



AccelerateCT Summer Program Expansion Grant: Request for Proposals

Purpose: Expand the number of Connecticut children that can participate in summer programs.

Time Period: June 1, 2021 – September 3, 2021

Published: April 26, 2021

Application Due Date: May 10, 2021, 5:00 PM EST

Awards Announced: by May 24, 2021

[Programs may submit an application here.](#) Questions may be directed to SDE.Summerenrichment@ct.gov. All interested applicants are also welcome and encouraged to join an online application webinar on April 28, 2021 from 11:00 - 12:00 PM to learn more about the process. The registration link can be found [here](#).

Equal Opportunity Statement

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Inquiries regarding the Connecticut State Department of Education's nondiscrimination policies should be directed to:

Levy Gillespie
Equal Employment Opportunity Director/American with Disabilities Act Coordinator
State of Connecticut Department of Education
450 Columbus Boulevard, Suite 607
Hartford, CT 06103-1841
860-807-2101
Levy.Gillespie@ct.gov

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I. Introduction

With the passage of the American Rescue Plan (ARP) in March, Connecticut has an unprecedented opportunity to improve learning and support for all students. The federal stimulus package will help Connecticut address unfinished teaching and learning and meet students' social, emotional and mental health needs as we move ahead and begin to advance from the disruption of the past year. Now more than ever, it is critical that communities come together to plan for impactful out-of-school time learning and enrichment opportunities.

An important asset in that recovery is the federal funding provided in Public Law 117-2, American Rescue Plan of 2021 under the Elementary and Secondary School Emergency Relief Fund (ARP ESSER). ARP ESSER requires states to reserve at least 1% of the state set aside for summer learning and enrichment programs. In order to utilize Connecticut's set aside, the Connecticut State Department of Education (CSDE) in partnership with the six Regional Education Service Centers (RESCs) is releasing the **AccelerateCT Summer Program Expansion Grant** application for Summer 2021 programming.

The application is designed to expand opportunities for children to participate in high quality summer programming including summer camp, theme based enrichment programming, and programs combining academic and enrichment activities. We encourage applicants to take a communitywide approach in developing their application and partner with other stakeholders in their communities or regions to strengthen the opportunities available to children and youth.

Accordingly, the funding distributed as a result of this **AccelerateCT Summer Program Expansion Grant** may be used for expanding existing programs or creating new programs to serve students who would otherwise not have access to summer camp or programs. Programs should respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

Funding will be provided for programming and activities during the summer of 2021 only. The grant period begins on June 1, 2021 and ends on September 3, 2021. Applicants can apply for grants up to \$25,000 per program site. Applicants may submit up to three separate applications for different sites. A maximum of one grant will be awarded per site/location, with a maximum of three per organization. Applicants should only apply for the amount that they are certain they will be able to spend efficiently during the grant period.

The number of grants awarded will depend on the number of applicants, the quality of the proposals, and the amount of funds available. Awards will be made in all six RESC regions.

II. Eligible Applicants

Eligible applicants include the following:

- Non-profit organizations with a current, valid child care center or youth camp license from the Office of Early Childhood (OEC); or
 - *(Note: OEC licensed programs can only request funding for sites with existing licenses with school-age care endorsements. Sites licensed to serve only children ages five and under may not apply.)*
- License-exempt child care center, youth camp, or other summer program operated by a (A) municipal agency; (B) private or independent school; or (C) are organizations that are specifically exempted by name in the statute (Sec. 19a-77); or
- Local education agencies (LEAs) that received less than \$50,000 in Elementary and Secondary Emergency School Relief Fund II (ESSER II) funding
- License-exempt non-profit community-based organizations (CBOs) for programs serving exclusively youth ages sixteen or older; or
- A partnership led by one of the above eligible organizations, working together with other non-profit organizations, municipal agencies, local and regional boards of education, Regional Educational Service Centers (RESCs), charter schools, or magnet schools.

Private and independent schools and faith-based organizations are eligible to apply only if the program is open to all children and not just those who are of a particular faith, enrolled in a particular school or members of the applicant organization.

