

Soaring
Beyond Expectations
Enhancing Quality in the 21st Century



21st Century Community
Learning Centers
Subgrantee Handbook
2014-15

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21st Century Community Learning Centers is funded under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind (NCLB) Act of 2001 and the South Carolina Department of Education



SOUTH CAROLINA
STATE DEPARTMENT
OF EDUCATION

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MISSION

The mission of the South Carolina Department of Education 21st Century Community Learning Center is to create, support, and enhance programs in order to provide K-12 students and their families with academic and other comprehensive enriching activities beyond the school day.

PURPOSE

To establish or expand high-quality community learning centers which:

- provide academic enrichment opportunities to help students meet State and local standards,
- offer students a broad array of enrichment activities that complement their regular academic program, and
- offer literacy and other educational services to the adult family members of the participating students.

Introduction

The No Child Left Behind Act of 2001 (NCLB) amends and reauthorizes the Elementary and Secondary Education Act of 1965 (ESEA) in order to close the achievement gap, so that no child is left behind. Providing all children with the opportunity to obtain a high quality education will enable them to meet or exceed the challenging State and local academic achievement standards. The NCLB legislation provided the States the responsibility to focus 21st CCLC programs on providing academic and other enrichment opportunities to children in high poverty, low performing schools, and to help these children succeed in meeting State and local academic achievement standards.

STATUTORY PURPOSE OF THE PROGRAM

The purpose of the 21st CCLC program is to supplement the education of children who live in high-poverty areas and attend low-performing schools, to enable them to attain the skills necessary to meet South Carolina State Standards. A 21st CCLC program must provide participating students with academic, enrichment, and recreation opportunities that complement the regular school day and offer literacy and other educational services to the families of the participating children.

Authorized under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001, the law's specific purposes are to: (1) provide opportunities for academic enrichment, including providing tutorial services to help students, particularly students in high poverty areas and those who attend low-performing schools, meet State and local student performance standards in core academic subjects such as reading and mathematics; (2) offer students a broad array of additional services, programs, and activities, such as youth development activities, drug and violence prevention, counseling, art, music, recreation, technology education, and character education programs, that are designed to reinforce and complement the regular academic program of participating students; and (3) offer families of students served by community learning centers opportunities for literacy and related educational development.

PURPOSE OF THE 21ST CCLC SUBGRANTEE HANDBOOK

The information contained in this handbook helps to support the involvement of all 21st CCLC stakeholders in the development and implementation of academic, enrichment, and family

literacy activities to assist eligible students and their families. This handbook is intended to be read in conjunction with the authorized statutes and applicable regulations that are relevant to the 21st CCLC program. The handbook is compiled into two sections: (1) Federal Statutes, Regulations, Non-Regulatory Guidebook and Procedures and (2) South Carolina State Law, Regulations, Policies, and Procedures. Both sections will provide guiding principles, rules, policies, and procedures for implementing 21st Century Community Learning Centers. **Please be mindful that the USED's Office of Elementary and Secondary Education under the 21st Century Community Learning Centers Non-Regulatory Guidance of 2003 allows for flexibility and adoption of policies and procedures of each individual State as long as State policy does not conflict with federal policy.**

PROJECT DIRECTORS

Project directors of 21st Century Community Learning Centers grants awarded by the South Carolina Department of Education (SCDE) are responsible for managing and implementing the educational project and budget described in the approved grant applications. Project directors must also ensure that their respective agencies meet their responsibilities to SCDE as outlined in the grant awards. Where possible, the individual designated by the applicant's agency to serve as the project director should continue to serve in that capacity for the entire length of the grant project. This will help to ensure consistency in project administration, full understanding of overall project goals and objectives, and steady progress toward fulfilling the project plan.

The SCDE is required to assure the USED that funds are awarded and expended in accordance with program statute and administrative regulations. To address this requirement, the SCDE is committed to assisting grant recipient agencies with the implementation of successful grant projects.

The *21st Century Community Learning Centers Subgrantee Handbook* is intended to provide information and general guidance to project directors in managing grant projects under grant awards issued by SCDE. Nothing presented in this handbook is intended to supersede, or be construed as superseding, applicable state or federal legislation, regulations, or any other requirements that govern the use of grant funds. Therefore, the project director is advised to refer to specific regulatory documentation when researching specific questions.

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Part One: Success!

Congratulations! Your agency was successful in completing the application and pre-award process and has received an award for a 21st Century Community Learning Centers grant. The packet your awarding agency received from SCDE consists of the following:

- Cover Letter
- Grant Award Notification (GAN)

What do I keep in a grant file?

Project directors must maintain an administrative file by grant year for ready reference, which contains, at a minimum, the following materials:

- Copy of the SCDE's Request for Proposal
- Copy of the approved grant proposal, assurances and terms of conditions
- Copy of the Cover Letter and signed GAN
- Copy of the completed and approved detailed budget and narrative, along with the SCDE Budget Report Form
- Copy of all approved budget amendments and correspondence
- Copies of all Expenditure Reports and receipts
- Copy of previous years' evaluation reports
- Copies of all grant related correspondence
- Copies of activity related documentation
- Copies of grant related purchasing documentation (i.e., requisitions, purchase orders, shipping invoices, etc.)

What regulations apply to my grant award?

All grant award language makes references to, and incorporates into the grant award, many federal and state regulations. Specifically, these regulations are the requirements contained in Federal Office of Management and Budget (OMB) Circulars and the Code of Federal Regulations (CFR Title 34). These documents provide guidance for the administration of grants, cost principles, and audit requirements.

Which federal circulars apply to my grant project?

The following chart provides information about federal OMB Circulars that applies to different types of agencies.

Uniform Administrative Requirements

(Common rule for grant award management standards for grantees)

If the grantee is a/an-

Applicable OMB Circular

Entity of state/local government <i>[includes Local Education Agencies (LEAs)]</i>	OMB Circular A-102 codified in 34 CFR Part 80
Institution of higher education (college or university), hospital, or a non-profit organization <i>(may be applied to for Profit organizations)</i>	OMB Circular A-110 codified in 34 CFR Part 74

Cost Principles

(Common rule which defines allowable and unallowable costs)

If the grantee is a/an

Applicable OMB Circular/Regulation

Entity of state/local government <i>(includes LEAs)</i>	OMB Circular A-87
Institution of higher education <i>(college or university)</i>	OMB Circular A-21
Non-profit organization For profit organization	OMB Circular A-122 FAR, 48 CFR part 31

Audit Requirements

If the grantee is a/an

Applicable OMB Circular

Entity of state/local government, Institution of higher education <i>(college, university)</i> , hospital, Or a non-profit organization	OMB Circular A-133 and supplement
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For grantees with Internet access, all of the OMB circulars listed above are available on the World Wide Web <http://www.whitehouse.gov/omb/circulars/index.html> or by calling the OMB publications office in Washington, D. C. at (202)395-3080.

What is EDGAR?

The regulations affecting the 21st CCLC are found in Title 34 of the Code of Federal Regulations. Education Department General Administrative Regulations (EDGAR) is a book issued by the United States Department of Education that reprints the portions of Title 34 containing the administrative requirements for grant recipients (parts 74, 75, 76, 77, 79, 80, 81, 82, 85, 86, 97, 98, and 99). *The text of the most current printed version of EDGAR may be found in compressed format at: <http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>.*

Are there other requirements I should know about?

All programs administered by the SCDE are also subject to program-specific requirements (such as program regulations, enabling legislation, etc.) as well as state law. Program-specific requirements (programmatic and administrative) will be referenced in the RFP. Plus, subgrantees are reminded of the 21st CCLC Non-Regulatory Guidance, February 2003.

How do I communicate with the SCDE?

There are two basic circumstances under which you may need to communicate with the SCDE during the grant period for your local project:

- When you have a question about the implementation of your project that affects the scope and budget of your project, and
- When you need to transmit official documents to the department to comply with the requirements of the grant program.

When you have questions about the implementation of your local project, your primary point of contact will be the Grant Manager assigned to your particular program. The contact information of the grant managers appears on page 4 of this handbook.

The grant manager is the SCDE staff person who will work most closely with you throughout the duration of the grant period and become most familiar with your local project. This person is responsible for providing technical assistance, monitoring project performance, reviewing and approving interim fiscal and program reports, and approving (or denying) requests to modify the budgets or other project components.

You are encouraged to contact your grant manager on matters relating to:

- Project concepts and implementation;
- Administrative regulations and program requirements; and
- Special circumstances relating to your local project (i.e., modifications incl. budget, reporting, etc.)

You should feel free to contact your grant manager by phone or email for technical assistance with your project as often as necessary in order to help carry out the activities approved in your final grant application or continuation application.

When you need to transmit official documents to the department to comply with the requirements of the grant program, your contact will be the Grant Manager and/or the Administrative Specialist. The key documents that must be sent to the Grant Manager include:

- Interim and final program and fiscal reports;
- Budget amendment requests; and
- Other official grant award documents and correspondence.

To summarize, when you have general questions about the implementation of your local project, contact your assigned grant manager.

Part Two: Spending Grant Funds

What are my responsibilities?

All grantees are expected to:

- Accomplish the goals, objectives and activities in the approved grant application;
- Evaluate progress toward achieving approved project outcomes;
- Consult with SCDE staff as necessary to ensure that the goals and objectives of the project are met;
- Expend grant funds in accordance with the applicable regulations and the approved budget and narrative;
- Maintain separate accounts and records for each source of funds (federal, state, other) used to support the project;
- Maintain separate records for matching funds (if local matching funds are required by the RFP) and program income funds;
- Maintain internal control procedures adequate to safeguard grant funds and resources (including equipment);
- Maintain equipment inventory and disposition records for equipment purchased with grant funds (see appendix for form);
- Cooperate with SCDE staff during on-site monitoring visits;
- Submit program and fiscal reports in accordance with the schedule; and
- Maintain program and fiscal records pertaining to the grant award for a period of three years after the end of the grant award.

What are my time lines for spending grant funds?

The grant award period is up to four years, subject to the subgrantees' meeting all conditions specified in the Request for Proposal and the availability of funds. However, the annual grant award budget period (August 1 to July 31) is the obligation/spending authorization period. It is important to review the start and end dates of the GAN. Within this time frame, the subgrantee is authorized to incur costs in accordance with the approved project activity plan and budget, and to perform the project work. You may begin to obligate grant funds (spend, process purchase orders, *etc.*), and begin project activities, as of the start date of the grant award. All grant costs must be obligated/incurred (goods and services received) prior to the end date of the annual grant award, and all project work must be performed within the time frame of the grant award.

How will I get reimbursed for expenditures?

New procedures for submitting claims are being developed by the SCDE at this time. The process for submitting claims will be forwarded separately to all programs as soon as it has been finalized. All grant awards are issued on a ***cost-reimbursement*** basis by submitting a completed Expenditure Report. Expenditure Reports, along with invoices, receipts, time sheets, and other backup documentation must be submitted at least quarterly. Cost-reimbursement means that for each grant award, the amount of grant funds paid by the SCDE during the grant award period cannot exceed the amount of eligible project expenditures incurred by the subgrantee during the grant agreement period.

Funds not expended within each annual continuation award period are not carried forward into the next year. Unexpended funds are retained at the SCDE.

Costs incurred in excess of the grant award amount, as well as costs for which reimbursement claims are not submitted in accordance with the GAN, are the sole responsibility of the subgrantee.

How do I know what expenditures are allowable?

Subgrantees must ensure that all expenditures of grant funds are made in accordance with the **approved budget** and narrative or SCDE approved modified budget. All expenditures must be allowed in accordance with the RFP guidelines and the OMB Cost Principle Circular applicable to the type of agency (see Part One).

During the pre-award revision process, SCDE staff reviewed your proposed budget and project plan with reference to the OMB circulars and RFP parameters. Generally speaking, all costs that were approved in your budget and narrative are considered allowable in accordance with the following criteria established in the OMB Cost Principle Circulars:

All costs must:

- **Reflect resources necessary** and be directly **allocable** to the project plan (goals, objectives and activities);

- **Be reasonable** for the performance of the project;
- **Conform to any limitations or exclusions** as set forth in the RFP, program regulations, and/or cost principles most appropriate to the grantee type;
- Have a **cost basis** to support the identification of the amount (i.e., quantity x unit cost = total request);
- **Be administratively efficient**;
- **Be treated in a consistent manner** by the subgrantee as an item of cost, regardless of the source of funds involved;
- **Be categorized** in accordance with Generally Accepted Accounting Principles (GAAP); and
- **Not be included** as an item of cost in **any other federally funded program**.

How do I know what project activities are allowable?

All grant activities have been approved by the SCDE during the pre-award revision process and appear in your *final approved grant application*.

Changes to these activities require the SCDE's prior pre-approval. Contact your grant manager for assistance. (See Part Eight.)

Part Three: Subrecipients (Collaborating Partner)

What are subrecipients?

A subrecipient for the purpose of 21st Century Community Learning Centers is an entity (faith based, community based, or school/district) that has a formal arrangement with the primary applicant to provide an *integral part* of the overall grant project. The subrecipient is accountable to the subgrantee, in administering the grant, and is subject to applicable federal and state regulations (**all applicable regulations “flow-down” to the subrecipient**), and is accountable for the delivery of subgrant project activities. A subgrantee may not enter into an agreement with subrecipient that is debarred, proposed for debarment, suspended, or voluntarily excluded from receiving federal funds.

Subrecipients may also be called collaborating partners. Subrecipients' arrangements are distinct from procurement purchase arrangements with *vendors* or fee-for-service arrangements such as those with *consultants*. A collaborative partner by definition provides routine, regular, and on-going services to the program as outlined in a signed Memorandum of Agreement (for example, the regular use of facilities and equipment, mentors/tutors, etc.). A collaborative partner plays a critical role in sustaining the program as grant funds decrease.

Are subrecipients subject to regulations?

The subrecipient is subject to the **same terms and conditions** (see Part One) as the subgrantee, and is responsible to the subgrantee for the agreed upon scope of work (approved goals, objectives and activities), and for the expenditure of subgrant funds if applicable. In turn, the subgrantee is responsible for ensuring the SCDE that the subrecipient is and remains in compliance.

Are consultants and vendors subrecipients?

Consultants and vendors are not employed, either full-time or part-time, by the subgrantee (they are non-employees) and are considered a “purchased service.” They are unlike subrecipients in that they are hired to provide a specific service or product which falls within their normal business operations. These services and products are obtained through fee-for-service or product purchase arrangements. Consultants and vendors are not subject to compliance requirements; they operate in a competitive environment and provide similar services or goods to many different purchasers. Any payments for non-employee compensation must be made through a formal contract with the individual or entity providing the product or service and receiving payment.

The subgrantee is responsible for retaining a copy of the non-employee contract for audit and monitoring purposes.

Do I need a formal agreement with subrecipients?

To meet audit requirements, it is necessary to have a well-constructed memorandum of agreement. The SCDE suggests that you consider the following general guidance when developing the memorandum of agreement with your subrecipient:

- The subrecipients must be included in the final approved grant application submitted to the SCDE;
- The subrecipient must not be *debarred, suspended, or voluntarily excluded* from receiving federal funds (see Federal Executive Orders 12549 and 12689);
- The *budget* for the subrecipient must be for the same amount, and for the same line item amounts, as included in your SCDE final approved grant application;
- The *start and end dates* of the subrecipient agreement must not fall outside the start and end dates of the grant award;
- There must be clear and well-defined *scope of work* consistent with the final approved grant application including goals, objectives, activities, and timelines.

SCDE also recommends that the following specific information be considered when developing a memorandum of agreement:

- A *reporting schedule*, for both program and fiscal reports. Please note that it is important for you to receive and review reports **prior** to the submission of your program and fiscal reports to the SCDE.
- *Termination* clauses for both convenience and cause (including default);

- *Record retention* clauses consistent with the grant award between the SCDE and the subgrantee (*generally three years from the closeout of the grant award*).
- *Detailed scope of services* with timeline, frequency, and personnel responsible

Part Four: Matching Funds

What are matching funds?

At this time, the SCDE 21st Century Community Learning Centers does not require matching funds. However, the SCDE may decide that matching funds are required in future applications. That is, the subgrantee must match a certain percentage of the SCDE grant award amount from local resources. These matching funds, in order to satisfy a matching requirement, must be expended during the grant award period, and must be for costs directly supporting the overall project. These matching funds, in almost all instances, must come from non-federal sources. Funds that are federal in origin, such as federal entitlement funds, are usually not allowed as matching funds for discretionary grants. Please check with the source of federal funds and request written approval.

All costs claimed by the subgrantee to be covered through matching funds must meet the standards for allowable costs in accordance with the OMB Cost Principle circulars described in Parts 1 and 2 (*e.g., unallowable costs cannot be counted as matching costs*). In addition, costs claimed as matching funds on one grant project cannot be claimed as matching funds on another grant project, regardless of whether the costs are from cash matching funds, in-kind contributions or a combination of the two.

How are matching funds treated?

Matching funds must be expended at approximately the same rate as the grant funds being matched, otherwise the grantee runs the risk of not having enough matching expenditures incurred before the end date of the grant award. Insufficient matching expenditures may result in some or all of the grantee's grant-funded expenditures being disallowed by the SCDE.

What qualifies as a match?

Matching requirements may be satisfied through a cash match, in-kind contributions or a combination of the two.

Funds allocated for matching purposes but unspent at the end of the grant award period may not be claimed as matching expenditures.

In-kind contributions must be valued in accordance with the provisions of the OMB Uniform Administrative Requirement Circular applicable to the subgrantee. In addition, the subgrantee must retain records of matching expenditures for a period of three years after the submission of the final program and fiscal reports to the SCDE.

Do I need to report matching funds expenditures?

You must report your expenditure of budgeted matching funds on a Match Form. This form must be submitted at the same time an Expenditure Report is submitted.

Part Five: Monitoring and Reporting

The 21st Century Community Learning Centers conducts site visits and other program monitoring. This monitoring has multiple purposes:

- Provide assistance and training
- Provide information or respond to questions and concerns
- Review and assess programmatic activities at subgrantee sites
- Review and assess administrative systems at subgrantee sites
- Review and assess financial systems at subgrantee sites
- Identify areas of concern or potential areas of concern and work with subgrantees to address those areas
- Provide site visit feedback to subgrantees
- Follow-up on corrective action subgrantee has taken.

All 21st CCLC programs will be monitored at least once during each fiscal year. Annual monitoring visits may be supplemented with follow-up onsite and/or desktop monitoring sessions at the grant managers' discretion.

Monitoring Procedures

- a. All Project Directors will be given a copy of the Monitoring Tool (Form B) at the annual SCDE 21st CCLC Project Directors meeting.
- b. Each grant manager will distribute a monitoring schedule to Project Directors at the beginning of the academic year. The Intent to Monitor Letter (Form A) will be sent to each Project Director and the Authorized Representative at least 2 weeks prior to the scheduled monitoring session.
- c. Each grant manger will conduct a thorough monitoring, utilizing the approved monitoring tool.

- d. The grant manager will send (via email) the Project Director and Authorized Official a copy of the completed Monitoring Tool with explicit findings and recommendations within 15 business days.
- e. Subgrantees with written findings as identified in the Monitoring Tool must submit an email response outlining how they will rectify the findings or how they have rectified the finding within the specified amount of time given on the monitoring tool for each finding. The grant manager will follow up within 5 – 7 business days and will either (1) initiate a corrective action plan if the finding is not rectified satisfactorily in the allotted time frame or (2) notify the Project Director and Authorized Official that the finding was satisfactorily corrected.
- f. The completed Monitoring Tool, along with the subgrantee's response, will be filed in the subgrantee's official files.

HIGH RISK SUBGRANTEES

Subgrantees who are considered high risks are subject to a monitoring visit without notice if:

- A. There is a change in management or employees working directly with grant funds;
- B. The 21st CCLC staff receives knowledge of fraud or possible violation of program guidelines or regulations;
- C. Data is not consistent with the awarded grant;
- D. There is a change in program design not consistent with awarded grant;
- E. There is an unsatisfactory rate of drawdowns;
- F. There are audit findings or concerns from the SCDE's Office of Auditing Services.

What reports are required?

Monthly Data Input

Subgrantees are required to complete and submit **AS-21®** attendance data by **the end of each month**. The SCDE will provide awardees with instructions and training for completing and submitting all required reports.

Subgrantees are required to use the 21st CCLC online reporting systems, **CAYEN®** and **CIPAS®**, to submit outcome-based data monthly for evaluation purposes based on the state's performance measures. Each subgrantee should have a trained employee who will be responsible for submitting all program data by deadlines set by the SCDE. However, the Program Director is ultimately responsible for all elements and the timely submission of all reports. A timeline of due dates is included in the appendices.

Please see 21st Century Community Learning Centers website for an updated calendar of due dates, events, and trainings.

Fiscal Reports

The business administrator/chief financial officer is responsible for completing and signing all fiscal reports except the GAN.

What is an Expenditure Report?

