



FISCAL MANAGEMENT TOOLKIT

for

FY2017

21ST CENTURY COMMUNITY LEARNING CENTERS



Office of Federal Programs

FINANCIAL INFORMATION

1. All expenditures must be made in accordance with the approved project narrative and budget. Budgets should be expended in a timely manner. All materials and equipment purchased with federal dollars must be purchased in compliance with state law.
2. The MDE will reimburse **actual expenditures** for CBOs/FBOs and school districts upon receipt of a **Request for Funds** form and the current month's **Expenditure Report** email to 21century@mdek12.org by the **10th of the month** to be processed for payment at the end of the month. Any requests submitted after the 10th will be processed for payment the following month. A copy of these forms are included in this toolkit.
3. **CRITICAL NOTE:** Grantees will be subject to a desk audit at any point during the period of the project. The desk audit will require the submission of appropriate supporting documentation to substantiate the amount of reimbursement that has been requested by the grantee. Examples of appropriate supporting documentation is included in this toolkit.
4. The project may be revised at any time during the *obligation* period by submitting to the Office of Federal Programs, for approval, a completed Amendment Request. Budget line items that exceed the approved budget by **more than 10%** require an amendment. If a revision is necessary, the grantee must submit an amendment request, and that request must be approved **before** transferring funds between line items, obligating, or expending funds. Please allow 7 to 14 days for MDE approval.

MAINTENANCE OF RECORDS

The following records must be maintained for three years and must be available for review during on-site visits and/or desk audit:

1. A copy of the approved project and amendments
2. Records of money received
3. Invoices for equipment and supplies
4. Purchase orders for travel (to include dates of travel and purpose of travel), materials and supplies, consultant agreements, fees, and other expenditures
5. Records of specific release time funded for teachers, administrators, and related service personnel to participate in professional development opportunities (indicate the specific reasons for release time)
6. Transcripts for courses completed, if applicable
7. Documentation of professional development activities funded by grant dollars
8. Final *Request for Funds* with expenditure report attached
9. Other records as needed

CONTACTS

To meet your technical assistance needs:

Questions regarding **educational programming, allowable project expenditures, amendments, or requests for technical assistance** should be directed to **Chris Norwood, 21st Century Community Learning Centers Program Coordinators** in the Office of Federal Programs at **601-359-3499**.

Questions regarding **financial bookkeeping** should be directed to **Elisha Campbell** in the Office of Federal Programs/Grants Management at **601-359-3499**

Please submit amendment requests to:
Mississippi Department of Education
Office of Federal Programs
Attn: Chris Norwood
P.O. Box 771, Suite 111
Jackson, MS 39205-0771

Please submit requests for payment and
monthly expenditure reports to:
21st CCLC designated email address:
21century@mdek12.org

PROGRESS REPORT/EVALUATION

At the end of each fiscal year, a progress report/evaluation must be submitted, details on which will be sent out under separate cover.

FORMS

The following forms are enclosed for your duplication and use:

- Request for Funds Form
- CBO Expenditure Summary Form
- Sample Time Sheet
- Equipment Inventory of Purchases Form
- Field Trip Submission Log
- Summer Field Trip Submission Log
- Field Trip Agenda/Sample Field Trip Submissions
- Sample Mileage/Travel Log

10/10/2016



**21st Century Community Learning Centers Program
CBO- Basic Monthly Report of Expenditures**
This is an excel form. Some columns/rows will automatically add.



Applicant Agency Name:	
Project Number:	
Total Grant Award Amount:	

Fiscal Year:	
Month	

Category	Approved Budget	Expenditures This Month	Expenditures Year to Date	Budget Balance	For MDE (OFF) USE Only
Certified Personnel				\$ -	
Classified Personnel				-	
Employee Benefits				-	
Travel				-	
Equipment				-	
Supplies				-	
Contractual				-	
Other				-	
Indirect Costs				-	
Totals	\$ -	\$ -	\$ -	\$ -	
Total grant Award amount:		\$ -		-	
Total expenditures to date:		\$ -		-	
Amount Remaining on Project		\$ -		-	

Grant funds must be spent, and goods and services received by the grant award end date. Carryover will not be allowed.

Certification: I hereby certify that the expenditures/obligations reported were made and the program/project has been conducted in accordance with Title IV, Part B, 21st Century Community Education Program, state laws, regulations, and the MDE-approved grant application and amendments. Reimbursement is requested and the local match (cash or in-kind) requirement has been met and full records of receipts and expenditures have been maintained and are available for audit.

Preparer Name:	Preparer Title:	Preparer Phone:	Preparer E-mail:	Authorized Agent Date:
Authorized Agent Name:	Authorized Agent Title:	Authorized Agent Phone:	Authorized Agent E-mail:	Authorized Agent Signature:

SEND SIGNED & SCANNED COPY TO: 21century@mdek12.org

Sample Appropriate Time Sheet
Excellent School System

Employee Name: Honest Person **Position:** Site Supervisor

Work Site: Best Elementary School **Pay Period:** 10.03.16 – 10.31.16

It is highly recommended that corresponding lesson plans be affixed to timesheets to ensure accuracy of Personnel Activity Reports.