License-exempt programs that do not receive Care 4 Kids must submit as part of their application a letter signed by the Municipal Lead Administrator or the Private School Lead Administrator attesting that the municipality/private school administers the above named program and therefore retains ultimate responsibility for the management and oversight of such program, for the staff employed at the program, and the children attending the program.

III. Eligible Activities

Programs must serve school-age children who have completed kindergarten and are within the age group of 5-18, with the exception that programs may serve youth with special needs, still enrolled in their school district, up to their 22nd birthday.

Applicants must commit to using the funding in at least one of the following ways:

- to serve additional children or youth through existing programming (e.g., hire more staff/lifeguards, rent a larger facility, expand hours/weeks, expand ages served, etc.); and/or
- to subsidize enrollment costs for students, particularly those eligible for free or reduced-price school meals; and/or
- to provide transportation for program participants (up to a maximum of 40% of the total grant award).

Programs may be either expansions of existing programs or new programs that would not otherwise be able to operate without this funding, although additional points will be awarded to applicant organizations that have operated summer or after-school programs for school-age youth in the past three years.

Program providers should prioritize expanding access to children from traditionally underserved communities (including students eligible for free or reduced-price school meals, students on the Supplemental Nutrition Assistance Program (SNAP) or other assistance programs.

Programs must provide enrichment activities designed to encourage “purposeful play,” which could include: sports, music, art, hands-on experiences, mentorship, teamwork, field trips, guest speakers, career/college exploration, cooking, food and nutrition, wellness, physical activity and physical education. Applications should describe what a typical daily/weekly activity schedule would look like. Enrichment activities should make up at least 50 percent of all structured programming.

Programs that serve children ages 13 and older exclusively must be open a minimum of 4 hours each day, 4 days per week.

Programs that serve children under age 13 should be open for a minimum of 5 hours each day, 4 days per week. Programs with part-day participation are encouraged to partner with other programs to accommodate the remaining portions of the day (e.g., provide afternoon enrichment programming in partnership with school-based programs offering morning academic sessions).

Additional points will be awarded for programs that provide more hours/days/weeks of programming to meet families’ child care needs.

IV. Program Quality Requirements

All organizations receiving grant funding must adhere to the following quality requirements. Note that nothing in this section shall be construed to affect existing legal requirements established for individuals with access to minor children, including but not limited to those related to youth camps, employee criminal background checks, and any relevant licenses and permits. All subcontracted/partner staff must meet the same requirements as if they were actual staff of the grantee.

- All camp/program staff that supervise children must have participated in a minimum of two (2) hours of training on supporting student social-emotional learning at some point between August 15, 2020 the start of their work with children. Free on-line training opportunities will be made available through the Connecticut After School Network to meet these requirements.
- In addition to safety training, all staff must receive training on safe operations including COVID-19 mitigation strategies, (e.g., mask wearing, social distancing, hand hygiene, cleaning and disinfecting), infection control requirements, and Centers for Disease Control and Prevention (CDC) and state guidelines and protocols.
- There shall be a designated staff person in charge who is eighteen years of age or older on site at all times the child care program is in operation.
- If any program/camp includes activities at a waterfront or swimming area, whether as a regular part of their location or as a field trip, each separate water location must have an appointed on-site director who shall be at least twenty years of age and shall possess an American Red Cross Lifeguard Training current rating or its equivalent.
- Staff acting in a lifeguard capacity shall meet the requirements of section 19a-113a-1 of the Regulations of Connecticut State Agencies.
- Staff-to-student ratios when students are in or on the water is one staff person to twelve students for students age 6 or older or a 1:9 ratio for students under age 6.
- Staff acting as counselors shall be at least sixteen years of age. Youth acting as counselors-in-training shall be at least fourteen years of age. Each staff member shall meet the age requirements prescribed in this section on or before the date such staff member commences employment at the program/camp.
- Programs must maintain a ratio of at least one staff to ten children under age six, one staff to twelve children under age eleven, and one staff to fifteen children over the age of eleven. The ratio of staff to children shall be maintained at all times. When there is a mixed age group, the lower required ratio for the age of the youngest child shall prevail. The ratio of staff to campers, as specified in this subsection, shall be maintained at all times, including during all outings and trips except for structured activities offered exclusively for school age children.
- Prior to the start of the program/camp, administrators shall develop a written emergency management plan for matters that include, but are not limited to: fire, crisis response, medical incidents, weather related incidents, man-made disasters, natural disasters or acts of terrorism. The plan shall address (1) the evacuation and removal of children to a

safe location, (2) lock-down procedures, (3) notification and reunification of parents with their children, (4) process for notifying emergency personnel, and (5) any necessary methods and procedures for the evacuation and relocation of children with special needs, developed in consultation with the parents of such children. All staff shall be trained on the details of the plan and a copy shall be maintained on-site and available to all staff.