Program expenditures will be reported on the Expenditure Report (claim) Form.

Expenditure reports must be submitted at least quarterly, though they may be submitted more frequently if needed. Expenditures must be consistent with the approved budget and narrative.

Supporting documentation, such as invoices, time sheets, trip reports, etc., are required for reimbursement requests. *Although supporting documents are reviewed by a member of the 21st CCLC staff, this review of documentation is not and should not be considered an official audit.* Therefore, subgrantees must keep copies of all supporting documents on file to meet the internal control grant requirements, including making documents available for official auditing purposes. Expenditure reports must show the project number, county number, district number if applicable, dates expenditures were incurred, and claim number (in numerical sequence) for the appropriate project. The report should be signed and dated by authorized personnel including Project Director prior to submission for reimbursement.

Where do I send reports?

New procedures for submitting claims are being developed by the SCDE at this time. The process for submitting claims will be forwarded separately to all programs as soon as it has been finalized

What happens if I miss a program or fiscal report due date?

The SCDE will notify subgrantees that have delinquent reports and inconsistent drawdown of funds. Since reports are considered part of desk monitoring, **the SCDE reserves the right to withhold payments, suspend grant award activities or terminate the grant award if reports are not submitted as required or if finances are not spent appropriately.**

If you anticipate a delay in submission of your report(s), contact your assigned grant manager.

What does the SCDE do with reports?

Program reports are reviewed to determine the extent to which the grantee is making progress in meeting the stated goals and objectives in the approved activity plan. Fiscal reports are reviewed to determine the extent to which the grantee has adhered to the approved budget and narrative.

If discrepancies are noted in either the program or fiscal reports, or through the desk or on-site monitoring, the grant manager will contact you to obtain a written response addressing the SCDE concerns.

Part Six: Budget and Grant Award Modifications

How much flexibility do I have within my approved budget?

Grant award Terms and Conditions, which are a part of your grant award, contain guidelines for budget modifications. Generally speaking, subgrantees may move funds budgeted in one category to another category **without SCDE approval** when:

- the transfer of funds does not result in a change in the scope of work (scope of work means program changes representing a significant departure from the originally approved project under the grant award);
- the cumulative amount of all transfers does not exceed ten (10%) percent per budget line;
- the funds are transferred to a previously approved line item. (Subgrantees may not move funds to an unbudgeted line item **without prior SCDE approval**);
- the transferred funds will not be used for expenditures that are specifically disallowed by the language in the RFP document, the applicable OMB Cost Principles Circular and the grant award. *Expenditure for costs disallowed by the RFP, the grant award and/or the applicable OMB Cost Principles Circular will be subject to monitoring and/or audit findings.*
- the funds are not transferred to or from a restricted line item such as subgrants, equipment or indirect costs.

When must I write to get approval to change my grant?

You may find it necessary to request changes to your approved grant application. When this occurs, you need to obtain **written prior approval** from the SCDE. These formal SCDE processes are called a *grant award modification and a budget amendment*.

All requests for a grant award modification and/or budget amendment must be received by the grant manager on or before May 1st of the program year.

Example: If your grant award ends 7/31/2014, any grant award modification request must be received by the SCDE no later than 5/1/14.

The following conditions **require prior written SCDE approval**:

- Changes to the approved **scope of work, including schools served and site locations**;
- Changes to the project director position, or other key staff;
- Transfer of funds to an **unbudgeted line item**;
- Transfer of funds to or from the **indirect costs line**;
- Budget category expenditure variances, exceeding ten (10) per line;
- Costs requiring prior approval pursuant to the **federal cost principles**;
- Increases or decreases in the **total award amount**;
- Extension or contraction of **grant award time frame**; and
- Changes to approved **subgrant recipients**

What are the restricted line items (Subrecipients and Indirect Costs)?

Subrecipients: All subrecipients are included in the approved budget. Subgrantees may not substitute (add or delete) subrecipients without prior written approval from the SCDE, regardless of whether the subrecipients costs would remain within the threshold limits. The subrecipients are subject to adhering to the same terms and conditions as the grantee, and providing the agreed upon scope of work (approved goals, objectives and activities), and expending grant funds in accordance with federal cost principles.

Transfers between direct and indirect costs: Indirect costs are those costs that are incurred as a result of agency activities, and provide a benefit to the grant award, but cannot be allocated directly to a grant project. Examples of such indirect costs include *facilities, utilities, accounting and bookkeeping services, legal services, award administration systems, procurement systems, general operating expenses, etc.* As these costs cannot be directly allocated to a particular grant award, an indirect cost rate is used instead. Subgrantees may not cover cost over-runs of *direct costs* from cost under-runs of indirect costs, or vice versa. Direct costs are approved for a specific purpose just as indirect costs are approved to cover general operating expenditures. Subgrantees cannot transfer costs between these two types of costs without **requesting and obtaining SCDE prior approval**.

What should be included in a grant award modification request?

The grant award modification process requires substantial programmatic and fiscal review by the SCDE. If a grant award modification request is not submitted directly to the Grant Manager, with the signature of the Project Director, or does not contain the necessary information to complete the review, it will be returned and may not be considered.

The basic components of a well-constructed grant award modification request include the following: (*Feel free to use the headings below to organize your modification request.*)

- ***The reason for the change:*** A compelling and detailed programmatic justification and rationale for the need for the requested change which is in keeping with the intent, goals, and objectives of the RFP, the project application and grant award.
- ***The impact on the budget:*** You must justify **all decreases as well as increases** to budget line items. In other words, you must explain why funds have become available, as well as how you would like to redirect them. **The Chief Financial Officer must certify budget revisions** through his/her signature. Forms are available in the Appendix and must be used when submitting a grant award modification request.

The grantee may not implement changes to the grant award until it receives official written notification of approval by the SCDE. Any changes enacted prior to notification of approval may be disallowed or may become the object of an audit finding. Receipt and review of a grant award modification request by the SCDE does not imply or indicate pending approval. **Approval of a grant award modification is dependent upon a justifiable programmatic and/or fiscal need that will be of direct benefit to the project and that is permissible under the established RFP parameters.** Be sure to review the approved modification. In some cases, partial approval may be granted or SCDE may have changed some budget information during the review/approval process.

Where do I send my grant award modification and/or budget amendment request?

Requests for amendments are to be sent to:

Send the completed package to:
Your Grant Manager Email Address

All requests for grant award modifications must contain the grantee identification information.

Subgrantees will receive notification that their requests for modifications have been approved or have not been approved with an explanation. If approved, a “Budget Report” and “Budget Narrative” must be used to request a budget amendment. Use one copy marked as

“change” to demonstrate the actual increase(s) and/or decrease(s) by function/object. A second form marked as “amendment” should be provided to demonstrate the total revised budget after the budget changes.

Part Seven: Grant Award Closeout

How do I close out my grant award?

To close out a grant award, subgrantees must prepare and submit the final program and fiscal reports, along with any deliverables specified in the grant award, to the SCDE within thirty (30) days after the end date of the grant award.

In order for a grantee to submit a final expenditure report, it must liquidate (pay) all outstanding obligations, such as open purchase orders, within this 30 day period, so that the final expenditure report can be prepared and submitted.

Remember, all grant costs must be incurred prior to the end date of the grant award and all project work must be performed within the time frame of the grant award.

Can costs be disallowed by the SCDE?

The final program and expenditure reports are reviewed by the SCDE’s staff to determine the extent to which the subgrantee has achieved the approved goals and objectives of the project and to what extent the subgrantee has complied with the approved budget. Any costs claimed by the subgrantees that are disallowed by SCDE are noted and the final approved expenditure amount is adjusted accordingly.

Any reported expenditure that violates the terms and conditions of the grant award (*i.e., over threshold changes, expenditures in unapproved line items, disallowed project activities, etc.*) will be disallowed by the SCDE and a refund will be requested.

When do I get the final payment?

Once the final program and expenditure reports are received and approved by the SCDE, the final payment (less any adjustments for prior overpayments, disallowed costs, *etc.*) is made to the subgrantee. **No final payment will be made in the absence of required reports.**

Do I send a check if I overspend grant funds?

In the event that you received payments in excess of the total eligible project expenditures (minus any adjustments), the SCDE will send you a *refund request* letter for the difference. **Do not send a refund check with your final report.** Please be advised that delinquency in the remittance of a refund will affect the subgrantee's eligibility for future grant awards.

Do I send a check if I have unspent grant funds?

In the event that you do not expend all of the funds that you were awarded, the SCDE will deobligate the unspent funds and return them to the general pool. You will not need to send a check for these funds as you did not receive a reimbursement for them.

How long do I keep grant records?

Generally speaking, financial records, project records, all supporting documentation and other records pertinent to a grant must be retained by your agency for a minimum of ***three years from the submission and approval of the final program and fiscal reports*** by the SCDE. Program income records and all supporting documentation must be retained for a period of ***three years after the end of the grantee's project period (4 years)***.

Any and all records, financial and programmatic, that relate to audits, appeals, litigation, or the settlement of claims which may arise out of the performance of the project must be retained until the audits, appeals, litigation, or claims are resolved.

SCDE or any of its duly authorized representatives retain access rights to any pertinent books, documents, papers and records of the agency to make audits, examinations, excerpts and transcripts. If federal funds are used in the awarding of the grant awards, the term "authorized representatives" includes, but is not limited to the director of the federal funding agency providing the funds, the Comptroller General of the United States, or any of their duly authorized representatives. This access also extends to the records of any and all subgrantees (including participating organizations in collaborative efforts).

Part Eight: Audit

Will I be audited?

Recipients of federal and/or state grant funds are required to have an annual audit performed in accordance with the Single Audit Act, Federal OMB Circular A-133 and State Circular 98-07.

Failure to comply with these audit requirements could jeopardize a subgrantee's eligibility for future grant funding. Project directors should consult with their business administrators and independent accountants regarding these requirements.

How can I safeguard my grant against audit findings?

You have already taken the first step in safeguarding your grant by reading this handbook and reviewing all grant documents!

The SCDE Office of Auditing Services that, among other things, oversees the use of state and federal funds by the SCDE and its subgrant recipient agencies. There is a chance that your agency could be selected for a *grant award audit* by this office. Again, paying careful attention to the terms, conditions and guidance presented here will help safeguard your grant against audit findings.

For your convenience, SCDE 21st Century Community Learning Centers has compiled the following list of “**Common Audit Findings.**” Keep these as a reference when managing your discretionary grant project.

1. Grant funds used for expenses not included in the approved budget and narrative. For example, travel expenses incurred and reported, but not budgeted; or type of equipment purchased was not approved in the budget.
2. Costs incurred prior to or subsequent to the grant award time frame, as shown on page one of the GAN.
3. Costs reported on final expenditure report were more than the costs recorded in the accounting records.
4. Prior approval for a transfer that exceeds the 10% threshold rule did not receive SCDE approval.
5. Costs reported/recorded in an incorrect expense category, which results in transfers exceeding the 10% rule.
6. Reported costs include amounts encumbered at the end of the grant period, but never paid for goods or services received after the end of the grant period (e.g., never liquidated expenditures such as payroll, supplies, and any other invoices).
7. Costs were incurred at the end of the grant period and were of a type that did not provide a direct benefit to the grant period. (*All grant expenditures must directly benefit the grant project*).
8. Time records were inadequate to support employee salary changes to the grant, especially for employees who only spent part of their time working on the grant.

9. Time and attendance records were not approved by supervisors and not signed by employees.
10. No record of board approval for salary, hourly pay rate for part-time employees or hourly pay rate for employees working outside the normal work day.
11. Improper classification/reporting of employee and consultant expenses.
12. Reporting fringe benefit costs using the *budgeted* percentage when *actual* fringe benefit costs incurred were lower.
13. Mathematical or clerical errors made when calculating a charge to the grant.
14. Charges to the grant for supplies, equipment, etc., which are not supported by vendor invoices and appropriate quotes.
15. Costs for entertainment, where such costs do not represent a valid grant expense, are not allowable in accordance with OMB Cost Principles.
16. Charges to the grant for supplies requisitioned from stock and reimbursed with grant funds that are not supported with adequate documentation.
17. Methods used to determine charges to the grant for a portion of expenses such as telephone, postage, rent, duplicating, *etc.*, which do not have a reasonable basis of allocation. Charging the budgeted amount without reasonable justification is not acceptable
18. Reporting of costs that are not reasonably related to the purpose of the grant.
19. Grantee's accounting records do not provide for an audit trail. As a result, the auditors cannot reconcile the final expenditure report submitted to the SCDE with the grantee's accounting records.
20. Documentation and consulting agreement are not maintained to substantiate the dates, number of hours and type of services provided by consultants.

Part Nine: Appendices

DEFINITIONS

APPLICANT – A school district (LEA) or other agency (e.g., FBO, CBO, and institution of higher education) seeking a project award from the South Carolina Department of Education.

CBO – Community-based organization, a private nonprofit organization which is representative of a community or significant segments of a community and which provides educational or related services to individuals in the community.

CFR – Code of Federal Regulations. These regulations may be reviewed at <http://www.whitehouse.gov/omb/circulars/>.

COMMUNITY LEARNING CENTER – A community learning center offers academic, artistic, and cultural enrichment opportunities to students and their families when school is not in session (before school, after school, or during holidays or summer recess). A community learning center assists students in meeting State and local academic achievement standards in core academic subjects such as reading and mathematics, by providing the students with opportunities for academic enrichment. Centers also provide students with a broad array of other activities, such as drug and violence prevention, counseling, art, music, recreation, technology, and character education programs, during periods when school is not in session. Community learning centers also serve the families of participating students through family literacy programs [Section 4201(b)(1) of Title IV, Part B].

EDGAR – Education Department General Administrative Regulations (EDGAR). The U.S. Department of Education code of federal regulations. These regulations may be reviewed at <http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

ESEA – The Elementary and Secondary Education Act (ESEA) amended by NCLB.

FAMILY LITERACY SERVICES – Services are provided to participants on a voluntary basis that are of sufficient intensity in terms of hours, and of sufficient duration, to make sustainable changes in a family, and that integrate (1) interactive literacy activities between parents and their children; (2) training for parents regarding how to be the primary teacher for their children and full partners in the education of their children; (3) parent literacy training that leads to economic self-sufficiency; and (4) an age-appropriate education to prepare children for success in school and life experiences[Section 9101(20) of Title IX, Part A].

FBO – Faith-based organization including churches, religious or parochial schools, and other faith-based groups.

FORMATIVE EVALUATION – Formative evaluation entails the collection of data throughout the project period to assess ongoing progress (e.g., quarterly) toward project objectives. Formative evaluation data is used to make decision about programmatic changes that may improve the project’s impact.

FREE AND REDUCED PRICE MEALS – Free meals or reduced price meals are available to children eligible under National School Lunch Program (NSLP) guidelines. Those guidelines are based on family size and income or benefits such as Food Stamps or Temporary Assistance to Needy Families.

GEPA–The General Education Provisions Act. These statutes may be reviewed at <http://www.access.gpo.gov/uscode/title20/title20.html>

GRANT AWARD NOTIFICATION – A document specifying the project recipient, amount of the grant award and other identifying information, such as project period, standard and special terms and conditions of the award.

IN-KIND/MATCHING CONTRIBUTIONS – In-kind or matching funds contributed within the project duration for the benefit of the project activities. In-kind contributions may include services, paid staff time, instructional materials, equipment, or supplies, which will be donated for the implementation of activities specified in the proposal. Matching funds include monies that will be donated on behalf of the subgrantee for activities specified in the proposal (34 CFR Part 80.24).

LEA – For the purposes of the 21st CCLC program, local education agency (LEA) is defined as a local school district.

LEP – Limited English Proficiency: the legal term referring to English Language Learners who are in the process of developing proficiency in English

MENTORING – A process by which a responsible adult, postsecondary student, or secondary school student works with a child to provide a positive role model for the child, to establish a supportive relationship with the child, and to provide the child with academic assistance and exposure to new experiences and examples of opportunity that enhance the ability of the child to become a responsible adult [Section 9101(27) of Title IX, Part A].

NCLB – The Federal No Child Left Behind Act of 2001

NRG – Non-Regulatory Guidance <http://www.ed.gov/programs/21stcclc/legislation.html>

OMB – The United States Office of Management and Budget
<http://www.ed.gov/programs/21stcclc/legislation.html>

PARAPROFESSIONAL – An employee, not the teacher, who provides instructional support in the program.

PARENTAL INVOLVEMENT – The participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring that parents play an integral role in assisting their child's learning; that parents are encouraged to be actively involved in their child's education at school; and that parents are full partners in their child's education and are included, as appropriate, in decision making and on advisory committees to assist in the education of their child [Section 9101(32) of Title IX, Part A].

PRINCIPLES OF EFFECTIVENESS- Federal statutes require that a program or activity be based on (1) an assessment of objective data; (2) an established set of performance measures, and (3) scientifically based research, if appropriate.

PROJECT PERIOD – The length of time for which the project's funding has been authorized.

PROJECT RECIPIENT – An eligible subgrantee which has written a funded project under the policies and procedures established by the SCDE.

PROJECT YEAR – A period (usually annual) within a project duration that corresponds to the project starting and ending dates (for example, August 1 – July 31).

SCDE – South Carolina Department of Education

SEA – State Educational Agency

SUBGRANTEE – The governmental or other legal entity to which a sub-grant is awarded and which is accountable to the grantee for the use of funds provided (34 CFR Part 80.3).

TITLE I – A federal program under NCLB, the purpose of which is to improve the academic achievement of the disadvantaged.

TITLE I SCHOOLWIDE PROGRAM (SWP) – A school-wide program permits a high poverty school to use funds from Title I, Part A and other federal education program funds and resources to upgrade the entire education program of the school in order to raise academic achievement for all the students. This contrasts with a Title I targeted assistance program, through which Title I, Part A funds are used only for supplementary educational services for eligible children who are failing or at risk of failing to meet state standards.

A school with a Title I school-wide program is one that:

- serves an eligible school attendance area or is a participating school under section 1113 of Title I of Public Law 107-110, No Child Left Behind Act, and
- has at least 40% of the children, enrolled in the school or residing in the school attendance area, from low-income families.

USED – United States Department of Education: <http://www.ed.gov/index.jhtml>

Additional Forms

- Budget Forms
 - Expenditure Checklist
 - Expenditure Form
 - Sample Budget Forms
 - Guidelines to Retaining Documentation to Support Expenditure Claims
 - Account Code Definitions
 - Timesheet
-
- CAYEN AS/21 Due Dates
- CAYEN AS/21 Quick Update List
- Field Trip Form
- Modification Forms
 - Budget Modification Form
 - Program Modification Form
- Monitoring Schedule
- Monitoring Tool
- Peer Exchange List
- Physical Inventory Form

BUDGET FORMS

Sample Budget Forms

**STATE DEPARTMENT OF EDUCATION
EXPENDITURE REPORT**

PROJECT NO.

COUNTY NO. SUB PROGRAM

DISTRICT NO. PERIOD BEGINS Jan. 9, 2012 PERIOD ENDS Jan. 31, 2012

STATE (1) CLAIM NUMBER FINAL REPORT

FEDERAL (2) _____

ABC COMMUNITY DEVELOPMENT CENTER
123 FINANCE AVENUE
ORANGEBURG, SC 29123
PROGRAM 21ST CENTURY LEARNING GRANT

Mail to: State Department of Education
Office of Finance, Room 307
1429 Senate Street
Columbia, SC 29201

FUNCTIONS CODES	SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	OBJECT OF EXPENDITURES			TOTALS
				SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	
NAME	No.						
INSTRUCTION	100						
INST-BASIC (ADULT ED ONLY)	181	1,030.00	450.00	1,800.00			16,480.00
INST-SECONDARY (ADULT ED)	182						
ENGL LITERACY-ESL (ADULT ED)	183						
SUPPORT SERVICES	200						
PUPIL SERVICES	210						
INST. STAFF	220						
SUPERVISION OF SPEC. PROG.	223	660.00	595.00				8,275.00
PUPIL TRANS (FED MANDATED)	251		2,000.00				2,000.00
SCHOOL BUILDING	253						
OPER. & MAINT.	254						
FOOD SERVICES	256						
PUPIL TRANS-FIELD TRIPS	271						
COM. SERVICES	300						
PAYMENT TO CHARTER SCHOOL	416						
TRANSFERS	430						
TOTALS		20,200.00	3,045.00	1,800.00			26,755.00

* Sample Expenditure *

CERTIFICATION: I hereby certify that the expenditures shown above have been incurred and paid in accordance with rules and regulations set forth in this program, that payment for this claim is not being duplicated or reimbursed from any other source, and that invoices and other pertinent records required to substantiate this claim are on file and available for audit.

