

# MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION



## Extended Learning Afterschool Programs

### 2014 Bookkeeper Training

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# Presenters

## Extended Learning Presenters

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# Afterschool Programs

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## 21<sup>st</sup> Century Community Learning Centers (21<sup>st</sup> CCLC)

- ❑ Revenue Code Number: 5459
- ❑ CFDA Number: 84.287C
- ❑ Name of Federal Grant Award: 21<sup>st</sup> 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 *No Child Left Behind Act of 2001*



# Purpose of 21<sup>st</sup> CCLC

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1. Academic Assistance Component: (homework help, tutoring and mentoring)
2. Educational Enrichment Component: offer students a broad array of enrichment activities that can complement their regular academic programs (such as hands-on math, reading/language arts, and science, STEM programs)
3. Family Literacy & Educational Services Component: (adult education)
  - At a minimum: Core Academic Subjects
    - Reading/Language Arts, Mathematics, and Science



# 21<sup>st</sup> CCLC

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- 5 year grant awards
- Hours of Operation/Days Per Week (minimum)
  - 4 days/week
  - 15 hours/week
- Serves PK-12
- Restricted indirect cost rate
- Records must be kept 3 years after the grant cycle has ended



# Afterschool Programs

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## 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



# Purpose of SAC

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- School Age Community Programs are those school-based programs offering services to all children, including children with disabilities
- School Age Community Programs can be provided to children enrolled during non-school hours, after their daily class sessions or during other non-school hours (i.e., breaks, holidays, or weekends, etc)
- School Age Community Programs incorporate a strong sense of school, family, and community members that collaboratively contribute to the growth of students as they mature into caring, competent, and responsible adults



# SAC

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- 3 year grant award
- Hours of Operation/Days Per Week (minimum)
  - 4 days/week
  - 14 hours/week
- Serves ages 5 to13
- Must be licensed, even if school building
- Required to seek accreditation if had the grant more than one grant cycle (over 3 years)
- Unrestricted indirect cost rate
- Records must be kept 5 years after the grant cycle has ended



# Separate Tracking



All Federal funds MUST be tracked separately from other funding sources

## □ Fees

- (CCLC)-Must be kept in a separate account and expended by the end of the 5 year grant cycle for purposes of the grant
- (SAC)-Can be expended after the grant period



# Financial Reporting Forms

21<sup>st</sup> CCLC and SAC do not use ePEGS

- Request for Reimbursements (RFR's)
  - ▣ Due by the 15<sup>th</sup> of the month
  - ▣ Receive payment the following month as part of school payment
  
- Final Expenditure Reports (FER's)
  - ▣ Due July 15<sup>th</sup>
  - ▣ Does not generate a payment
  
- Budget Amendments
  - ▣ Must be prior to purchase of items
  - ▣ Used for unforeseen circumstances
  - ▣ Last one accepted May 15<sup>th</sup>

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



# Spending Guidelines

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- Unallowable
  
- Questionable
  - Cost share may be required
  - Prior approval required

\*See handout



# Equipment Guidelines

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- The following items are subject to inventory management and control requirements:
  - Equipment items with a per unit cost of \$1,000 or more, and
  - Items with a per unit cost under \$1,000 which are considered attractive or easily pilfered
  - These “sensitive” items may include, but not limited to, audio-visual equipment, PDAs, digital cameras, computers, laptops, netbooks, tablets, computer accessories, television sets, DVD players, VCRs, e-Readers, MP3 players, video games, equipment, and power tools



# Time & Effort Reporting Common Mistake

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## Stipend and Extra Duty Pay

### Administrators paid from 21<sup>st</sup> CCLC

Must have the following:

- ❑ **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
  - Must be signed by the employer & the employee to show the acceptance of the terms
  - **Must state that the work performed on behalf of the 21<sup>st</sup> CCLC grant is above and beyond their contractual requirements as principal or superintendent**

**And**

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



# Monitoring

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- Must be able to show a clear trail of purchases and services.
  - All timesheets, purchase orders, contracts, receipts, registrations, or any other verification of purchase/service provided
  - Should all match up with the general ledger



# Q & A

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Do you have any questions?





## Contact Us

Extended Learning

<http://dese.mo.gov/eel/exl/>

573-522-2627

