

Grant Guidance 2023-2024

**NC Department of Public Instruction
Extended Learning and Integrated Student
Supports (ELISS) Grant Program**



PUBLIC SCHOOLS OF NORTH CAROLINA

State Board of Education | Department of Public Instruction

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SECTION 1: GENERAL INFORMATION

1.A: Purpose of Guidance Document

This document is provided by the North Carolina Department of Public Instruction (NCDPI) as a resource for North Carolina's Extended Learning and Integrated Student Support (ELISS) program subgrantees. It is intended to provide uniform practices to ensure fidelity in the ELISS program's implementation. Throughout this document, reference to "organization" or "subgrantee" applies to the fiscal agent organization for the ELISS grant. It is the fiscal agent organization's responsibility to: 1) maintain accurate and updated contact information for all ELISS sites with NCDPI; 2) ensure adherence to all assurances and certifications associated with the ELISS grant; and 3) assume responsibility for the reconciliation of any audit exception or compliance finding, including as necessary, the repayment of ELISS funds from a non-federal funding source. Failure to comply with state or grant guidelines may lead to implementation of a corrective action plan, reduction of allocation, suspension of reimbursement, repayment of misused funds, or suspension or closure of program.

The manual is reviewed annually and changes to procedures and policies are shared with subgrantees during their annual training and are available on the [ELISS website](#). NCDPI reserves the right to update or change this manual's content and the ELISS program or fiscal requirements, policies, and procedures at any time.

This guidance is not intended to replace the legislation and regulations published by the NC State Legislature. Therefore, it is highly recommended ELISS grantees consult the appropriate resources online for complete guidance and regulations. The sources listed below are the primary sources for regulations and guidance to local subgrantees.

- [North Carolina Department of Public Instruction ELISS](#)
- [HB 259 Section 7.63](#)

1.B: Background of the Program

In October 2023, the General Assembly of North Carolina appropriated up to seven million dollars (\$7,000,000) from the state budget funds for the 2023-2024 fiscal year and up to seven million dollars (\$7,000,000) for the 2024-2025 fiscal year for the Extended Learning and Integrated Student Supports (ELISS) Competitive Grant Program for the 2023-2025 period. Grant participants are eligible to receive grants for up to two years in an amount of up to five hundred thousand dollars (\$500,000) each year.

The purpose of the Extended Learning and Integrated Student Supports Competitive Grant Program (ELISS) is to fund high-quality, independently validated extended learning and integrated student support service programs for at-risk students that raise standards for student academic outcomes by focusing on the following:

- Use of an evidence-based model with a proven track record of success.
- Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.
- Deployment of multiple tiered supports in schools to address student barriers to achievement, such as strategies to improve chronic absenteeism, antisocial behaviors, academic growth, and enhancement of parent and family engagement.
- Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
- Prioritization in programs to integrate clear academic content, in particular, science, technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.
- Minimization of student class size when providing instruction or instructional supports and interventions.
- Expansion of student access to high-quality learning activities and academic support that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services and private-sector employer involvement.
- Utilization of digital content to expand learning time, when appropriate.

Nonprofit corporations and nonprofit corporations working in collaboration with local school administrative units are eligible to apply for the ELISS grant to implement new or existing eligible programs for at-risk students.

Programs must focus on serving students in one or more of the following at-risk categories: 1) at-risk students not performing at grade level as demonstrated by statewide assessments or not on track to meet year-end expectations, as demonstrated by existing indicators, including teacher identification, and/or 2) students at-risk of dropout, and/or 3) students at-risk of school displacement due to suspension or expulsion as a result of anti-social behaviors.

1.B.1: Renewability

ELISS Grant participants are eligible to receive grants for up to two years, up to five hundred thousand dollars (\$500,000) each year through June 30, 2025. NCDPI will renew a subgrant through a continuation of funding application. To be renewed, any fiscal or programmatic findings identified during NCDPI monitoring events must be resolved. An ELISS subgrantee's risk level during Year 2 will be based on the eligible entity's performance during the preceding subgrant period.

1.C: Eligibility Applicants and Priority

ELISS grants shall be used to award funds for new or existing eligible programs for at-risk students operated by (i) nonprofit corporations and (ii) nonprofit corporations working in collaboration with local school administrative units. This does restrict stand-alone applications from LEAs, charter schools, lab schools, or other governmental or educational agencies.

Any person or organization debarred from receiving funds is not eligible to apply for a 2023-2025 ELISS Competitive Grant Program.

In accordance with statute, the Department of Public Instruction must give priority consideration to applications demonstrating models that focus services and programs in schools that are identified as low-performing, pursuant to G.S. 115C-105.37.

A grant participant shall provide certification to the Department of Public Instruction that the grants received under the Program shall be matched on the basis of three dollars (\$3.00) in grant funds for every one dollar (\$1.00) in non-grant funds. Matching funds shall not include other State funds.

The Department shall also give priority consideration to an applicant that is a nonprofit corporation working in partnership with a local school administrative unit (LEA) resulting in a match of funds. Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match.

During the 2023-2024 competition, there was no priority consideration based on the region served by the ELISS program. Two (2) ELISS grants were awarded per each State Board of Education (SBE) region of the state pending submission of quality applications by at least two eligible organizations in the SBE Region and following Level I and Level II reviews. After regional awardees were identified, additional organizations were recommended for the award based on total application score and ranking, without regional consideration, if funding allowed.

Prior ELISS award recipients are eligible to apply for the 2023-2025 ELISS Competitive Grant Program if they meet eligibility requirements and are deemed in Good Standing (see below). Also, prior ELISS program performance will be considered during the competition. Prior ELISS award recipients will be required to describe previous experience and successes implementing an ELISS grant, including successful completion of grant goals and objectives as well as lessons learned based on their most recently awarded ELISS grant. This success description must also include the actual number of students served compared to the number of students proposed to be served in the State

Board of Education (SBE) approved application or the most recent NCDPI-approved programmatic amendment.

Good Standing

Organizations previously and/or receiving competitive grants administered through the NCDPI Office of Federal Programs must be in Good Standing with NCDPI to receive a 2023-2025 ELISS grant award.

To be in Good Standing, all applicants must:

- Have resolved all program and/or fiscal monitoring review findings or questioned costs through July 2023;
- Have resolved fiscal findings by the Office of the State Auditor (OSA) from the previous five (5) fiscal years at the time the application is due;

and, if applicable, organizations previously and/or currently receiving ELISS funding must:

- Have submitted for the last performance period funded a completed ELISS final evaluation report on time; and
- Have consistently met at least 70% of their most recent SBE-approved ELISS program enrollment goal during Year 2 (2021-2023 ELISS Cohort only).

Additionally, any subgrantees that have received NCDPI Competitive Grants from the Office of Federal Programs that have been terminated by NCDPI are considered Not in Good Standing and are not eligible to reapply for two (2) consecutive ELISS grant competitions from the effective date of termination.

Good Standing is applied at the subgrantee level. If the applicant organization is deemed Not in Good Standing by the NCDPI Office of Federal Programs at any point during the Level II or Level III reviews, the application may be identified as “Not Recommended” for funding to the State Board of Education.

1.D: Competitive Priorities

Title I, Part A Matching Funds (1 point)

NCDPI is also directed to give priority to an applicant that is working in partnership with a LEA resulting in partnership with a local school administrative unit resulting in a match utilizing federal funds under Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, or Title IV of the Higher Education Act of 1965, as amended, and other federal funds to supplement the ELISS program.

NOTE: A copy of a Partnership Agreement with the LEAs that includes the amount of the match and requisite signatures (district and school) must be uploaded in “Optional Documents” of CCIP.

Serving Students from Alternative Learning Programs and/or Schools (1 point)

One (1) priority point shall be given to applicants proposing to serve students from at least one (1) Alternative Learning Program and/or Schools (ALPS). The ALPS program or school must be identified on the applicant’s Proposed Feeder School required document. Refer to the [NCDPI ALPS Directory](#) to identify schools and/or programs in your service region. An applicant that does not have an ALPS program or school within reasonable geographic proximity may still receive this competitive priority point. However, these applicants are required to document the lack of ALPS programs or schools with which to collaborate.

Extended Learning Year 2 Program Component (up to 2 points)

Priority points shall be given to applicants proposing to run an afterschool and/or summer learning program in addition to the required integrated student supports program during Year 2 of the ELISS Competitive Grant Program.

To receive priority points, applicants who proposed Year 2 extended learning program(s) must meet at least the following minimum criteria:

Afterschool Programs (1 point)

Proposed Year 2 afterschool programs must operate during the 2024-2025 academic year after regular school day hours have ended. Proposed afterschool programs must operate for at least 300 hours during the 2024-2025 academic year.

Summer Learning Programs (1 point)

Proposed Year 2 ELISS summer learning programs can begin no earlier than July 1, 2024, and must end no later than the day before the start of the proposed feeder school(s) upcoming academic year. Applicants can also propose to run additional summer programming starting after the end of the 2024-25 academic year through June 30, 2025.

1.E: Grant Awards and Duration

Organizations are eligible to receive grants up to five hundred thousand dollars (\$500,000) per year for each year of the grant period. Each subgrantee can request reimbursement for expenditures made between July 1st, 2023, and June 30th, 2024. This is a reimbursement grant; expenditures must be incurred before requests for reimbursement can be made. Reimbursement requests must be based on actual expenditures versus encumbrances made prior to the June 30, 2024, deadline. There is no liquidation period. Any unspent ELISS grant funds from Year 1 of project implementation will not be allowed to carryover to Year 2 of project implementation. All

unspent funds remaining at the end of the grant period of availability (June 30, 2025) will revert to the state.