PROG EDIT SUB PROGRAM CLAIM DD TY ACTION
 E-MAIL ADDRESS stypist@abceducorp.com FAX NUMBER 803-534-1235

SUPERINTENDENT'S SIGNATURE OR DESIGNEE [Signature] DATE 9-3-2012
 CONTACT PERSON Ramona Typist TELEPHONE 803-534-1234

**STATE DEPARTMENT OF EDUCATION
BUDGET REPORT**

PROJECT NO. 1 C L 0 6 6

COUNTY NO. 3 B 0 2

DISTRICT NO. 0 1

STATE (1) 2

ABC COMMUNITY DEVELOPMENT CENTER
123 FINANCE AVENUE
ORANGEBURG, SC 29123
PROGRAM 21ST CENTURY LEARNING

PERIOD BEGINS 8/1/2011 PERIOD ENDS 7/31/2012

ORIGINAL CHANGE AMENDMENT NO. _____

** Sample Budget **

FUNCTIONS/CODES	No.	OBJECT OF EXPENDITURES										TOTALS	
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700	TOTALS				
INSTRUCTION	100	48,800.00	10,213.00	5,250.00	5,722.00								69,985.00
INST.-BASIC (ADULT ED ONLY)	181												
INST.-SECONDARY (ADULT ED)	182												
ENGL LITERACY-ESL (ADULT ED)	183												
SUPPORT SERVICES	200												
PUPIL SERVICES	210												
INST. STAFF	220												
SUPERVISION OF SPEC. PROG.	223	35,500.00	7,015.00	1,500.00									42,015.00
PUPIL TRANS (FED MANDATED)	251												
SCHOOL BUILDING	253												
OPER. & MAIN.	254												
FOOD SERVICES	256												
PUPIL TRANS-FIELD TRIPS	271												
COM. SERVICES	300												
PAYMENT TO CHARTER SCHOOL	416												
TRANSFERS	430												
TOTALS		82,300.00	17,228.00	6,750.00	5,722.00								112,000.00

Mail to appropriate program office.

Shanda Jones 9/10/11
BUSINESS OFFICIAL DATE

Bonnie Typist
CONTACT PERSON TELEPHONE 803.534-1234

RTYPIST@abceducorp.com E-MAIL ADDRESS
SDE APPROVAL

PROG EDIT SUB PROGRAM CLAIM MM DD YY ACTION

TELEPHONE 803.534-1234 DATE 8/23/11
FAX NUMBER 803.534-1235

**STATE DEPARTMENT OF EDUCATION
BUDGET REPORT**

PROJECT NO. 1 C L 0 6 6
 COUNTY NO. 3 8
 DISTRICT NO. 0 1

ABC COMMUNITY DEVELOPMENT CENTER
 123 FINANCE AVENUE
 ORANGEBURG, SC 29123
 21ST CENTURY LEARNING

PERIOD BEGINS 8/1/2011 PERIOD ENDS 7/31/2012
 PROGRAM 21ST CENTURY LEARNING

STATE (1) 2
 FEDERAL (2) 2

ORIGINAL
 CHANGE

AMENDMENT NO. _____

** Sample Amended Budget **

FUNCTIONS/CODES	No.	OBJECT OF EXPENDITURES							TOTALS	
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700		
INSTRUCTION	100									
INST.-BASIC (ADULT ED ONLY)	181	40,000.00	9,000.00	5,250.00	5,222.00					
INST.-SECONDARY (ADULT ED)	182									
ENGL LITERACY-ESL (ADULT ED)	183									
SUPPORT SERVICES	200									
PUPIL SERVICES	210									
INST. STAFF	220									
SUPERVISION OF SPEC. PROG.	223	33,500.00	7,015.00	1,500.00						42,015.00
PUPIL TRANS (FED MANDATED)	251			10,513.00						10,513.00
SCHOOL BUILDING	253									
OPER. & MAIN.	254									
FOOD SERVICES	256									
PUPIL TRANS-FIELD TRIPS	271									
COM. SERVICES	300									
PAYMENT TO CHARTER SCHOOL	416									
TRANSFERS	430									
TOTALS		73,500.00	16,015.00	17,263.00	5,222.00					112,000.00

Mail to appropriate program office.

PROG EDIT SUB PROGRAM CLAIM SDE USE ONLY

MM DD TY ACTION

DATE 9/10/11

DATE 8/02/534-1234

E-MAIL ADDRESS typist@abcedev.hop.com

TELEPHONE (802) 534-1234

FAX NUMBER 802 534-1235

BUSINESS OFFICIAL Janethryst

CONTACT PERSON Ramona Typist

Guidelines for Retaining Documentation to Support Expenditure Claims



STATE OF SOUTH CAROLINA DEPARTMENT OF EDUCATION

Mick Zais
Superintendent

1429 Senate Street
Columbia, South Carolina 29201

MEMORANDUM

TO: All SCDE Federal Program Directors

FROM: Melissa A. Austin, Audits Manager
Office of Finance
Single Audit Section

DATE: August 30, 2012

RE: Guidelines For Retaining Documentation To Support Expenditure Claims

The SC Department of Education's Office of Finance, Single Audit Section (Section), is committed to providing our services and support to the various program offices of the Department, as well as all other local, state, and federal agencies, in order to sustain an effective structure for the public education system of SC. Our goal is to offer these services and support in a manner that they promote fiscally sound uniformity with continuous levels of improvements and a high regard of effectiveness and efficiency. Our purpose is to communicate these services and support through informational resources and knowledge that will continue to improve all day-to-day operations of each individual program office as they continue to communicate this pertinent information to their individual subrecipients.

In addition to providing service and support, the Section has a fiscal responsibility to monitor/examine all federal grant awards and/or agreements, expenditures, and claims of reimbursement related to the awards of the Department's subrecipients. As a result and in accordance with our procedures, a sample of the Department's subrecipients of federal grant awards and/or agreements will be required to provide documentation for selected expenditure claims submitted to the SCDE for reimbursement each fiscal year. When reviewing this information, the Section seeks to ensure compliance with the federal rules and regulations set forth by the Office of Management and Budget and to determine that all practices are in accordance with the generally accepted accounting principles or agency directives. We also seek to certify the fulfillment of the established agreement made with the Department's specific program office through the signed Grant Award, Statement of Assurances (*see Attachment A*), and Terms & Conditions (*see Attachment B*).

The Section has been faced with daunting challenges in our efforts to try and minimize/alleviate the overwhelming lists of noted deficiencies when performing the sampled reviews. As a result, guidelines have been developed for the Department's federal program offices and liaisons to advise or remind their subrecipients, in hopes to reduce errors, delays, or repeat requests in the submission of documentation to substantiate reimbursements of tested claims. **And while strongly recommended to be adhered to in all prior years, these guidelines apply firmly to all approved grant awards beginning fiscal year 2010-2011 and in all subsequent years.**

All SCDE Federal Program Directors
August 30, 2012
Page 2

SCDE federal program directors are also asked to notify subrecipients that the Section will begin performing onsite documentation reviews for a sample of non-LEA subgrantees beginning in the fall of 2012. LEA's with repetitive financial statement findings may also be subject to an onsite review of by the Section.

The Office of Finance thanks you in advance for your cooperation and support with this matter. If you have any questions or concerns regarding this memorandum or need additional assistance, please contact either Quentina W. Gregg at 803-734-8425 or qgregg@ed.sc.gov or Shonda K. J. Pooser at (803) 734-7420 or SKPooser@ed.sc.gov.

MAA/QWG/dlw

cc: John Cooley, Chief Finance Officer
Len Richardson, Director of Finance
Quentina W. Gregg, Auditor
Shonda K. J. Pooser, Auditor
Single Audit Section File Copy

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

All submitted expenditure reports must reflect a “period begins” and “period ends” date that fall within the project dates as outlined on the Grant Award. The documentation submitted to support these expenditures should be reflective of the same time period. Please remember that a claim of reimbursement of expenditures indicates that the following statement is true and confirmed:

“I hereby certify that the expenditures shown above have been **incurred** and **paid** in accordance with the rules and regulations set forth in this program, that payment for this claim is not being duplicated or reimbursed from any other source, and that invoices and other pertinent records required to substantiate this claim are on file and available for audit.”

As a result of the aforementioned certification, expenditures for **future purchases** or **projected costs** cannot be submitted to the SCDE at any time on a claim of reimbursement.

We recommend that the subrecipient maintains a system of providing all payments by the method of check, credit card, purchase order, etc. (**not cash**) in order to create a greater audit trail, strengthen internal control procedures, and prevent any allegations of impropriety.

In submitting all claims, the subrecipient should review the SCDE Financial Accounting Handbook to ensure that charges are being charged to the appropriate accounts and reflected as such on the submitted expenditure report. If the initial budget breakdown does not reflect the proper line-item to report expenditures accordingly, the budget must be reviewed and amended as necessary to account for all allowable expenditures the subrecipient expects to incur. Allowable expenditures are noted in the SCDE Funding Manual and federal regulations.

When submitting documentation to substantiate a claim, if the total amount of the documentation exceeds the actual amount of the claim, the subrecipient must include a statement indicating how the balance of the expenditure has been funded (*i.e., local, state, private, etc.*).

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

for which each employee is compensated. The reports must be prepared at least monthly and coincide with one or more pay periods. The 2 CFR Part 225, “Cost Principles for State, Local and Indian Tribal Governments”, states that employees who work on multiple activities or cost objectives, should support a distribution of their salaries or wages by a PAR or equivalent documentation. These reports should be completed when employees work on more than one federal award or a federal award and a non-federal award.

* Note – Both a timesheet and a personnel activity report are required. A timesheet may be a PAR if all of the required elements of the PAR (*as stated in the OMB Circulars*) are present on the timesheet. This time & effort information should meet the following standards in order to be considered a multi-purpose record:

- i. Grant #
- ii. Grant Name (*Cost Objective*) or Activity
- iii. Employee’s Distribution (%) of Time
- iv. Employee’s Full Name
- v. Employee’s Position’s Title or Job Description
- vi. Specific Dates (*i.e., daily & work week ending*)
- vii. Specific Times (*i.e., time/in & time/out*)
- viii. * Calculation of Time Worked (*i.e., daily & work week ending*)
- ix. * Calculation of Other Time (*i.e., Sick, Vacation, Holiday*)
- x. Employee’s Signature
- xi. Supervisor’s or Approving Agency Official’s Signature

Please note that multiple funding sources charged for an employee’s salary do not necessarily mean that more than one federal award is being charged. If the job function meets one objective, the semi-annual certification is only required, not the PAR. For example, a teacher’s salary is funded 50% with state funds and 50% with federal funds but the teacher works 100% with Special Education students. The teacher is only required to complete the semi-annual certification because only one objective is being met.

c. **Semi-Annual Certification** (*see Attachment D*) – the 2 Part 225 “Cost Principles for State, Local and Indian Tribal Governments” (*applicable to LEA’s*), states employees who work on a single Federal award or cost objective are required to certify at least semi-annually that they indeed worked solely on the Federal award covered by the period of certification.

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

3. **(Recommended) Record of Paid Wages** – this source document may be submitted in the following forms:
- a. Copy of Payroll Register
 - b. Copy of Check Stub

Also please include a Payroll Schedule *(if the payroll ending date is not already inclusive on the Payroll Register or Check Stub)*.

- **All of the information noted above should be signed by the Employee as well as the Supervisor or Approving Agency Official.**

If a subrecipient's expenditure report includes a claim of reimbursement for ***Employee Benefits**, the **Record of Paid Wages** may also be used to substantiate this amount if that information has been included on that source document. If not, please refer to the section below on claim of reimbursement on **Expenditures for Purchased Services, Supplies & Materials, Capital Outlay, Other Objects, or Transfers**.

According to SCDE definitions of employee benefits, **federal and state income taxes withheld are not considered as a fringe benefit, or an additional or incidental advantage to the employee, but in actuality is a liability to the employer (subrecipient) that has been assessed by federal and state governing laws, rules, and regulations. Therefore the federal and state income taxes withheld **should not be submitted as a part of Employee Benefits on the reimbursement claim. However, the employer portion of FICA, Workman's Compensation Tax, & Unemployment insurance tax are allowable expenditures.***

If a subrecipient's expenditure report includes **a claim of reimbursement for Salaries for a Purchased Service**, the following is required and should be submitted for **all** of the subrecipient's contractual personnel:

1. **Contractual Agreement or Terms Services** – this source document *(if submitted on one form)* or information *(if submitted in multiple forms)* is not limited to, but should definitely include the following:
 - a. Full Name of the Individual Contractor or Contracting Company
 - b. Position or Title of the Contractor or Name of the Contractual Services to Be Rendered
 - c. Details of Services to be Provided *(who, what, when, where, and why)*
 - d. Fees and Fee Schedule *(if applicable)* Associated With Contractual Services

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

* If the Contractor or Contracting Company submits a separate Invoice of services rendered for payment to the subrecipient, the subrecipient should also include this information to substantiate the claim. In this case, please refer to the section below on claim of reimbursement on **Expenditures for Purchased Services, Supplies & Materials, Capital Outlay, Other Objects, or Transfers.**

2. **(Recommended) Record of Payment for Contractual Services** – refer to the **(Recommended) Record of Paid Wages** section above.

If a subrecipient's expenditure report includes **a claim of reimbursement for Purchased Services, Supplies & Materials, Capital Outlay, Other Objects, or Transfers**, the following is required and should be submitted for **all** purchases:

Purchased Services – Travel

Travel costs, if allowable, **must not exceed** limits noted in the United States General Services Administration (www.gsa.gov) regulations for lodging, meals, or mileage. However, the federal rates stated above are not mandated as a minimum rate of reimbursement. If a school district's policy is to reimburse its employees at a lower rate that has been set by the district, this is also allowable.

* A record of the subrecipient's subsistence policy or travel regulations should be submitted to the Office of Finance to indicate whether the subrecipient adheres to the district, the state, or the federal government reimbursement regulations.

The following is required and should be submitted for Lodging, Meals, Mileage, Registration, or Transportation in the following source document forms:

1. **Lodging**

- a. Conference or Event Itinerary
- b. Itemized Lodging Receipt (*showing "-0-" balance due*)
- c. *(Recommended)* Record of Payment

2. **Meals**

- a. Conference or Event Itinerary
- b. Purchase Receipt

* If meals are not the result of a conference or event, please indicate the purpose of purchase (*i.e., site visit travel, etc.*)

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

3. **Mileage**
 - a. Travel Log *(including)*
 - i. Travel Destination
 - ii. A Start and Ending Mileage for Travel Destination
4. **Registration**
 - a. Conference or Event Itinerary
 - b. Record of Registration Fees
 - c. *(Recommended)* Record of Payment
5. **Transportation** *(Air, Bus, Car, Train, etc.)*
 - a. Conference or Event Itinerary
 - b. Itemized Transportation Receipt
 - c. *(Recommended)* Record of Payment

The following source documents are required and should be submitted for, **(Other) Purchased Services, Supplies & Materials, Capital Outlay, and All Other Expenditures (not previously addressed):**

1. **Proof of Purchase**
 - a. Copy of Invoice or Purchase Receipt
 - b. Purchase Order or Receiving Document *(if applicable)*
2. **(Recommended) Record of Payment**
 - a. Copy of Check *or*
 - b. Copy of Bank Statement

The following source documents are required and should be submitted for **all** purchases made by **Credit Card (P-Card):**

1. **Proof of Credit Card Purchase –**
 - a. Copy of Purchase Receipt from Vendor *or*
 - b. Copy of Invoice from Vendor
2. **(Recommended) Record of Payment for Credit Card Purchases –**
 - a. Copy of Bank Statement
 - b. Copy of Actual Check

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

*** FOOD SERVICES ONLY ***

If a subrecipient's expenditure report includes a claim of reimbursement for the National School Breakfast and School Lunch and After School Snacks Program, the following is required and should be submitted:

1. **Daily Participation Roster**

* The roster should include the following information for each participant (*for each corresponding program*):

- a) Name of the Child
- b) Enrollment Date
- c) Withdrawal Date
- d) Date of Meal Served (*Month, Year, Day*)
- e) Total Number of Reimbursable Meals Served to Students
- f) Number of Reimbursable Meals Served to Students at Full Price
- g) Number of Reimbursable Meals Served at No Charged to Students Who Qualify for Free Meals
- h) Number of Reimbursable Meals Served at Reduced Price to Students Who Qualify for Reduced Priced Meals

NOTE: Reimbursement meals should not be claimed on weekends or holidays unless the subrecipient is a residential institution.

2. **(Recommended) Approved Policy Statement & Program Agreements**

Please (*see Attachments E, F, G, & H*) or refer to the following links for roster samples.

- 1. **Sample Participation Roster for USDA Meal Reimbursement – Residential Child Care Institutions (RCCIs)** (*see Attachment E*).
<http://ed.sc.gov/agency/os/Health-and-Nutrition/documents/FoodServiceProgramManual2010rev043012.pdf>
Select **Chapter 12 – Counting & Claiming** from the .pdf layout in the left pane then select **Form 12-H**.
- 2. **Sample Daily Record of Breakfast Served** (*see Attachment F*).
<http://ed.sc.gov/agency/os/Health-and-Nutrition/documents/FoodServiceProgramManual2010rev043012.pdf>
Select **Chapter 12 – Counting & Claiming** from the .pdf layout in the left pane then select **Form 12-D (2 pages)**.

**Guidelines For Submitting Documentation To Support Reimbursed Expenditure Claims
During Documentation Reviews**

*** FOOD SERVICES ONLY con't***

3. **Sample Daily Record of Lunches Served** (*see Attachment G*).
<http://ed.sc.gov/agency/os/Health-and-Nutrition/documents/FoodServiceProgramManual2010rev043012.pdf>
Select **Chapter 12 – Counting & Claiming** from the pdf layout in the left pane then select **Form 12-C** (*2 pages*).
4. **Sample Daily Record of Afterschool Snacks Served** (*see Attachment H*).
<http://ed.sc.gov/agency/os/Health-and-Nutrition/documents/FoodServiceProgramManual2010rev043012.pdf>
Select **Chapter 12 – Counting & Claiming** from the pdf layout in the left pane then select **Form 12-E** (*2 pages*).

Also, please refer to the following **Office of Health and Nutrition** links for additional information:

1. For a copy of the **2010 South Carolina School Food Service Reference Manual for Child Nutrition Programs**. <http://ed.sc.gov/agency/os/Health-and-Nutrition/documents/FoodServiceProgramManual2010rev043012.pdf>
2. For a copy of the **Reimbursement Rates for July 1, 2011 - June 30, 2012 and Adult Meal Pricing**.
<http://www.fns.usda.gov/cnd/Governance/notices/naps/NAPs12-13.pdf>

Please be advised that the SCDE Office of Finance reserves the right to make changes to this document at any time. Also, noncompliance with these guidelines could result in nonpayment of federal funds to or recoupment of federal funds from your subrecipient.

Assurances and Terms and Conditions for Federal Awards and Sub-Awards

Assurances

As the duly authorized representative of _____,
I certify that this applicant (Please print or type name of applicant.)

- A. Has the legal authority to apply for federal assistance and the institutional, managerial, and financial capability (including funds sufficient to pay the nonstate share of project costs) to ensure proper planning, management, and completion of the project described in this application.
- B. Will give the South Carolina Department of Education (SCDE) access to and the right to examine all records, books, papers, or documents related to this award and will establish a proper accounting system in accordance with generally accepted accounting principles or agency directives.
- C. Has an accounting system with sufficient internal controls, a clear audit trail, and written cost-allocation procedures as necessary. The financial management systems are capable of distinguishing expenditures that are attributable to this grant from those that are not attributable to this grant. This system is able to identify costs by programmatic year and by budget line item and to differentiate among direct, indirect, and administrative costs. In addition, the applicant will maintain adequate supporting documents for the expenditures (federal and nonfederal) and in-kind contributions, if any, that it makes under this grant. Costs are shown in books or records (e.g., disbursements ledger, journal, payroll register) and are supported by a source document such as a receipt, travel voucher, invoice, bill, or in-kind voucher.
- D. Will also comply with the Office of Management and Budget 2 CFR Part 230 "Cost Principles for Non-Profit Organizations," 2 CFR Part 225 "Cost Principles for State, Local, and Indian Tribal Governments," or 2 CFR Part 220 "Cost Principles for Educational Institutions" consistent with the approved budget by maintaining required support for salaries and wages. Required support includes certifications and/or personnel activity records according to the type of entity.
- E. Will approve all expenditures, document receipt of goods and services, and record payments on the applicant's accounting records prior to submission of reimbursement claims to the SCDE for costs related to this grant.
- F. Will initiate and complete work within the applicable time frame after receipt of approval by the SCDE.
- G. Will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, or disability and comply with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, and the Age Discrimination Act of 1975. The grantee will take affirmative action to ensure that applicants for employment and the employees during the period of their employment are treated without regard to their race, color, religion, age, sex, national origin, or disability.
- H. Has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the *Guidance on Constitutionally Protected Prayer in Public Education* (20 U.S.C. § 7904).
- I. Will comply with the Family Educational Rights and Privacy Act. (20 U.S.C. §1232g; 34 CFR Part 99).