V. Data, Monitoring, and Program Implementation

In accepting this grant, applicants agree to the following:

- Comply with all state and federal statutory and regulatory requirements as detailed further in the program assurances sections, including but not limited to all legal requirements regarding oversight of youth programs and access to minors
- Engage with other community stakeholders including the school district to ensure the proposed program is enhancing and not duplicating services.
- Participate in any data collection that is required by the state or federal government for the use of this funding;
- Permit visits at any time during the summer program for quality advising and/or monitoring;
- Agree that the organization applying maintains full responsibility for the operation of the program, regardless of any partnership, volunteer, or subcontract arrangements.
- Ensure program accessibility for individuals with disabilities. Additionally, all materials should be made available in accessible formats (e.g., printed, digital and web based information).
- Provide a final report, in such format provided by the CSDE, no later than October 30, 2021.

VI. Program Assurances

- Failure to comply with all Assurances and Certifications in this application, all relevant provisions and requirements of the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021, or any other applicable law or regulation may result in liability under the False Claims Act, 31 U.S.C. § 3729, et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC § 1001, as appropriate;
- Utilize funds only for activities allowable under section 2001 of the ARP Act of 2021. No funds shall be used to subsidize or offset executive salaries or benefits of individuals who are not employees of the applicant or engaged partners or for expenditures related to state or local teacher or faculty unions or associations;
- Provide reports as may be required by the CSDE which could include but are not limited to: the methodology used to provide services or assistance to students and staff; the uses of funds (by the applicant organization and/or other entities) and demonstration of their compliance with Section 18003(d), such as any use of funds addressing the digital divide, including securing access to home-based connectivity and remote-use devices, related issues in supporting remote learning for all students, including disadvantaged populations;
- All requests for payment shall be based upon allowable purposes and made in accordance with cash management principles;
- We shall cooperate with any examination of records with respect to such ARP/ESSER funds by making records available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of (i) the United States Department of Education and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority;
- We will comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requirements in Subpart D-Post Federal Award Requirements (2 CFR §§200.300-345) and Subpart E-Cost Principles (2 CFR §§200.400-475), which states that (ESSER) funds must be used for purposes that are reasonable, necessary, and allocable under the ARP Act;
- We will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99; the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Guidance in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474;
- Each program will be administered in accordance with applicable statutes, regulations, program plans, and applications;

- Control of funds and property acquired using program funds will be maintained and administered by the appropriate organization;
- Fiscal control and fund accounting procedures will be used to ensure proper disbursement of, and accounting for, federal funds;
- The organization will make reports to the state agency or board and to the Secretary as may be needed for the state agency or board and the Secretary to perform their duties under each program, and each organization will maintain records (as required in Section 443) and provide access to those records as the state board or agency Secretary deems necessary to carry out their responsibilities;
- The organization will provide opportunities for the participation in, planning for, and operation of each program by teachers, parents, and other interested agencies, organizations, and individuals;
- Applications, evaluations, plans, or reports related to each program will be made available to parents and the public;
- Facilities constructed under any program will be consistent with overall state construction plans and standards and with the requirements of Section 504 of the Rehabilitation Act of 1973 in order to ensure that the facilities are accessible to and usable by individuals with disabilities;
- The organization has adopted effective procedures for acquiring and disseminating information and research regarding the programs and for adopting, where appropriate, promising educational practices to teachers and administrators participating in each program;
- None of the funds expended under any applicable program will be used to acquire equipment if such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees;
- Our organization has discussed this grant application with other stakeholders in our community including the school district to ensure we are enhancing and not duplicating services.