Day	Date	Time In	Time Out	Total Hours	Activity Log / Responsibilities
Monday	10 – 3 – 16				
Tuesday	10 – 4 – 16				
Wednesday	10 – 5 – 16				
Thursday	10 – 6 – 16				
Friday	10 – 7 – 16				
Monday	10 – 10 – 16				
Tuesday	10 – 11 – 16				
Wednesday	10 – 12 – 16				
Thursday	10 – 13 – 16				
Friday	10 – 14 – 16				
Monday	10 – 17 – 16				
Tuesday	10 – 18 – 16				
Wednesday	10 – 19 – 16				
Thursday	10 – 20 – 16				
Friday	10 – 21 – 16				
Monday	10 – 24 – 16				
Tuesday	10 – 25 – 16				
Wednesday	10 – 26 – 16				
Thursday	10 – 27 – 16				
Friday	10 – 28 – 16				
Monday	10 – 31 – 16				
		Total Hours:			

I certify that the hours worked as shown above are a true account of actual hours worked and correct.

Employee's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____



21st Century Community Learning Centers

Field Trip Submission Log

Program Grantee _____ Fiscal School Year August 1, _____ to July 31, _____

Site: _____

* Please list all field trips that have already been taken since August 1st of this school year, and those planned to be taken on or before July 31st.

Location and Destination (attraction) of Field Trip	Date(s)	Overnight	Approximate # of Students	Approximate # of Adults	Approximate Round-trip Mileage	Approximate Cost to be charged to 21 st CCLC

* For each Field Trip taken, the *Field Trip Agenda* form must be completed and filed accordingly with reporting documentation. Please be as detailed as possible when completing the information. As with all other reports, these documents must be readily accessible when requested by MDE Staff.



21st Century Community Learning Centers

Summer Field Trip Submission Log

Program (LEA/CBO) _____ Summer _____

Site: _____

* Please list all field trips that are anticipated during the summer.

Location and Destination (attraction) of Field Trip	Date(s)	Overnight	Approximate # of Students	Approximate # of Adults	Approximate Round-trip Mileage	Approximate Cost to be charged to 21 st CCLC

* For each Field Trip taken, the *Field Trip Agenda* form must be completed and filed accordingly with reporting documentation. Please be as detailed as possible when completing the information. As with all other reports, these documents must be readily accessible when requested by MDE Staff.



Mississippi 21st Century Community Learning Centers

Field Trip Agenda

Program (LEA/CBO) _____

Date(s) of Field Trip _____

Location and Destination of Field Trip:
(City, State, and Attraction)

Educational and/or Recreational Objective:

Educational Preparatory Activities:

Agenda and Learning Objectives:
(Lesson plans which explain how learning will be facilitated during the Field Trip should be attached.)

Follow-up Assessment Activities:

- *For each Field Trip taken, this form must be completed and filed accordingly with reporting documentation. Please be as detailed as possible when completing the information. As with all other reports, these documents must be readily accessible to your assigned contact and MDE.*



Sample Field Trip Activities Submissions

Destination/Activity	Location/Justification/Notes
NASA-Stennis Space Center	Hancock County, MS—Astronomy, engineering, and technology
MS Museum of Natural Science	Jackson, MS—Science and history
MS Symphony Orchestra	Jackson, MS—Students will experience a musical performance
Mississippi State Capitol	Jackson, MS—History, civics, and government
Frito Lay Potato Chip Factory	Birmingham, AL—Agricultural and health lessons. Students are served hot, fresh potato chips.
MS Children’s Museum	Jackson, MS—Math, science, arts, and history
Ballet Magnificat!	Jackson, MS—Ballet dance performance
Memphis Zoo	Memphis, TN—Plants, animals, and nature trails
Trustmark Park-MS Braves Baseball	Pearl, MS—Students attend a baseball game to learn the fundamentals of the game
MS Sports Hall of Fame	Jackson, MS—History of sports legends of MS
Ross Barnett Reservoir	Jackson/Brandon, MS—Fishing, nature trails, swimming, picnics
Audubon Aquarium	New Orleans, LA—Aquarium and marine life habitats
Winterville Mounds	Winterville, MS--History
Vicksburg Military Park	Vicksburg, MS—Civil war and history
Civil Rights Museum	Birmingham, AL—History of the civil rights movement
MS Agricultural Museum	Jackson, MS—Agricultural science and history
MS Museum of Art	Jackson, MS—Fine arts and history
MS Planetarium	Jackson, MS—Astronomy, life science, history
MS Petrified Forest	Pocahontas, MS—Geology and rock formations
College Tours	Students are exposed to the requirements for attendance, and the academic and social experience

****It should be noted that field trip activities are only allowable when the activity is aligned with the program objectives and/or lesson plans of your approved project.**

21st Century Community Learning Centers Other Useful Resources

MDE Office of Federal Programs - 21st CCLC Programs

www.mdek12.org/ofp/21st

USDE – 21st Century Community Learning Centers

<http://www2.ed.gov/programs/21stcclc/index.html>

Uniform Grant Guidance (UGG)

Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Indirect Cost Rates

www.mdek12.org/OSFS/IC

Accounting Manual for MPS Districts

<http://www.mdek12.org/OSFS/AMD>

Mississippi Public School Asset Management Manual

<http://www.osa.ms.gov/documents/property/PublicSchMan08.pdf>

State of Mississippi Purchase Law Summary June, 2016

http://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf