



Reimbursable Expenditures using NM 21st CCLC Funds Now in Alphabetical Order!

This is an alphabetical reference guide of budgetary frequently asked questions regarding use of 21st Century Community Learning Centers (CCLC) funding. This list is not all inclusive and continues to be updated as more questions surface. Because function, object and job class codes vary depending upon the situation – please reference [Supplement 3 \(v. 3.0\)](#) as well as the [Uniform Chart of Accounts \(UCOA\)](#) before entering line item fund codes into the [Operating Budget Management System \(OBMS\)](#). It is recommended that this guide be used as an electronic document vs. a hard copy document, as this guide contains many hyperlinks.

Whenever considering whether any cost is reimbursable using 21st CCLC funds, be sure it meets the following three criteria:

1. [Allocable: Capable of being distributed for a particular purpose.](#)
 - a. When is a cost allocable?
 - i. When the cost provides a benefit to the program. It must benefit the program; or it is necessary to the overall operation of 21st CCLC to help meet program objectives.
2. [Allowable: Permissible within a set of regulations](#)
 - a. When is a cost allowable?
 - i. When it is permitted according to the terms and conditions of the NM 21st CCLC policies and federal grant regulations. If one policy is stricter than the other, it is the sticker policy to which we always must adhere.
3. [Reasonable: As much as is appropriate or fair; moderate.](#)
 - a. When is a cost reasonable?
 - i. When a prudent person would purchase the item at that price given the circumstances.

If the cost is allocable, allowable, and reasonable, please also be sure the expenditure is adequately **documented**. This can include itemized, dated receipts, proof of payment, packing slips, program level preapproval for certain costs, and for professional development, this can include sign-in sheets, certificates of completion, agendas, mileage documentation and travel logs.

If you don't see a cost listed in this guide, but question if it's allocable, allowable and reasonable, please contact the 21st Century Community Learning Center Program Coordinator.



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Accounting/Audits: This cost [is reimbursable through 21st CCLC funds with certain limitations](#). Please use Function Code 2500 (or 2510), Object Code 53414, if the individual providing the financial service is not a district/organization employee. If the individual providing the financial services is a district/organization employee, use Object Code 51100, 51200 or 51300, depending how the district/organization team member is being paid. Job Class Code 1220 should be used if the individual providing services is not the Associate Superintendent for Finance and Business, or the Business Manager. Please take the time to read the full guidance found in the hyperlink above.

Advertising: The [only allowable advertising costs](#) (Function Code 2500, Object Code 55400) are those which are solely for the following purposes:

1. The recruitment of personnel for the 21st CCLC program ([See also §200.463 Recruiting costs](#));
2. The procurement of goods and services to be offered during program;
3. The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or
4. Program outreach and other specific purposes necessary to meet the requirements of the Federal award.
 - a. The “program outreach” costs are tricky. These are only reimbursable expenses when the cost incurred is absolutely necessary to the grant. This would come-up only in pretty rare circumstances. Many items are specifically cited as unallowable within the category of “program outreach:” conferences, meetings, events, productions, displays, demonstrations, exhibits, etc. [Printing an informational brochure to place in the front office of the school is fine – because it’s necessary to inform families about program](#). However, please do not spend funds on “program outreach” extending beyond these basics of program awareness [without prior approval](#).

Any of the costs listed below will NOT be approved because it is against federal regulations:

- (i) Costs of displays, demonstrations, and exhibits;
- (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events;
- (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;
- (iv) Costs of promotional items and memorabilia, including models, gifts, and souvenirs; and
- (v) Costs of advertising and public relations designed solely to promote the non-Federal entity

Airline Tickets: An airline ticket cannot be reimbursed until the trip is complete (unless it’s the close of the fiscal year*). Also to note, first class seats will not be reimbursed. For more on travel, please see the “Travel” section. Always remember, travel must be necessary, legal and completed in accordance with [state and local policy and regulations](#). Any professional development costs for direct instructors or administrators, including airfare, should be budgeted using any of the appropriate function codes, Object Code 53330. An agenda and certificate of completion should accompany any receipts and approved travel forms that have been uploaded into the Operating Budget Management System (OBMS).



Any costs to take students out-of-state via AIR TRAVEL are not reimbursable expenditures. (Out-of-state field trips for students (using ground transportation) must be preapproved by the 21st CCLC Program Coordinator.)

*Only during fiscal year closing (June), if a conference occurs in the new fiscal year (July), and the district/organization prepays, the Department of Finance and Administration guidance allows prepayment of the conference registration fee and related airfare to be billed to the current/closing budget year.

Alcohol: Alcohol is not reimbursable through 21st CCLC funds. Please keep in mind, a “non-alcoholic drink” isn’t actually the same as an alcohol-free one. Even “non-alcoholic” (NA) beers contain a very small amount of alcohol at 0.05% alcohol by volume (ABV). That being noted, not even a NA beer is reimbursable.

Alumni Costs: Costs incurred for, or in support of, alumni/alumnae activities and similar services can’t be reimbursed through 21st CCLC.

Amusement Parks: 21st CCLC funding cannot be used for entertainment purposes. Costs of activities where the primary purpose is amusement, diversion, or social activities are unallowable.