VII. Selection and Notification

Grant applications will be read and scored using the rubric in Appendix A.

The CSDE will notify applicants via email of the acceptance or rejection of their proposals by May 24. If a proposal is selected for funding, the CSDE will initiate a grant award letter.

The level of funding and effective dates of the projects will be set forth in the notification of the grant award. The CSDE will retain all proposals submitted and such proposals will become part of the public domain. As such, applicants should not include any confidential information in their survey responses, including but not limited to student names and other personally identifiable information.

The CSDE reserves the right to award in part, to reject a proposal in its entirety or in part, and to waive technical defects, irregularities or omissions if, in its judgment, the best interest of the state would be served. After receiving the grant application, the CSDE reserves the right not to award all grants or to negotiate specific grant amounts as part of the evaluation process to meet federal requirements or the State Board of Education's priorities. In addition, the CSDE reserves the right to change the dollar amount of grant awards to meet federal guidelines for grant awards.

All awards are subject to availability of federal funds. Grants are not final until award letters are executed.

VIII. Components of a High Quality Summer Program

Summer 2021 Program Evidence: <https://spark.adobe.com/page/T2qpCfiEFroHB/>

2021 California Summer Learning Guide: Investing in Resilience and Relationships
<https://www.summerlearning.org/wp-content/uploads/pdf/2021-Summer-Learning-Guide-FINAL.pdf>

Wallace Foundation Knowledge Center Summer Learning
<https://www.wallacefoundation.org/knowledge-center/summer-learning/pages/default.aspx>

Turnaround for Children: Five Non-negotiables for Whole Child Design
<https://www.educationnext.org/stress-of-coronavirus-might-be-hurting-kids-development-but-relationships-routines-resilience-can-help/> and <https://turnaroundusa.org/toolbox/>

Examples of award winning summer programs can be found on the National Summer Learning Association website here: <https://www.summerlearning.org/awardwinners/>

IX. How to Apply

Applications must be submitted no later than May 10, 2021 at 5 pm. Applicants may apply using this link: <https://portal.ct.gov/SDE/COVID19/AccelerateCT/Summer-Enrichment>

Questions can be submitted via email here: SDE.Summerenrichment@ct.gov

Common questions will be addressed in a Frequently Asked Questions document here: <https://portal.ct.gov/SDE/COVID19/AccelerateCT/Summer-Enrichment>

Application Template

Application Guidelines

A description of partnership(s) with other entities must be fully disclosed, if applicable (e.g., a licensed summer camp partnering with a school district to provide SEL programming). Applicants should include a letter of support from program partner(s).

Applicants should describe the total cost to provide the program as well as the amount of funding requested from this award. The budget narrative must include specific details regarding spending. *(e.g., staff costs will include 1 full-time head counselor/teacher at \$20 per hour and 2 full-time counselors at \$18 per hour, for 200 hours total, for a total of \$11,200. Scholarships will be awarded based on need, with 6 full scholarships at \$225 per week and 12 partial scholarships at \$117.50 per week for five weeks, for a total of \$13,800.)*

Programs must show how the receipt of this funding will increase capacity—serve more children and/or serve at a lower cost—than otherwise possible. If the program plans to expand slots to additional students, please indicate evidence of demand (waitlist, letter of support from school district, etc.). Programs should respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

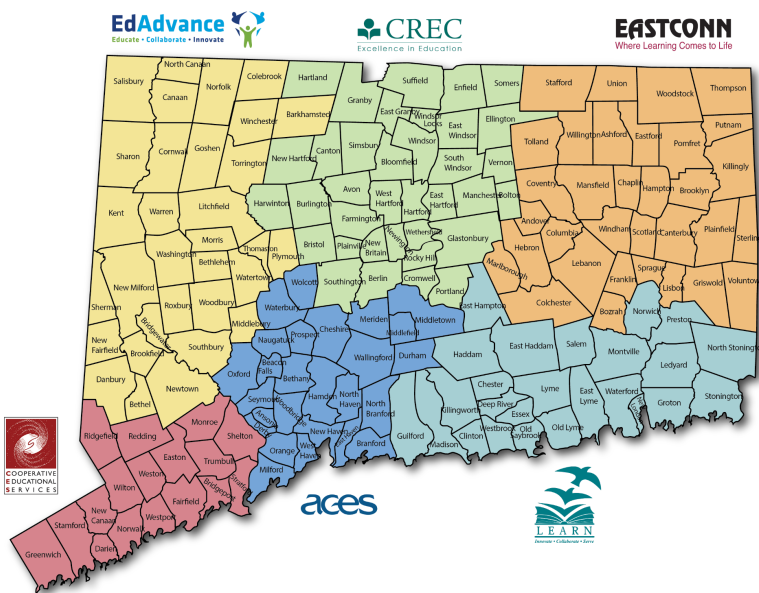
Organization Information

- Organization Name
- Mailing Street Address
- Mailing City
- Mailing State
- Mailing Zip Code

Site Information

- Site Name
- Site Street Address
- Site City
- Site State
- Site Zip Code

What is the RESC Region of the program site? If you are unfamiliar with the RESC in which your program resides, please use the map below or the search tool [here](#). [drop-down of the six RESCs: ACES, CREC, LEARN, CES, EdAdvance, EASTCONN]



Organization Type:

- Nonprofit organizations with a current, valid child care center or youth camp license from the Office of Early Childhood (OEC);
- License-exempt child care center/youth camp operated by a (A) municipal agency; (B) private school; or (C) are specifically exempted by statute;
- License-exempt not-for-profit community-based organizations (CBOs) for programs serving exclusively youth ages sixteen or older; or
- Local education agencies (LEAs) that received less than \$50,000 in Elementary and Secondary Emergency School Relief Fund II (ESSER II) funding

Agency Director (CEO)/Contact Person

- Director First Name
- Director Person Middle Name
- Director Person Last Name
- Director Title
- Director Street Address
- Director City
- Director State
- Director Zip Code
- Director Telephone
- Director Email

If different than the Agency Director, please provide the following for the primary grant contact:

- Contact Person First Name
- Contact Person Middle Name
- Contact Person Last Name
- Contact Telephone
- Contact Email

Other Information Requested:

- Amount of funding requested for this site
- Total program budget for Summer 2021
- Total number of children expected to serve at this site
- This summer, the state of Connecticut is also launching a Summer 2021 College Corps, a new initiative that will hire college students to work in summer camps and programs across the state where additional capacity is needed.

Do you have a need for additional staff support to work in your program this summer? If yes, please comment how many staff you would be interested in having (max of 3 staff). Note, that answering "Yes" to this question does not guarantee your program will receive additional staff. The CSDE will communicate more information about the College Corps in the coming weeks. (Yes or No)

Proposal Narrative (word counts in parentheses)

1. Describe the children/youth served, age levels, and particular need in this community/group of students. (300 word limit)
2. Describe how your program will address the disproportionate impact of COVID-19 on student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care) (500 word limit)
3. Provide an overview of summer program and specific enrichment program(s) offered. (500 word limit) Optional upload of document for Daily and/or Weekly Activity Schedule
4. Provide detail on program logistics, including: start and end dates; operational hours; facilities; staffing plan; transportation plan; how will meals and snacks be handled, etc. Programs should also include here how they intend to meet all eligibility and quality requirements outlined in this RFP. (500 word limit)
5. Describe what staff training and student supports you will provide as part of this summer program that will support students' social, emotional, mental and physical health. (500 word limit)
6. Describe partnership(s) with any other entities, if applicable (e.g., a school district partnering with a licensed summer camp to provide both academic and SEL programming) including their roles and responsibilities. Optional upload of letter of support from program partner(s). (300 word limit)
7. Describe how program participants will be recruited. Please describe any evidence of demand (e.g. wait-list, letter of support from school district, etc.) (300 word limit)
8. Describe any other additional points important to consider for this program, including a description of the organization's current financial situation and if it has provided summer or after-school programs in the past three years. (300 word limit)
9. Provide a budget narrative with detail on how the grant funding would be spent. If applicable, include any other sources of additional funding, including in-kind resources such as facilities. (1,000 word limit)
10. Program assurances - Organization agrees to abide by all requirements (Yes or No)

Budget

100 Personal Services – Employee Salary
200 Personal Services – Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Miscellaneous
Total Amount Requested

See Appendix B for a more detailed description of each of these budget categories.

