

# 21<sup>st</sup> Century Community Learning Centers Expenditure Function Codes

## 110 BASIC PROGRAMS

Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Basic Program includes Pre-School, Elementary, Middle-Junior High, High School, and Summer as further defined below with specific function codes for each level. Included here are the activities of classroom aides, teacher assistants, supplies and materials that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

**This refers to out-of-school time staff who work directly with students and may be assigned to or hired for this project, supplies and materials, equipment, and other costs related to project activities. Site coordinators should be included in this function code.**

### 111 Elementary

Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

### 112 Middle/Junior High School

Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

### 113 High School

Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.

### 119 Summer School

Any basic program activity offered in summer (*for the purpose of 21<sup>st</sup> CCLC programs this is programming offered June through August*).

## **120 ADDED NEEDS**

Instructional Classroom Activities designed for pupils' added needs that are defined below. Include both regular and summer programs.

**This refers to instructional activities for students as defined in special education, compensatory education, or vocational**

### **122 Special Education**

Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Pre-School, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.

### **125 Compensatory Education**

Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At-Risk, ESSA Title I, and Bilingual.

### **127 Career and Technical Education**

Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.

## **210 SUPPORT SERVICES-PUPIL**

Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction. Consist of those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.

**This section refers to other staff (nurses, social workers, etc.) assigned or hired to support and improve the well-being of students/children during the out-of-school time program, and the expenses associated with project implementation, i.e., materials for meetings, supplies.**

### **211 - Truancy/Absenteeism Services**

Consist of those activities that have as their purpose the improvement of pupil attendance.

### **212 Guidance Services**

Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

### **213 Health Services**

Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing or other health services.

### **214 Psychological Services**

Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.

### **215 Speech Pathology and Audiology Services**

Consist of those activities that have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.

### **216 Social Work Services**

Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.

## **220 SUPPORT SERVICES-INSTRUCTIONAL STAFF**

Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

**Costs for supervisory staff, including the project director or administrator, are itemized in this section. Activities for program coordination and staff development are included.**

### **221 Improvement of Instruction**

Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development, and in-service training for instructional staff.

### **222 Educational Media Services**

Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of education media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of education media. Included here are the activities for planning the use of the education media by pupils and instructing pupils in their use of media materials.

## **226 Supervision and Direction of Instructional Staff**

Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, Title I, and **21<sup>st</sup> CCLC Project Directors**.

## **229 Other Instructional Staff Services**

Consist of activities other than those defined above to assist instructional staff. Such as; volunteer coordination.

**The following section refers to Sections 230, 240, 250, 260 and 280 (excluding 281).**

These function codes are combined for administration. A maximum of 10 percent of the 21<sup>st</sup> CCLC grant may be used for the administration and indirect costs identified in these functions. Community-based organizations must use function code 259 for all direct administrative costs.

### **Indirect**

Indirect costs are allowable but must be counted as part of the 10 percent administrative cap. Districts and agencies that have a set indirect rate with MDE must not exceed that rate. If the agency does not have a negotiated indirect rate, all administrative costs must be charged to the above function codes.

## **230 SUPPORT SERVICES-GENERAL ADMINISTRATION**

Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district-wide activities and programs designed to improve school/community relations).

## **233 Grant Writer/Grant Procurement**

District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Example: When a district employs a district-wide grant writer or coordinator.

## **240 SUPPORT SERVICE SCHOOL ADMINISTRATION**

Consists of those activities concerned with overall administrative responsibility for a single school.

## **241 Office of the Principal**

Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

## **249 Other School Administration**

Other activities of school administration not defined above. Include full-time department chairpersons and graduation expenditures here.

## **250 SUPPORT SERVICES BUSINESS**

Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

### **252 Fiscal Services**

Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

### **257 Internal Services**

Activities concerned with storing and distributing supplies, furniture, and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central receptionist.

### **259 Other Business Services**

This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. The transactions to be included are short-term interest on debt, judgments, taxes, abated and written off, etc. ***For 21<sup>st</sup> CCLC community-based organizations all costs associated with business support services must be reported here and are limited to the 10% administrative cap.***

## **260 OPERATIONS AND MAINTENANCE**

This section refers to costs for repairs and maintenance of classroom(s), restroom(s), and playgrounds. A percentage of the utility expenditures (heating, water, and electricity), and rent are allowable.