- J. Will comply with the Ethics, Government Accountability, and Campaign Reform Act (S.C. Code Ann. § 2-17-10 *et seq.* and § 8-13-100 *et seq.* (Supp. 2013)).
- K. Will comply with the South Carolina Drug Free Workplace Act (S.C. Code Ann. § 44-107-10 *et seq.* (Supp. 2013) if the amount of this award is \$50,000 or more and the federal Drug Free Workplace Act of 1988 (41 USC 702).
- L. Will provide information to the SCDE, as requested, regarding the reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA), which requires the SCDE to file a FFATA sub-award report by the end of the month following the month in which it awards any subgrant equal to or greater than \$25,000.
- M. Will comply with 2 CFR Part 25 and register and receive a Dun & Bradstreet Data Universal Numbering System (DUNS) number.

Terms and Conditions

- A. **Completeness of Proposal.** All proposals should be complete and carefully worded and must contain all of the information requested by the South Carolina Department of Education (SCDE). If you do not believe a section applies to your proposal, please indicate that fact.
- B. **Non-Awards/Termination.** The SCDE reserves the right to reject any and all applications and to refuse to grant monies under this solicitation. If the SCDE rejects an application, the applicant has a right to request a hearing, as provided by 34 CFR Part 76.401, if it alleges the SCDE's actions violate a state or federal statute or regulation by (1) disapproving of or failing to approve the application or project, in whole or in part, or (2) failing to provide funds in amounts in accordance with the requirements of statutes and regulations.

After it has been awarded, the SCDE may terminate a grant by giving the grantee written notice of termination. In the event of a termination after award, the SCDE shall reimburse the grantee for expenses incurred up to the notification of termination. In addition, this grant may be terminated by the SCDE if the grantee fails to perform as promised in its proposal. Federal grants will be terminated in accordance with 34 CFR Part 80.44 or 34 CFR Part 74.61.

In the event that this grant is terminated, the grantee shall have a right to a hearing as set forth in 34 CFR Part 76.783. The grantee must notify the SCDE of its request for a hearing within 30 days of receiving written notice of the termination. If a hearing is requested, the SCDE will conduct the hearing in accordance with the procedures outlined in 34 CFR Part 76.401(d)(2)–(7).

- C. **Reduction in Budgets and Negotiations.** The SCDE reserves the right to negotiate budgets with applicants. The SCDE may, at its sole discretion, determine that a proposed budget is excessive and may negotiate a lower budget with the applicant. The applicant may at that time negotiate or withdraw its proposal. In addition, the SCDE may desire to fund a project but not at the level proposed. In that case, the SCDE shall notify the applicant of the amount that can be funded, and the applicant and the SCDE shall negotiate a modification to the proposal to accommodate the lower budget. All final decisions are that of the SCDE.
- D. **Amendments to Grants.** Amendments are permitted generally for budgets, grant end date, and management upon the mutual agreement of the parties involved and will become effective when specified in writing and signed by both parties. However, amendments to scope of work that significantly alter the original application proposal may trigger partial or full termination consistent with 34 CFR Part 80.44 or 34 CFR Part 74.61.
- E. **Use of Grant Funds.** Funds awarded are to be expended only for purposes and activities covered by the approved project plan and approved budget and budget narrative.

- F. **Submission of Expenditure Reports.** Claims for reimbursement must be made at least quarterly and consistent with calendar quarters (e.g., an expenditure report claim for costs for January 1 through March 30 must be filed by May 15).
- G. **Obligation of Grant Funds.** Grant funds may not be obligated prior to the effective date or subsequent to the end or termination date of the grant period. No obligations are allowed after the end of the grant period. The final request for expenditure report claims must be submitted no later than thirty (30) days after the end of the grant period.
- H. **De-obligation of Funds.** After a final expenditure report claim has been submitted to the SCDE, the grantee will go through the official de-obligation process with the SCDE.
- I. **Documentation.** The grantee must provide for accurate and timely recording of receipts and expenditures. The grantee’s accounting system should distinguish receipts and expenditures attributable to each grant. The grantee must review the memo regarding “Guidelines for Retaining Documentation to Support Expenditure Claims,” available at http://ed.sc.gov/agency/as/documents/Guidelines_RetainingDocToSupportExpenditureClaims.pdf.
- J. **Travel Costs.** Travel costs, if allowed under this solicitation, must not exceed limits noted in the United States General Services Administration (www.gsa.gov) regulations for lodging. Meals and incidentals are limited by the State budget proviso, currently not to exceed \$25 per day for in-state travel and \$32 for out-of-state travel. Mileage reimbursement must follow the current Office of Comptroller General instructions, which is consistent with the published IRS rates.
- K. **Honoraria.** Amounts paid in honoraria, if allowed under this grant, must be consistent with SCDE policies. Applicants should check with the program office before budgeting for honoraria.
- L. **Reports.** The grantee shall submit, as required or instructed by the awarding program office, all reports (programmatic, financial, or evaluation) within the specified period or date and in the prescribed format. An expenditure claim report must be filed by August 15 for all expenditures incurred by June 30 in order to comply with the Generally Accepted Accounting Principles (GAAP) and the production of the State's Comprehensive Annual Financial Report.
- M. **Copyright.** The grantee is free to copyright any books, publications, or other copyrightable materials developed in the course of this grant. However, the SCDE reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use, the copyrighted work developed under this grant.
- N. **Certification Regarding Lobbying, Suspension, and Debarment.** By submitting an application, the applicant certifies, to the best of its knowledge and belief, that the
- Applicant and/or any of its principals, subgrantees, or subcontractors
 - Have not paid or will not pay to any person any federal appropriated funds for the purpose of influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with making any federal grant and the extension continuation, renewal, amendment, or modification of any federal grant, as defined at 34 CFR Part 82.105 and 82.110. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or any employee of a Member of Congress in connection with this federal grant, the undersigned shall complete and submit Standard Form LLL, “Disclosure of Lobbying Activities,” in accordance with its instructions.

- Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency as stated at 34 CRF Part 85.105 and 85.110.
- Have not, within a three-year period preceding this application, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract; violation of federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property.
- Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated above.
- Applicant has not, within a three-year period preceding this application, had one or more contracts terminated for default by any public (federal, state, or local) entity.

O. Audits

- Entities expending \$500,000 or more in federal awards:
Entities that expend \$500,000 or more in federal awards during the fiscal year are required to have an audit performed in accordance with the provisions of Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The submission deadline for A-133 audits is nine months after the entity’s fiscal year-end. A grantee that passes through funds to subrecipients has the responsibility of ensuring that federal awards are used for authorized purposes in compliance with federal program laws, federal and state regulations, and grant agreements. The director of the OMB, who will review this amount every two years, has the option of revising the threshold upward.
- Entities expending less than \$500,000 in federal awards:
Entities that expend less than \$500,000 in a fiscal year in federal awards are exempt from the audit requirements in the Single Audit Act and OMB Circular A-133. However, such entities are not exempt from other federal requirements (including those to maintain records) concerning federal awards provided to the entity. The entity’s records must be available for review or audit by the SCDE and appropriate officials of federal agencies, pass-through entities, and the General Accounting Office (GAO).

P. Records. The grantee shall retain federal grant records, including financial records and supporting documentation, for a minimum of six (6) years after the end date of the grant when the final expenditure report claim for reimbursement and all final reports have been submitted, unless informed otherwise or in the case of litigation.

Signature of authorized official

Date

Signature of authorized financial official

Date

Personnel Activity Report

Name _____

Department _____

Account No.	100	200	300	500	600	700	Totals
Account Title	Indirect	ECIA (Federal)	State (be Specific)	Annual Leave	Sick Leave	Holiday Leave	
Mon. _____	0	0	0	0	0	8	8
Tues. _____	0	7	1	0	0	0	8
Wed. _____	0	8	0	0	0	0	8
Thurs. _____	0	6	2	0	0	0	8
Fri. _____	0	2	2	4	0	0	8
Mon. _____	2	5	1	0	0	0	8
Tues. _____	1	6	1	0	0	0	8
Wed. _____	0	3	5	0	0	0	8
Thurs. _____	0	6	0	0	0	0	8
Fri. _____	1	6	1	0	0	0	8
Totals	4	48	13	4	0	8	88

I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those activities.

Signature of Employee / Date

Responsible Official / Date

Salary Charging:							
Totals	4	48	13	4	0	8	88
Percent of Total*	5.00%	61.25%	16.25%	5.00%	0.00%	10.00%	100.00%
BH-Weekly Salary	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	
Amount Charged	86.00	1,041.26	278.26	86.00	0.00	170.00	1,700.00

* Total Hours for Activity divided by Total Paid Hours for Account No. 100, 4 Hours worked divided by 80 hours = 5.00% charged.

Semi-Annual Certification
(Staff Working Solely on one Cost Objective)

This is to certify that Jean Smith has worked 100% of his/her time for the period March 1, 2009 through August 31, 2009 on program number DOE 555.

Signature of Employee

Printed Name of Employee

Date

Signature of Supervisor

Printed Name of Supervisor

Date

Instructions for Completing Daily Record of Breakfasts Served

Complete this form daily. Give the completed form to the Authorized Representative for preparation of reports. The data reported in each column is necessary for computing reimbursement claims.

Maximum Number Enter the maximum number of students eligible for free, reduced-price, and paid breakfasts. Enter the total number of eligible students.

Column

- a..... Omit dates breakfasts are not served.
- b..... Enter number of reimbursable breakfasts served to students who are approved for free benefits.
- c..... Enter number of reimbursable breakfasts served to students who are approved for reduced-price benefits.
- d..... Enter number of reimbursable breakfasts served to students in the paid category.
- e..... Total columns b, c, and d.
- f..... Enter number of non-reimbursable breakfasts served to students. Non-reimbursable breakfasts include second breakfasts served to students and breakfasts that do not include all required food items.
- g..... Enter number of breakfasts served to adults/guests for which payment is received. This column also includes breakfasts served to children not enrolled in the district/school, parents, grandparents, other guests, etc.
- h..... Enter number of gratis breakfasts served to all adults who work in the food service operation.
- i..... Enter number of gratis breakfasts served to all adults who do **not** work in the food service operation.

Total Days Breakfasts Served Enter the total number of days breakfast was served this month.

ATTACHMENT G

Daily Record of Lunches Served

School: _____ Month: _____ Year: _____

Day of Month (a)	Student Lunches			Total (e)	Non-reimbursable (f)	Meal Type (g) F R P	Explanation of any edit check (h)	Adult & Guest Lunches			Local Use (l)	
	Free (b)	Reduced Price (c)	Paid (d)					Paid (i)	Gratis Food Service (j)	Gratis Other (k)		
1												
2												
3												
4												
5												
6												
7												
8												
9												
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23												
24												
25												
26												
27												
28												
29												
30												
31												
TOTAL												

Compute Edit Check Maximums
 Enter school's Attendance Factor (A) and maximum number of students eligible in each category on any day of the month. Then multiply (A) times number of eligible/approved students (B, C, D).
 A. _____ Attendance Factor (Avg. Attendance/Total Enrollment) E. _____ Total Eligible Students
 B. _____ Enrolled Free Students F. _____ A (X) D = Edit Check Maximum Paid Lunches
 C. _____ Approved Reduced Price Students G. _____ A (X) C = Edit Check Maximum Reduced Price Lunches
 D. _____ Approved Paid Students H. _____ A (X) B = Edit Check Maximum Free Lunches

Instructions for Completing Daily Record of Lunches Served

Complete this form daily. Give the completed form to the Authorized Representative for preparation of reports. The data is necessary for computing reimbursement claims.

Column:

- a..... Omit dates meals are not served.
- b..... Enter number of reimbursable lunches served to students who are approved for free benefits.
- c..... Enter number of reimbursable lunches served to students who are approved for reduced-price benefits.
- d..... Enter number of reimbursable paid lunches served to students.
- e..... Total columns b, c, and d.
- f..... Enter number of non-reimbursable lunches served to students. Non-reimbursable lunches include seconds served to students and lunches that do not include all required food items.
- g..... Compare computed Edit Check Maximum for each meal category (free, reduced-price and paid) to the number of meals served. If the number of meals served is greater than the Edit Check Maximum, put an "X" in the respective column (F, R, P). If the number of meals served is less than or equal to the Edit Check Maximum, put a "✓" in the respective column (F, R, P). All "X" marks must be explained in column h (see instructions below).
- h..... Record comments for any count that exceeds the Edit Check Maximum (i.e. those marked "X"). Recheck the number of meals recorded to ensure that no errors were made. If no errors were made, note reason for exception. A code of exception can be established. For example: 1 = High count because of high attendance, accountability rechecked, no errors noted; 2 = High count because of popular menu, accountability rechecked, no errors noted; 3 = Holiday or special meal.
- i..... Enter number of lunches served to adults/guests for which payment is received. This column also includes lunches served to children not enrolled in the district/school, parents, grandparents, other guests, etc.
- j..... Enter number of gratis lunches served to adults who work in the food service operation.
- k..... Enter number of gratis lunches served to adults who do **not** work in the food service operation.

Total Total the number of meals served in each column.

Total Days Lunches Served: Enter the total number of days on which lunches were served this month.

Edit Checks:

- A..... Enter the school's Attendance Factor (AF). Compute this by dividing the average daily attendance by the enrollment.
- B..... Enter the maximum number of students approved for the free benefits on any day of this month.
- C..... Enter the maximum number of students approved for reduced-price benefits on any day of this month.
- D..... Enter the maximum number of students enrolled in the paid category on any day of this month.
- E..... Total items B, C, and D.
- F..... Multiply A (x) B to compute the Edit Check Maximum Free Meals. Round up to the nearest whole number.
- G..... Multiply A (x) C to compute the Edit Check Maximum Reduced-Price Meals. Round up to the nearest whole number.
- H..... Multiply A (x) D to compute the Edit Check Maximum Paid Meals. Round up to the nearest whole number.

Instructions for Completing Daily Record of Afterschool Snacks Served

Complete this form daily. Give the completed form to the Authorized Representative for preparation of reports. The data reported in each column is necessary for computing reimbursement claims.

Maximum Number..... Enter the maximum number of students eligible for free, reduced-price, and paid snacks. Enter the total number of eligible students.

Column

- a..... Omit dates snacks are not served.
- b..... Enter number of reimbursable snacks served to students who are approved for free benefits.
- c..... Enter number of reimbursable snacks served to students who are approved for reduced-price benefits.
- d..... Enter number of reimbursable snacks served to students in the paid category.
- e..... Total columns b, c, and d.
- f..... Enter number of non-reimbursable snacks served to students. Non-reimbursable snacks include second snacks and snacks that do not include all required food items.
- g..... Enter number of snacks served to adults/guests for which payment is received. This column also includes snacks served to children not enrolled in the district/school, parents, grandparents, other guests, etc.
- h..... Enter number of gratis snacks served to all adults who work in the food service operation.
- i..... Enter number of gratis snacks served to all adults who do **not** work in the food service operation.

Total Days Snacks Served.....Enter the total number of days snacks were served during the month.

Accounting Code Definitions

**FINANCIAL ACCOUNTING
HANDBOOK**

**Update To
Account Code
Definitions**

**Effective Date
July 1, 2012**

Function means the action a person takes or the purpose for which a thing exists or is used. The function describes activities for which services or material objects are acquired. The activities of a school district are classified into five (5) broad functional areas -- Instruction, Supporting Services, Community Services, Non-programmed Charges and Debt Services. Functions are further broken down into sub-functions and service areas which are subsequently subdivided into areas of responsibility.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4, in the "Chart of Accounts", to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

- 100 INSTRUCTION. Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
- 110 GENERAL INSTRUCTION. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. General Instruction program elements include pre-school, primary, elementary, high school, and vocational education.
- 111 Kindergarten Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and which normally may be achieved during the kindergarten years. These are defined by applicable State laws and regulations.
- 112 Primary Programs (Grades one through three). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the school years one through three.
- 113 Elementary Programs (Grades four through eight). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various career clusters, and which normally may be achieved during the school years four through eight.

- 114 High School Programs (Grades nine through twelve). Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and the various occupations and/or professions which normally may be achieved during the school years nine through twelve.
 - 115 Career and Technology Education (Vocational) Programs. Learning experiences concerned with offering training in one or more skilled or semiskilled trades or occupations as a supplement to the high school program.
 - 116 Career and Technology Education (Vocational) Programs – Middle School. Learning experiences for middle school students with training offered in one or more skilled or semiskilled trades or occupations.
 - 117 Driver Education Program (Optional). Learning experiences concerned with offering training in the safe and efficient operation of a motor vehicle as a supplement to the high school program.
 - 118 Montessori Programs. Learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace.
- 120 **EXCEPTIONAL PROGRAMS**. Instructional activities designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The Exceptional Program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:
- 121 Educable Mentally Handicapped. Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.
 - 122 Trainable Mentally Handicapped. Instructional activities and training programs for children of legal school age, who have been identified as having a mental capacity below that of those considered educable, to assist them in becoming self-sufficient. (Profoundly Mentally Handicapped Children are included in this function.)
 - 123 Orthopedically Handicapped. Instructional activities and programs provided for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent as to require special facilities and instructional methods.
 - 124 Visually Handicapped. Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.

- 125 Hearing Handicapped. Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.
- 126 Speech Handicapped. Instructional activities and learning experiences for students with speech and language impediments which interfere with or limit the individual's ability to formulate, express, receive, or interpret oral language.
- 127 Learning Disabilities. Instructional activities and learning experiences provided for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.
- 128 Emotionally Handicapped. Instructional activities and learning experiences provided to students who demonstrate adequate intellectual potential, but whose learning is impaired by emotional, motivational or social disturbances.
- 129 Coordinated Early Intervening Services (CEIS). These funds are used to address issues of substantial disproportionality. These services are provided to students in pre-K through grade 12 (with a particular emphasis on students in pre-K through grade three) who are not currently indentified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment.
- 130 PRESCHOOL PROGRAMS. Instructional activities and learning experiences provided for children from birth to five years old.
 - 131 Preschool Handicapped Speech (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool children with speech handicaps.
 - 132 Preschool Handicapped Itinerant (5-Year-Olds). Instructional activities and learning experiences provided by the school district to five-year-old preschool handicapped children at the school level.
 - 133 Preschool Handicapped Self-Contained (5-Year-Olds). Instructional activities and learning experiences provided at the school level for five-year-old preschool handicapped children in self-contained environments.
 - 134 Preschool Handicapped Homebased (5-Year-Olds). Instructional activities and learning experiences provided for five-year-old preschool handicapped children in their homes.
 - 135 Preschool Handicapped Speech (3- and 4-Year-Olds). Instructional activities and learning experiences provided for three- and four-year old preschool children with speech handicaps.

- 136 Preschool Handicapped Itinerant (3- and 4-Year-Olds). Instructional activities and learning experiences provided by the school district to three- and four-year old preschool handicapped children at the school level.
- 137 Preschool Handicapped Self-Contained (3- and 4-Year-Olds). Instructional activities and learning experiences provided at the school level for three- and four-year old preschool handicapped children in self-contained environments.
- 138 Preschool Handicapped Homebased (3- and 4-Year-Olds). Instructional activities and learning experiences for three- and four-year old preschool handicapped children in their homes.
- 139 Early Childhood Programs. Early childhood development programs for children from birth to four years old who have indicated significant readiness deficiencies. Only instructional costs are included here. Any childcare or custodial services provided should be recorded in Function 350—Custody and Care of Children.
- 140 SPECIAL PROGRAMS. Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas:
 - 141 Gifted and Talented Academic. Instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas. (See Function 148 for definition of Gifted and Talented Artistic.)
 - 142 Disadvantaged. Instructional activities provided for students who are classified as disadvantaged according to the guidelines established by the vocational education program. This functional area is a direct correlation to the Vocational Education Disadvantaged Program.
 - 143 Advanced Placement. Instructional activities required to support advanced placement courses in all secondary schools which enroll an adequate number of academically talented students to support the course. Students successfully completing the Advanced Placement requirements receive credit in post secondary public colleges.
 - 145 Homebound. Instructional activities provided for students who cannot attend school, even with the help of transportation, wherever they may be confined. A physician must certify that the student is unable to attend school but may profit from instruction given in the home or hospital.
 - 147 Full Day 4K. Instructional Activities designed to serve at-risk 4 year olds in a full day academic program.
 - 148 Gifted and Talented Artistic. Instructional activities provided for students identified as having demonstrated or potential abilities for

- high performance in one or more of the following artistic areas: dance, drama, music, and visual arts.
- 149 Other Special Programs. Other instructional activities provided for dropouts, migrants, delinquents, parentally placed private school children, and others who are not served in one of the preceding instructional programs.
- 150 DISTRICTWIDE ACCOUNTS. Nominal accounts used to record expenditures in specified funds for objects not attributable to one function and which must be distributed at year-end.
- 151 Districtwide General/Exceptional. A nominal account used in the General Fund to record expenditures only for Objects 300 - 600 (Purchased Services, Supplies, Capital Outlay, and Other) which are not attributable to one function. The expenditures recorded in this function are to be distributed at year-end by a method recognized by the State Department of Education as appropriate and the account must be adjusted to zero.
- 160 OTHER EXCEPTIONAL PROGRAMS. Other instructional activities, not included in the Function 120 series, designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The exceptional program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:
- 161 Autism. Instructional activities and learning experiences for students who have been diagnosed as being autistic.
- 170 SUMMER SCHOOL PROGRAMS. Instructional activities for students offered outside the regular school term.
- 171 Primary Summer School. Instructional activities offered outside the regular school term for students in Grades One through Three.
- 172 Elementary Summer School. Instructional activities offered outside the regular school term for students in Grades Four through Eight.
- 173 High School Summer School. Instructional activities offered outside the regular school term for students in Grades Nine through Twelve.
- 174 Gifted and Talented Summer School. Instructional activities offered outside the regular school term for eligible students identified as gifted and/or talented. (See related Functions 141 and 148.)
- 175 Instructional Programs Beyond Regular School Day. Expenditures for instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day.