B

Background Checks/ Fingerprinting: This is a reimbursable expense. All team members and all volunteers (who are 18 and over) should have a background check on file. Most commonly, Function Code 1000 or 2500 (depending on the team member’s role), Object Code 53300 (Professional Development) is used to bill for this expense. When submitting for reimbursement, please include the receipt showing payment as well as the certificate.

Bad Debts: (The adjective is redundant of the noun!...) If you do business with someone and they don’t pay-up, 21st CCLC funds will not cover those lost dollars or assist with any related collection or legal costs that arise from those uncollectible accounts.

Benefits: 21st CCLC funds can be used to reimburse costs of benefits. Keep in mind, if 21st CCLC funds are used to pay 20% of a team member’s salary, then 21st CCLC funds should be used to pay for only 20% of her or his benefits.

Any type of “leave” is considered a benefit. Leave (vacation, sick, military, etc.) for a 21st CCLC team member is allowable as an indirect cost only, **not as a direct cost**. Do not submit vacation or sick time using regular time and effort documentation. The cost will be removed from the reimbursement.



Use the 1000 Function Code for direct instructors and the appropriate 2000 Function Code for administrative team members. Object Codes are as follow:

52111 Educational Retirement. Employer's share of Educational Retirement contribution

52112 ERA Retiree Health. Employer's share of Educational Retiree Health Care contribution

52210 FICA Payments. Employer's share of Social Security – FICA taxes

52220 Medicare Payments. Employer's share of Social Security – Medicare contribution

52311 Health and Medical Premiums. Employer's share of health and medical premiums

52312 Life. Employer's share of life insurance premiums

52313 Dental. Employer's share of dental insurance premiums

52314 Vision. Employer's share of vision insurance premiums

52315 Disability. Employer's share of disability insurance premiums

52316 Other Insurance. Employer's share of insurance benefits authorized by the New Mexico Public Schools Insurance Authority (NMPSIA) not previously identified

52500 Unemployment Compensation. Amounts paid by the school district or charter school to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Separate accounts may be added to the 52500 series. If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.

52710 Workers Compensation Premium. Workers compensation for school employed personnel

52720 Workers Compensation Employer's Fee. School district's or charter school's share of administrative fee

52730 Workers Compensation (Self Insured). Workers compensation payments to employees from self-funded programs

52912 Employee Assistance Programs. Employer's share of employee assistance programs

52913 Workers Compensation Employee Fee. Expenditures for employees' share of administrative fee



Bicycles: This cost must be preapproved at program level. Please send three quotes to the 21st CCLC Program Director with a written narrative detailing how the bikes will be used, where the bikes will be stored, and an assurance that all [New Mexico required safety equipment](#) will also be purchased and used when any students and instructors are using the bicycles.

Board Games: Kids are creative. They can make their own board games! That is part of the reason why this expense is not easily reimbursable using 21st CCLC funds. Also, board games/card games are sometimes used as “time fillers.” This is 21st CCLC – think long-term, interactive projects - like creating a board game from scratch, for example.

If there is a game that really, **really, really** fills an educational need in a very specific way, please link the skills gained from the game to the [common core state standards \(CCSS\)](#). Provide a list of CCSS that will be reinforced through activity participation when submitting the cost for reimbursement. The purchase of games should be an infrequent, exception to the general expectation for high quality 21st CCLC programming.

Bonuses: This is not reimbursable. If a team member receives, for example, a holiday bonus or holiday gift of any kind, the cost can't be billed to 21st CCLC because, from an analytical viewpoint, that bonus doesn't benefit program. No extra hours were worked; no advancements were made for the students and families we serve. Yes, we could debate this on a theoretical level, discussing how the mental and emotional health of educators results in better education for students, but it's federal money. It's pretty black and white – bonuses are not reimbursable.

“Bounce” House: Nothing pertaining to a moon-bounce/bounce-house (purchase, rental, repair, etc.) is a reimbursable expense using 21st CCLC funds. The Consumer Product Safety Commission estimates there were more than 100,000 injuries associated with the use of inflatables that resulted in emergency room treatment from 2003 to 2013. During that time, the estimated total number of injuries increased from roughly 5,000 in 2003 to more than 17,000 in 2013.

C

Capital Expenses: Buildings or land for buildings [are not reimbursable expenditures](#) with 21st CCLC dollars.

Cards: Kids are creative! They can make their own cards! They can create thank you, birthday, get well cards, etc. Hand-made cards are more personal, anyways. Thinking about the other kinds of cards, if you need to purchase flash cards or playing cards to use with math related activities, those expenses can be reimbursed (1000.56118). Board games and other types of card games, however, are reimbursable only in very rare circumstances and the purchase will require additional documentation. Please see the “board game” section for further details.

Clerical Personnel: This is a reimbursable expenditure through 21st CCLC funds, Function Code 2400 or 2500 depending on the team member's full job description, Object Code 51100, 51200 or 53100,



depending on how the team member is paid, and Job Class 1217, “Secretarial/Clerical/Technical Assistants.” This code is for administrative assistants, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

Clothes: This isn’t a reimbursable cost. Does a shirt, hat, jacket, sunglasses, etc. really help a learning center meet program objectives?