### **261 Operating Buildings Services**

Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. ***21<sup>st</sup> CCLC funds may NOT be used for any capital projects.***

### **266 Security Services**

Activities concerned with maintaining order and safety in school buildings, on the grounds and near schools at all times. Included are police activities for school functions, traffic control on grounds and near schools, building alarm systems, and ***security guards.***

## **270 PUPIL TRANSPORTATION SERVICES**

***Costs to transport children to/from the program, for fieldtrips; and a portion of costs to repair, operate, and maintain buses are itemized in this section.***

### **271 Pupil Transportation Services**

Activities concerned with the conveyance of pupils to and from school, as provided by state law. This includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included

under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. ***No vehicles may be purchased or leased with 21<sup>st</sup> CCLC funds***

### **280 SUPPORT SERVICES-CENTRAL**

Activities other than general administration that support each of the other instructional and supporting service programs.

#### **281 Planning, Research, Development, and Evaluation**

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system. ***For 21<sup>st</sup> CCLC programs, EZReports, local evaluation and data entry for the statewide evaluation may be included here.***

#### **282 Communication Services**

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact. ***For 21<sup>st</sup> CCLC programs cell phone costs for site coordinators or project directors are reported here.***

#### **283 Staff/Personnel Services**

Activities concerned with maintaining an efficient Staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional staff should be reported here. ***For 21<sup>st</sup> CCLC programs staff not providing direct service to students, (except project directors) are reported here. All fingerprinting and background checks are reported here.***

#### **285 Pupil Accounting**

Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.

### **290 SUPPORT SERVICE-OTHER**

Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.

#### **297 Food Services**

Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school or after-school activities and the delivery of food. ***For 21<sup>st</sup> CCLC, these costs may not supplant any available USDA food program resources. NO FOOD may be purchased for students or staff with 21<sup>st</sup> CCLC funds.***

### **300 COMMUNITY SERVICES**

Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided

by the school system for the whole community or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**This refers to supplies, materials, and services necessary to implement non-education components of the program; i.e., materials for parent meetings or workshops, interagency committee meeting costs, supplies for health/nutritional activities. Services to the families of students should be included here**

### **311 Community Services Direction**

Activities concerned with directing and managing community services activities, i.e., community school direction.

### **321 Community Recreation**

Consists of those activities concerned with providing recreation for the whole community, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

### **331 Community Activities**

Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civic defense planning. *For 21st CCLC programs all family events are reported here.*

### **351 Custody and Care of Children**

Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system. *For 21<sup>st</sup> CCLC programs costs associated with licensing the after-school program must be included here.*

### **391 Other Community Services**

Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

## **400 PAYMENTS TO OTHER GOVERNMENTAL AGENCIES, FACILITIES ACQUISITION, AND PRIOR PERIOD ADJUSTMENTS**

Conduit-type (outgoing transfers) payments to other school districts or administrative units and prior period adjustments. This refers to outgoing payments and/or a subcontracting fiscal relationship to other school districts, agencies, or organizations.

### **411 Payments to Other Public Schools Within the State of Michigan**

Payments to other public school systems. For example: tuition and transportation in the state for services rendered to pupils residing in the paying school district. Where a governmental unit collects money from a non-operating district for the education of pupils from the non-operating districts and pays it to an operating district. The non-operating district records such payments here.

### **INDIRECT COST**

Expenses incurred by a school district, community-based organization or other entity in administering or providing program services. ***A 21<sup>st</sup> CCLC grantee must have, or must establish, an indirect cost rate agreement to charge indirect costs to this grant.***

**Funds made available for 21<sup>st</sup> CCLC Program Grants will be used to supplement, and to the extent practicable, increase the level of other federal, state, and local funds expended for the Federal 21<sup>st</sup> CCLC program. In no case shall Federal 21<sup>st</sup> CCLC funds be used to replace or supplant current federal, state, or local funding for existing programs.**