



21st CCLC Claims: Quick Coding Reference

This quick reference sheet for coding 21st CCLC claims is aligned with the Oklahoma Cost Accounting System (OCAS). Please consult the OCAS Manual at <https://sde.ok.gov/21st-cclc-current-grantees-budgets-claims> for detail and **bold** codes. This sheet is for quick reference and does not override any guidelines set forth by OCAS.

Project Codes: **553 – 21st Century Funded 1 Project**
 554 – 21st Century Funded 2 Project
 557 – 21st Century Funded 3 Project

Program Code: **492 – 21st Century Community Learning Centers grant**

Each expense claimed must have both a function and object code:

- Function codes (4-digits) describe the activity being performed for which a service or object is acquired.
- Object codes (3-digits) describe the service or goods obtained.

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| Function Code 1000 – Instruction (Direct instruction between program staff and students) |
| Object Code 100 – Personnel Services |
| <ul style="list-style-type: none"> • 139/149 – Pay for certified (139) /non-certified (149) staff not otherwise employed by the district (hourly rate). • 192/193 – Extra duty contract pay for certified (192) /non-certified (193) staff. |
| Object Code 200 – Personnel Services – Benefits associated with above positions. |
| Object Code 300 – Contracted Services – Services rendered by personnel not on district’s or organization’s payroll. |
| Object Code 400 – Purchased Property Services – Equipment leasing; custodial services if program not on school property. |
| Object Code 500 – Other Purchased Services – Instructional printing outside school building or organization. |
| Object Code 600 – Materials/Supplies – Instructional materials of an expendable nature with a unit value under \$5,000, including technology, tech supplies, and subscriptions for interactive, web-based programs. |
| Object Code 700 – Equipment – Instructional equipment with unit value over \$5,000 and life span greater than one year. |
| Object Code 800 – Dues/Fees – Student entrance fees; student registrations for competitions. |
| Function Code 2194 – Parent Advisory (Related to Family Engagement and Adult Educational services) |
| Object Code 100 – Personnel Services – Pay for Parent/Family Engagement Coordinator. |
| Object Code 200 – Personnel Services – Benefits associated with above position. |
| Object Code 500 – Other Purchased Services – Services related to family/adult engagement & education, including printing. |
| Object Code 600 – Materials/Supplies – Materials related to parent/family engagement and adult educational services. |
| Function Code 2212 – Instruction and Curriculum Development (Program Directors/Site Coordinators) |
| Object Code 100 – Personnel Services – Pay |
| <ul style="list-style-type: none"> • 110/120 – Pay for certified (110) /non-certified (120) staff not otherwise employed by the district and hired as Program Director or Site Coordinator to supervise program staff, oversee curriculum, and schedule activities. • 192/193 – Extra duty pay for certified (192) /non-certified (193) district staff also employed as Program Director or Site Coordinator to supervise program staff, oversee curriculum, and schedule activities. |
| Object Code 200 – Personnel Services – Benefits associated with above positions. |
| Object Code 500 – Travel – Local travel allowance or mileage for program planning by Program Director/Site Coordinator. |
| Object Code 600 – Materials/Supplies – Non-instructional supplies and materials specific to the above positions. |
| Function Code 2213 – Instructional Staff Training (Afterschool-specific professional development) |
| Object Code 100 – Personnel Services – Pay |
| <ul style="list-style-type: none"> • 115/125 - Meals for daytime travel included as income for certified (115)/ non-certified (125) staff. Use for traveling staff paid under function codes 1000 or 2212. • 139/149 – Certified (139) /Non-certified (149) substitutes for teachers while attending professional development. • 170/180 – Stipends for certified (170) /non-certified (180) teachers during professional development occurring outside of program hours or contracted hours. |
| Object Code 500 – Travel – Travel expenses for instructional staff during professional development (except meals during day-only travel). Use for traveling staff paid under function codes 1000 or 2212. |
| Object Code 600 – Materials/Supplies – Material costs related to professional development training. |
| Object Code 800 – Dues/registration fees for afterschool-specific trainings and conferences. Use for traveling staff paid under function codes 1000 or 2212. |

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| Function Code 2330 – State and Federal Relations (Expenses for developing and maintaining a federal grant) |
| Object Code 100 – Personnel Services – Pay for personnel maintaining federal grant (Federal Programs or fiscal personnel) |
| <ul style="list-style-type: none"> • 110/120 – Support staff certified (110)/ non-certified (120) for 21st CCLC program also employed by school district/organization. • 139/149 – Support staff certified (139)/ non-certified (149) only for 21st CCLC program (not otherwise employed by district/organization). |
| Object Code 200 – Personnel Services – Benefits associated with above positions. |
| Object Code 600 – Materials/Supplies – Non-instructional supplies and materials specific to the above positions. |
| Function Code 2530 – Printing, Publishing and Duplicating Services |
| Object Code 550 – Printing related to administrative publications (handbooks, manuals, school bulletins, and newsletters). |
| Function Code 2544 – Evaluation Services |
| Object Code 300 – Contracted evaluation services including external assessor fees. |
| Object Code 600 – Materials for program evaluation process, including YPOA box sets and self-assessment material costs. |
| Function Code 2571 – Recruitment and Placement Services |
| Object Code 540 – Advertising for staff positions. |
| Object Code 800 – Expenses for afterschool staff background checks. |
| Function Code 2573 – Staff Training Services for Non-Instructional Staff |
| Object Code 115/125 – Meals for daytime travel included as income for certified (115)/ non-certified (125) staff. Use for traveling staff paid under function code 2330 or 2194. |
| Object Code 580 – Travel expenses for professional development for non-instructional staff. Use for traveling staff paid under function code 2330 or 2194. |
| Object Code 800 – Dues/registration fees for afterschool-specific trainings and conferences. Use for traveling staff paid under function code 2330 or 2194. |
| Function Code 2620 – Building Services |
| Object Code 193 – Extra duty pay for custodial staff employed by school district/organization in a permanent position (only hours directly related to 21st CCLC program). |
| Object Code 200 – Personnel Services – Benefits associated with above positions. |
| Object Code 440 – Purchased Property Services – Building rental if not owned by the district or organization. |
| Function Code 2720 – Vehicle Operations Services |
| Object Code 100 – Personnel Services – Pay (only hours directly and exclusively related to 21st CCLC program) |
| <ul style="list-style-type: none"> • 139/149 – Bus drivers employed only for the 21st CCLC program (not otherwise employed by district/organization). • 192/193 – Extra duty pay for bus drivers employed by district or organization in a position of a permanent nature. |
| Object Code 200 – Personnel Services – Benefits associated with the above positions. |
| Object Code 440 – Purchased Property Services – Bus rental if bus not owned by the district or organization, but operated by program personnel. |
| Object Code 500 – Other Purchased Services – Contracted services for student transportation if provided by another Oklahoma district (511) / if provided by an outside agency or person (513). |
| Function Code 2740 – Student Transportation Services |
| Object Code 600 – Fuel for transportation. |
| Function Code 5400 – Indirect Costs (Allowance to Offset District Overhead Cost) |
| Object Code 900 -- Allowance to offset district overhead cost. Restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform to the criteria in the Uniform Guidance 2 CFR Part 200.57. |

SPECIAL NOTE: The totals of function codes 2330 and 5400 - 900 cannot exceed 15% of the grant award.