T-Shirts are not reimbursable even when used to create a “group identity” during a field trip. Yes, there are definite safety benefits to wearing matching shirts, but clothes simply are not reimbursable using 21st CCLC funds. If you feel strongly about wearing matching shirts on field trips, please identify and secure an alternate funding stream to purchase the shirts for your learning center. (Think of this as good practice toward eventual program sustainability!)

T-Shirts are not reimbursable even when used in a tie-dye art lesson. Clothes are clothes. Bandanas could be used, though, in a die-dye art lesson.

Costumes used in plays/musicals/reader’s theater/productions are also clothes. If given the opportunity, students are capable of creating their own costumes. Also, clothes are clothes, and clothes cannot be reimbursed using 21st CCLC funds.

Socks can be approved if being used to create some fabulous hand-puppets! (Lesson plans should accompany these receipts for bandanas or socks.)

Aprons CAN be purchased for cooking and gardening classes.

Computers/ Laptops/ i-pads: Whenever possible, 21st CCLC programs should utilize existing equipment available at the learning center. This includes use of computer labs, smart boards, and other technology required for program activities. Computer and technology purchases for student and administrative use must be pre-approved by the PED. Please do not call the 21st CCLC Program Coordinator on the phone and verbally ask to purchase these items. Rather, please provide a written narrative:

1. Describe the need for the equipment, including assurance that the learning center does not currently possess the equipment needed.
2. Provide justification of how the equipment will enhance academic programming and fulfillment of overall 21st CCLC program objectives.
3. Include at least one price quote (more price quotes may be requested by the PED) and information about funding currently available to purchase the technology.
- 4a. Confirm if funding is available to purchase student computers in Function Code 1000, Object Code 56118.

OR

- 4b. Confirm if funding is available to purchase administrative computers in Function Code 2500, Object Code 56118.
5. Describe how/where the equipment will be safely stored.
6. If the computers are for administrative use (learning center coordinators and program directors), please cite the last year computers were purchased for 21st CCLC administrative use.
 - a. Administrative computers can be purchased once every four years (once per funding cycle) as they are required for data entry and 21st CCLC program management.



Equipment may not be purchased for school administrators, fiscal managers, or traditional learning day programs.

Conferences: A conference registration fee can't be reimbursed until the conference has actually taken place (unless it's the close of the fiscal year*). Any professional development costs for direct instructors or administrators, including conference registration fees, should be budgeted for using any of the appropriate 1000 or 2000 Function Codes, Object Code 53330. See "professional development" and "travel" sections for more information. **An agenda and certificate of completion** should accompany any **receipts** and **approved travel forms** that have been uploaded into the Operating Budget Management System (OBMS). Remember, all lodging receipts should show a zero balance due.

*Only during fiscal year closing (June), if a conference occurs in the new fiscal year (July), and the district/organization prepays, the Department of Finance and Administration guidance allows prepayment of the conference registration fee and related airfare to be billed to the current/closing budget year.

Contracted Services: If any outside business entity will provide services for students during 21st CCLC hours, a [subcontractor assurance form](#) must be completed by the district/organization, approved by the PED, and kept on file throughout the fiscal year. For function and object code information, please reference [Supplement 3](#). Object Code 55915 is most commonly used for contracted services with 21st CCLC. Object Code 53414 should be used for any subcontractor serving as a management consultant. 55914 is used if contracting with another school/ government agency, and 55913 is used if contracting with another rural education cooperative (REC). Function Code guidelines still apply (i.e., only direct instruction and student supplies should be in the 1000 Function Code). When submitting requests for reimbursement through the Operating Budget Management System (OBMS), any payments to subcontracts should be accompanied by the following items:

1. The contract/statement of work
2. Dated invoice showing time and effort documentation
3. Dated, itemized receipts for any supply/material purchases
4. The PED approved [subcontractor assurance form](#)

Please keep in mind, if an outside agency is hired to provide services, ensure there are no conflicts of interest. For more on conflicts of interest and subcontractor assurances in general, please reference the [21st CCLC Expenditure and Reimbursement Guide](#). **Object Code 53330 should be used for any contracted professional development services.**

Costumes: Kids are creative and are capable of making even better costumes than anything that could ever be purchased in a store or online. This is not a reimbursable cost. Costumes are a type of clothing. Clothes are not reimbursable expenditures. See "clothes" for more details. Additionally, masks are always 100% better when they're kid-created.

Credit Cards: Reimbursable purchases can be made on credit cards and submitted through the Operating Budget Management System (OBMS); however, 21st CCLC funds [cannot be used to pay interest or late fees](#) on credit cards. If the credit card allows the district/organization to receive "cash back" via a rewards program, that should be reported to the PED, because the "cash back" needs to be equitably shared between programs supported through use of that card.



D

Data Entry: This is a reimbursable expenditure through 21st CCLC funds, Function Code 2400 or 2500 depending on a team member's full job description, Object Code 51100, 51200 or 53100, depending on how the team member is paid, and Job Class 1217, "Secretarial/Clerical/Technical Assistants". This classification is for administrative assistants, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

Decorations: Kids are creative! Who needs to purchase decorations when there's so much artistic talent already available! Decorations are not reimbursable costs using 21st CCLC funds.

Donations: It could be for the greatest organization in the world and the most important cause in the universe, but [a donation is not reimbursable](#) with 21st CCLC dollars.

DVDs: See "movies"

E

Electronic Timesheets: See "timesheets"

Entertainment: Costs of activities where the primary purpose is amusement, diversion (such as tickets to movies, amusement parks or sports events), or social activities, and any associated costs, such as transportation, meals, etc., [are unallowable](#).

Exercise Equipment: This is allocable, so it's allowable, as long as it's reasonable and documented.

F

Field Trips: The purpose of travel should support a clearly defined objective of the 21st CCLC program, and not considered to be [any form of lobbying](#).

Field trips for entertainment purposes (amusement parks, movies, ball games, shooting ranges, white water rafting, zip-lining, etc.) are not allowable expenditures with 21st CCLC funds. Trips for students out of state AND overnight trips are rare and only reimbursable through 21st CCLC funds if they are



preapproved by the 21st CCLC Program Coordinator. Field trips should be connected to academics, health/nutrition, or cultural enrichment opportunities for the students. If any subgrantee would like to lead a field trip for students, there should be documentation showing how the trip is linked to academic learning and will assist with meeting program goals.

There should be a great deal of thoughtfulness put into trip selection, pre-visit preparation, and appropriate follow-up activities, such as an evaluation of the field trip as it relates to the overall goals, objectives, and strategies for providing successful 21st CCLC services.

Good planning and organization should precede field trips. Let's say, as an example, a field trip would involve going to see a play. This trip might be preceded with reading aloud the book (or excerpts of the book) on which the play is based. This trip might be followed-up with the students writing a report that focuses on the academic and/or enrichment value, such as the play's meaning within the context of their own life experience. Or, if the play is about a scientist, a great connection to college and careers could be made, exploring different jobs within different fields of science and identifying colleges that offer those majors.

Below are some questions to consider prior to taking a field trip:

- What is the relevance of the proposed field trip to a learning objective?
- What teaching will occur prior to, during, and after the field trip to make it contextually relevant to the students' experiences?
- How will the trip's educational value be assessed upon completion of the trip?
- What is the impact of the trip on available program budget resources?
- Is this trip already included in the current Budget Justification Form/contract/budget adjustment request (BAR)?

When submitting field trip costs in the Operating Budget Management System (OBMS), please upload:

1. Email from the 21st CCLC Program Coordinator approving the trip
 - In order to receive this email, please send the lesson plan to the 21st CCLC State Coordinator for review*
2. Lesson plan
 - The lesson plan should show teaching prior to, during and after the field trip.
3. Invoice/Proof of Payment for entrance
 - The number of students attending the trip should be clearly identified with any invoice/receipt.
 - Use Function Code 1000, Object Code 55817.
 - Please note that annual passes (bio-park, zoo, etc.) cannot be reimbursed until an initial trip has already been taken.
4. Transportation Invoice (if applicable)
 - Field Trip transportation costs should be billed using Function Code 1000, Object Code 55817 (Student Travel) IF the expense comes through as one single, all-inclusive invoice. However, if the bus driver is a district/organization employee, their hourly rate should be billed as 1000.51300 (instruction, additional compensation) and Job Class 1622 (bus driver). Function Code 2700 should not be used for field trips. 2700 is used only for trips between school and home, and "school" does not reference a location, it references the start and end of the traditional learning day. 21st CCLC is considered an out of school time activity, so we shouldn't bill any costs to the 2700s (even for transportation home).



***If the field trips are ongoing for a specific class, please email a summary of the class, including primary objectives, and the projected dates of travel.**

Fines and Penalties: It's never fun to receive a [late fee or a parking ticket](#)... 21st CCLC funds won't reimburse for them either.

Fingerprinting/ Background Checks: This is a reimbursable expense. All team members and all volunteers (who are 18 and over) should have a background check on file. Most commonly, Function Code 1000 or 2500 (depending on the team member's role), Object Code 53300 (Professional Development) is used to bill for this expense. When submitting for reimbursement, please include the receipt showing payment as well as the certificate.

Food: Yes, snacks/meals are required for students, but no, food cannot be purchased using 21st CCLC funds. Edible items are only reimbursable when used in a cooking class for students - or during a science class when used in experiments. The lesson plan should be uploaded along with the itemized, dated receipt. Please do not upload the entire curriculum all at once. Upload each lesson plan with each receipt. Food will only be approved in a reimbursement request through the Operating Budget Management System (OBMS) when:

1. An itemized, dated receipt is uploaded.
2. The lesson plan used during student instruction is uploaded.
 - a. Cooking lesson plans should include the following elements:
 - i. **Student learning objectives**
 - ii. **Safety/cleanliness**
 - iii. **Cross curriculum exploration** (e.g., the lesson plan should connect history, geography, math, language arts and/or science to the cooking activity).
 - iv. **Caloric information**
 - b. The lesson plan must clearly show that the **food has been cooked/ prepared by students.**

When purchasing edible ingredients for a cooking or science class, please use Function Code 1000, Object Code 56118 (General Supplies and Materials).