- 180 **ADULT/CONTINUING EDUCATION PROGRAMS.** Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciations for special interest, to enrich the aesthetic qualities of life, or to enable parents to enhance their child's development.
- 181 Adult Basic Education Programs. Instructional activities concerned with the fundamental tools of learning for adults who have never attended school, or whose formal schooling was interrupted, and who need the knowledge and skills necessary to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens.
- 182 Adult Secondary Education Programs. Instructional activities designed to develop knowledge, skills, appreciations, attitudes, and behavioral characteristics considered necessary for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.
- 183 Adult English Literacy (ESL). Instructional activities specifically designed for immigrants and other limited English proficient persons that provide an integrated program of services incorporating English literacy with civics education.
- 184 Post-Secondary Programs. Instructional activities concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations.
- 185 Vocational Adult Programs. Vocational Instructional activities for adults who are involved in a secondary education program.
- 187 Adult Education Remedial. Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in the basic skills areas of reading, writing, and mathematics.
- 188 Parenting/Family Literacy. Instructional activities associated with the education of families. Programs in parenting/family literacy programs provide training and support services that enable parents to enhance their child's development.

- 189 Early Childhood Parenting Program. Instructional programs for families whose children participate in the Early Childhood Education Pilot Program.
- 190 PUPIL ACTIVITY.
- Instructional Pupil Activity. Financial transactions related to school-sponsored pupil and interscholastic activities. Only instructionally oriented activities and purchases are recorded in this function. Examples would include student participation in academic decathlons and foreign language declamation competitions and stipends for non-athletic club sponsors.
- 200 SUPPORT SERVICES. Supporting services provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
- 210 SUPPORT SERVICES - STUDENTS. Activities designed to assess and improve the well-being of students and supplement the teaching process.
- 211 Attendance and Social Work Services. Services and activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.
- 212 Guidance Services. Services and activities designed to provide counseling to students and parents, provide consultation with other staff members on learning problems, assist students in personal and social development, assess the abilities of students, assist students as they make their own educational and career plans and choices, provide referral assistance, and work with other staff members in planning and conducting guidance programs for students. Includes activities for compiling, maintaining, and interpreting cumulative records of individual students such as standardized test results and school performance.
- 213 Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- 214 Psychological Services. Activities include administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological testing, behavioral evaluation, and planning and managing a program of psychological services.
- 215 Exceptional Program Services. Activities which have as their purpose the identification, assessment, and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps.

- 216 Vocational Placement Services. Activities concerned with the placement of vocational students in jobs. Use only in relationship to the vocational education Function 115.
- 217 Career Specialist Services. Services and activities designed to assist school counselors and students in identifying and accessing career information, assist students in the exploration of career clusters, and assist students with the implementation of the district's student career plan or individual graduation plan.
- 220 SUPPORT SERVICES - INSTRUCTIONAL STAFF. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 221 Improvement of Instruction Curriculum Development. Activities designed to assist instructional staff in preparing curriculum materials, developing a curriculum which stimulates and motivates students. Assistant Superintendents of Instruction should be charged here. (Do not include inservice training in this function. See Function 224.)
- 222 Library and Media Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individuals in their use of library materials.
- 223 Supervision of Special Programs. Activities associated with the overall supervision, coordination, and direction of special programs. These activities include Title I Coordinators, Adult Education Coordinators, SSI Coordinators, etc.
- 224 Improvement of Instruction Inservice and Staff Training. Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, inservice consultant fees, and transportation related to inservice. Inservice training for non-instructional staff should be charged to the appropriate function. (e.g., Food Service staff training should be charged to Function 256.)
- 230 SUPPORT SERVICES - GENERAL ADMINISTRATION. Activities concerned with establishing and administering policy in connection with operating schools or the school district. (Do not include the Chief Business Official and his/her activities here. See Function 252.)
- 231 Board of Education. Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

- 232 Office of Superintendent. Activities performed by the superintendent and deputy, associate, or assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.
- 233 School Administration. Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities are included.
- 250 **SUPPORT SERVICES - FINANCE AND OPERATIONS**. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the school district. This function also includes the acquisition of facilities, the operation and maintenance of plant, and fiscal and internal services necessary for operating all schools. Include the Chief Business Official and the activities of this position in Function 252.
- 251 Student Transportation (Federal/District Mandated). Activities concerned with the conveyance of students from home to school to home or to an alternate school district facility to attend instructional classes on a repetitive basis as provided by federal statute or by the district's school board. No state funding is provided to the district to offset the expenses for providing the transportation service.
- 252 Fiscal Services. Activities concerned with the fiscal operation of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and managing funds.
- 253 Facilities Acquisition and Construction. Activities concerned with the acquisition of fixed assets including land and buildings, remodeling and construction of buildings, additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.
- NOTE: Generally, this function is limited in use to the School Building Fund. See Object 580 in this Guide (Object Dimension--Guide No. Acc/212) for accounting exceptions for mobile classroom expenditures.**
- 254 Operation and Maintenance of Plant. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition. Exclude activities which maintain security in schools, on school grounds, and in the vicinity of schools. Expenditures for these activities should be reported in Function 258.
- 255 Student Transportation (State Mandated). Activities concerned with the conveyance of students from home to school as provided by state

- law. (See Functions 251 and 271 for pupil transportation costs not provided by state law.)
- 256 Food Services. Activities concerned with providing food to students and staff. This includes the preparation and serving of regular and incidental meals, breakfasts, lunches, or snacks in connection with school activities and the delivery of food. This function is limited in use to the Food Service Fund.
- 257 Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.
- 258 Security. Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items.)
- 259 Internal Auditing Services. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 260 SUPPORT SERVICES—CENTRAL. Activities, other than general administration, which support each of the other instructional and support services programs.
- 262 Planning. Includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation, and statistics (activities concerned with gathering data) for a school district. (Include activities related to the districts strategic plan and school renewal plans).
- 263 Information Services. Activities concerned with writing, editing, and other preparations necessary to disseminate educational and administrative information to students, staff, or the general public through direct mailing, the news media, or personal contact.
- 264 Staff Services. Human resource activities concerned with maintaining an efficient staff for the school system including such activities as recruiting and placement, staff transfers, and staff accountability.
- 266 Technology and Data Processing Services. Activities concerned with preparing data for storage and retrieval for reproduction as information for management and reporting. Includes technology services for activities related to computer operations, supervision of data processing, systems analysis services, and programming services. Also includes operations services related to scheduling,

- maintaining, and producing data. (Include contracted vendor support here.)
- 270 **SUPPORT SERVICES—PUPIL ACTIVITY.** Used to record financial transactions related to non-instructional school-sponsored student and interscholastic activities.
- 271 Pupil Service Activities. Expenditures for non-instructional school-sponsored activities, such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related interscholastic activities outside the regular instruction program. Coaching supplements and salaries and support for Athletic Directors are charged here. (Pupil transportation for field trips and other transportation costs not provided by state law are included in this function.)
- 272 Enterprise Activities. Self-supporting activities operated by or on behalf of students. These would include various types of activities that are financed and operated in a manner similar to private business where the stated intent is that the costs are financed or recovered primarily through user charges. Examples are a school bookstore or canteen. Food Services expenditures should NOT BE CHARGED HERE but rather to Function 256.
- 273 Trust and Agency Activities. Financial transactions related to funds held by the school district in a trustee capacity or as an agent for student organizations and clubs.
- 300 **COMMUNITY SERVICES.** Activities which are not directly related to the provision of education for students. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the school district for the community.
- 320 Community Recreation Services. Activities concerned with providing recreation for the community. Included are activities such as organizing and supervising playgrounds, the operation of community swimming pools, and other recreational programs.
- 330 Civic Services. Activities concerned with providing services to civic organizations. This area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
- 340 Public Library Services. Activities pertaining to the operation of public libraries by a school district, or the provision of library services to the general public through the school library.
- 350 Custody and Care of Children. Activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of or directly related to the instructional program and

- where the attendance of children is not included in the attendance figures for the school district.
- 360 Welfare Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate government entity. These needs include stipends for school attendance, salaries paid to students for work performed (whether for the school district or for an outside concern), and for clothing, food, or other personal needs.
- 370 Nonpublic School Services. Services to a school established by an agency other than the State, subdivision of the State or the Federal Government, which usually is supported primarily by other than public funds. This includes activities related to instructional and support services.
- 390 Other Community Services. Services provided to the community which cannot be classified under the preceding areas.
- 400 OTHER CHARGES. Intergovernmental expenditures and conduit-type payments (outgoing transfers) to other school districts or administrative units in the state and transfers from one fund to another in the school district.
- 410 INTERGOVERNMENTAL EXPENDITURES. Payments to school districts, generally for tuition and transportation, for services rendered to pupils residing in the paying school district.
- 411 Payments to State Department of Education. Reimbursement of unexpended funds for restricted grants, payments for local Medicaid matching funds, and payments made by school districts as adjustments resulting from State Department of Education financial audits.
- 412 Payments to Other Governmental Units. Payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district. Also included are payments made to other state agencies such as the State Retirement System for school employees benefits and reimbursements of unexpended funds for restricted grants passed through the Office of the Governor.
- 413 Payments to Nonpublic Schools. Conduit-type payments made by school districts to non-public schools within the state for instructional and support services rendered to pupils. (Title I funds paid directly to non-public schools that provide student services are included here.)
- 415 Payments to Nonprofit Entities (For First Steps).

- 416 LEA Payments to Public Charter Schools. Payments made by school districts to public charter schools for instructional and support services rendered to students.
- 417 Payments to Nonprofit Entities (Other than for First Steps).
- 420 INTERFUND TRANSFERS. Transactions which withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity such as food service or transportation are coded to the appropriate function and Object 720. Unless State law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong rather than placing them in the General Fund and later transferring them. (These accounts are not included in the State totals of expenditures.)
- 420 Transfer to General Fund (Exclude Indirect Cost)
- 421 Transfer to Special Revenue Fund
- 422 Transfer to Special Revenue EIA Fund
- 423 Transfer to Debt Service Fund
- 424 Transfer to School Building Fund
- 425 Transfer to Food Service Fund
- 426 Transfer to Pupil Activity Fund

Interfund loans are NOT RECORDED HERE, but are handled through the Balance Sheet accounts as interfund receivables and interfund payables in the funds affected.

- 430 INDIRECT COST TRANSFERS.
- 431 Transfer—Special Revenue Fund Indirect Cost
- 432 Transfer—Food Service Fund Indirect Cost

For an indirect cost item, the entry should be treated as a fund transfer and as an actual expenditure in the appropriate function.

Self insurance payments may be treated as interfund operating transfers. When expenditures are made for replacement of damaged or stolen equipment, the expenditure should appear as a 500 object under the appropriate function.

Payments into a debt service fund for the eventual retirement of zero coupon bonds are to be treated as a fund transfer, as in the case of payments made to a sinking fund. Payments to escrow agents should be recorded under Function 500, Object 690.

- 440 OTHER FINANCING SOURCES/USES. Conduit-type payments to agents other than school districts.
- 441 Payments to Refunded Debt Escrow Agent. Payments to an escrow agent from resources provided by new debt. (Payments to an escrow agent made from other resources of the entity should be reported as debt service expenditures.)
- 500 DEBT SERVICE. Transactions related to servicing the debt of a school district, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this manual: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code is used which makes it possible to identify detailed expenditure information. Following are definitions of the major object and sub-object categories.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4 in the SDE Accounting Handbook, Chart of Accounts, to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

- 100 SALARIES. Amounts paid to employees of the school district in permanent or temporary positions, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.
- 110 Regular Salaries. Full-time, part-time, and prorated portions of the cost of work performed by permanent employees of the school district. Exclude the following: principals and assistant principals (See Object 111); paraprofessionals/teacher assistants and clerical employees (See Object 115); and temporary or substitute employees (See Object 120).
 - 111 Principal/Assistant Principal Salaries. Full-time, part-time, and prorated portions of the cost of work performed by principals and assistant principals.
 - 115 Paraprofessional/Teacher Assistant/Clerical Salaries. Full-time, part-time, and prorated portions of the cost of work performed by paraprofessionals/teacher assistants and clerical employees.
 - 120 Substitute/Temporary Salaries. Full-time, part-time, and prorated portions of the cost of work performed by temporary or substitute employees of the school district.
 - 130 Overtime Salaries. Money paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated. The terms of such payment for overtime is a matter of State and local regulations and interpretation. Included in this object dimension would be stipends and bonus pay.
 - 140 Terminal Leave. Compensation paid to employees for accumulated leave on termination of employment.

- 200 EMPLOYEE BENEFITS. Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary but are over and above that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of salaries and benefits.
- 210 Group Health and Life Insurance. Employer's share of any insurance plan.
 - 220 Employee Retirement. Employer's share of State or local retirement systems paid by the school district, including the amount paid for employees assigned to Federal programs.
 - 230 Social Security. Employer's share of social security paid by the school district.
 - 240 Tuition Reimbursement. Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based upon school district policy.
 - 250 Deferred Compensation. Amounts paid by the school district as matching contributions to deferred compensation plans for eligible employees.
 - 260 Unemployment Compensation Tax. Amounts paid by the school district to provide unemployment compensation for its employees.
 - 270 Worker's Compensation Tax. Amounts paid by the school district to provide worker's compensation for its employees.
 - 290 Other Employee Benefits. Employee benefits other than those classified above.
- 300 PURCHASED SERVICES. Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other specialized services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 310 PROFESSIONAL AND TECHNICAL SERVICES. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are doctors, lawyers, auditors, consultants, teachers, and accountants. Also included are services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Such services include data processing services, statistical services, purchasing and warehousing services, graphic arts, etc. Exclude expenditures for services provided by engineers and architects. Record these costs in Object 395 "Other Professional and Technical Services."

- 311 Instructional Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for students. Included are the services of teachers, teacher assistants, teacher aides, and performance contract activities.
- 312 Instructional Programs Improvement Services. Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc. who are not on the payroll of the school district.
- 313 Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.
- 314 Staff Services. Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance. Non-Instructional staff training is charged here. Use the appropriate function code depending on activities performed by staff.
- 315 Management Services. Services in support of the various policy-making and managerial activities of the school district including the Board of Education. Included would be management consulting activities oriented to general governance, business and financial management, counseling related to the employment of a superintendent, counseling services for school management support activities, election and tax assessing, and collecting services. This category includes consultants, individually or as a team, to assist the superintendent in conference or through systematic studies. EXCLUDE any auditing and legal fees. See Objects 318 and 319 below.
- 316 Data Processing Services. Services performed by persons, organizations, or agencies qualified to process data. This category includes data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short-term basis.
- 317 Statistical Services. Non-payroll services performed by persons or organizations qualified to assist in handling statistics. This category includes special services for analysis, tabulation, or similar work. An example would be the cost of tabulating testing results.
- 318 Audit Services. Professional services provided by independent certified public accountants in preparing the annual school district, county board, or AVC/Technology Center audit report.

- 319 Legal Services. Specialized services provided to the school district for legal counsel. (Use this object to record only legal service expenditures.)
NOTE: Any other professional and technical services not listed in the above accounts should be recorded in Object 395.
- 320 **PROPERTY SERVICES**. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the school district. These services are performed by persons other than school district employees.
- 321 Public Utility Services. Expenditures for utility services supplied by public or private organizations. Water and sewerage are included here. Exclude telephone and telegraph expenditures which should be reported in Communications, Object 340.
- Energy services (natural gas, electricity, oil, coal, gasoline, and other heating fuels) are classified as supplies under Object 400 and SHOULD NOT BE INCLUDED here.**
- 322 Cleaning Services. Services purchased to clean buildings apart from services provided by school district employees.
- 323 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements for the upkeep of grounds, buildings, and equipment. (Use Object 345 for maintenance services on technology items.) Costs for new construction, renovating, and remodeling ARE NOT INCLUDED HERE, but are classified under Capital Outlay, Object 500.
- 324 Property Insurance. Expenditures for insurance on any type property owned or leased by the school district.
- 325 Rentals. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the school district. This includes lease of data processing equipment, lease purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators ARE NOT INCLUDED HERE but are classified elsewhere under Purchased Services. (See Transportation, Printing and Binding, Public Utility Services, Repairs and Maintenance Services.)
- 329 Other Property Services. Property services which are not classified above. This includes the cost of garbage pick up.
- 330 **TRANSPORTATION SERVICES**. Expenditures for transporting children to and from school and official travel of school district employees.
- 331 Student Transportation. Expenditures for transporting children to and from school as provided by state law. These include payments to

individuals who transport themselves or to parents who transport their own children for reimbursement of school transportation expenses. Exclude travel, registration, and entrance fees for field trips and extra curricular activities. Costs for these items should be charged to Pupil Activity Support Function 271.

- 332 Travel. Costs for transportation, meals, hotel, registration fees and other expenses associated with traveling on business for the school district. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.
- 339 Other Transportation Services. Transportation services other than for students or those in the above classifications. Travel reimbursements for non-district personnel are charged here.

MISCELLANEOUS PURCHASED SERVICES. Expenditures for communication, advertising, and printing and binding services provided to school districts.

- 340 Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services. Phone lines used specifically to support classroom instruction may be charged to the appropriate instructional function.
- 345 Technology. Expenditures for technology hardware and software services provided by persons or businesses, not provided directly by school district personnel. Maintenance contracts and repair services for technology should be charged here. Costs for Instructional Television Program user licenses are included in this object.
- 350 Advertising. Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, etc.
- 360 Printing and Binding. Expenditures for printing and binding, usually according to specifications of the school district. This includes the designing and printing of forms and posters as well as printing and binding of school district publications. Preprinted standard forms ARE NOT RECORDED HERE but are recorded under Supplies and Materials, Object 410.
- 370 TUITION. Expenditures to reimburse educational agencies within the state for services rendered to students residing in the legal boundaries of the paying school district.
- 371 Tuition to AVC/Technology Center. Expenditures to reimburse an *Independent Area Vocational/Technology Center* for services rendered to students residing in the legal boundaries of the paying school district.

- 372 Tuition to LEA. Expenditures to reimburse a local school district or County Board of Education in South Carolina for services rendered to students residing in the legal boundaries of the paying school district.
- 373 Tuition to Other Entity. Expenditures to reimburse other public or private educational agencies for services rendered to students residing in the legal boundaries of the paying school district.

OTHER PURCHASED SERVICES. Expenditures for purchased services not included in the above classifications and for contracted salaries and fringe benefits in the Food Service Program.

- 390 OTHER PURCHASED SERVICES. Expenditures for all other purchased services not included in the above classifications. Health and Accident insurance for student athletes should be charged here.
- 391 Food Service Contracted Salaries. Expenditures to reimburse food service management contractors for salaries of on-site (school) personnel employed by the contractor.
- 392 Food Service Contracted Fringe Benefits. Expenditures to reimburse food service management contractors for fringe benefits for on-site (school) personnel employed by the contractor.
- 395 Other Professional and Technical Services. Services which are professional and/or technical in nature and are not included in the preceding Purchased Services classifications. Includes services of architects and engineers.
- 399 Miscellaneous Purchased Services. Expenditures for other purchased services that are not included in the preceding purchased services classifications.

400 SUPPLIES AND MATERIALS. Amounts paid for material items of an expendable nature, including energy supplies, that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. In 2004–05, the state capitalization rate was increased from \$1000 to \$5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs, which may choose an amount below \$5,000. If **an LEA** chooses to implement the increased rate, single item purchases less than **\$5,000** should be accounted for as supplies in the 400 object code series.

- 410 Supplies. Expenditures for all supplies for the operation of a school district, including freight and cartage. Postage and shipping charges are included in this category. If supplies are handled for resale to pupils, only the net cost of supplies is recorded here. Exclude Technology and Software Supplies which are reported under Object 445.

- 420 Textbooks. Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.
- 430 Library Books and Materials. Expenditures for regular or incidental purchases of library books, globes, and maps available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of binding or other repairs to school library books. Books on audio tape, diskette or CD-ROM are charged here. The initial purchase of books or materials for a new school library or an expansion of the library are recorded under Capital Outlay as Object 560.
- 440 Periodicals. Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 445 Technology and Software Supplies. Expenditures for technology items and supplies used to support technology equipment. Included are expenditures for software (not purchased as part of an initial computer purchase), noncapitalized technology items, video tapes, surge protectors, printer cartridges and ribbons, etc.
- 450 Warehouse Inventory Adjustment. Expenditures which are the result of a deficit usually found in an audit or count of items held in store or warehouse inventory. Expenditures for the purchase of these items are generally debited to the Asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account, Inventory and Supplies.
- 460 FOOD. Expenditures for food purchases used in the school food service program.
- 461 USDA Commodities. Cash value of USDA Commodities used during the period.
- 462 Commodity Distribution Charge. Expenditures for distributor charges for handling USDA donated commodities.
- 470 Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies. The cost of electricity is charged here.

- 490 Other Supplies and Materials. Expenditures for all other supplies and materials not included in the above classifications.
- 500 **CAPITAL OUTLAY**. Expenditures for the acquisition of fixed assets or additions to fixed assets. Included are expenditures for land or existing buildings, improvements of grounds, construction of buildings; additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. In 2004–05, the state capitalization rate was increased from \$1,000 to \$5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs. If a school district chooses to implement the increased rate, single item purchases less than \$1,000 should be accounted for as supplies in the 400 object code series.

For clarification of maintenance costs and improvement costs, see definitions for the service areas of Operation and Maintenance (Function 254) and Facilities Acquisition and Construction (Function 253).

- 510 Land. Expenditures for the purchase of land and the purchase of air rights, mineral rights etc. are included here.
- 520 Construction Services. Expenditures for constructing, renovating and remodeling services paid to contractors. Also include expenditures for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protections systems, and other service systems in existing buildings. (Exclude costs associated with acquiring existing buildings. See Object 525 below.) Expenditures for mobile classrooms are not included here. See Object 580 for appropriate accounting.
- 525 Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings. Buildings built and alterations performed by the LEAs own staff are charged to Objects 100, 200, 410, and 540, as appropriate.
- 530 Improvements Other Than Buildings. Expenditures for the initial and major additional improvement of sites and adjacent right-of-way, after acquisition by the school district, consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not part of building service systems; and demolition work. Special assessments against the school district for capital improvements such as streets, curbs, and drains are also recorded here.

- 540 Equipment. Expenditures for initial, additional, and replacement items of equipment, such as furniture and machinery, excluding technology and software equipment items which are reported under Object 545.
 - 545 Technology Equipment and Software. Expenditures for the initial, additional, and replacement costs for technology items such as computers, LANs, WANs, CD ROMs, computer software (when included as part of system purchases), satellites, modems, FAX machines and other similar equipment items used for the development and implementation of technology.
 - 550 Vehicles. Expenditures for the purchase of conveyances to transport persons or objects.
 - 560 Library Books and Materials. Expenditures for books, maps, globes, etc. which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library. (See Object 430 for regular or incidental purchases of library materials.)
 - 570 Depreciation. The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.
 - 580 Mobile Classrooms. Expenditures for the acquisition and improvements of mobile classrooms. This object is limited in use to Function 253.
 - 590 Other Capital Outlay. Expenditures for all other Capital Outlay excluded from the above classifications.
- 600 OTHER OBJECTS. Amounts paid for goods and services not included in the above classifications.
- 610 Redemption of Principal. Amounts paid from current funds to retire serial bonds and long-term notes.
 - 620 Interest. Expenditures from current funds for interest on serial bonds, lease with option to buy, and notes.
 - 630 Discount on Bonds Sold. That portion of the sales price of bonds which is under the par value of the bond. The discount represents an adjustment of the interest rate.

- 640 Organization Membership Dues and Fees. Expenditures or assessments for membership in professional or other organizations and associations.
 - 650 Liability/Tort Insurance. Insurance to protect school board members and their employees against loss due to accident or neglect.
 - 651 Litigation and Settlements. Expenditures for legal settlements and judgments related to general liability situations under supervision of the Board of Education.
 - 660 Pupil Activity. Used to record financial transactions related to school-sponsored and interscholastic student activities.
 - 670 Sales Tax on Adult Meals. Expenditures for sales tax on the sale of meals to adults paid to the State Department of Revenue.
 - 690 Other Objects. Amounts paid for all other expenses not classified above. (Includes Fees for Servicing Bonds reported in the Debt Service Fund.)
- 700 TRANSFERS. This object category does not represent a purchase. It is used as an accounting transaction to show that funds have been handled without goods and services rendered in return. Included here are transactions for transferring money from one fund to another and for transmitting flow-through fund to a recipient (person or agency).
- 710 Fund Modifications. This category represents transactions conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund. These transactions are not recorded as expenditures.
 - 720 Transits. This category represents transactions which are transit or flow-through in nature. The object is used in conjunction with payments to the State Department of Education, to Other Governmental Units, and to Refunded Debt Escrow Agents. These transactions are recorded as Intergovernmental Expenditures.
 - 791 Indirect Costs. To record the transfer of allowable expenditures for indirect costs. Use of this object is restricted to the Special Revenue and Food Service Funds.

Timesheet

Name of Employee: _____

Position Title: _____

Period Beginning: _____

Period Ending: _____

Project Number: _____

Grantee: _____

Date	Time In	Time Out		Hours Worked
				Total Hours

The following signatures certify that this document represents a true recording of time and effort expended for the period indicated and that we have full knowledge of those activities. 100% of this time and effort is dedicated to 21st Century Community Learning Centers, Cost Objective _____

Employee Signature: _____

Date: _____

Director's Signature: _____

Date: _____

CAYEN AS/21 Due Dates

Date	Item	Cookie Trail	Responsible Party
October 1	Funding Source	Home>>Site Info.>>Funding Source	District/Site
	Staffing	Home>>Site Info. >>Add/Edit Staff	District/Site
	APR Info./Reporting Period	Home>>Site Info.>>APR Info./Reporting Periods	District/Site
	Current and Prior School Year	Home >> Grade Scales >> Evaluation >> School Years >> School Year >>Add New	District/Site
	Operating Budget		District/Site
	Objectives and Goals	Home >> District/Grantee Maintenance >> APR Details >> Objectives	District/Site
	Previous Year's Enrollment	Home >> Registration >> Quick Data Entry Tools >> Register Students from a Prior Term	District/Site
November 15	Activities and Sessions	Activities>>Add Activitiy	District/Site
	Attendance Current through October		District/Site
	Check Activity Reports for Errors	Reports>>CLC APR >> Section D	District/Site
December 15	Attendance Current through November		District/Site
	Check Participant Registration		District/Site
	Check Participant Demographics for Errors	Registration>>Quick Data Entry Tools>>Edit demographics	District/Site
January 15	Attendance Current through December		District/Site
February 15	Attendance Current through January		District/Site

Date	Item	Cookie Trail	Responsible Party
March 15	Attendance Current through February		District/Site
April	Teacher Surveys distributed	Reports>>Surveys>>Federal Teacher Survey Form	District/Site
	Attendance Current through March		District/Site
May 30	Attendance Current through April and May		District/Site
June 1	Objectives Status	Home >> District Grantee Maintenance>>Objectives>>Add Status	District/Site
	Check Objective Status Report	Home >> Reports>>CLC APR>>APR Section A: Objectives Status	District/Site
	Community Partners	Partners>> Add New	District/Site

21st CCLC APR Verification Guide



Grantee Level (All Sites):

Grantee data to be verified	To view in Cayen	Verification	Verification Tips
Status of Grantee/District Objectives	Home page > District/Grantee Maintenance > Objectives Click the status link for each objective.	Verify that all necessary fields are filled in. Reports > CLC APR > APR Section A: Objectives Status	Ensure that any continuation grants were entered as new grants and that the original grant information was not modified
Community Partners(Pending): Approval	Home page> Partners (Pending)	Complete approval process for any partners highlighted in red.	Check for duplicate Partner names – work with sites to make sure they are all using the same values for Partner Contributions in Site Info

Center Level (Each Site):

Center data to be verified	To view in Cayen	Verification	Verification Tips
Site Information	Site Info	Verify that all fields are filled in.	Phone Numbers must be in the following format: xxx-xxx-xxxx
Staff records: APR Staff Info	Site Info > Site Staff > APR Staff Info	Reports > CLC APR > APR Section C: Staffing Information	- A CLC funding source must be selected for a staff member in order for them to appear on the APR - If summer programming took place all staff must have “Summer Compensation” information entered - “Other” staff will need a description entered in PPICS

Center data to be verified	To view in Cayen	Verification	Verification Tips
Community Partners (Collaborations): name and dollar amount	Site Info > Community Collaborations	Reports > CLC APR > APR Section B: Partner Contributions - Must have at least one partner with a contribution of \$1 or more.	Check the Contribution and SubContract Amounts for all Partners. These should not be \$0 or \$1
APR Reporting Period	Site Info > APR Info/Reporting Period	Verify that all relevant fields are filled in. Reports > CLC APR > APR Section G: Operations	- Summer Dates should be prior to School Year Dates - APR Year is the year in which the report is submitted - Operating Budget is entered
Activities: APR Category Type and Subject Area Sessions: Start & end time (AM, PM)	Activities > Click the Edit link for each activity and session. To view selected fields for all activities: Click the Quick Edit button, select the fields you would like to view then click the green Continue button.	1. Click on (highlight) each activity and session and verify that the summary information displayed in the lower right corner of the screen is correct. 2. Verify that appropriate values have been entered for all fields in each activity. Reports > CLC APR > APR Section D. Aggregated Activities Reports > Activity Information > Activity Report Reports > Activity Information > Activity Report Codes	- Sessions must be funded by CLC funding sources in order for the Activities to appear on the APR - Session Start/End Times are used when calculating information on the APR Operations report

Center data to be verified	To view in Cayen	Verification	Verification Tips
<p>Demographic information: Day School, Gender, Grade Level, Special Ed, Lunch Status, and Ethnicity</p>	<p>Registration > Quick Data Entry Tools > Edit Demographics</p> <p>Select each of the demographic fields in the drop-down to view any students missing data.</p>	<p>Search tab</p> <ol style="list-style-type: none"> 1. Set the Adult drop-down box to No. 2. Click the green Find Records button. 3. Click the green QuickEdit/Export Spreadsheet button 4. In the General Information column check the Last Name, First Name, Gender and Ethnicity boxes. 5. In the School Information column check the Grade Level, Lunch Status and Special Ed. Status boxes. 6. Click the green View Quick Edit Form button in the lower right corner to open a data entry form and add missing values as needed. Or click on the green Print/Export to excel button to view and print a report. <p>(Check all of the records that appear and make sure there are no blank boxes.)</p> <p>Reports > CLC APR > APR Section E: Attendance This report has a section showing demographic totals.</p>	<p>All required demographic fields are able to be checked through the Quick Data Entry Tools with the exception of School. See the Feeder School section below to find students with missing school information</p>

Center data to be verified	To view in Cayen	Verification	Verification Tips
Feeder Schools (schools attended during the day)	Registration > [Locate a participant] > Participant Info tab > School Attending During Day	<p>Reports > CLC APR > APR Section F. Make sure there is at least one feeder school listed.</p> <p>Reports > CLC APR Monitoring > Students With No School Listed</p> <p>Enter a Day School for any students that appear in this report.</p>	Feeder Schools (schools attended during the day)
<p>Two Reading and two Math grades for Regular students (fall and spring) earned during the report period</p> <p>(If required by your district as a measure of student progress for the APR.)</p> <p>Note: Make sure that all student attendance needed to determine Regular student status has been entered.</p>	<p>Registration > [Locate a participant] > Grade Data tab</p> <p>Or, Registration > Quick Data Entry Tools > Edit Grades > Select a student</p>	<p>Reports > CLC APR > APR Section I: Grades (Gradation)</p> <p>The report will indicate the number of grades recorded.</p>	<p>Students must have a single Math grade and a single Reading grade per grading period. Use the path below to verify that only one subject is identified as a Mathematics education activity and one is identified as a Reading/literacy education activity.</p> <p>Home > Grade Scales, Evaluation, School Years > School Years > Subjects</p>

Center data to be verified	To view in Cayen	Verification	Verification Tips
<p>Two Reading and Math test scores for Regular students tested during the report period</p> <p>(If required by your district as a measure of student progress for the APR.)</p> <p>Note: Make sure that all student attendance needed to determine Regular student status has been entered.</p>	<p>Registration > [Locate a participant] > Test Data tab</p> <p>Or, Registration > Quick Data Entry Tools > Edit Tests > Select a student</p>	<p>Reports > CLC APR > APR Section J: State Assessment Current Year</p> <p>OR</p> <p>Reports > CLC APR > APR Section K: State Assessment Cross Year</p> <p>The report will indicate the number of test scores recorded.</p>	<p>The tests identified as the APR Math/Reading Assessments must be scored using proficiency levels. Numeric test scores will not register on the APR.</p>
<p>Attendance for the period covered in the APR</p>	<p>Attendance > Select Previous Attendance</p> <p>Enter a start and end date for the report and then click the Attendance Summary (Sorted by Date) button.</p>	<p>Reports > CLC APR > APR Section E: Attendance</p> <p>The grantee or district will use its general awareness of the center's size to determine whether attendance data on the APR reflects participation accurately.</p>	

Field Trip Request Form



1st Century Community Learning Centers Field Trip/Field Studies Form

Name of Grantee: _____

Project Director: _____

Permission is request to participate in a field trip/study on _____ (Date)

In-state Out-of-State

Destination: _____

Address: _____ City: _____ State:

Number of Students: _____ Number of Chaperones: _____

Purpose for the Trip (academic goals and objectives met, program alignment, etc. Use a second page if necessary. Please return to your grant manager 20 business days before the field trip/study):

Project Director's Signature

Date

Budget Amendment Form

21ST CENTURY COMMUNITY LEARNING CENTERS BUDGET AMENDMENT NARRATIVE

Complete this form, along with two budget amendment sheets reflecting the amendment and change, when requesting a change to your 21st Community Learning Centers budget. Please Allow 7-10 business days for review. The deadline for receiving amendments is on or before May 1st of the current grant year.

From: <i>(school district/agency):</i>	
Your Phone No. & Email Address:	
School(s) you are serving:	
To: <i>(SDE 21st CCLC)</i>	
Type of Budget Request: <i>(check one)</i>	<input type="checkbox"/> Amendment <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd <input type="checkbox"/> 4 th <input type="checkbox"/> 5 th <input type="checkbox"/> 6 th
Date of Budget Request:	
Name of Authorized District Official:	Name of Program Director:

Transfer amount:

From: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

To: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

Rationale: *(Indicate the reasons for requesting this transfer, and relate this request to the program's needs assessment Include thorough details such as items, reasons, etc.).*

Transfer amount:

From: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

To: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

Rationale: *(Indicate the reasons for requesting this transfer, and relate this request to the program's needs assessment Include thorough details such as items, reasons, etc.).*

Transfer amount:

From: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

To: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

Rationale: *(Indicate the reasons for requesting this transfer, and relate this request to the program's needs assessment Include thorough details such as items, reasons, etc.).*

Transfer amount:

From: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

To: *(Check one account)*

- salaries/fringe benefits
- purchased services
- supplies and materials
- capital outlay
- other objects
- transfers

Rationale: *(Indicate the reasons for requesting this transfer, and relate this request to the program's needs assessment Include thorough details such as items, reasons, etc.).*

Signature of Program Director:

Date:

Signature of Authorized district/agency official *(required)*:

Date:

For SCDE Use Only

Approved _____
Disapproved _____

SCDE Representative Signature: _____

Date: _____

Program Amendment Form



21st Century Community Learning Center Program Modification

Program Name: _____
Project Number: _____
Year Awarded: _____
Today's Date: _____

Directions: Please complete the section below providing a detailed description of the requested change in the 21st CCLC program that is currently approved by SCDE. Be advised that additional information may be requested and that no program change can be put into effect until you receive an approved copy of this program modification signed by your SCDE Regional Grant Manager or until a written confirmation is received by e-mail. Please use additional space if needed. Please allow 7 – 10 business days for review.

What changes do you want to make to the approved, original grant?

Why is this change needed?

What originally approved curricular, programmatic activities, or partner, if any, will be affected because of this change?

Will this programmatic change require a budget amendment? If yes, send budget amendment within 2 weeks of the approved program change.

Authorized Representative: _____
Date: _____
Project Director's
Signature: _____
Date Submitted: _____

For SCDE Use Only

Approved _____
Disapproved _____

SCDE Representative Signature: _____
Date: _____

Monitoring Schedule

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
Jennifer Greene	Academic Achievers	India Hook Elementary School	2014-15	2/10/2015
Jennifer Greene	Aiken County Schools	North Aiken Elementary School	2011-12	10/22/2014
Jennifer Greene	Berkeley County Schools	St. Stepehn Elementary School	2012-13	11/13/2014
Jennifer Greene	Charleston County School District	Burke Middle High School	2013-14	9/24/2014
Jennifer Greene	Charleston County School District	Frierson Elementary School	2014-15	1/13/2015
Jennifer Greene	Charleston County School District	Lamb Elementary School	2012-13	12/10/2014
Jennifer Greene	Charleston County School District	Pepperhill Elementary School	2014-15	1/14/2015
Jennifer Greene	Charleston County School District	Sanders-Clyde Elementary/Middle School and Haut Gap Middle School	2012-13	9/25/2014
Jennifer Greene	Charleston Promise Neighborhood	Mary Ford Elementary School	2014-15	1/15/2015
Jennifer Greene	Clarendon County School District Two	Manning Elementary	2014-15	2/24/2015
Jennifer Greene	Colleton County School District	Colleton County Middle School	2012-13	11/18/2015
Jennifer Greene	Communities in Schools of Greenville	Monaview Elementary School	2012-13	11/4/2014
Jennifer Greene	Dorchester County School District Four	St. George Middle School	2013-14	3/3/2015
Jennifer Greene	Dorchester County School District Two	Alston Middle School and River Oaks Middle School	2012-13	2/4/2015
Jennifer Greene	Dorchester County School District Two	Joseph R. Pye Elementary school	2012-13	2/3/2015
Jennifer Greene	Dorchester County School District Two	Oakbrook Middle School	2014-15	3/4/2015
Jennifer Greene	Greenwood County School District Fifty	Lakeview Elementary School, Eleanor S. Rice Elementary, and Springfield	2012-13	10/15/2015
Jennifer Greene	Greenwood County School District Fifty	Merrywood Elementary School and Matthews Elementary School	2011-12	11/5/2015
Jennifer Greene	Greenwood County School District Fifty	Woodfields Elementary and Pinecrest Elementary School	2013-14	11/5/2015
Jennifer Greene	Hampton County School District Two	Estill Elementary School	2012-13	10/7/2014
Jennifer Greene	Hampton School District One	Wade Hampton High School and North District Middle School	2014-15	1/7/2015
Jennifer Greene	Horry County School District	Pee Dee Elementary School	2013-14	11/21/2014
Jennifer Greene	Horry County School District	South Conway Elementary School	2012-13	11/20/2014

For grantees with multiple schools per grant, only one school is listed for clarification purposes.

7/21/2014

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
Jennifer Greene	Laurens County School District Fifty-five	EB Morse Elementary School, Ford Elementary School, Laurens Elementary School, Laurens Middle School, and Sanders Browns Ferry Elementary School and Carvers Bay Middle School	2012-13	2/12/2015
Jennifer Greene	M. K., Inc	Ben Hazel Primary, Hampton Elementary School, Varmville Elementary, Brunson Elementary School and Fennel Elementary School	2014-15	1/22/2015
Jennifer Greene	Open Arms Fellowship	Ellore Elementary/Middle and Holly Hill Roberts Middle School	2011-12	2/12/2015
Jennifer Greene	Orangeburg Area Boys and Girls Club	Roberts Middle School	2011-12	2/13/2015
Jennifer Greene	Richland County School District One	Columbia High School	2011-12	10/14/2014
Jennifer Greene	Richland County School District One	Keenan High School	2011-12	9/23/2014
Jennifer Greene	Richland County School District One	Sanders Middle School	2011-12	11/11/2014
Jennifer Greene	Richland County School District Two	Forest Lake Elementary School	2011-12	10/21/2014
Jennifer Greene	Richland County School District Two	Windsor	2012-13	10/8/2014
Jennifer Greene	Williamsburg County School District	C. E. Murray - High School	2012-13	12/4/2014
Jennifer Greene	Wings for Kids	Wings for Kids - Burns	2014-15	2/17/2015
Jennifer Greene	Wings for Kids	Wings for Kids - Chicora	2012-13	3/10/2015
Jennifer Greene	Wings for Kids	Wings for Kids - Memminger	2012-13	3/10/2015
Jennifer Greene	Wings for Kids	Wings for Kids - North Charleston	2012-13	3/10/2015
TBD	Academic Achievers	W.C. Sullivan Middle School	2012-13	1/15/2015
TBD	Anderson County School District Five	New Prospect Elementary School	2011-12	3/18/2015
TBD	Anderson County School District Two	Belton and Honea Path Elementary School	2012-13	2/11/2015
TBD	Anderson County School District Two	Belton and Honea Path Middle School	2012-13	2/12/2015
TBD	Anderson County School District Two	Marshall Elementary School	2013-14	4/1/2015
TBD	Anderson County School District Two	Wright Elementary School	2011-12	4/2/2015
TBD	Boys and Girls Clubs of Southern Carolina	Allendale Elementary School	2014-15	1/13/2015

7/21/2014

For grantees with multiple schools per grant, only one school is listed for clarification purposes.