All 2023-2025 ELISS Competitive Grant Program awarded organizations must have their designated ELISS Program Director and Chief Fiscal Agent attend an all-day, in-person on-boarding training on Monday, March 18, 2024 (location to be determined). Awarded ELISS organizations who do not attend the in-person on-boarding training will forfeit their total ELISS grant award.

NOTE

Grant awards will be paid to the subgrantee listed on the application. All bank accounts, correspondence and documentation must use the subgrantee name for the duration of the program.

1.E.1: Matching Funds Requirement & Allocability

Per [HB259](#), matching funds are required for ELISS grant awards. ELISS grant participants shall provide certification to the Department of Public Instruction that the grants received under the program shall be matched on the basis of three dollars (\$3.00) in grant funds for every one dollar (\$1.00) in non-grant funds. The ELISS Program is funded through state budget dollars, thus ELISS matching funds shall not include state funds. Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match. Federal funds used to supplement the ELISS program may be counted toward the match requirements.

As stated previously, NCDPI shall give priority consideration to an applicant that is a nonprofit corporation working in partnership with a local school administrative unit resulting in a match and using federal or local funds.

An applicant awarded ELISS funds for the 2023-2024 funding period that fails to demonstrate compliance with the funding match (one dollar of non-grant funds for every three dollars of grant funds) as required, may be subject to funds being withheld for the 2024-2025 renewal year. A nonprofit corporation may act as its own fiscal agent for the purposes of the ELISS Program.

Third-Party In-Kind Matching

Third-party in-kind contributions for the ELISS grant are defined as,

*“The value of non-cash contributions (i.e., property or services) that -
(1) Benefit a project or program; and
(2) Are contributed by third parties, without charge, to an applying entity under an ELISS award.”*

Per [HB259](#), ELISS subgrantees may have up to 50% of their required grant award match come from third-party in-kind sources. All third-party in-kind matches associated with federal funding must follow federal award cost-sharing guidance found in section [§ 200.306](#) of the Uniform Grant Guidance.

SECTION 2: Fiscal Management

2.A: Budgets

As stated in the Application Guidance, the proposed budget submitted with the ELISS application is **NOT** the approved budget for release of funds. If the application is approved, subgrantees must submit a final budget for the full amount of the award for review and approval by NCDPI before the release of funds. **Please note, if an entity accesses funds prior to the approval of a budget or an amendment for the fiscal year in question, this can result in repayment of funds to NCDPI.** Subgrantees must complete the budget on the Budget Form 208 (FPD 208) and upload the document in the Related Documents section of the Comprehensive Continuous Improvement Plan (CCIP) system for NCDPI approval. Since ELISS funds are available on a reimbursement basis, applicants are strongly encouraged to have secured funding or a line of credit to operate the ELISS program for about three months. The template for the FPD 208 may be found in the Related Documents section of CCIP. All fund are subject to State grant funds: administration; oversight and reporting requirements per [G.S. 143C-6.23](#).

As a rule, program funds may be used only to cover costs that (1) comply with the approved grant application and budget and (2) are reasonable and necessary for the proper and efficient performance and administration of the grant. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

Subgrantees must be able to demonstrate the extent to which the costs are reasonable in relation to the number of students and adults to be served and the correlation to the anticipated results and benefits. All items included in the budget must clearly relate to activities described in the program design section of the application.

NOTE

No item should be identified in Budget Form 208 that does not reflect the approved grant and fiscal year plan of implementation. If amendments to the original budget are required throughout the grant cycle, Subgrantees must complete a Budget Amendment Form 209 and submit it through CCIP for NCDPI approval.

2.B: Chart of Accounts

The Financial and Business Services Division at NCDPI assigns all funding streams (whether federal, state, or local) to a unique Program Report Code (PRC). The ELISS Grant is identified as PRC 052. Each PRC has a unique Chart of Accounts (COA) to document which purpose or object codes in the budget system represent allowable expenditures according to the requirements of that particular funding source.

The account code structure consists of four dimensions. The dimensions are: 1) fund, 2) purpose, 3) program report code, and 4) object:

1. Fund Code - consists of one numeric digit. The fund is an independent fiscal accounting entity with a self-balancing set of accounts. (e.g., state fund code is 2).
2. Purpose Code - consists of four numeric digits and describes the purpose for which the activity exists or the type of balance sheet account. (e.g., Instructional Services code is 5000).
3. Program Report Code (PRC) - consists of three numeric digits. The program report code describes the funding for each activity, classifying expenditures by program to determine cost. (e.g., PRC 052 for ELISS awards).
4. Object Code - consists of three numeric digits. The object is the service or commodity obtained as the result of a specific expenditure. (e.g., Teacher's Salary (Certified/Licensed) is code 121; Supplies and Materials is code 411).

The Office of Federal Programs (OFP) is responsible for approving the COA for PRC 052 annually. Subgrantees may request additional object and/or purpose codes for division management to consider by completing the COA Revision Request Form.

NOTE

All budgets must be submitted under approved account codes in the Chart of Accounts (COA).

2.C: Use of Funds

Grant funds must be used consistent with all statutory requirements and only to supplement, not supplant, any federal, state, or local dollars available to support activities allowable under the ELISS program. Funds may be used to expand or enhance, but not replace, current activities. Proposed budgets must be developed in consideration of reasonable and necessary costs to fulfill the ELISS grant's goals. Subgrantees are strongly encouraged to attend all training provided to assist non-LEAs on budget and operational requirements Cost Principles, and Audit Requirements for awards. Subgrantees should work with their NCDPI ELISS Program Administrator (PA) to determine allowable use of funds for a program activity.

2.C.1 Allowable Purchases

Funds **MAY** be used (i.e., reimbursed) for program implementation as well as for operational expenses, including, but not limited to the following:

- Personnel and personnel benefits
- Staff development and training
- Consultants, subcontracts, and evaluators (External Evaluators up to 15% of Grant Awarded)
- Transportation costs for students
- Educationally related field trips
- Approved food purchases
- Renting space to the extent that the rates are reasonable and if necessary
- Contracts
- Teacher substitutes
- Travel reimbursements
- ELISS program equipment and supplies, including computers and software
- Memberships in warehouse clubs or business, technical and/or professional organizations if the membership is in the name of the ELISS Program
- Memberships in any civic or community organization

2.C.3 Non-Allowable Purchases

Funds may **NOT** be used (i.e., reimbursed) for the following (this is NOT an all-inclusive list):

- Purchase of vehicles
- Costs for developing the proposal
- Food purchases for staff
- Fundraising costs
- Land acquisition
- Building or renovation costs
- Clothing for staff or students
- Cost of conducting an audit
- Direct cash or gift cards in any amount for students or their parents
- Field trip tickets purchased in advance for those who do not attend
- Entertainment or any costs associated with entertainment including diversions and social activities that do not align with the State Board of Education approved goals
- Charitable contributions
- Bonuses of any kind

NOTES

- If NCDPI determines any costs to be unallowable, subgrantees are subject to repayment, including interest, of such costs.

Additional fund-use considerations include, but are not limited to, the following for the state of North Carolina:

- All field trips require pre-approval from NCDPI.
- All technology expenses require pre-approval from NCDPI if the equipment per unit exceeds \$5K.
- Subgrantees must conduct an inventory of equipment purchased with grant funds once every two years and reconcile that information with the property records
- If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.
- Equipment purchased for the ELISS Program must be made available for use on other projects or programs. However, care should be taken during the purchasing phase to consider the reason for the purchase. For example, cost allocation should be considered

when planning to purchase equipment that is intended primarily for the regular school day hours, or other programming, but also is used by the ELISS program.

- Student incentives are limited to school supply type items with no intrinsic value greater than \$25.
- Subgrantees may not pay students or their parents to participate in ELISS programs.
- Subgrantees must contact the NCDPI ELISS PA prior to disposing of any equipment ([Section 2.M.3](#))

2.C.4: Equipment & Supply Purchases

- The NCDPI ELISS Grant adheres to the Procurement Guidelines outlined in Section 2.J All ELISS programs must use, manage, and dispose of equipment acquired under the award by the state in accordance with state laws and procedures.
- Use - All equipment and supply purchases must be in alignment with the project goals outlined in the grant application. Such purchases must be included in the Subgrantee's budget with prior budget approval.
- Management - Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part by ELISS funds, until disposition takes place, must be documented.
- Disposition - When original or replacement equipment acquired under the ELISS Grant Award are no longer needed for the original project, the Subgrantee must follow ELISS grant disposition instructions. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, or otherwise disposed of with no further responsibility to the state agency.

In order to manage and provide effective control over ELISS equipment, all Subgrantee's should maintain property records, such as an Asset Inventory, to include):

- Description of the property
- Serial number or other identification number
- Source of funding for the property (e.g., PRC 052 ELISS)
- Title Holder
- Acquisition date
- Cost of the property
- Physical location
- Use or purpose.
- Condition of the property
- Disposition information (Date of disposal)

- *NCDPI provides a sample Asset Inventory Template for ELISS program use, located in CCIP, under “Optional Resources.”
- A physical inventory of ELISS property must be taken and the results reconciled with the property records at least once every two years. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- At the end of the two-year grant cycle, all Subgrantee’s asset inventory will be reviewed by NCDPI to determine options for other equipment usage. ([See Section.M.2](#)).

The NCDPI ELISS Program adheres to the following definitions for computing devices, equipment, and supplies:

- Computing Device
 - machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting, and receiving, or storing electronic information.
- Equipment
 - tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.
- Information technology systems
 - computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.
- Supplies
 - all tangible personal property other than those described in the definition of *equipment*. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

2.D: Salaries

All personnel should receive a W-2 or a 1099 for working for the ELISS. Each program must submit a pay rate schedule to NCDPI ELISS program staff during the annual budget review and approval process.