Food is not reimbursable when used as an arts and crafts supply, nor is it reimbursable when used as a math manipulative. Food is a limited resource. Please think about poverty rates in our own state of New Mexico (<http://spotlightonpoverty.org/states/new-mexico/>):

Child poverty rate: 29%
Senior poverty rate: 16%
Women in poverty: 21%
Single-parent families with related children that are below poverty: 41%
Overall food insecurity: 13.2%

Food is valuable. Food is not something to play with or glue together. As professional educators, we must devote serious effort to uncovering and reflecting on the hidden messages of our curriculum. Let's not teach "those who have - can waste."



Fund Matching: 21st CCLC funds cannot be used as a “match” for any other funding source.

Fund Raising: While 21st CCLC programs are expected to work toward sustainability, 21st CCLC funds cannot cover the costs associated with fundraising. This includes salary, printing, room charges, travel, meals, or any other supply cost linked to any kind of fund raising. Yes, this even includes purchasing the supplies to put-on a car wash if that car wash is a fundraiser.

Furniture: The money is for the kids. Furniture is only reimbursable in very rare circumstances, and the expenditure must be preapproved with documentation beyond a shadow of a doubt that the piece of furniture purchased is absolutely necessary to meet program objectives for the students. In order for furniture to be approved, please upload the email from the 21st CCLC Program Coordinator approving the cost at program level (this email should predate the purchase) as well as the itemized/dated receipt. The following list (inclusive, but not limited to) helps further define furniture: Desks, chairs, wire/wooden/metal/plastic shelves, storage cabinets, locking storage cabinets, tables, benches, stools, etc.

G

Games: See board games, cards and video games

Gift Cards: It is difficult to document how gift cards are actually spent, so this is not a reimbursable expenditure.

Gifts: Gifts come in many forms. Student created art projects can be gifts, an original performance can be a gift, hand-made thank you cards and posters can be gifts. Monetary gifts, however, are not reimbursable expenses using 21st CCLC funds. For more on this topic, please see the “Incentive” section.

Grant Writer: No, 21st CCLC funds cannot be used to pay a grant/proposal writer. If a grant/proposal writer was hired, this would have taken place prior to the date the contract was fully executed, which would not be a reimbursable expenditure because it falls outside the effective dates of the contract.

Guns: 21st CCLC funds cannot be used to reimburse the cost of an activity that pertains to guns IN ANY WAY. No guns in program. No field trips to use guns. No guns.

H

Hats: Even though hats have a function, it is still a clothing accessory and this type of cost is not reimbursable. For additional details, please see the “Clothes” section.



High School Students: See “mentors”

Housing and Personal Living Expenses: No, this isn’t a reimbursable expenditure for team members or students using 21st CCLC funds. It doesn’t help meet the program objectives, so it’s not allocable.

I

Incentives: Student incentives should be of “no intrinsic value.” Gifts and incentives must not be seen as a form of payment to attend or participate in the 21st CCLC program (the same is true for family events in terms of door prizes).

Some programs have developed attendance policies that offer “rewards” to students for positive attendance, grades, etc. Programs need to develop policies for these “rewards” to ensure Federal 21st CCLC funds are not used in a way that could be considered payment of any kind. Student incentive expenditures (e.g., award cart/box for high attendance, grades, homework completion, etc.) should not exceed \$5.00 per student per year. When thinking about “rewards” (prizes) in that light, be sure there is a DOCUMENTED procedure and policy can be followed by all team members regarding what incentives are earned/awarded, when and why. This documentation should be included in each learning center’s team member handbook. To purchase items for a student award cart/box, please use Function Code 1000, Object Code 56118.

J

Janitorial Supplies: This is an allowable cost with certain limitations*. Allowable janitorial supply costs (paper towels, tissues, spray cleaner) should be billed to Function Code 2500, Object Code 56118 General Supplies and Materials. This line item is for “other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.”

- Please don’t use Object Code 56216, because that code, in this context, should be used in the 2600s, which is “Maintenance of Plant,” or the 2700s, which is “Transportation.” NM 21st CCLC should very rarely use Function Code 2600, and should never use 2700.
- Please do not use the 1000 Function Code because 21st CCLC sites are most likely not teaching the students how to use soap and paper towels. 1000 is for instruction only.



* The limitation of these kinds of costs is around “Maintenance of Plant”. These types of expenses (building repairs/renovations, purchase of signs/ lights for a building, remodels, etc.) are not reimbursable through NM 21st CCLC funds. The rationale is attributed to two main reasons:

1. Districts and Charters are eligible for SB-9 capital funding on an annual basis which would be used for maintenance of plant, thereby allowing the 21st CCLC funds to be used for direct programming versus indirect charges.
2. Community Based Organizations (CBOs) are private companies; therefore the expectation is that they would already have other funding for their own operation and maintenance of plant, instead of relying on the 21st CCLC grant. 21st CCLC funds should be used for direct programming versus administrative/indirect charges.

L

Lanyards: Lanyards may be purchased, but 21st CCLC will not pay for logos to be printed on lanyards. If submitting a cost that includes logos on lanyards, please also submit supporting documentation that shows, clearly, the cost of EACH lanyard without the logo on the lanyard. Please also submit documentation which clearly shows the cost of printing set-up. 21st CCLC funds cannot be used to pay for logo print set-up, either. Logos are considered a form of promotional advertising, and it doesn’t help meet program objectives. Therefore, it is not an allocable expenditure. If the cost of the logo printing is already included in the cost of the lanyard, and the individual costs are impossible to separate, please use an alternate funding source to purchase those lanyards.

Lobbying Costs: 21st CCLC is a federally funded program so [any form of lobbying](#) is prohibited using federal dollars. A 21st CCLC team member can still lobby on their own, during their personal time outside of work. There just cannot be any costs associated with that lobbying billed to 21st CCLC.

M

Maintenance of Plant: These types of expenses (building repairs/renovations, purchase of signs/lights for a building, remodels, etc.) are not reimbursable through NM 21st CCLC funds. Function Code 2600 should only be used in very rare circumstances through fund code 24119 (primarily for communication purposes). The rationale is attributed to two main reasons:

1. Districts and charters are eligible for SB-9 capital funding on an annual basis which would be used for maintenance of plant, thereby allowing the 21st CCLC funds to be used for direct programming versus indirect charges.



2. Community Based Organizations (CBOs) are private companies; therefore the expectation is that they would already have other funding for their own operation and maintenance of plant, instead of relying on the 21st century grant. 21st CCLC funds should be used for direct programming versus admin/ indirect charges. Additionally, public funds cannot be used to maintain privately owned buildings; the ownership of the building does not reside with the state or federal government.

For more information, please see “Janitorial Supplies”.

Matching: 21st CCLC funds cannot be used as a “match” for any other funding source.

Membership costs: NM 21st CCLC funds cannot be used to pay for [memberships](#) to places like Costco or Sam’s Club, nor can NM 21st CCLC pay for memberships to a country club or diner’s club.

Mentors: Hiring high school students to serve as mentors to younger students sounds reasonable for an enrichment program as supported by 21st CCLC. Be conscious, though, that the mentor stipend amount should be compared to the actual number of hours that each student would be required to work to determine if the amount is reasonable as a direct instructional cost. So, in other words, if a student works 30 hours to receive \$225, that would be \$7.50/hour and is comparable [to minimum wage in New Mexico](#); but, if the student works 20 hours to receive \$225, that would be \$11.25/hour, and probably wouldn’t meet the reasonableness test when compared to other mentor jobs in the New Mexico area.

Movies: Movies (entrance fees, DVDs, VHS Cassettes, reel to reel, beta, Thaumatrope, etc.) are not reimbursable using 21st CCLC funds.

P

Postage: This is reimbursable as long as it’s a reasonable amount of stamps or a reasonable mailing cost. Postage is to be charged to Function Code 2500, Object Code 56118 (General Supplies and Materials). If a roll of stamps will be shared between multiple programs, the cost should be equitably shared.

Promotional Items: T-shirts, caps, tote bags, cooler bags, key chains, logo pens and stationary, etc. are not approved for reimbursement through 21st CCLC funds. Logo printing on lanyards is also not a reimbursable expense. For more details on lanyards, see the “lanyard” section. For more information regarding t-shirts and hats, please see the “Clothes” section.

Props (properties for a play): This is not a reimbursable expense. The students we serve are capable of making the best props imaginable – SOOOO much better than store bought!



Puppets: While restrictions are in place regarding clothing/costumes and props, a puppet acts as a character in a story, not a prop or costume for a student. Characters help develop the story arc and move the plot forward. Federal funds have been used for puppet purchases in the past. In fact, across the nation, from 2009 to 2013, approximately \$1,188,382 in federal funds were spent on puppetry-related expenses. Some of the expenses include puppet shows for youth on educational topics. Others include puppet-based research.

- For example
 - In 2010, the National Science Foundation awarded the University of Central Florida a \$199,754 research grant for “Efficient Control and Transmission of Digital Puppetry.”
 - In February 2013, the National Endowment for the Arts invested \$25,000 into the Minneapolis project, “In the Heart of the Beast Puppet and Mask.”
 - In 2009, tax dollars also funded research involving “puppet choreography and automated marionettes” at Northwestern University (~\$358,410).
 - While [2 CFR Part 200](#) does not specifically address “puppets” as an allowable cost, based on the nationally-set precedent, puppets are a reimbursable student supply using 21st CCLC funds. This cost should be billed through function code 1000, object code 56118 (student supplies and materials).

R

Refrigerator: Sometimes 21st CCLC sites are, for whatever reason, not able to use the main refrigerator/milk cooler at a school for snack/meal/ice pack storage. If this is the situation, please use Function Code 2290 (Instructional Support-Other Support Services) and Object Code 57332 to budget for the reimbursable cost of the refrigerator. [This cost must be preapproved.](#) Please provide a written explanation how the refrigerator will be used and why it is a necessary purchase (i.e., Why isn’t there already a cooler or refrigerator that can be used by the 21st CCLC program?). Remember, if this refrigerator will be used by other programs, the cost must be equitably shared. Please send this information in an email to the 21st CCLC Program Coordinator and **receive prior approval before purchase.**

S

Salary/ Hourly Wages: Salaries/hourly wages for superintendents or executive directors are not reimbursable expenditures. [Salaries for the program director, site coordinators, instructors, tutors, and paraprofessionals are all allowable, reimbursable expenditures through 21st CCLC funds.](#) Time and effort documentation should be provided with the cost when requesting a reimbursement. Salaries and benefits should remain consistent with the subgrantee’s salary and benefit structure or similar programs in the area. Please do not attempt to exceed such a structure with the hope that 21st CCLC will allow for higher



salaries and benefits than provided by the school district. To budget for reimbursement of direct instructors, use Function Code 1000. The Object Code depends on the work being performed:

51100: Salaries Expense. Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.

