| After-School Snack Program | 5448 |
| Other State Revenue (state child care subsidy) | 5397 |
| Community Services (local parent fees) | 5181 |
| Gifts | 5192 |



updated 9/26/18

# DESE Afterschool Programs
## Time and Effort Reporting Guidelines

| Cost Objective | Criteria | Documentation Required |
|---|---|---|
| **Single Cost Objective** | • Employee works solely on a single Federal award or cost objective | **Personnel Activity Reports (PAR) (Hourly)**<br>• Reflect an after-the-fact distribution of the actual activity of the employee;<br>• Account for the total activity for which each employee is compensated;<br>• Be prepared at least monthly & coincide with one or more pay periods; and<br>• Must be signed after-the-fact by the employee AND a supervisory official having firsthand knowledge of the work performed by the employee.<br>**or**<br>**Semi-Annual Certification (Salaried)**<br>• Must be prepared at least semi-annually; and<br>• Must be signed after-the-fact by the employee or a supervisory official having firsthand knowledge of the work performed by the employee. |
| **Multiple Cost Objectives** | • More than one Federal award;<br>• Federal award & non-Federal award;<br>• Indirect cost activity & direct cost activity;<br>• Two or more indirect activities that are allocated using different allocation bases; or<br>• Unallowable activity & a direct or indirect cost activity. | **Personnel Activity Reports (PAR)**<br>• See and follow requirements above |
| **Multiple Cost Objectives w/ Fixed Schedule (Substitute System)**<br><br>**(LEA's/Districts only)** | • Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;<br>• Work on specific activities or cost objectives based on a predetermined schedule; and<br>• Not work on multiple activities or cost objectives at the exact same time on their schedule. | **Substitute System Certification & Fixed Schedule**<br>• Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;<br>• Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and<br>• Be certified at least semi-annually & signed by the employee & a supervisory official having firsthand knowledge of the work performed by the employee. |
| **Stipend and Extra Duty Pay**<br><br>**(LEA's/Districts only)** | • Pay for extra work beyond an employee's regular contract | **Written Agreement**<br>• Indicates the extra work to be performed;<br>• Date(s) of performance;<br>• Amount to be paid to the employee; and<br>• Must be signed by the employer & the employee to show the acceptance of the terms.<br><br>**AND**<br><br>**Semi-Annual Certification or PAR**<br>• See and follow requirements above |