

DESE Afterschool Programs Coding Sheet

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

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	FUND CODE
General Fund	01X
Teachers Fund	02X

FUNCTION CODE DESCRIPTION	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)	2329
Support Services-Building Level Administration	2400
Support Services-Business	2500
Fiscal Services	2520
Transportation	2550
Contracted Transportation Services for Students	2551
District Operated Non-Disabled Student Transportation Services	2552
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)	3911

OBJECT DESCRIPTION	OBJECT CODE
Certificated Teacher Salaries	6110
Classified Salaries	6150
Employee Benefits	6200
Purchased Services	6300
Background Checks(Other Professional Services)	6319
Contracted Pupil Transportation to and from school	6341
Travel (transportation, meals, hotel, conf reg)	6343
Supplies and Materials	6400
Capital Outlay	6500

LOCATION DESCRIPTION (Optional)	LOCATION CODE
Elementary Buildings	4000's
Middle School Buildings	3000's
High School Buildings	1000's

SOURCE DESCRIPTION	SOURCE CODE
Local	1
County	2
State	3
Federal	4

PROJECT DESCRIPTION (FEDERAL FUNDS)	PROJECT CODE
21st Century Community Learning Centers	45900
School Age Community	47201

REVENUE CODES

REVENUE CODE TITLE	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

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



**Division of Financial and Administrative Services
Uniform Grant Guidance--Policy and Procedure Checklist**

Allowability Procedure [Reference 2 CFR Part 200.302(b)(7)]

MUST:

- Be a written procedure
- Address the process used for determining the allowability of costs in accordance with Subpart E - Cost Principles of the Uniform Grant Guidance and the terms and conditions of the Federal award

Cash Management Procedure [Reference 2 CFR Part 200.302(b)(6)]

MUST:

- Be a written procedure
- Address the process used for ensuring that Federal funds are requested on a reimbursement basis only

Procurement Procedure [Reference 2 CFR Part 200.318]

MUST:

- Be a written procedure
- Address the standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award and administration of contracts:
 - Address the standards set for situations in which a financial interest is not substantial or a gift is an unsolicited item of nominal value
 - Address the disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the LEA or organization
- Address applicable procurement methods:
 - Micro-purchases (\$3,500 or less)
 - Small purchases (\$3,500 - \$150,000)
 - Sealed bids (\$150,000 or more)
 - Competitive proposals (\$150,000 or more)
 - Non-competitive/sole source
- Address the process used to avoid acquisition of unnecessary or duplicative items
- Address the process used for procurement transactions that ensure that all solicitations:
 - Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured
 - Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals

Travel Policy [Reference 2 CFR Part 200.474(a) and 200.474(b)]

MUST:

- Be a written policy
- Address the process used to reimburse expenses of employees on official business of the LEA (actual cost basis, per diem basis, or mileage basis)
- Address the process used to determine whether costs for travel, including lodging, subsistence, and incidental expenses, are reasonable and allowable

**DESE Afterschool Programs
Time and Effort Reporting Guidelines**

Cost Objective	Criteria	Documentation Required
Single Cost Objective	<ul style="list-style-type: none"> Employee works solely on a single Federal award or cost objective 	<p>Personnel Activity Reports (PAR) (Hourly)</p> <ul style="list-style-type: none"> Reflect an after-the-fact distribution of the actual activity of the employee; Account for the total activity for which each employee is compensated; Be prepared at least monthly & coincide with one or more pay periods; and Must be signed after-the-fact by the employee & a supervisory official having firsthand knowledge of the work performed by the employee. <p>or</p> <p>Semi-Annual Certification (Salaried)</p> <ul style="list-style-type: none"> Must be prepared at least semi-annually; and 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	<ul style="list-style-type: none"> More than one Federal award; Federal award & non-Federal award; Indirect cost activity & direct cost activity; Two or more indirect activities that are allocated using different allocation bases; or Unallowable activity & a direct or indirect cost activity. 	<p>Personnel Activity Reports (PAR)</p> <ul style="list-style-type: none"> See and follow requirements above
Multiple Cost Objectives w/ Fixed Schedule (Substitute System) (LEA's/Districts only)	<ul style="list-style-type: none"> Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports; Work on specific activities or cost objectives based on a predetermined schedule; and Not work on multiple activities or cost objectives at the exact same time on their schedule. 	<p>Substitute System Certification & Fixed Schedule</p> <ul style="list-style-type: none"> Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule; Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and 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 (LEA's/Districts only)	<ul style="list-style-type: none"> Pay for extra work beyond an employee's regular contract 	<p>Written Agreement</p> <ul style="list-style-type: none"> Indicates the extra work to be performed; Date(s) of performance; Amount to be paid to the employee; and Must be signed by the employer & the employee to show the acceptance of the terms. <p>AND</p> <p>Semi-Annual Certification or PAR</p> <ul style="list-style-type: none"> See and follow requirements above