51200: Overtime Expense. Amounts paid to non-exempt employees of the school district or charter school in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

51300: Additional Compensation. Amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

To budget for program directors and admin work for site coordinators, use the appropriate 2000 Function Code and any of the above Object Codes.

Snack Coordinator/ Distributer: Use Function Code 2500, Object Code 51100, 51200 or 53100, depending on how the team member is paid. For Job Class, there are a few choices depending upon the duties of the team member:

- a. 1219 – Duty Personnel – Personnel for lunchroom, hallway, playground, or bus duty.
- b. 1617 – Food Service – Food preparers and handlers.
- c. 1621 – Summer School/After School - If the school district operates an approved summer/after school program, all expenses for salaries of summer/after school employees shall be charged to this job class.

If these job class options are not available to your district/organization when creating a 24119 budget adjustment request (BAR), please contact your School Budget Fund Analyst. If you don't know who that person is, please contact the 21st CCLC Program Coordinator.

Sunglasses: Even though sunglasses have a function, it is still a clothing accessory and this type of cost is not reimbursable because it's not allocable (i.e., it's not necessary to the success of the 21st CCLC program).

T

Telephones: Yes, communication services are allowable, reimbursable expenditures with 21st CCLC funds. This includes cell phone service as well. Use Function Code 2600, Object Code 54416 (Communication Services). The Object Code listed above is not to be used for installation of telephone systems; charge cost of these services to Object Code 54414 (See Object Code 53414 for specific



instructions). If an actual telephone needs to be purchased, please keep fiscal responsibility in mind. This means that a special “fashion design” phone is not a wise choice. Prudence generally means “plain.” For the actual purchase of the physical phone supply (vs. a phone service), please use the appropriate 2000 Function Code and Object Code 56118 (General Supplies and Materials).

Textbooks/Workbooks: Blah. Remember, out-of-school time learning is different than learning during the traditional school day. Get creative with the teaching and learning that takes place during 21st CCLC program hours. Think hands-on, interactive and project-based learning! Textbooks are not normally reimbursable expenditures unless students need textbooks in order to complete homework assigned during the traditional learning day. If students do not have access to textbooks during 21st CCLC (i.e., students can’t take textbooks to a community based organization’s learning center) please email the 21st CCLC Program Coordinator.

Timesheets: Timesheets must meet the following conditions:

- Time worked must be recorded daily and accurately reflect the work performed.
 - “Time-In” and “Time-Out” should be identified in hour and minute format to include am (ante meridiem/before noon) or pm (post meridiem/past noon) or reported in military format to include the hour and minute of the day.
 - Actual hours worked, which may include multiple cost objectives, must identify total hours worked per cost objective. A cost objective is defined as a cost center.
 - Compensation charged cannot exceed total hours worked.
 - Round to the nearest ¼ hour (.25).
 - Time worked cannot be recorded in advance.
 - 21st CCLC funds will only pay for “sick” and “vacation” hours as indirect costs.
 - Compensation in excess of wages for the work performed is not eligible for reimbursement.
- Timesheets should be double-checked for accuracy.
- If using a manual timesheet
 - Use ink to record time.
 - Do not use pencil.
 - Make changes by striking through and initialing.
 - Do not use white-out or liquid paper.
- Timesheets should be signed at the end of a pay period by the following team members:
 - Employee
 - Supervisor
 - If using an electronic timesheet, an electronic signature may be accepted if the electronic signature meets the following conditions:
 - Identifies and authenticates a particular person as the source of the electronic signature; and
 - Indicates such person's approval of the time; and
 - Does not allow changes to the electronic record once appropriate electronic signatures have been applied unless there is a clear, auditable record of the revision.
 - A supervisor may not approve their own timesheet
- The hourly rate does not have to be disclosed on the timesheet unless it is not disclosed on the pay stub or the pay stub is not submitted with the employee’s time and effort documentation.
- The New Mexico Public Education Department (PED) adheres to the Office of Management and Budget’s (OMB) Uniform Administrative Requirements, Cost Principles, and Audit



Requirements for Federal Awards (commonly called "Uniform Guidance"). Regarding compensation and benefits, the PED follows the Code of Federal Regulations (CFR) 2 §200.430 and 2 CFR §200.431.