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
TBD	Boys and Girls Clubs of Southern Carolina	Blackville - Hilda Jr. High School	2014-15	1/20/2015
TBD	Boys and Girls Clubs of Southern Carolina	Macedonia Elementary School	2014-15	1/20/2015
TBD	Chameleon Inspirations Learning Center	Fairfield Elementary School and Fairfield Magnet for Math and Science	2012-13	11/11/2014
TBD	Clarendon County School District One	St. Paul	2012-13	11/13/2014
TBD		Cedar Grove Elementary School, La France Elementary School, Pendleton Elementary School, and Townville Elementary School	2014-15	1/8/2015
TBD	Clemson University	Spearman Elementary School and West Pelzer Elementary	2012-13	4/21/2015
TBD	Clemson University	Saluda Primary School, Saluda Elementary School, and Saluda Middle School	2012-13	2/5/2015
TBD	I Can Kids, Inc.	Baron Dekalb Elementary School	2012-13	3/4/2015
TBD	Kershaw County Schools	Batesburg - Leesville Primary School	2012-13	3/10/2015
TBD	Lexington County School District Three	Fairforest Middle School and Spartanburg High Freshman Academy	2011-12	11/18/2014
TBD	Life Resource Center	Douglas Elementary School	2012-13	2/2/2015
TBD	Old Macedonia Church	Bridge Creek Elementary School	2012-13	2/24/2015
TBD	Richland County School District Two	Killian Elementary School	2013-14	4/7/2015
TBD	Richland County School District Two	Richland Northeast High School	2012-13	12/11/2014
TBD	Save the Children	Bishopville Primary School	2011-12	1/27/2015
TBD	Save the Children	Lake City Elementary School	2011-12	3/11/2015
TBD	School District Five of Lexington and Richland Counties	Irmo Middle School and Crossroads Middle School	2012-13	11/6/2014
TBD	South Carolina State University	Felton Laboratory School	2012-13	12/4/2014

For grantees with multiple schools per grant, only one school is listed for clarification purposes.

7/21/2014

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
TBD	Sumter County School District	Crosswell Drive Elementary School, Lemira Elementary School, Bates Middle School, Chestnut Oaks Middle School, and Alice Drive Middle School	2012-13	12/2/2014
John Myers	Boys and Girls Club of the Pee Dee Area	Hannah-Pamplico Elementary/Middle School	2012-13	10/9/2014
John Myers	Boys and Girls Clubs of Southern Carolina	Barnwell Primary School	2014-15	3/4/2015
John Myers	Boys and Girls Clubs of Southern Carolina	Barwell Elementary School	2014-15	3/3/2015
John Myers	Boys and Girls Clubs of Southern Carolina	Fairfax Elementary School	2014-15	3/11/2015
John Myers	Boys and Girls Clubs of Southern Carolina	Guinyard-Butler Middle School	2014-15	3/5/2015
John Myers	Boys and Girls Clubs of the Upstate	B. D. Lee Elementary School	2012-13	11/20/2014
John Myers	Boys and Girls Clubs of the Upstate	Carver Middle School	2012-13	12/11/2014
John Myers	Boys and Girls Clubs of the Upstate	Chapman Elementary School	2014-15	1/28/2015
John Myers	Boys and Girls Clubs of the Upstate	Chesnee Elementary School	2012-15	11/5/2014
John Myers	Boys and Girls Clubs of the Upstate	Cleveland Elementary and Mary H. Wright Elementary School	2011-12	11/6/2014
John Myers	Boys and Girls Clubs of the Upstate	Cowpens Elementary School	2012-13	12/10/2014
John Myers	Boys and Girls Clubs of the Upstate	Mary Bramlett Elementary School	2011-12	1/27/2015
John Myers	Boys and Girls Clubs of the Upstate	OP Earle Elementary and Pacolet Elementary School	2014-15	11/11/2014
John Myers	Clarendon County School District Two	Manning Primary	2012-13	12/16/14
John Myers	Communities in Schools of Greenville	Chandler Creek Elementary School	2013-14	11/13/2014
John Myers	Communities in Schools of Greenville	Sue Cleveland Elementary School	2012-13	11/12/2014
John Myers	Greenville County Schools	East North Street Academy	2013-14	12/2/2014
John Myers	Lancaster County School District	Brooklyn Springs Elementary School and McDonald Elementary School	2014-15	2/11/2015

For grantees with multiple schools per grant, only one school is listed for clarification purposes. 7/21/2014

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
John Myers	Lancaster County School District	Clinton Elementary School, Kershaw Elementary School, and North Elementary School	2012-13	11/19/2014
John Myers	Lexington County School District One	Pellion Elementary School and Forts Pond Elementary School	2012-13	12/3/2014
John Myers	Lexington County School District Three	Batesburg-Leesville Elementary School	2014-15	12/9/2014
John Myers	Marion School District	Johnakin Middle School and Marion Intermediate School	2011-12	10/2/2014
John Myers	McCormick County School District	McCormick County School District PK-12 Complex	2012-13	10/16/2014
John Myers	Orangeburg Consolidated School District Five	Bethune-Bowman Elementary School, Dover Elementary School, Marshall Elementary School, Rivelon Elementary School, Melichamp Elementary School, and Whittaker Elementary School	2011-12	11/26/2014
John Myers	Orangeburg Consolidated School District Five	Brookdale Elementary School, Sheridan Elementary School, Robert E. Howard Middle School, Bethune-Bowman Middle/High School, North Middle/High School, and William J. Clark Middle School	2012-13	11/25/2014
John Myers	Richland County School District One	W. A. Perry Middle School	2014-15	10/15/2014
John Myers	Richland County School District Two	Keels Elementary School	2014-15	2/10/2015
John Myers	School District of Oconee County	Blue Ridge High School	2011-12	10/29/2014
John Myers	School District of Oconee County	Seneca High School	2014-15	2/4/2015
John Myers	School District of Oconee County	Seneca Middle School	2014-15	2/3/2015
John Myers	The School District of Pickens County	Gettys Middle School	2013-14	11/4/2014
John Myers	Union County School District	Foster Park Elementary School	2014-15	1/13/2015
John Myers	Union County School District	Monarch Elementary School	2014-15	1/14/2015
John Myers	Urban League of the Upstate	Buffalo Elementary School	2014-15	1/15/2015
John Myers	Williamsburg County School District	Greeleyville Elementary School	2012-13	9/24/2014

For grantees with multiple schools per grant, only one school is listed for clarification purposes.

7/21/2014

21st Century Community Learning Centers
2014-15 Grant Monitoring Schedule

Grant Manager	Grantee	Schools	Initial Grant Year	Monitoring Date
John Myers	Williamsburg County School District	Kenneth Gardener Elementary School	2011-12	10/1/2014
John Myers	Williamsburg County School District	W. M. Anderson Primary School	2012-13	10/8/2014
John Myers	Wings for Kids	Wings for Kids - Main Street	2012-13	10/22/2014

Monitoring Tool



SOUTH CAROLINA STATE DEPARTMENT OF EDUCATION

21st Century Community Learning Centers

Monitoring Tool

Authorized under Title IV, Part B of the
No Child Left Behind (NCLB) Act of 2001

Soaring
Beyond Expectations
Enhancing Quality in the 21st Century

Mick Zais
State Superintendent of Education

21st Century Community Learning Centers
Office of Student Interventions
South Carolina Department of Education
1429 Senate Street, 802-A
Columbia, SC 29201
803-734-8114

OVERVIEW and PURPOSE

The primary purpose of this monitoring and quality improvement tool is to improve the quality of South Carolina's 21st Century Community Learning Centers programs by helping practitioners take a critical look at their programs against standards of best practices and statues established by federal and state regulations. The willingness to reflect on current practices to identify opportunities to improve, and to change and grow will contribute to more successful outcomes for programs and participants. The process of improving program quality is an ongoing one, not a onetime event. This tool will give structure and content to an external monitoring process that will promote accountability, quality improvement, and targeted technical assistance efforts.

The document is organized under four general categories.

- A. Program Management
- B. Program Implementation
- C. Parents, Partners, & Community
- D. Fiscal Management

Section A addresses compliance with the 21st CCLC federal grant program

- The **Compliance Requirements** in this section are drawn from federal and state regulations and the department's protocol for monitoring state 21st CCLC programs. This section also includes a list of standards of practice and quality indicators that drive quality outcomes for programs and the students they serve.
- The **Evidence Examples** column provides guidance about the types of documentation subgrantees could be able to produce to an external monitoring team to establish compliance with program requirements. The items included in this column are intended to provide a range of approved examples. Sites are not expected to produce every item in the column and may produce approved alternatives to those listed. This column is included in the tool to encourage subgrantees to make conclusions about program quality that can be documented and are not based on opinion or assumption.
- The **Performance Levels** rating will be used by the monitoring team to identify the status of the subgrantee's compliance with specific grant requirements:
 - Exemplary Compliance: Evidence reviewed indicates that the program meets requirements and has made significant strides in meeting and sustaining program goals.
 - Compliant: Evidence reviewed indicates that the program meets requirements.
 - Compliant with recommendations: Evidence reviewed indicates that the program meets requirements; however, the grantee is encouraged to consider recommendations for improvement provided by the monitoring team.

FORM B

2

- Non-Compliant with findings: Evidence reviewed indicates that the program does not meet the requirement; the grantee must address findings of non-compliance in writing

USING THIS INSTRUMENT

The 21st CCLC Office will use the tool to structure observations and discussions with subgrantees and the monitor will provide the subgrantee with written findings highlighting program strengths and opportunities for improvement and identifying any issues of noncompliance with requirements of the 21st CCLC grant. These findings will be reported to the subgrantee within 10 – 15 business days of the monitoring visit.

In situations where noncompliance with grant requirements have been identified and issues have not been satisfactorily addressed in the allotted timeframe, programs will be issued a corrective action plan where they will be instructed to follow all the provisions of the corrective action plan to ensure compliance issues are addressed in a complete and timely manner. The inability of grantees to resolve noncompliance issues will result in reduction or termination of grant funding, in compliance with applicable provisions of the Education Department General Administrative Regulations (EDGAR).

A 21st CCLC Handbook kept on site that contains the following documents:

- **Grant Documents**
 - Original grant application
 - Common assurances
- **Fiscal Documents**
 - Financial summary reports (monthly expenditure and expense reports for the previous 12 months)
 - Program funding history
 - Description of resources (grants, leveraged funds, document inkind, etc.)
 - Budget amendments
- **Communication Documents**
 - Notices to parents/Correspondence
 - Surveys
 - Listservs/Newsletters
 - Documentation of Outreach Activities (brochures, fliers, etc.)
- **Partnership Documents**
 - List of partnerships
 - Contact log
 - Agreements/MOU's/Contracts
- **Planning Documents**
 - Meeting agendas/minutes
- **Programming Documents**
 - Calendars/schedules
 - Documentation of service services/activities
- **Safety Documents**
 - Written safety policies and procedures (student pick up, student health needs, emergency contact, evacuation plan, etc.)

FORM B

3

- **Staffing Documentation**
 - Background Checks
 - Time and effort worksheets
 - Staff Applications/Resumes
- **Transportation Documents**
 - Bus and car rider list

FORM B

4

21st Century Community Learning Centers Monitoring Report



MONITORING INFORMATION

SCDE 21st CCLC Monitor	Date Monitored	Type of monitoring session
<input type="text"/>	<input type="text"/>	
Grantee Name		
<input type="text"/>		
Location/Address		
<input type="text"/>		
Location Phone		
<input type="text"/>		
Project Director	Project Director E-mail	
<input type="text"/>	<input type="text"/>	
Project Director Phone		
<input type="text"/>		
Site 1	Site 1 Coordinator	
<input type="text"/>	<input type="text"/>	
Site 2	Site 2 Coordinator	
<input type="text"/>	<input type="text"/>	
Site 3	Site 3 Coordinator	
<input type="text"/>	<input type="text"/>	

INTERVIEWS

ADMINISTRATION INTERVIEW

Identify three ways you feel the 21st CCLC program contributes most to the success of participating students. If possible, what would you like to see changed about the program? What other comments would you like to share about the program?

Administration Name

Administration Position

Administration Notes

STUDENT INTERVIEW

What kinds of snacks do you get every day? How does homework time help you? For how long? Is this the normal number of students in class? How many teachers are in your class? What is your favorite activity? How does coming to afterschool help you? What are the field trips like? How do the teachers/students treat you and each other? If possible, what would you like to see changed about the program?

Student Name

Student Grade

Student Notes

PARTNER INTERVIEW

How do you or your organization contribute? How frequently do you communicate with the program? How often do you work with the students? What are the goals of the program? What kinds of support do you received from the teachers and staff? If possible, what would you like to see changed about the program?

Partner Name

Partner Service

Partner Notes

PARENT/STAFF/OTHER INTERVIEW (optional)

Parent: How long has your child attended? What progress does your child show in academic/ behavior/social? Does the program communicate effectively with you (how)? What is the atmosphere when you visit? What does the program offer parents and have you participated in any family events? If possible, what would you like to see changed about the program?

Staff: How long have you worked with the program? How does the staff/school support you? How do you deal with discipline? What progress/ change have you seen in the students' behavior/ academics/social skills? Does the site coordinator communicate well with you? If possible, what would you like to see changed about the program?

Other: What do you think of the program? How is discipline handled? What changes do you see in the students' behavior/academics/social skills? Does the site coordinator communicate well with you? If possible, what would you like to see changed about the program?

Parent/Staff/Other Name

Parent/Staff/Other Position

Parent/Staff/Other Notes

A. Program Management

A1. The subgrantee has identified and is serving the number of eligible students consistent with the grant application.

A1 Evidence Examples

- Grant Application/ Progress Reports/ Evaluation Tool Data
- Registration Forms
- Attendance Sheets
- No evidence
- Other

A1 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A2. The subgrantee is operating the number of hours and days as described in the original grant application.

A2 Evidence Examples

- Grant Application/ Progress Reports
- Registration Forms
- Attendance Sheets
- No evidence
- Other

A2 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A3. The subgrantee is addressing and/or making progress towards all the required objectives as described in the grant application.

A3 Evidence Examples

- Grant Application/ Progress Reports
- Curriculum/Lesson Plans
- Achievement data
- Sustainability plan
- Attendance sheets
- No evidence
- Other

A3 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A4. The subgrantee houses the program in a safe and accessible facility.

A4 Evidence Examples

- Written safety policies & procedures (e.g. building security, emergency exit, conditions, etc.)
- Facility inspection
- No evidence
- Other

A4 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A5. The subgrantee is well managed. Has a program director and site coordinator for multiple sites.

A5 Evidence Examples

- Organizational Chart
- Management Materials
- Job Descriptions
- No Evidence
- Other

A5 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A6. The subgrantee maintains appropriate documentation for employees and/or volunteers of the program.

A6 Evidence Examples

- Staff timesheets
- Time and effort records
- Background checks
- Resumes
- Personnel files
- No evidence
- Other

A6 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A7. The subgrantee records all data into the Evaluation Tool accurately and timely.

A7 Evidence Examples

- CAYEN and CIPAS
- EOY reports
- No evidence
- Other

A7 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A8. The student/staff ratio is appropriate and safe for the specific activity conducted and meets student needs.

A8 Evidence Examples

- Staff rosters
- Student enrollment data
- Staff/Student attendance logs
- No evidence
- Other

A8 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A9. Staff is trained in the subgrantees procedures. Staff is aware of program goals and can explain the relationship of program activities to those goals.

A9 Evidence Examples

- Training materials
- Schedule/topics
- Program handbook
- Attendance roster
- No evidence
- Other

A9 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A10. Subgrantee staff communicates with school day staff to support individual student educational development.

A10 Evidence Examples

- Communications
- Meeting schedules
- HW logs
- Correspondence
- Teacher surveys
- No evidence
- Other

A10 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A11. The subgrantee's director communicates regularly with the school principal, site coordinator, and administration

A11 Evidence Examples

- Correspondence
- Communications logs
- No evidence
- Other

A11 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A12. The subgrantee's director and staff are highly qualified, motivated, and demonstrate professionalism.

A12 Evidence Examples

- Job descriptions
- Staff evaluations
- No evidence
- Other

A12 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A13. The subgrantee selects competent, qualified and/or certified staff

A13 Evidence Examples

- Documentation of selection process
- Staff resumes
- No evidence
- Other

A13 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A14. Professional development is provided and designed to respond to staff interest and needs, to share best practices, and align program objectives

A14 Evidence Examples

- Needs assessment
- Agendas/trainings
- Facilitators
- Topics
- No evidence
- Other

A14 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A15. Staff and volunteers are evaluated on a regular basis and given clear feedback for continuous performance improvement.

A15 Evidence Examples

- Staff performance appraisals
- Staff Observations
- Volunteer rating
- No evidence
- Other

A15 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

A16. The subgrantee makes provisions for students with disabilities and learning disorders.

A16 Evidence Examples

- IEP
- Resource
- No evidence
- Other

A16 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A17. The subgrantee has an updated plan for sustainability.

A17 Evidence Examples

- Sustainability Plan
- In-kind
- No evidence
- Other

A17 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A18. The subgrantee implements retention strategies and maintains a waiting list as needed.

A18 Evidence Examples

- Data on retention/ participation
- Waiting list
- No evidence
- Other

A18 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A19. The subgrantee has adopted clear standards for student behavior that are applied appropriately and consistently by staff.

A19 Evidence Examples

- Organization handbook
- Written policies/ procedures
- Staff training
- Incident reports
- No evidence
- Other

A19 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A20. The subgrantee's activities occur in spaces that are adequate, appropriate, welcoming, and safe for the students.

A20 Evidence Examples

- Activity location descriptions
- Inspection records
- Facilities use criteria
- No evidence
- Other

A20 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A21. The subgrantee has access to basic safety equipment and trained professionals.

A21 Evidence Examples

- Equipment inventories
- No evidence
- Other

A21 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A22. The vehicles used for transportation are safely maintained and inspected regularly.

A22 Evidence Examples

- Inspection information
- MOA/Contract
- No evidence
- Other

A22 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A23. Emergency contact information for students and staff is kept in an accessible, secure place.

A23 Evidence Examples

- Emergency response plan
- Emergency cards
- Organization book
- No evidence
- Other

A23 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A24. The subgrantee follows established procedures for authorized student pick-ups and has provided these procedures to families.

A24 Evidence Examples

- Written policies and procedures
- Sign-in and sign-out lists
- No evidence
- Other

A24 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A25. Building and surrounding areas is safe and secure with all security precautions in place (lighting, security, etc.)

A25 Evidence Examples

- Building codes
- Security policies
- No evidence
- Other

A25 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A26. The subgrantee has adopted and applies an evaluation process to utilize evaluation tool data for continuous improvement.

A26 Evidence Examples

- Grant application
- Evaluation tool
- EOY report
- No evidence
- Other

A26 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

A27. Evaluation findings are communicated to staff, partners, school, students, parents, and other stakeholders.

A27 Evidence Examples

- Annual reports
- Meeting minutes
- Newsletters
- No evidence
- Other

A26 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

Program Management Notes



B. PROGRAM IMPLEMENTATION

B1. The subgrantee's activities reflect the goals and mission of the program.

B1 Evidence Examples

- Policies/procedures
- Curriculum
- Training
- No evidence
- Other

B1 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

B2. The subgrantee provides evidence based academic support with direct instruction and enrichment activities.

B2 Evidence Examples

- Programming schedule
- Curricular materials
- Training surveys
- No evidence
- Other

B2 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

B3. Subgrantee activities are diverse, engaging, and relevant to the overall learning.

B3 Evidence Examples

- Programming
- Scheduling
- Student survey
- No evidence
- Other

B3 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

B4. Activities are selected based on student needs and interests and available for all students.

B4 Evidence Examples

- Programming schedule
- Curricular materials
- Training surveys
- No evidence
- Other

B4 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

B5. The subgrantee has an appropriate schedule, flow, balance, and duration of activities.

B5 Evidence Examples

- Programming
- Scheduling
- Student survey
- No evidence
- Other

B5 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

B6. The subgrantee uses a project based curriculum.

B6 Evidence Examples

- Curriculum
- No evidence
- Other

B6 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

B7. The program has provisions for a low pupil/teacher ratio.

B7 Evidence Examples

- Number of teachers
- Students
- No evidence
- Other

B7 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

B8. The subgrantee provides daily, USDA approved, nutritional snacks during program operation.