As with all expenditures paid from ELISS grant funds, each organization must work with the assigned Program Administrator to ensure that all costs, including salaries, are reasonable and necessary to implement the program. The qualifications of the duties to be performed in the ELISS program should match the employee's education level.

NOTE

If any staff are paid with ELISS funds and are employed in work outside of the ELISS program, documentation must be maintained and may be requested by NCDPI to justify time and effort for the ELISS program.

2.D.1 Excessive Salaries

Nonprofit Organizations. For compensation to members of nonprofit organizations, trustees, directors, associates, officers, or the immediate families thereof, determination must be made that such compensation is reasonable for the actual personal services rendered rather than a distribution of earnings in excess of costs. This may include directors and executive committee member's fees, incentive awards, allowances for off-site pay, location allowances, hardship pay, and cost-of-living differentials.

NOTE

NCDPI reserves the right to ensure that all costs are reasonable, necessary, and allocable to ensure the cost meets the needs of the grant.

2.E: Subcontractors

Applicants should exercise caution in selecting subcontractors to implement program components. Subgrantees may not contract with any party which is debarred, suspended, excluded from or ineligible for participation in state programs.

- For NC Debarred Vendors, go to <https://ncadmin.nc.gov/documents/nc-debarred-vendors>.
- To search for federal exclusion records, go to: <https://www.sam.gov/SAM/>
- To search for eligible contractors, go to:
https://www.sosnc.gov/online_services/Search/Business_Registration_profile?Id=15319864

All vendors must have professional qualifications and a taxpayer ID for the business providing the professional service. All payments made for vendor-provided services must have supporting documentation which includes a detailed description of services to be provided and dates services will be delivered.

Contracts must contain clear and specific language regarding the nature of the purchase or service, the time period of the contract, the total contract amount as well as sufficient cost details to facilitate invoice review, and lastly, the specific services/deliverables that must be rendered and accepted prior to payments being received. Deliverables must be specifically related to the contract's scope of work and must be both quantifiable and measurable. The document must also contain sanctions for non-performance. If necessary, it is also advisable to consider including an exit clause.

Contracts that are paid on a reimbursement basis or a fixed rate for a specific time period should require written progress reports to be submitted detailing the activities accomplished for the period of the invoice (see [Section 2.F](#), for transportation of students). Subgrantees must administer contracts in a way that ensures the contractor performs in accordance with the terms, conditions, and specifications of the contract or purchase order.

Although contracts may be more than 12 months in length per grant year, ELISS programs cannot obligate grant funds beyond the applicable budget year.

Commitments or agreements written into the grant application that do not follow proper procurement and contract rules and procedures are NOT exempt from them.

NOTES

- Vendors cannot be ELISS program employees.
- As it relates to the ELISS Program, construction contracts are not an allowable cost to be expensed to the grant.
- Family members of program employees cannot be used as contract labor for enrichment services.
- Supplies and other goods cannot be purchased from a company in which a program employee has a financial interest.
- Contracted services to be provided to the ELISS program must be on the letterhead of the entity providing the services.
- Contracts must be signed and dated with printed name(s) of both parties.

If a contract has not been uploaded and approved in CCIP, any amounts submitted for reimbursement that are associated with the unapproved contract will be considered questioned costs, and repayment must be made to NCDPI.

2.F: Transportation Costs for Students

Reimbursement of transportation costs must be based on total miles driven daily and must be multiplied by an approved mileage rate, which is determined by one of the following three scenarios:

- A. Students are transported on district yellow school buses.
 - a. Approved Mileage Rate: Current District Mile Rate
 - i. This rate is inclusive of fuel, oil, tires, repairs and maintenance, driver wages and benefits.
- B. Students are transported on organization owned/leased vehicles that are designed to transport 16 or more passengers including the driver (Commercial Driver's License Required)
 - a. Approved Mileage Rate: Current District Mile Rate, minus the cost of drivers
 - i. This rate is inclusive of fuel, oil, tires, repairs, and maintenance.
 - ii. Expend driver's salary in separate account code (6550-171 or 6550-311)
 - b. Examples of Vehicle Type: minibus, activity bus
- C. Students are transported on organization owned/leased vehicles that are 15 passengers or less (Commercial Driver's License Not Required)
 - a. Approved Mileage Rate: Current IRS rate of \$0.67/ mile
 - i. Current IRS rate as of 1/1/2024 and is subject to change.
 - ii. This rate is inclusive of fuel, oil, tires, repairs, and maintenance.
 - iii. Expend driver's salary in separate account code (6550-171 or 6550-311)
 - b. Examples of Vehicle Type: 15-passenger van, minivans

Detailed mileage logs must be maintained and submitted as supporting documentation.

Detailed mileage logs must include the following:

- Dates of transportation
- From/to destination for each day
- Rate per mile as reflected in the contract.
- Number of students transported.
- Vehicle license plate number
- Total number of miles for the billing period
- Contractor invoice for payment

'Flat-fee' transportation contracts are allowed on a case-by-case basis with transportation companies. 'Flat fee' transportation contracts will only be allowed if the [regularly invoiced] amount is equal to or less than the appropriate approved mileage rate per vehicle type.

To enter in a 'flat fee' transportation contract, subgrantees must be able to provide the following evidence:

1. Documentation of lesser rate to be charged versus the appropriate mileage rate per vehicle type.
2. Total daily mileage bus route
3. The proposed amount to be charged (in writing from Vendor)

NOTES

- ELISS funds cannot be used to purchase vehicles.
- Separate costs for vehicle maintenance cannot be charged to the ELISS grant.
- Payment to contractors for transportation cannot be paid until the contract is approved by NCDPI (see Section 2.E.).
- Personal Vehicles should not be used to transport students.

2.G: Travel Expenses

Program funds may be used to pay for pre-approved travel expenses for employees paid from ELISS funds while attending NCDPI-sponsored meetings or professional development. Reimbursements made to staff for travel expenses must follow the entity's established travel policies and occur after the trip has been completed.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the entity in its regular operations as the result of the entity's written travel policy. In addition, if these costs are charged directly to the state award, documentation must justify that:

- (1) Participation of the individual is necessary to the award; and
- (2) The costs are reasonable and consistent with the entity's established travel policy.

In the absence of an acceptable written policy regarding travel costs, grantees must follow the travel and subsistence rates established by the state.

Employees must pay for their own meals and submit expenditures on a travel reimbursement request form. Subgrantee organization credit cards cannot be used to pay for staff meals during travel.

An entity should ensure that travel costs are reasonable and necessary to accomplish the goals of subgrantee's ELISS program. A reasonable per diem would be those generally in alignment with State rates. **NCDPI recommends meal costs should only be reimbursed if there is an overnight stay or if the number of hours required for travel includes the entire workday.**

The following travel costs cannot be paid with ELISS funds:

- Cost of upgrading airline seats, unless required for medical reasons
- Travel insurance
- Daily pass fees for airline clubs if flights are cancelled/delayed.

Additionally, reimbursement for plane tickets cannot be requested until round-trip travel has occurred.

2.H: Internal Controls

Each organization must establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the award that provide reasonable assurance that the organization is compliantly managing the award. Internal controls can be defined as a process, implemented by an organization designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. Internal controls also help to reduce fraud, waste, and abuse in the use of funds.

Internal controls are comprised of the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the entity. Internal control serves as the first line of defense in safeguarding assets. In short, internal control helps managers achieve desired results through effective stewardship of public resources.

Standards for financial management systems include, but are not limited to:

- Effective control and accountability must be maintained for all grant cash, real and personal property, and other assets.
- Subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes and protected against loss from unauthorized use or disposition.
- Subgrantees must maintain certified time and effort documentation that corresponds to payroll records for all staff including management.
- Actual expenditures or outlays must be compared with corresponding budgets for each grant.
- Transactions must be properly recorded. Accounting records must be supported by such source documentation such as cancelled checks, paid bills, payrolls, time and attendance records, contract, and sub-grant award documents.

H.1 Required Written Procedures

Written policies and procedures are one form of internal control. Some written policies and procedures are required, and others are recommended as best practice. Written policies and procedures governing the entity's implementation of grants should be reviewed routinely and revised as needed. If, during monitoring and audits, a revision of internal controls is required, entities must take prompt action.

As a best practice, written procedures for fiscal management should also address:

- Preparing Budget 208
- Preparing Budget 209 Amendment
- Managing Budget vs Actual Expenditures
- Accounts Payable
- Payroll Processing
- Submitting for Reimbursement in ERaCA (non-LEAs)
- Submitting Adequate Documentation to NCDPI
- Indirect Cost Allocation
- Period of Performance
- Record Retention
- Supplement Not Supplant

2.1: Conflicts of Interest

According to the general procurement standards, the entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by an award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the entity.

A grantee may not permit a person to participate in an administrative decision regarding a project if the decision is likely to benefit that person or a member of his or her immediate family. A grantee may not permit any person participating in the project to use his or her position for a purpose that is, or gives the appearance of being, motivated by a desire for private financial gain for that person or for others.

Examples of conflicts of interest within the ELISS program include but are not limited to:

- Making a business decision involving a company in which a board director or program employee has a financial interest or would receive a financial benefit.
- Hiring an unqualified relative or friend to provide services to the program.
- Reporting to a supervisor who is also a close friend or family member.

- Contracting with immediate family members or program employees for services.

Any real or apparent conflict of interest must be disclosed in writing to NCDPI. In addition, the recusal of the director or employee from involvement in an affected decision-making process as well as the basis for the final decision made, must be clearly recorded in formal documents to demonstrate that the subgrantee has appropriately identified and managed the specific conflict.

The accounting system must provide detailed information regarding each transaction using ELISS funds. For example, it is not enough to record that \$5,000 was spent on equipment. The accounting system must maintain \$5,000 was spent on a computer from [NAME] Company and the date of the purchase.

NOTES

- All ELISS subgrantees must provide training to ELISS staff to ensure staff understands and follows written fiscal procedures. Documentation of training (e.g., agendas, sign-in sheets, etc.) must be maintained for review during monitoring reviews.
- North Carolina General Statute (G.S. 115C-12.2) defines "immediate family member" as a spouse, parent, child, brother, sister, grandparent, or grandchild. The term also includes the step, half, and in-law relationships.

2.J: Procurement

Procurement transactions (purchases) of both goods and services must be conducted in a manner to provide open and free competition. Procurement transactions must consider price, quality, service, and other factors important to the subgrantee.

2.L: Budget Amendment or Revision Process

Post-award changes in budgets and projects require the prior written approval of NCDPI, and submission of a Budget Amendment Form (FPD 209). Budget amendments/revisions (changes to the budget) can be submitted anytime through CCIP during the approved grant period. Budget Amendment Forms (FPD 209) along with appropriate justification narrative and programmatic change (if applicable) should be uploaded to CCIP for review and approval by your assigned ELISS Program Administrator. In addition to submitting Budget Amendment Form (FPD 209) in CCIP, the template for the FPD 209 may be found in Related Documents section of CCIP.

NOTE

A fiscal finding will result if a reimbursement request is made in a Chart of Account code that has not been adequately budgeted and a corrective action will be required.

2.M: Close-Out Processes

2.M.1: Records Retention

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to an award must be retained for a period of five (5) years from the date of submission of the final expenditure report or, for continuation award, from the date of the submission of the annual continuation application. If any litigation, claim, or audit is started before the expiration of the 5-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and the final action taken. Records for real property and equipment acquired with state funds must be retained for 5 years after final disposition.

2.M.2: Equipment & Supplies

Inventory records for items identified as *furniture/equipment* should be retained for 5 years following the close-out of the grant. A written description and/or narrative must be provided to NCDPI as to how the retention and storage of all ELISS records, reports, files, and documents will be stored and maintained.

2.M.3: Disposition of Equipment and Supplies

If the grantee closes one cohort and is granted a successive ELISS grant, the grantee can retain the equipment and excess supplies for use in the new cohort.

If the program ends, the grantee must first offer to transfer equipment and items to other funded ELISS programs within the district/area of the current grant; and then to other federal educational programs, (this is *with coordination from NCDPI's Program Administrator*).

In addition to equipment, if there is residual inventory of unused supplies *exceeding* \$5000 in total aggregate fair market value upon termination (close-out) or completion of a grant, the supplies should first be offered to another ELISS program within the district/area. If they are not needed by another ELISS program, the supplies/equipment may be offered to another school/program/project within the community (*with coordination from NCDPI's Program Administrator*).

2.M.4: Non-LEAs Disposition of Equipment and Supplies

If the non-LEA closes one cohort and is granted a successive ELISS cohort, the subgrantee can retain the equipment and excess supplies for use in the new cohort.

If the program ends, as long as the subgrantee continues to provide equitable services, the program can maintain the equipment.

If the program is not going to continue services to students, the subgrantee must follow the transfer/distribution of assets protocol.

2.M.5: Transfer/Redistribution of Assets Protocol

ELISS Transfer/Redistribution of Assets Protocol	
STEP 1	NCDPI Program Administrator and ELISS Program Director identify either another funded ELISS program or extended learning program in the district (LEAs) or a qualifying feeder school (non-LEAs)
STEP 2	NCDPI Program Administrator, ELISS Program Director and a point of contact from transfer agency determine an agreed upon date of transfer of assets.
STEP 3	Transfer/Redistribution of Assets All parties (NCDPI Representative, ELISS Program Director and point of contact from transfer agency) must be present on the day of the scheduled transfer of assets. During the on-site visit, the NCDPI Representative will inventory the ELISS Program's assets. Once the assets are inventoried, the NCDPI Representative will transfer ownership of all materials to the identified transfer agency representative. The inventory check and transfer of asset ownership will be logged for recordkeeping by the NCDPI Representative.

2.M.6: Data and Reporting

ELISS grantees remain responsible for the following:

- Providing programmatic, financial, evaluation data to NCDPI as required throughout the end of the grant.
- Submission of any performance reports required by NCDPI at the end of the grant (no later than 90 calendar days at the end of the grant).

2.M.7: Later Disallowance & Adjustments

The close-out of a grant does not affect the following:

- NCDPI's right to disallow and recover funds on the basis of a ***later audit***** or review.
- The grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions.
- Records retention as required by [state law](#).

***This is usually an entity outside of NCDPI (Office of the State Auditor, etc.)*

SECTION 3: FUND DISTRIBUTION AND REIMBURSEMENT

3.A: Allotments and Reimbursement

Per Section 7.63 (c) (iii) of the [HB 259](#) legislation, ELISS grant participants are eligible to receive grants for up to two years in an amount of up to five hundred thousand dollars (up to \$500,000) their SBE-approved annual grant amount each year. ELISS funds are allotted in one (1) installment for the full grant award per year. However, while these funds will be made available to request reimbursement expenses, organizations cannot draw down funds for future payroll or future expenditures. Reimbursement requests can only be submitted for incurred expenses and documentation to support the requests must be submitted as verification.

The School Business Section at NCDPI assigns a unique banking vendor number for each non-LEA entity approved by the State Board of Education to receive state funds through NCDPI. Prior to the NCDPI approval of the budget or release of funds, the non-LEA subgrantees must complete and submit a Vendor Electronic Payment Form and state provided W-9 Form to NCDPI, so the Cash Management Section can register the organizations' checking accounts with the Office of the State Controller. Once the checking account is registered with NCDPI, NCDPI program staff must approve the Budget Form FPD 208 and other required documentation (e.g., field trip requests, proposed contracts, Basic Info) in CCIP. After approval is completed, the first installment of the allotment is released and subgrantee organizations can begin submitting cash reimbursement requests.

NOTE

A copy of the Vendor Electronic Payment Form and state provided W-9 Form may be found in [Appendix C](#). ELISS organizations, please DO NOT submit forms directly to the Office of the State Controller. Please submit completed forms to NCDPI.

Non-LEAs enter their reimbursement requests in the online [Expenditure Reporting and Cash Application](#) (ERaCA) system. To access ERaCA, non-LEAs are required to register with the [North Carolina Identity Management](#) (NCID) system. The NCID system verifies the identity of the user and authorizes specific rights within ERaCA.

After non-LEAs login with their NCID credentials, the ERaCA system tracks the availability of allotted funds and ensures the dollar amounts of the organizations' requests are limited to available balance. NCDPI Financial Services will be moving to a Once-a-Week cash request and processing schedule.

- Cash Requests may continue to be submitted in ERaCA any day of the week
- Submissions are limited to one per weekly Funds Requirement Date,
- Any Cash Request submitted by **2 PM MONDAY** (adjusted for holidays) will be included in the weekly processing

- As a general rule, Cash Requests included in the weekly processing will be deposited on FRIDAY (adjusted for holidays.) *

Once a sub-grantee submits for reimbursement in the ERaCA system, they will not be able to submit for another submission for that PRC until their first request has been processed. NCDPI encourages all non-LEAs to submit for reimbursement in ERaCA at least once monthly, after the grantee's first allotment has been released. This will reduce the likelihood of a higher risk assessment in determining on-site fiscal monitoring throughout the 2-year program. Additionally, it helps the grantee to establish better internal controls over their fiscal operations.

In addition to submitting the documentation with a printed copy of the ERaCA Expenditure/Cash Request Data Inquiry Screen, non-LEA subgrantees must provide the ERaCA Reconciliation Cover Sheet. Non-LEAs that receive ELISS grant awards in more than one cohort, must provide back-up documentation separately for each cohort. The ERaCA Reconciliation Cover Sheet must be signed by the Chief Administrator for the non-LEA as listed on the Basic Program Information form.

Reconciliations and corresponding documentation must be aligned with ERaCA submissions for each reimbursement request. The ultimate purpose of these submissions is to verify that there is proof of purchase for the requested reimbursement. Below is a list (***this is not all inclusive, [Appendix F](#) for additional information***) of documents grantees should submit to the fiscal team to verify allowable expenses:

- Reports from ERaCA to confirm date(s) of the reimbursement request, and under which, approved budget codes the expenditures and subsequent cash request have been posted – receipts should have director/management initials and date of review
- Payroll Support: payroll registers including employee name, job title, rate of pay, and pay period, daily timesheets with employee and supervisor signatures and duties performed
- Expense Support: itemized invoices indicating vendor name, date paid, check number, amount, and the corresponding COA (chart of account) code used when entering into ERaCA
- Payment Support: paid receipts, cancelled checks (with front and back images), credit card statements, and/or bank statements
- Other documents as needed to match cash requests for the ERaCA submission

ELISS subgrantees must scan and email all back-up documentation to the attention of: Melba Strickland at melba.strickland@dpi.nc.gov

NOTE

ELISS subgrantees must submit the documentation with 1) the ERaCA Reconciliation Cover Sheet; and 2) a printed copy of the ERaCA Expenditure/Cash Request Data Inquiry Screen (see sample in Appendix D).

The ERaCA system creates an interface file to an external General Ledger (GL) and enters the cash request into the Cash Management System (CMS). The CMS produces a report and generates entries to the external GL and North Carolina Accounting System (NCAS). The NCDPI Cash Management Section draws the funds down per the report.

Error with ERaCA Submission

If a grantee has determined that an error was made when submitting for reimbursement in the ERaCA system (whether an expense was over or under reported in a specific chart of account code), the grantee will make the correction in the next ERaCA submission and retain documentation within their records for future reference.