21st CCLC/SAC Spending Guidelines

(Not All Inclusive)

Unacceptable

1. Any supplanting of current items or funds (*e.g. using grant dollars to fund summer school classes previously offered and paid for by district or other funds; text books used by students during the regular day*)
2. Capital improvements/expenditures:
Costs which add to the permanent value of property or appreciably prolong its intended life
3. Construction, renovation or repair
4. Permanent playground equipment
5. Entertainment; amusement, diversion, and social activities and any costs directly associated with such costs (i.e. tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)
6. Preparation of the proposal: costs to develop, prepare, and/or write the 21st CCLC proposal cannot be charged to the grant directly
7. Pre or Post-Award Costs: purchases made, services performed either before date of award or after conclusion of each award year
8. Purchases/services not related to or not approved for the awarded afterschool program
9. Game tables (i.e. fuse ball, ping-pong, air hockey, etc.)
10. Daily snacks
11. Inflatables (i.e. bounce houses)
12. Food for non-instructional purposes (see food policy on Afterschool Portal)
13. Incentives (student, staff, or families)
14. Gifts (students, staff, or families)
15. Clothing, uniforms, shoes (*see also t-shirts under questionable)
16. Advertising not directly related to CCLC programming
17. Promotional or marketing items (i.e. pens, banners, etc.)
18. Student and/or child tuition fees, scholarships
19. Student stipends to attend program
20. Gift cards
21. Installation
22. Parking lots
23. Signs (i.e. marquee & electronic)
24. Fundraising with grant money or with grant purchased items (regardless of the purpose for which the funds will be used).**
25. Website creation/maintenance not directly related to CCLC programming
26. Purchase of vehicles, buses, & golf carts
27. Cell phones for personal use or cell phone data plans
28. Materials not age appropriate to the ages served in grant
29. Popcorn/Sno-cone machines

Questionable

Questionable may not necessarily mean unacceptable, but appropriate cost share and prior approval will be required. For any questionable item, programs are strongly encouraged to use other sources of funds.

1. Office furniture/equipment/supplies
2. Field trips (*must be tied to academic component, and or bring awareness to college and careers. Documentation of lesson plans, student surveys, student essays or journals are required*)
3. Sheds
4. Large fitness equipment (i.e. elliptical, treadmills, weight machines, etc.)
5. Smart boards
6. Servers
7. Excessive electronic purchases (i.e. computer carts, iPads, video equipment, digital cameras, video game consoles, etc.)
8. Large software packages
9. Food (see food policy on Afterschool Portal)
10. Necessary maintenance
11. Car Rentals (must have written prior approval from DESE Extended Learning)
12. T-Shirts (must be for safety of children on field trips)*
13. Student overnight trips
14. Out-of-state trips (based on geographic proximity)
15. Rental of building/facility (*may be considered on a case by case basis with prior written DESE approval*)
16. Purchase of trailers (*may be considered on a case by case basis with prior written DESE approval*)
17. Cannot be used for matching funds for other state or federal grants

***This is *highly* questionable at the federal level. We strongly encourage use of other funds for this purchase.**

****Items purchased with grant money cannot be used to raise funds.**