B8 Evidence Examples

- Snack list
- Health inspection
- Snack reimbursement
- No evidence
- Other

B8 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

B9. In addition to data, the program collects stories about the impact on students, families, and school.

B9 Evidence Examples

- Programming
- Scheduling
- Student survey
- No evidence
- Other

B9 Performance Level

- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

Program Implementation Notes

A large, empty rectangular box with a thin black border, intended for handwritten or typed notes related to program implementation.

C. PARTNERS, PARENTS, COMMUNITY

C1. The subgrantee makes efforts to recruit new and retain established partners and collaborators to ensure sustainability.

C1 Evidence Examples

- Meeting minutes/notes
- MOU/MOA
- Presentations
- Planning
- No evidence
- Other

C1 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C2. The subgrantee partners are aware of the program goals and objectives and how they support their goals.

C2 Evidence Examples

- Meeting minutes/notes
- MOU/MOA
- Presentations
- Planning
- No evidence
- Other

C2 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C3. The subgrantee regularly communicates with and seeks input from partners.

C3 Evidence Examples

- Correspondence
- Agenda/notes
- No evidence
- Other

C3 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C4. The subgrantee effectively communicates with parents.

C4 Evidence Examples

- Parent compacts
- Listservs
- Newsletters
- Surveys
- No evidence
- Other

C4 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C5. The subgrantee has a working advisory board that provides advice/feedback on operation and sustainability.

C5 Evidence Examples

- Recruitment documentation
- Board roster
- Meeting agenda/minutes
- No evidence
- Other

C5 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C6. The subgrantee identifies and shares promising practices internally and through afterschool networks.

C6 Evidence Examples

- Curriculum
- No evidence
- Other

C6 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

C7. The subgrantee has identified and is serving the number of eligible families consistent with the grant application.

C7 Evidence Examples

- Meeting minutes
- Correspondence
- Attendance
- Agenda/notes
- Presentation
- No evidence
- Other

C7 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

Partners, Parents, Community Notes



D. FISCAL MANAGEMENT

D1. The subgrantee adheres to all proper budgeting and expenditure procedures

D1 Evidence Examples

- Budget
 No evidence
 Other

D1 Performance Level

- Exemplary Compliance
 Compliant
 Compliant with Recommendations
 Non-Compliant
-

D2. The subgrantee receives other Federal, State, or local funds to support programming and clearly distinguishes funds.

D2 Evidence Examples

- Title I
 USDA
 HHS
 SES
 No evidence
 Other

D2 Performance Level

- Exemplary Compliance
 Compliant
 Compliant with Recommendations
 Non-Compliant
-

D3. The subgrantee has entered into contracts or agreements with other vendors to support the program.

D3 Evidence Examples

- Contracts
 MOA
 No evidence
 Other

D3 Performance Level

- Exemplary Compliance
 Compliant
 Compliant with Recommendations
 Non-Compliant
-

D4. The subgrantee maintains adequate documentation to support what is purchased by 21st CCLC funds.

D4 Evidence Examples

- Invoices
 Receipts
 No evidence
 Other

D4 Performance Level

- Exemplary Compliance
 Compliant
 Compliant with Recommendations
 Non-Compliant
-

D5. The subgrantee has an approved process for making purchases and ensuring they are submitted on an expenditure report for reimbursement.

D5 Evidence Examples

- Authorization of purchases
- Invoices
- Credit card vs. petty cash
- Recording of expenditures in accounting records
- No evidence
- Other

D5 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

D6. The subgrantee has purchased equipment with 21st CCLC funds and has a tracking system in place to identify all equipment.

D6 Evidence Examples

- Invoices
- Serial Numbers
- Receipts
- No evidence
- Other

D6 Performance Level

- Exemplary Compliance
- Compliant
- Compliant with Recommendations
- Non-Compliant

D7. The subgrantee maintains employee pay agreements and time sheets.

D7 Evidence Examples

- Pay agreements
- Timesheets
- Time on task sheets
- No evidence
- Other

D7 Performance Level

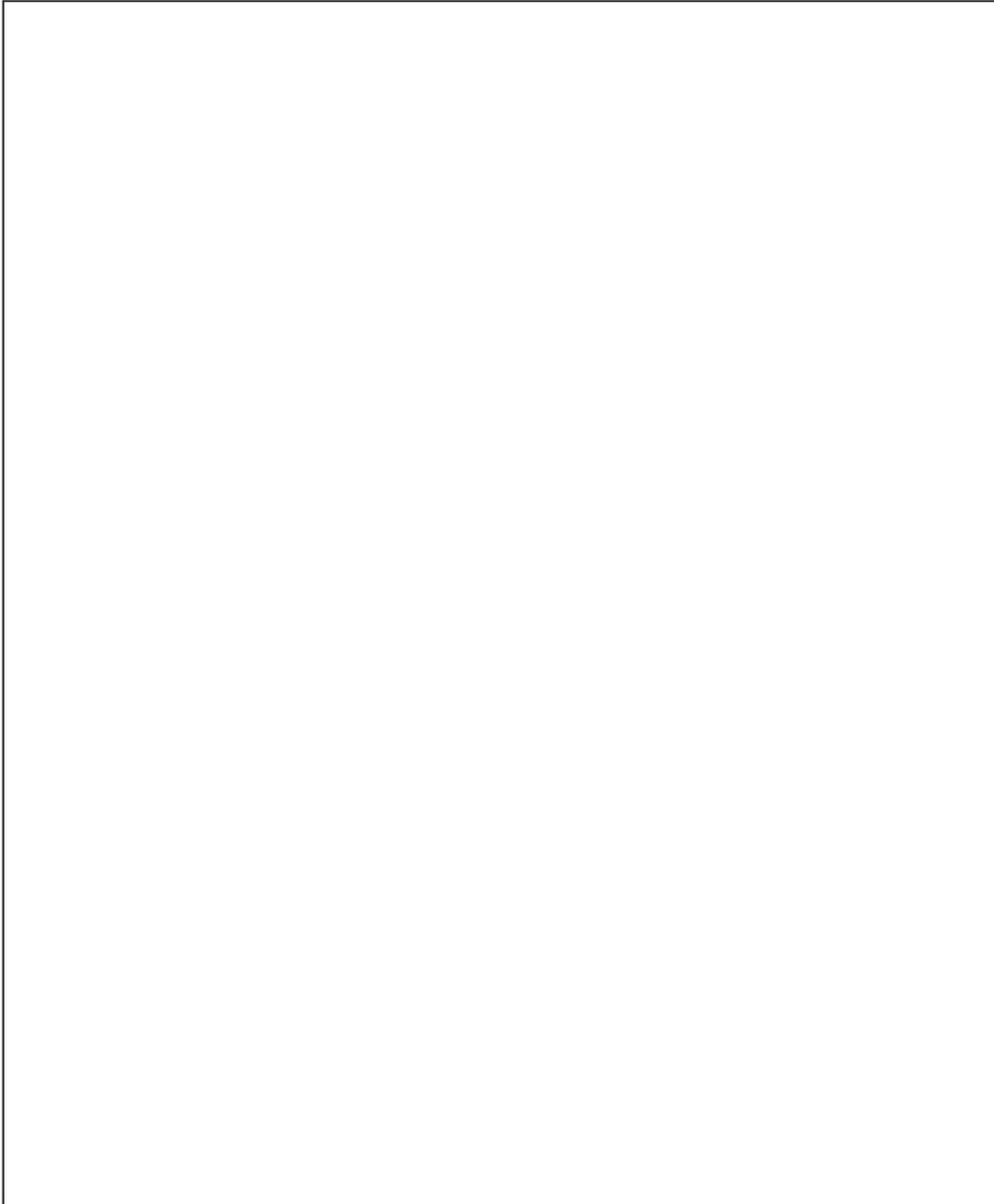
- Exemplary Compliance
 - Compliant
 - Compliant with Recommendations
 - Non-Compliant
-

Fiscal Management Notes

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is positioned directly below the 'Fiscal Management Notes' header and is intended for the user to provide detailed notes or data related to fiscal management.

SUMMARY

Overall Notes



Recommendations

Yes

No

Recommendations

Non Compliant Findings

- Yes
- No

Timeline

Noncompliant Finding 1

Timeline for Finding 1

Noncompliant Finding 2

Timeline for Finding 2

Noncompliant Finding 3

Timeline for Finding 3

Noncompliant Finding 4

Timeline for Finding 4

Noncompliant Finding 5

Timeline for Finding 5

Noncompliant Findings

Timeline

Noncompliant Finding 6

Timeline for Finding 6

Noncompliant Finding 7

Timeline for Finding 7

Noncompliant Finding 8

Timeline for Finding 8

Please email you plan of action to rectify Noncompliant Findings to

by

Risk Analysis

Risk Level

Risk Factors

- There is a change in management or employees working directly with grant funds
- The 21st CCLC staff receives knowledge of fraud or possible violation of program guidelines or regulations
- Data is not consistent with the awarded grant
- There is a change in program design not consistent with awarded grant
- There is an unsatisfactory rate of drawdowns
- There are audit findings or concerns from the SCDE's Office of Auditing Services
- The programs attendance is below 85%

Risk Rational Explanation

Grant Manager completed a walkthrough of the site

- Yes
- No
- N/A Desktop

Grant Manager

Date Completed

By checking the box below, I certify that this monitoring tool has been electronically signed by me. I also certify that all the information I have provided above is true.

- I accept

SCDE 21st CCLC Monitor Email Address

Peer Exchange Program



A Peer Exchange System, Professional Development for Program Directors and Site Coordinators, South Carolina 21st Century Community Learning Center (CCLC) Program, Program Year 2014-15

This is a voluntary Peer Exchange Project and is not a required activity by SCDE.

The South Carolina 21st CCLC afterschool program administrators are a group of professionals who have varied leadership styles, management backgrounds and educational experiences. The SC State Department of Education (SCDE) 21st CCLC staff believes that its afterschool program sub-grantees would benefit by a peer exchange plan that would pair the program manager and/or site coordinator of each 21st CCLC program with one other program manager/site coordinator of another active program for a one-year period. This peer exchange plan would be implemented at the beginning of the academic year of PY 2014-15 and terminate at the end of the regular academic year (July 31, 2015). The program pairing, coordination and contact information and support is provided by SCDE. Year-long program communication will be encouraged but not required using varied social media and communication to include conference phone calls, e-mail, blogging, streaming and site visits (with a limit of one site visit per year by two staff persons from each program, without an overnight stay).

Being paired with another program does not indicate that either program is a “problem program” or that one program is weaker and the other a problem-free. It is to be an experiment in professional development for South Carolina 21st CCLC programs.

Expectations: The peer exchange system will:

- Foster a community of professionalism and growth through reflection and collaboration;
- Promote a culture of knowledge-sharing to support innovation and best practices;
- Encourage commitment to action;
- Maintain positive, supportive, non-judgmental point of view for program colleagues;
- Promote partner development/improvement of personal competences;
- Develop team relationships and
- Support each other.

As a Peer Exchange:

1. It is **not one afterschool program manager acting as an expert** and the other a novice or apprentice. Both program managers should work together as equals who are looking to collaboratively improve their 21st CCLC management skills.
2. It is **not based on evaluating and judging performance**. This is a system for continual improvement and growth for educators/administrators.
3. It is **not just a process for initiating new program managers into the profession of 21st CCLC program manager only**. Instead, it should have a positive impact on all program managers no matter of how long they have been in the profession or what their background may be.
4. It is **not intended to be part of a formal SCDE evaluation process**. Instead, it should be used to foster a focus on continual improvement in teaching and learning.
5. It is **not necessarily a one contact event**. Although this pairing plan is voluntary, peer-partners should be committed to spending some time in peer exchange during the academic year 2014-15 (in an already busy year for 21st CCLC activities) in order for it to be effective.

Peer Exchange List

Grantee	Peer Partner
Academic Achievers - India Hook	Wings for Kids - North Charleston
Academic Achievers - W. C. Sullivan	Wings for Kids - Memminger
Aiken County Schools - North Aiken Elementary School	Wings for Kids - Main Street & Union County School District - Monarch
Anderson County School District Five - New Prospect	Wings for Kids - Chicora
Anderson County School District Two - Belton and Honea Path	Wings for Kids - Burns
Anderson County School District Two - Belton and Honea Path	Williamsburg County School District - W. M. Anderson
Anderson County School District Two - Marshall	Boys and Girls Clubs of Southern Carolina - Barnwell Primary
Anderson County School District Two - Wright	Boys and Girls Clubs of Southern Carolina - Macedonia
Berkeley County School District - St. Stephen	Williamsburg County School District - C. E. Murray
Boys and Girls Club of the Pee Dee Area - Hannah-Pamplico	Urban League of the Upstate - Buffalo
Boys and Girls Clubs of Southern Carolina - Allendale	Hampton School District One - Wade Hampton
Boys and Girls Clubs of Southern Carolina - Barnwell Primary	Anderson County School District Two - Marshall
Boys and Girls Clubs of Southern Carolina - Barnwell Elementary	The School District of Pickens County - Getty's
Boys and Girls Clubs of Southern Carolina - Blackville - Hilda Jr.	Sumter County School District - Crosswell
Boys and Girls Clubs of Southern Carolina - Fairfax	South Carolina State University - Felton
Boys and Girls Clubs of Southern Carolina - Guinyard-Butler	Williamsburg County School District - Kenneth Gardener
Boys and Girls Clubs of Southern Carolina - Macedonia	Anderson County School District Two - Wright
Boys and Girls Clubs of the Upstate - B. D. Lee	School District of Oconee County - Blue Ridge
Boys and Girls Clubs of the Upstate - Carver	School District Five of Lexington and Richland Counties - Irmo Middle
Boys and Girls Clubs of the Upstate - Chapman	Save the Children - Lake City
Boys and Girls Clubs of the Upstate - Chesnee	School District of Oconee County - Seneca High
Boys and Girls Clubs of the Upstate - Cleveland	Richland County School District Two - Windsor
Boys and Girls Clubs of the Upstate - Cowpens	Richland County School District Two - Richland Northeast
Boys and Girls Clubs of the Upstate - Mary Bramlett	Richland County School District Two - Killian Elementary School
Boys and Girls Clubs of the Upstate - O. P. Earle	Richland County School District Two - Keels
Chameleon Inspirations Learning Center - Fairfield Elementary	Richland County School District Two - Forest Lake
Charleston County School District - Burke	Richland County School District Two - Bridge Creek
Charleston County School District - Frierson	Richland County School District One - W. A. Perry
Charleston County School District - Lambs	Richland County School District One - Sanders
Charleston County School District - Pepperhill	Richland County School District One - Keenan
Charleston County School District - Sanders Clyde	Richland County School District One - Columbia High

Grantee	Peer Partner
Charleston Promise Neighborhood - Mary Ford	Orangeburg Consolidated School District Five - NSA
Clarendon County School District One - St. Paul	Orangeburg Consolidated School District Five - G'TET
Clarendon County School District Two - Manning Elementary	Orangeburg Area Boys and Girls Club - Ellore Elementary
Clarendon County School District Two - Manning Primary	Open Arms Fellowship - Ben Hazel
Clemson University - Goal Post III	Old Macedonia Church - Douglas
Clemson University - Goal Post IV	McCormick County School District - McCormick County PK-12 Complex
Colleton County School District - Colleton County Middle	Marion School District - Johnakin
Communities in Schools of Greenville - Chandler Creek	M. K., Inc. - Browns Ferry
Communities in Schools of Greenville - Monaview	Life Resource Center - Fairforest
Communities in Schools of Greenville - Sue Cleveland	Lexington County School District Three - Batesburg - Leesville Primary
Dorchester County School District Four - St. George	Lexington County School District Three - Batesburg - Leesville Elementary
Dorchester County School District Two - Alston	Lexington County School District One - Pelion
Dorchester County School District Two - Joseph R. Pye	Laurens County School District Fifty-five - EB Morse
Dorchester County School District Two - Oakbrook	Lancaster County School District - Clinton
Greenville County Schools - East North Street Academy	Lancaster County School District - Brooklyn Springs
Greenwood County School District Fifty - Lakeview	Kershaw County Schools - Baron DeKalb
Greenwood County School District Fifty - Merrywood	I Can Kids, Inc. - Saluda Primary
Greenwood County School District Fifty - Woodfields	Horry County Schools - Pee Dee
Hampton County School District Two - Estill	Horry County School District - South Conway
Hampton School District One - Wade Hampton	Boys and Girls Clubs of Southern Carolina - Allendale
Horry County School District - South Conway	Hampton County School District Two - Estill
Horry County Schools - Pee Dee	Greenwood County School District Fifty - Woodfields
I Can Kids, Inc. - Saluda Primary	Greenwood County School District Fifty - Merrywood
Kershaw County Schools - Baron DeKalb	Greenwood County School District Fifty - Lakeview
Lancaster County School District - Brooklyn Springs	Greenville County Schools - East North Street Academy
Lancaster County School District - Clinton	Dorchester County School District Two - Oakbrook
Laurens County School District Fifty-five - EB Morse	Dorchester County School District Two - Joseph R. Pye
Lexington County School District One - Pelion	Dorchester County School District Two - Alston
Lexington County School District Three - Batesburg - Leesville	Dorchester County School District Four - St. George
Lexington County School District Three - Batesburg - Leesville	Communities in Schools of Greenville - Sue Cleveland
Life Resource Center - Fairforest	Communities in Schools of Greenville - Monaview
M. K., Inc. - Browns Ferry	Communities in Schools of Greenville - Chandler Creek
Marion School District - Johnakin	Colleton County School District - Colleton County Middle

Grantee	Peer Partner
McCormick County School District - McCormick County PK-12	Clemson University - Goal Post IV
Old Macedonia Church - Douglas	Clemson University - Goal Post III
Open Arms Fellowship - Ben Hazel	Clarendon County School District Two - Manning Primary
Orangeburg Area Boys and Girls Club - Elloree Elementary	Clarendon County School District Two - Manning Elementary
Orangeburg Consolidated School District Five - G'TET	Clarendon County School District One - St. Paul
Orangeburg Consolidated School District Five - NSA	Charleston Promise Neighborhood - Mary Ford
Richland County School District One - Columbia High	Charleston County School District - Sanders Clyde
Richland County School District One - Keenan	Charleston County School District - Pepperhill
Richland County School District One - Sanders	Charleston County School District - Lambs
Richland County School District One - W. A. Perry	Charleston County School District - Frierson
Richland County School District Two - Bridge Creek	Charleston County School District - Burke
Richland County School District Two - Forest Lake	Chameleon Inspirations Learning Center - Fairfield Elementary
Richland County School District Two - Keels	Boys and Girls Clubs of the Upstate - O. P. Earle
Richland County School District Two - Killian Elementary School	Boys and Girls Clubs of the Upstate - Mary Bramlett
Richland County School District Two - Richland Northeast	Boys and Girls Clubs of the Upstate - Cowpens
Richland County School District Two - Windsor	Boys and Girls Clubs of the Upstate - Cleveland
Save the Children - Bishopville	Union County School District - Foster Park
Save the Children - Lake City	Boys and Girls Clubs of the Upstate - Chapman
School District Five of Lexington and Richland Counties - Irmo Middle	Boys and Girls Clubs of the Upstate - Carver
School District of Oconee County - Blue Ridge	Boys and Girls Clubs of the Upstate - B. D. Lee
School District of Oconee County - Seneca High	Boys and Girls Clubs of the Upstate - Chesnee
School District of Oconee County - Seneca Middle	Williamsburg County School District - Greeleyville
South Carolina State University - Felton	Boys and Girls Clubs of Southern Carolina - Fairfax
Sumter County School District - Crosswell	Boys and Girls Clubs of Southern Carolina - Blackville - Hilda Jr. High
The School District of Pickens County - Getty's	Boys and Girls Clubs of Southern Carolina - Barnwell Elementary
Union County School District - Foster Park	Save the Children - Bishopville
Union County School District - Monarch	Aiken County Schools - North Aiken ES & Wings for Kids - Main Street
Urban League of the Upstate - Buffalo	Boys and Girls Club of the Pee Dee Area - Hannah-Pamplico
Williamsburg County School District - C. E. Murray	Berkeley County School District - St. Stephen
Williamsburg County School District - Greeleyville	Anderson County School District Two - Wright
Williamsburg County School District - Kenneth Gardener	Anderson County School District Two - Marshall
Williamsburg County School District - W. M. Anderson	Anderson County School District Two - Belton and Honea Path Middle
Wings for Kids - Burns	Anderson County School District Two - Belton and Honea Path Elementary

Grantee	Peer Partner
Wings for Kids - Chicora	Anderson County School District Five - New Prospect
Wings for Kids - Main Street	Aiken CSD - North Aiken Elementary School & Union CSD - Monarch
Wings for Kids - Memminger	Academic Achievers - W. C. Sullivan
Wings for Kids - North Charleston	Academic Achievers - India Hook