SECTION 4: PROGRAM MANAGEMENT

4.A: Location of Program Centers/Sites

In addition to public school campuses, ELISS program centers or sites may be located in a variety of facilities, including, but not limited to, community centers, church activity buildings, college campuses, local government buildings, or even rented commercial spaces. The ELISS program facilities must be at least as available and accessible to the participants as if the program were in a school and meet the same criteria for safe and effective learning including fire codes for safe egress. Program officials are reminded of their obligation under [Section 504 of the Rehabilitation Act](#) to ensure that facilities housing ELISS student programs must be accessible to persons with disabilities. If the ELISS programs are operated in facilities other than a school building, the organization must ensure the facility still meets state, federal and local standards for safety and general accessibility. For more information about building code and safety guidelines, review resources provided by the [Office of the State Fire Marshall](#) and the [NC Existing Building Codes](#) provided by the NC Department of Insurance.

Subgrantees will need to maintain documentation demonstrating the ELISS Program occurs in a location that meets the criteria for accessibility and is safe for effective learning. Documentation provided to NCDPI to demonstrate compliance can include, but is not limited to:

- Annual Building Maintenance and Fire Inspection Reports
- Evacuation Routes specific to ELISS classrooms and learning spaces
- Maps indicating wheelchair accessible entrances, exits and bathrooms within proximity to ELISS classrooms and learning spaces

4.B: Program Enrollment

ELISS programs must enroll and serve the number of targeted students from their State Board of Education grant proposal. Failure to meet enrollment targets could lead to a reduction of grant award amounts. Program enrollment and daily student contact hours must be maintained by ELISS subgrantees and reported to NCDPI in monthly submissions.

4.C: Program Activities

ELISS Programming may vary from site to site, but the awarded organization must use the grant funds to carry out a variety of activities designed to support student academic achievement, and those activities must align to the General Assembly House Bill 259 legislation. According to Section 7.63 (c) (iii) of the [HB 259](#) legislation activities for the ELISS program must align to the following criteria:

- (1) Use of an evidence-based model with a proven track record of success.
- (2) Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.
- (3) Deployment of multiple tiered supports in schools to address student barriers to achievement, such as strategies to improve chronic absenteeism, antisocial behaviors, academic growth, and enhancement of parent and family engagement.
- (4) Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
- (5) Prioritization in programs to integrate clear academic content, in particular, science, technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.
- (6) Minimization of student class size when providing instruction or instructional supports and interventions.
- (7) Expansion of student access to high-quality learning activities and academic support that strengthen student engagement and leverage community-based resources, which may include organizations that provide mentoring services and private-sector employer involvement.
- (8) Utilization of digital content to expand learning time when appropriate.

4.D: Transition Safety

When students travel from a feeder school to a program site located off site, procedures must ensure that students transition safely. Subgrantees should have formal written transportation transition procedures in their ELISS Staff Handbooks, as well as in their Parent/Student Handbooks. Transportation transition written procedures should be made available to NCDPI upon request. Formal written transportation transition materials should include at a minimum the following policies and procedures:

- Maintaining accurate bus/van student rosters with emergency contact information
- Staff supervision during offsite travel
- Ensuring bus/van drivers must be appropriately licensed, adhere to motor vehicle laws, and be trained on procedures in the event of an emergency on the bus/van.

NOTE

Whether a bus or transit van is used, all motor vehicle safety laws, especially those related to passenger safety must be followed.

4.E: Field Trips

If a subgrantee chooses to engage in field trips during the implementation of the ELISS program, it is the responsibility of the subgrantee to ensure the trips are directly supporting learning loss recovery, raising standards for student academic outcome, and are aligned with the SBE-approved program goals and objectives listed in a subgrantee's application. Educationally related field trips must be included in the approved budget. Field trips for entertainment or recreational purposes (i.e., field trips not connected to an approved program goal or objective and not aligned with ELISS program descriptions found in [HB 259](#) legislation) are not allowable. Upon review, any costs found to be associated with entertainment-based activities may require repayment of ELISS grant funds to NCDPI.

NOTES

- Field trips must be approved at least 30 days in advance of the actual trip date.
- No fees of any kind can be collected from parents for field trip participation.
- Please use the following [form](#) for field trips.
- Alternative activities must be identified for registered ELISS program participants who are unable to attend the field trip if the trip is scheduled during regular program hours.

4.E.1: Field Approval Process

- A Field Trip Request Form for each planned ELISS field trip must be submitted to the program administrator at least 30 days prior to the anticipated trip date for NCDPI review and approval. All field trips must be pre-approved by NCDPI prior to any expenditure related to the trip.
- Any changes to approved field trip form the program administrator for review and approval no later than ten (10) days prior to the field trip.
- Subgrantees should always submit the current fiscal year's field trip request form. Please do not submit field trip requests on an old form. The new form is here: ([LINK TO NEW FORM](#))

4.E.2: Parent/Caregivers, Chaperones and Staff Field Trip Expenses

ELISS grant funds can be used to pay for field trip admission for parents/caregivers and ELISS staff members acting as chaperones while attending NCDPI approved field trips. Additionally, ELISS funds can be used to pay for admission for parents/caregivers to attend educational field trips with their registered ELISS student(s) if it is stated as a part of the Subgrantee's State Board of Education (SBE) approved application or NCDPI approved continuation application for the current grant year.

4.E.3: Food on Field Trips

To provide food for day field trips during the grant year, ELISS Programs should partner with the Local Education Agency (LEA) school's food nutrition department and/or other funding sources

(See [Section J](#)). If partnering with the school's food/nutrition department or other funding sources is not an option, ELISS grant funds can be used to pay for a brown-bag student lunch that is reasonable and appropriate in cost and falls within [USDA nutritional guidelines](#).

ELISS Programs can use grant funds to purchase items to pre-make brown bag lunches **to bring on field trips**. The brown-bag lunches can cost no more than \$5.00 per lunch per student. Any expenses above the \$5.00 allowable threshold must be charged to another funding source. All field trip food purchases should be detailed on your field trip approval form prior to NCDPI approval.

Chaperone and Staff food costs cannot be covered by ELISS Funds.

All ELISS programs using grant funds to purchase brown-bag lunch supplies should keep up-to-date records for future program and/or fiscal monitoring events. To ensure food costs are reasonable and necessary, ELISS Programs may be asked to show documentation demonstrating the number of lunches purchased matched to daily student attendance on a given field trip day. Discrepancies between these two numbers may result in a program's inability to be fully reimbursed for food purchases.

4.G: Providing Healthy Snacks

4.G.1: Daily Program Snacks

Providing nutritious snacks in out-of-school programs promotes healthy eating behaviors and can be incorporated into an educational activity related to healthy life choices. However, the ELISS grant is not designed to fund all anticipated program costs. All programs should pursue opportunities to access other funding sources to cover food costs/after school snacks such as:

- National School Lunch Program
- After School Snacks Summer Food Service Program
- [Child and Adult Care Food Program](#) (CACFP)
- Local Food Banks

Programs are required to document efforts to offset food costs including the date, person contacted and final resolution. If snacks cannot be provided by a food service program or the local food bank, programs should work to ensure the ELISS program can purchase nutritional snacks that are reasonable and appropriate in cost (see below) and fall within [USDA nutritional guidelines](#).

ELISS Programs may use grant funds to purchase daily nutritional snacks based on the following guidelines:

- ELISS Program operates for **4 hours or less per day**: (1) snack per day per student allowable.
- ELISS Program operates for **more than 4 hours per day**: (2) snacks per day per student allowable.

All funds used to purchase daily snacks for ELISS Programs will only be reimbursed up to \$1.16 per snack per student. Any costs over \$1.16 could be considered a questioned cost and are subject to repayment. When submitting for reimbursement of daily snack purchases, ELISS Programs will be required to send in their daily attendance documentation to demonstrate the cost are reasonable and fall within appropriate guidelines.

Here is a sample snack menu for afterschool programs developed by School Nutrition Services at NCDPI:

Monday	Tuesday	Wednesday	Thursday	Friday
Whole Grain-rich Blueberry Muffin, 2 oz Apple Juice, ¾ cup	Hard Pretzels, .8 oz Skim Chocolate Milk, 1 cup	Carrot Sticks, 3/8 cup Celery Sticks, 3/8 cup Low-fat Ranch Dip, 1 oz 1% Unflavored Milk, 1 cup	Low-fat Cheese Stick, 1 oz Whole Grain-rich crackers, .8 oz Water	Whole Apple, 125 ct, 1 cup Skim Chocolate Milk, 1 cup
Bagel, 1 oz Low-fat cream cheese, 1 oz Orange Juice, ¾ cup	Low-fat yogurt, 4 oz Graham Crackers, 1 oz Water	Ready to Eat Cereal, 1 oz eq 1% Unflavored Milk, 1 cup	Whole Grain-rich Bread, 1 oz Peanut Butter, 2 Tbsp Water	Animal Crackers, 1 oz Grape Juice, ¾ cup

NOTES

- The above menu is provided as a sample to be used by grantees to measure the appropriate cost to the line item for snacks. NCDPI will continue to work with all ELISS grantees to accommodate the needs in their specific community related to snacks.
- Programs should maintain appropriate snacks to address students that have disclosed dietary restrictions and/or food allergies. Due to the health risk posed with either situation, the purchase of a reasonable number of snacks to address these criteria could be paid with ELISS funds.

SECTION 5: SAFETY POLICIES AND PROCEDURES

5.A: Written Policies and Procedures

In addition to the required written fiscal policies, written policies and procedures must be developed for the safe and effective operations of the ELISS program. For subgrantees who are operating ELISS Integrated Student Support (ISS) services in Local Education Agency (LEAs) buildings during the day, the subgrantee will default to all LEA safety policies and procedures and provide associated school-day documentation during a monitoring event. Subgrantees who are operating extending learning programs may need to access and expand existing LEA safety policies to ensure safe and effective learning occurs at out-of-school program sites and during out-of-school time hours, including running their own safety drills. Additionally, subgrantees operating extended learning programs should ensure applicable state and federal laws are contained within any ELISS Program safety written policies and procedures. At a minimum, ELISS extended learning programs should maintain out-of-school time specific written emergency preparedness policies and procedures addressing:

- Procedures for maintaining participant emergency contact information
- Criminal background checks ([115C-332](#))
- Disciplinary policies for violence and bullying
- Emergency preparedness plans including:
 - Fire safety (including evacuation route maps from all extended learning ELISS classrooms and schedules for extended learning ELISS-specific fire drills)
 - Adverse weather (including schedules for extended learning ELISS-specific fire drills)
 - Lockdowns, lockouts, and safe family reunification during extended learning ELISS programming
- Internet usage during extended learning ELISS programs

Written emergency policies and procedures must also be provided to caregivers, and community members in a format that is easily understandable and to the extent possible, written in the language spoken in the home. All written policies and procedures must be maintained on file and available to NCDPI upon request.

All ELISS staff, volunteers and students must be trained utilizing the LEA and/or extended day ELISS emergency policies and procedures and evidence of training such as agendas, meeting minutes, and sign in sheets must be retained. In addition, Program Directors must develop written agreements and require that staff, volunteers, parents, guardians, and students sign to acknowledge that they have received and read each of the policies. Signed agreements and attestations statements must be maintained on file and available for review during annual program monitoring

events. NCDPI may immediately suspend a subgrantee's funds if NCDPI determines that a threat exists to the health or safety of students, including a lack of staff training.

Additional details for developing required emergency preparedness policies and procedures for the ELISS program can be found below.

5.B: Criminal Background Check Policies and Procedures

Organizations awarded the ELISS Grant must certify that all employees, direct-service contractors, and volunteers who work with the program have approved criminal background checks on file prior to their work with the program or contact with students. In accordance with State ELISS guidelines, the organization's procedure regarding criminal background checks must meet the following requirements:

1. Must comply with the criminal background check policy and personnel procedures of the program feeder schools' district(s) [district is also referred to as the Local Education Agency (LEA)], or that of the Subgrantee's governing board.
2. In the absence of an LEA or Subgrantee's governing board policy, the Subgrantee must obtain background checks that meet the following criteria at a minimum:
 - Criminal background checks are run against national and state criminal databases, and must include the [North Carolina Sex Offender Database](#) and the [National Sex Offender Database](#).
 - Criminal record checks must be completed and cleared for all new or existing employees, volunteers, or contractors prior to their interaction with children or handling of ELISS funds. All criminal background checks from program employees are considered expired three years from the initial authorization date.
 - Statewide criminal background checks must include all states in which the employee or volunteer lives or has lived for the previous five (5) years.
 - All criminal background checks must be obtained directly and kept on file by the Subgrantee; background checks obtained/submitted by employees are not acceptable. The Subgrantee's fiscal agent maintains responsibility to ensure that the background check data is accurate and current.
 - All criminal background checks must include the following:
 - Date criminal history check was obtained;
 - Name of agency that completed criminal history check;
 - Name or identity code of the person who ran the background check; and
 - Results of the criminal history check (i.e., "no record," "record attached," etc.).
3. Individuals convicted of a felony (of any kind) or any offense involving sexual or physical abuse/neglect against a child are strictly prohibited from working with the ELISS Program in any capacity.
4. If an employee or volunteer is arrested, charged, or convicted of a crime as indicated above during the course of contracted services with the ELISS Program, that individual is required to notify the subgrantee within 24 hours (or within 72 hours if arrested), and the organization

must run a new criminal background check. If arrested, charged, or convicted of a crime involving physical abuse/neglect against a child the individual must automatically be disqualified from employment.

Up-to-date criminal background documentation for all ELISS employees and volunteers must be maintained by the ELISS Program Director throughout the grant cycle. During annual ELISS program monitoring events criminal background check reports, policies and procedures must be made available to NCDPI upon request.

5.C: Fire Safety Policies and Procedures

Program Directors should contact local fire marshals to ensure the facility being considered for an ELISS site complies with state and local fire codes for facilities where children gather.

For subgrantees who are operating ELISS ISS services in Local Education Agency (LEAs) buildings during the day, the subgrantee will default to all LEA fire safety policies and procedures and provide associated school-day documentation during a monitoring event. Subgrantees who are operating extending learning programs may need to access and expand existing LEA fire safety policies to ensure safe and effective learning occurs at out-of-school program sites and during out-of-school time hours, including running their own fire safety drills. Programs not operating during the school day in an LEA building will need to develop a written fire prevention and evacuation plan and have up to date fire inspection reports for all sites in accordance with state and county guidelines for facilities where children gather (NC [GSS115C-525](#)). At a minimum, the written fire safety plan should include policies and procedures in the event of a fire, a schedule for planned evacuation drills, and guidelines for staff on how to respond during and after a fire emergency including but not limited to: how to operate a fire extinguisher, safe egress procedures for all students and adults on site, activating the fire alarm or phoning 911 and follow-up reports after a fire.

Fire exits must be clearly indicated and allow for safe egress. Fire extinguishers must be routinely tested as per state fire codes for buildings where children gather. At a minimum, a fire extinguisher should be easily accessible for each area occupied by children and flashlights should be available to all staff in case of a power outage.

Directors may consider notifying local fire stations that an out-of-school program is in operation within their area and consider inviting local fire department personnel to speak with the students about fire safety and emergency preparedness.

5.D: Adverse Weather Policy

Policies and procedures must address actions in the event of adverse weather such as a severe thunderstorm, excessive heat warnings, hurricane, tornado, or snowstorm. The Program Director should routinely review local weather reports to determine if student and staff safety are at risk. In

the event the school district closes, the ELISS program should close as well. Programs may offer make-up days that either will coincide with the school's make up day or a day that programs do not usually operate.

5.E: Internet Usage Policy

If using the internet during out-of-school-time hours or at a non-LEA program site during the school day, the ELISS program must develop policies and procedures prohibiting access to or transmission of any material in violation of any statutes of the United States or State regulation or school board policy, including, but not limited to, copyrighted, threatening, or obscene material. In compliance with Title XIII, the Children's Internet Protection Act, ELISS program officials must obtain parent/guardian consent for email and/or Internet communication usage by any students under the age of 13. For more information visit the feeder school district's policy on Internet use and access the [Children's Internet Protection Act Guide](#).

5.F: Procedures for Emergency Drills

Policies and procedures related to emergency drills (not related to weather) must be in place for each subgrantee and be site specific to address the following: lockdowns, lockout and reuniting students with parents in a designated and safe location. ELISS subgrantees implementing ISS programs during the school day on the campus of a local public school will follow and participate in all safety drills conducted by the LEA and should provide school day documentation of drills during a monitoring event.

ELISS subgrantees implementing extended learning programs will need to conduct and document their own safety drills, even if operating on the campus of the local public school. Regular school day emergency policies and procedures are not sufficient in demonstrating compliance for practicing emergency drills. Emergency procedures need to be specific to the spaces and personnel overseeing the extended learning program, and practice drills should be practiced during the extended learning hours of operation.

SECTION 6: REPORTING REQUIREMENTS

6.A: System for Award Management

All subgrantees are required to register and annually update the account with the federal [System for Award Management](#) (SAM) electronic database. The fiscal agency that applied for and was awarded the grant is the entity that is required to register in SAM.

On April 4, 2022, the U.S Department of Education joined other Federal agencies and transitioned to utilizing new Unique Entity Identifiers (UEIs) for grant recipient and applicant organizations, rather than the previously utilized D-U-N-S numbers. The UEI is administered through SAM.gov (System for Award Management).

If your organization is currently registered in SAM.gov with either an active or inactive registration, you have already been assigned a UEI. Your UEI is viewable on your entity's registration record in SAM.gov. To learn how to view your UEI, see this guide: [How can I view my unique entity identifier \(UEI\)?](#)

For detailed information about this change, please refer to the Fact Sheet found here: [UEI Transition Fact Sheet](#).

To demonstrate compliance, all non-LEA subgrantees must submit an active SAM confirmation registration status to NCDPI in the initial and continuation applications.

6.B: State Reporting

North Carolina General Statute (G.S. 143C-6-23) requires every nongovernmental entity that receives State pass-through grant funds directly from a State agency to file annual reports on how those grant funds were used. There are three (3) reporting levels which are determined by the total direct grant receipts from all State agencies in your fiscal year. A subgrantee's reporting threshold may change from year to year. A subgrantee's reporting date is determined by its fiscal year end and the total funding received directly from all State agencies. [Grantee Forms for Reporting on State Pass-through Grants](#) may be downloaded from the website for completion. Submit all reports to NCGrants@dpi.nc.gov.

6.B.1: Reporting Thresholds*

Total Funds from All State Agencies	Reports Due Submit all reports to NCGrants@dpi.nc.gov .	Reports Due Date
---	---	---------------------

Level 1 \$1 - \$24,999	<ul style="list-style-type: none"> • Certification • Schedule of Receipts and Expenditures 	Within 3 months of entity's fiscal year end
Level 2 \$25,000 - \$749,999	<ul style="list-style-type: none"> • Certification • Schedule of Receipts and Expenditures • Program Activities and Accomplishments 	Within 3 months of entity's fiscal year end
Level 3 \$500,000 or more	<ul style="list-style-type: none"> • Certification • Audit [Single Audit if >= \$500,000 in federal funds or Yellow Book Audit] • Program Activities and Accomplishments 	Within 9 months of entity's fiscal year end

**Reporting thresholds pursuant to G.S. 143C-6-23. The information in the table is based on the NC Office of State Budget and Management's manual, Reporting Policies and Guidelines, section 8.6.2.*

**Reporting thresholds of \$500k or greater in grant funds received by any entity in North Carolina will constitute a single audit to be conducted.*

NOTE

Failure to comply with reporting requirements will place the Subgrantee's ELISS grant funds in suspension.

6.D: Mandatory Reduction or Termination

If at any time during the first year or in subsequent years of renewal it is determined that enrollment goals, attendance goals, or other compliance areas are not met to support the total approved grant award, the subgrantee may be required to submit a reduction or termination of the grant by submitting in writing the Mandatory Reduction/Termination form with appropriate signatures (see [Appendix G](#))

If a subgrantee takes a reduction in the first year of the grant award but is later able to increase enrollment in subsequent year of the renewal period, the total award for that year may be made available for the Subgrantee's ELISS program if sufficient documentation is provided to ensure that attendance goals are met.

6.E: Annual Fiscal Audits

All subgrantees are required to submit an audit each year of their financial statements, not later than October 31st, to the Local Government Commission (LGC) of the Department of State

Treasurer. The ELISS program, as with all state grants, is subject to audit testing within the scope of the required audit as determined by the auditor.

The audit shall be conducted by a Certified Public Accountant (CPA) that has been approved and certified by the LGC as qualified to audit local government accounts. The audits must be performed in accordance with Generally Accepted Auditing Standards (GAAS) and the financial statements must be prepared in conformity with Generally Accepted Accounting Principles (GAAP).

North Carolina General Statute NC Administrative Code 09 NCAC 03M requires a single audit for non-state entities receiving over \$500k in accumulated federal or state dollars through NC State agencies. See additional requirements in the State Reporting Requirements section.

NOTE

Failure to comply with all reporting requirements will place the subgrantee's ELISS grant funds in suspension.

SECTION 7: PROGRAM EVALUATION

Evaluation helps your program measure how successfully it has been implemented and how well it is achieving its goals. More specifically, implementation monitoring can provide evidence to make programmatic changes, while an outcomes evaluation can determine the extent to which your program has impacted its participants. Per the ELISS legislation (House Bill 259¹),

Grant recipients shall report to the Department of Public Instruction for the year in which grant funds were expended on the progress of the Program, including alignment with State academic standards, data collection for reporting student progress, the source and amount of matching funds, and other measures, before receiving funding for the next fiscal year. Grant recipients shall also submit a final report on key performance data, including statewide test results, attendance rates, graduation rates and promotion rates, and financial sustainability of the program.

NCDPI will partner with the SERVE Center at UNC-Greensboro to facilitate the development/management of the: a) grantee-level implementation and outcome reporting processes/procedures and b) cross-grantee program-level evaluation reports to be submitted to the Joint Legislative Education Oversight Committee (JLEOC).

7.A: Program Implementation Reporting

ELISS subgrantees are required to complete implementation reports by submitting data (e.g., attendance, number of students served, types of services provided, sustainability plans, implementation challenges) via an online Qualtrics system. ELISS implementation reports must be submitted at the end of the school year, mid-year and at the end of summer, if the grantee provided ELISS-funded summer programming. See Table 7.1 below for more details.

Table 7.1 Grantee Implementation Reporting Due Dates

Date	Evaluation Report
June 30, 2024	End of SY 2023-24 Evaluation Report
September 15, 2024	End of Summer 2024 Evaluation Report <i>(if applicable)</i>
June 30, 2025	End of SY 2024-25 Evaluation Report and End of Summer 2025 Implementation Report <i>(if applicable)</i>

*Grantee's proposed sustainability plan will be requested as part of this reporting deliverable

¹ <https://www.ncleg.gov/BillLookUp/2023/HB259>

Subgrantees will be sent a link to an implementation report template at least one month prior to the reporting deadline. If reports are not submitted within ten (10) business days of the established deadline, NCDPI may disable an organization's access to funds via the ERaCA system until the implementation report is received. Late submission of implementation reports will be considered when completing the ELISS program monitoring risk assessment prior to the start of Year 2 of the grant.

Both SERVE staff and NCDPI program staff will review implementation report data submitted. SERVE will review data to identify any technical assistance needs, implementation trends, or innovative practices that would be beneficial to share with other subgrantees. In addition, NCDPI will review implementation reports as a means of monitoring for compliance. If any questions arise regarding implementation report data, SERVE and/or NCDPI staff will contact the Program Director to discuss your program's progress in more detail.

7.B: Annual Grantee Outcome Reporting

In addition to implementation reporting, according to the ELISS legislation, subgrantees are required to "submit a final report on key performance data, including statewide test results, attendance rates, graduation rates, promotion rates and financial sustainability of the program." ELISS subgrantees must maintain accurate records and track student data on key performance measures to demonstrate the program's impact. Subgrantees are required to report annually on students' academic and personal growth resulting from participation in the ELISS funded program.

Outcome data reported must align with what was proposed in your ELISS grant application (or your most recently approved program amendment). Thus, prior to implementation it is important for subgrantees to establish:

- the type(s) of impact data collected (e.g., assessments, report cards, survey results, etc.)
- time periods for collection of each proposed student/program performance measure
- the responsible ELISS staff members assigned to collect/manage data for each proposed student/program performance measure
- a brief description of how the outcome data will be analyzed and shared with ELISS staff and stakeholders.

All subgrantees must submit an Annual Grantee Outcome Report. Grantees must upload their Annual Grantee Outcome Report in CCIP for review and approval prior to completing their continuation application for the second installment of ELISS funds at the beginning of Year 2.

Table 7.2 Grantee Annual Outcome Reporting Due Dates

Report	Due Date
Year 1: Annual Grantee Outcome Report	August 30, 2024
Year 2: Annual Grantee Outcome Report	June 30, 2025

7.C: External Evaluators

Although not required, it is allowable (and encouraged) to subcontract with an external evaluator to conduct an independent assessment of the ELISS program. If an external evaluator has agreed to serve as the evaluator for the program, the amount to be paid to the evaluator from ELISS grant funds cannot exceed fifteen percent (15%) of the grant award amount². If the amount to be paid exceeds 15% of the grant award, the outstanding balance must come from other resources. In addition, all applicable federal, state, and local procurement procedures, including conflict of interest rules, must be followed when selecting an external contracted evaluator.

7.D: ELISS Cross-Grantee Program-Level Evaluation Report

According to the ELISS legislation, NCDPI is required to “report on the Program to the Joint Legislative Education Oversight Committee by September 15, 2024, with a final report on the Program by September 15, 2025.” Thus, grantee-level implementation and outcome reporting deliverables/timelines have been specially designed to align with NCDPI’s ELISS Program-Level Evaluation Report requirements. Therefore, it is essential that grantees adhere to all established reporting timelines—as their program data will be aggregated with the other awarded grantees’ data to demonstrate the impact of ELISS funding across the state of North Carolina.

² See *Evaluation Budgeting Quick Guide*, National Service Social Innovation Fund

SECTION 8: SUBGRANTEE MONITORING

NCDPI is required to monitor the quality and effectiveness of the programs operating with funds provided through ELISS grants. Monitoring reviews are conducted to ensure compliance with state requirements and verify compliance with items included within the approved application such as assurances and budgets. Monitoring not only serves to ensure compliance, but also provides a means to identify areas that require additional support and technical assistance. NCDPI will partner with the SERVE Center at UNC-Greensboro to conduct technical assistance.

A risk assessment determines if subgrantees will be monitored for program and fiscal compliance, as well as the type of monitoring event the subgrantee will receive throughout the 2-year grant cycle. ELISS subgrantees will be subject to monitoring for programmatic and fiscal compliance during the two-year grant cycle, based on a risk assessment. If program or fiscal compliance concerns are identified during Year 1, NCDPI reserves the right to add an additional compliance monitoring event throughout the grant cycle.

Although subgrantees may deliver high quality ELISS programming in compliance with both program and fiscal requirements, NCDPI will not be able to verify compliance without accurate documentation and records retention. Subgrantees are encouraged to organize, label, file, and retain records of all meetings, training events, and communications to verify compliance. Records may be paper or electronic and stored in either paper or electronic format but should be easily accessible during the review process.

8.A: ELISS Fiscal Monitoring

8.A.1: Fiscal Desk Review (FDR)

ELISS subgrantees are subject to monitoring for fiscal compliance during the two-year grant cycle with a Fiscal Desk Review (FDR). For a list of Sample Fiscal Desk Review Reconciliation, see [Appendix K](#).

The official ELISS FDR report will be provided to the Fiscal Agent for the organization. The organization must respond in writing to each item marked as Finding within ten (10) business days of receipt of the report. The organization's response must demonstrate the required action has already been addressed by including supporting documentation with the response.

8.A: ELISS Comprehensive Program Monitoring Review (CPMRs)

ELISS recipients are also subject to monitoring for program compliance during the two-year grant cycle. ELISS Comprehensive Program Monitoring Reviews (CPMR) are conducted on-site at the organization location where program documentation is maintained with visits to individual centers (sites) as appropriate. The review process utilizes an instrument with three (3) compliance strands:

1. Program Management
2. Program Implementation
3. State/Local Statutes

During the visit, Program Administrators will review documentation, conduct interviews, and provide technical assistance when applicable. Following the review, a report is completed based on the following ELISS CPMR Rating Rubric:

Meets Requirements	Meets Requirements with Recommendations	Findings	Not Reviewed
Compliance indicator is 100% met and supported by all required evidence(s). All required documents are provided and support compliance. Interviews support documentation, processes, and implementation. Compliance is consistent at program level and sites sampled.	Basic compliance requirements are met; recommendations are provided for improvement.	Evidence or lack of evidence show compliance indicator has not been met. Incomplete or lack of required documentation. Interviews lack understanding or support of documentation, processes, and implementation. Compliance is inconsistent at program level and sites sampled.	Accountability standard was not reviewed during a modified CPMR.