Appendix A: Scoring Rubric

	EXCELLENT	GOOD	MARGINAL	WEAK	INADEQUATE
	(well-conceived and thoroughly developed)	(clear and complete)	(requires additional clarification)	(lacks sufficient information)	(information not provided)
Questions 1 + 2. NEED FOR PROJECT (15 points max)					
Provides a description of the children/youth to be served and makes a strong case for the specific needs of this community, focused on the disproportionate impact of COVID-19 on student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).	15	10	5	0	0
Question 3. QUALITY OF PROJECT DESIGN (35 points max)					
Program provides at least half of the time spent in variety of enrichment activities programming designed to encourage “purposeful play”	15	10	5	0	0
Program includes opportunities for children to choose their activity	5	4	3	2	0
Program includes adequate time each day for physical activity	5	4	3	2	0
Program includes adequate time each day for unstructured play and socialization	5	4	3	2	0

Provides an example of an engaging daily activity schedule that meets childrens' and families' needs	5	4	3	2	0
Question 4. PROGRAM LOGISTICS (40 points max)					
Provides detail on program logistics, including: start and end dates; operational hours; facilities; days of operation	5	4	3	2	0
Provides detail on transportation, whether it is parent pick-up and drop off or provides transportation, including any transportation to field trips	5	4	3	2	0
Provides at least two snacks and lunch and describes how meals and snacks will be provided	5	4	3	2	0
Provides a description of program staffing that includes adequate supervision and support for all staff that have contact with children	5	4	3	2	0
Program clearly describes how it meets all operational, staff, and quality requirements outlined in RFP	15	10	5	0	0
Program provides a minimum of 4 days per week, 5 hours per day (4 hours per day for programs serving 13 and older)	5	4	3	2	0
Question 5. STAFF TRAINING AND STUDENT SUPPORTS (5 points max)					

Describes the staff training and student supports that will be provided to support students' social, emotional, mental and physical health	5	4	3	2	0
Question 6. PARTNERSHIPS AND COLLABORATION (5 points max)					
Provides a detailed description of a valuable partnership that includes their respective roles and responsibilities	5	4	0	0	0
Question 7. RECRUITMENT (5 points max)					
Describes a realistic, achievable plan to recruit a full complement of program participants, including additional expanded capacity	5	4	3	2	0
Question 8. OTHER INFORMATION (6 points max)					
The organization has operated a summer or after-school program in the past three years	3	0	0	0	0
The organization provides evidence that it has adequate fiscal health to sustain at least five weeks of summer programming, and has adequate financial controls and policies	3	2	1	0	0
BUDGET (30 points max)					
Budget narrative provides adequate detail about how the grant funding would be spent	15	10	5	0	0
Funding ask is justified given the number of persons to be served and	15	10	5	0	0

the anticipated results and benefits.					
ADDITIONAL POINTS (38 points max)					
Describes how the grant funding will be used to serve additional children or youth and/or to subsidize enrollment costs, particularly for students with disabilities, those on free/reduced lunch status, students on the Supplemental Nutrition Assistance Program (SNAP) or other assistance programs	15	10	5	0	0
For programs serving ages 5-12 that provide more than the minimum 5 hours per day (2 points for 6 hours, 3 points for 7 hours, 5 points for 8 hours, 10 points for 9 or more hours per day) to help with families' child care needs	10	5	3	2	0
Site provides program five days per week	3	0	0	0	0
Site provides program for more than 3 weeks (3 point for 4 weeks, 5 points for 6 weeks, 10 points for 8 or more weeks)	10	5	3	0	0

Appendix B: Budget Code Descriptions

100 Personal Services – Employee Salary

Amounts paid to employees of the grantee. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee with no grantee obligation for benefits is not.

200 Personal Services – Employee Benefits

Amounts paid by the grantee on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

300 Purchased Professional and Technical Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

500 Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the grantee (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

600 Supplies

Amounts paid for items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

800 Miscellaneous

Amounts paid for goods and services not otherwise classified above.