- [Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#) → [Subpart E](#) → [§200.430](#) ([Compensation – Personal Services](#))
- [Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#) → [Subpart E](#) → [§200.431](#) ([Compensation – Fringe Benefits](#))

Travel: Travel should always be included in the current Budget Justification Form, contract and/or budget adjustment request. If you're making travel plans, and would like to have those [travel expenses](#) reimbursed through 21st CCLC funds, please complete the following steps:

1. Estimate the cost of your travel on a Travel Approval Form

- a. Will you use [Per Diem Rates](#)?
 - i. Per Diems are fixed amounts for overnight travel including lodging and meals.
 - ii. No receipts are required!
 - iii. Reimbursement = Per Diem Amount * Days of Travel (day = 24 hours)
 1. Per Diem Limits
 - a. In-State = \$85
 - b. In-State in an Expensive Area (Santa Fe) = \$135
 - c. Out-of-State = \$115
- b. Will you use [Actuals](#)?
 - i. Actuals are expenditures limited by a monetary threshold.
 1. In other words, even if NOT using Per Diems, there are still limits to what can be reimbursed.
 - ii. All figures are calculated using a 24 hour period
 1. If your meeting/conference/training ends at 3:00 PM and you could get home – please go home vs. staying an additional night in the hotel.
 2. If you leave on 1.12.15 at 6:00 AM and return on 1.17.15 at 2:00 PM, that is 5 days and 8 hours, but not 6 days, so there should not be a reimbursement for dinner on the last day of travel.
 - iii. Receipts are required
 - iv. Reimbursement = Based on receipts (and remaining within a limited amount)
 1. Actuals Limits
 - a. Meals In-State = \$30 per day
 - b. Meals Out-of-State = \$45 per day
 - i. Add tips at the end. Tips are not part of these totals. (20% limit per check)
 - ii. Tips can only be reimbursed if the word “tip” or “gratuity” is actually included on the typed, printed receipt from the restaurant. “Tip” cannot be handwritten into the receipt.
 - c. Lodging
 - i. Check with your district/organization for specific policies.



2. **Print out a [Rand-McNally Map](#) which tracks the route and miles traveled.** Please note - this is different than a Google Map... The PED is not pro-Rand-McNally maps, nor is the PED anti-Google maps. The PED does not endorse either online map service. One online map provider was selected, and we just all use it for the sake of consistency.

3. **Calculate Mileage Reimbursement**
 - a. Use the rate per mile designated for your organization/district. Currently, this cost should not exceed \$0.43 per mile throughout Calendar Year 2017.
 - i. Unless the Secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA 1978, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle; Please note that mileage reimbursement for out of state travel by privately owned automobile or airplane cannot exceed total coach class commercial airfare ([NMAC 2.42.2.11.F.](#))

4. **Complete a travel preapproval form**
 - a. This requires a signature from the Fiscal Manager, Executive Director, Principal or Program Director – please remember – a Program Director should not sign-off to approve her or his own travel.
 - b. A travel approval form should contain the following elements:
 - i. Destination
 - ii. Travel Dates
 - iii. Traveler (one per form)
 - iv. Lodging Needed (# of nights and estimated/actual cost)
 - v. Purpose of Travel
 - vi. Travel Schedule
 1. Departure Time (estimated/actual)
 2. Return Time (estimated/actual)
 - a. Both outbound and inbound times are needed
 - vii. Mileage (if applicable)
 - viii. Total Per Diem or Actuals (estimated/actual)
 - ix. Airfare, taxi, other (if applicable – estimated/actual)
 - x. Bag fee (if applicable)
 - xi. Total Travel Cost (estimated/actual)

5. **Have an Agenda!**
 - a. If you're not used to doing it, it might feel like a lot of work at first, but really, it's just good practice. Agendas create purpose and focus.
 - i. Agendas should contain the following elements:
 1. Names of Participants
 2. Date
 3. Time
 4. Objectives
 5. Discussion/Observation Items
 - a. An agenda should even be created for site visits. Please specify in what areas your observations are focused (e.g., student time on task, transitions, academic assistance (tutoring), use of varied



instructional strategies, learning center coordinator coaching, etc.)

- ii. If you're attending a training/conference facilitated by an outside organization, be sure to get a copy of their agenda/invite

6. Document Completion

- a. Get a signature from each meeting participant (sign-in sheet)
 - i. If it's a sight observation, the Learning Center Coordinator should sign to reflect participation in the Program Director's visit
- b. Obtain a "Certificate of Completion" if it's an outside conference/training

7. Upload the following items into the Operating Budget Management System (OBMS):

- a. Approved Travel Form
- b. Rand-McNally Map if mileage is being reimbursed
- c. Receipts (if Actuals used)/Timesheet (if Per Diem used)
- d. Agenda
- e. Documentation of Completion

Trainings: Professional Development trainings are reimbursable.

V

Vehicle/Van/Bus Purchase: Vehicles purchases of any kind are not reimbursable through 21st CCLC.

Video Games: Video games, video game consoles and video game accessories (e.g., controls, floor pads, step-boards, etc.) are not reimbursable using 21st CCLC funds.

Videos: See movies

W

White Water Rafting: White water rafting trips are not reimbursable using 21st CCLC funds. This requires parent/guardian sign-off and 21st CCLC can't guarantee that every student participating is a strong swimmer. If a student were to be thrown from the boat/raft/kayak, even if wearing a life vest, they must be a strong swimmer in order to ensure their own safety. The risks and unknowns are too high with this type of activity, and is therefore not reimbursable using 21st CCLC funds.



Z

Zip-Lining: Zip-lining trips are not reimbursable using 21st CCLC funds. This requires parent/guardian sign-off and most parents/guardians won't be present during the zip-line adventure. Additionally, zip-lining is not easily justified as meeting a 21st CCLC objective, and presents itself as a form of entertainment, which is not a reimbursable expenditure.