The ELISS CPMR report will be provided to the Program Director for the organization. The organization must respond in writing to each item marked as Finding within thirty (30) business days of receipt of the report. The organization's response must demonstrate the required action has already been addressed by including supporting documentation with the response.

8.B: Technical Assistance

As an initial step in supporting subgrantee's implementation and evaluation efforts, SERVE will develop a program logic model based on each grantee's original ELISS proposal. Then during spring 2024, SERVE and/or NCDPI staff will meet virtually with Program Directors from each grant-funded organization to review their logic model and to identify any necessary changes to proposed program components, outputs, and/or outcomes. The goal of this technical assistance process is to

ensure that all ELISS-funded subgrantees have an established plan for program implementation, data collection, internal monitoring, and evaluation reporting.

SECTION 9: TERMINATION OF GRANTS

The State Board of Education (SBE) is ultimately responsible for the administration of sub-grants at the local level.

When there are issues that prohibit the subgrantee from administering the ELISS program within requirements, subgrantees will first be provided with technical assistance to correct areas of non-compliance. ELISS Program Administrators can help identify how the subgrantee may be able to make fiscal and/or programmatic improvements. If technical assistance efforts do not result in full compliance, the NCDPI may recommend to the SBE termination of the ELISS grant.

SECTION 10: APPENDICES



Appendix A: PROGRAMMATIC AMENDMENT FORM

Extended Learning and Integrated Student Supports (ELISS) Program

PROGRAMMATIC AMENDMENT FORM

This form should be used to request a notable change in the program service delivery currently implemented to support the goals of the SBE-approved ELISS Grant proposal. This document should not be used to document minor program adjustments nor to request a budget amendment (budget amendment requests should be submitted via the ELISS Budget Form 209 found in CCIP).

ELISS Program Name:		Unit No:	Requested change begins on:
Program Director:		Phone:	
E-mail address:		Fax:	

PROPOSED ELEMENT TO ALTER IN APPROVED GRANT APPLICATION: *Refer to the Grant Details section of the approved application. Indicate the box number or section in the application where the language/content proposed for change can be found.*

RATIONALE: *Provide the rationale for the proposed changes to the implementation plan to support the goals or objectives of the approved ELISS Grant application. Provide background information that will explain why the proposed change(s) are necessary.*

IMPLICATIONS FOR OTHER PROGRAM ELEMENTS: *Discuss the implications and challenges that might be associated with the proposed amendment as it relates to personnel, training, budget (may require separate Budget Amendment Form 209), or any other operational logistics as appropriate.*

NOTE: *To be processed, the Programmatic Amendment Form must include a handwritten signature by Fiscal Agent's Chief Administrator or Authorized Designee.*

My signature below indicates that I have read and approved the proposed amendments to the awarded ELISS Grant application for my organization.

(Fiscal Agent Organization Chief Administrator or Authorized Designee Printed Name) (Date)


(Fiscal Agent Organization Chief Administrator or Authorized Designee Signature) (Date)

(ELISS Program Director Printed Name) (Date)

(ELISS Program Director Signature) (Date)

Appendix B: VENDOR ELECTRONIC PAYMENT FORM

For ELISS Non-LEA Organizations to receive payments electronically, you must print, complete this form, attach a voided check and return to Melba.Strickland@dpi.nc.gov and Pam.Winstead@dpi.nc.gov DO NOT SEND COMPLETED FORMS TO THE OFFICE OF STATE CONTROLLER.

Office of the State Controller Return to: OSC Support Services Center Address: 1410 Mail Service Center Raleigh, NC 27699-1410 Email: osc.support.services@osc.nc.gov Telephone: 919-707-0795		Vendor Electronic Payment Form New Add Request Change/Update Existing Account Inactivate Existing Account *Denotes a required field
--	---	--

The State of North Carolina offers payees the opportunity to receive payments electronically through U.S. based banks. In addition to having the funds deposited electronically, you will also receive remittance information by e-mail.

We require you to submit a copy of a voided check, bank statement, or a bank authorization letter on bank letterhead signed by a bank representative for account verification.

*TAX ID # or SSN:

*PAYEE NAME:

*REMITTANCE ADDRESS (AS PRINTED ON YOUR INVOICE):

STREET: <input style="width: 90%;" type="text"/>	SUITE/ROOM #: <input style="width: 80%;" type="text"/>
CITY: <input style="width: 90%;" type="text"/>	STATE: <input style="width: 20%;" type="text"/> ZIP CODE: <input style="width: 60%;" type="text"/>

*CONTACT:

NAME & TITLE: <input style="width: 90%;" type="text"/>	PHONE NUMBER: <input style="width: 80%;" type="text"/>
--	--

NEW FINANCIAL INFORMATION

*FINANCIAL INSTITUTION NAME:	<input style="width: 95%;" type="text"/>
*NAME ON ACCOUNT:	<input style="width: 95%;" type="text"/>
*NEW ROUTING NUMBER:	<input style="width: 100%;" type="text"/>
*NEW ACCOUNT NUMBER:	<input style="width: 100%;" type="text"/>
*ACCT TYPE:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input style="width: 100px;" type="text"/>
*REMIT E-MAIL ADDRESS	<input style="width: 95%;" type="text"/>

New add requests MUST include contact information for the state agency with which you are doing business.

*North Carolina Agency Name:	*North Carolina Agency Contact Name:
*North Carolina Agency Contact Email Address:	*North Carolina Agency Contact Phone Number:

PRIOR FINANCIAL INFORMATION (only required for updates)

FINANCIAL INSTITUTION NAME:	<input style="width: 95%;" type="text"/>
NAME ON ACCOUNT:	<input style="width: 95%;" type="text"/>
ROUTING NUMBER:	<input style="width: 100%;" type="text"/>
ACCOUNT NUMBER:	<input style="width: 100%;" type="text"/>
ACCT TYPE:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input style="width: 100px;" type="text"/>
REMIT E-MAIL ADDRESS	<input style="width: 95%;" type="text"/>

*** ALL BOXES BELOW MUST BE REVIEWED AND CHECKED**

*	I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law, and the requirements of the Office of Foreign Assets Control (OFAC). I affirm the entire amount of the payment will not be transferred to a foreign bank account.
*	I authorize the Office of the State Controller to initiate ACH payments, and if necessary, adjustments for any ACH payments in error, to the financial institution and account identified on the attached certification document. This authority will remain in effect until I, the vendor, cancel it in writing or the authority is terminated by the NC Office of the State Controller.
*	I have attached a copy of a current voided check, current bank statement, or a bank authorization letter on bank letterhead signed by a bank representative.

*PRINT NAME:	*DATE:
*SIGNATURE:	*PHONE NUMBER:

Revised February 2020

Instructions

*** Denotes a required field on the form**

1. *Check the appropriate box at the top of the form:
 - New Add Request – Vendor would like to begin receiving payments via ACH.
 - Change/Update Existing Account – Vendor's account number, routing number, or remittance email address has changed.
 - Inactivate Existing Account – Vendor no longer wants to receive payments via ACH.
2. *Enter the vendor's Tax Identification Number or Social Security Number.
3. *Enter the Payee Name – The name of the person or business receiving payment.
4. *Enter the vendor's remittance address. The remittance address is the address printed on your invoice where payments should be sent.
5. *Enter the vendor's contact name, title, and phone number.
6. *Enter the vendor's financial information:
 - Financial Institution Name – Name of the financial institution.
 - Name on Account – The account owner's name.
 - Routing Number – Nine-digit number identifying the financial institution.
 - Account Number – The bank account number where the funds should be deposited.
 - Account Type – Is this a checking or savings account? Check the appropriate box.
 - Remit E-mail address - Enter the email address to which the remittance advices should be sent.
7. *For a **new add request only**, provide the following:
 - North Carolina State Agency Name – The state agency the vendor is doing business with.
 - North Carolina State Agency Contact Name – The vendor's contact person name at the state agency.
 - North Carolina State Agency Contact Email Address – The contact person's email address at the state agency.
 - North Carolina State Agency Contact Phone Number – The contact person's phone number at the state agency.

NOTE: New add requests MUST include contact information for the state agency with which you are doing business.

8. Prior Financial Information – this is required if the vendor's bank account, routing number, or remittance email address has changed.
 - Financial Institution Name – Name of the prior financial institution.
 - Name on Account – The account owner's name.
 - Routing Number – Nine-digit number identifying the prior financial institution.
 - Account Number – The bank account number where the funds were being deposited.
 - Account Type – Is this a checking or savings account? Check the appropriate box.
 - Remit E-mail address - Enter the email address to which the remittance advices were being sent.
9. *Review all the information in the 3 attestation boxes located above the signature area. All 3 boxes must be checked – **otherwise the form will not be processed.**
10. *Print Name – Print the name of the authorized signee on the form.
*Date – Date of signature.
*Signature – The authorized signee's signature.
*Phone Number – The authorized signee's phone number.

Return to: OSC Support Services Center
Address:
1410 Mail Service Center
Raleigh, NC 27699-1410
Email: osc.support.services@osc.nc.gov

Please allow up to 30 days for processing.

Appendix C: ERACA RECONCILIATION COVER SHEET FOR DOCUMENT SUBMISSION

<i>ELISS Organization NAME</i>	
<i>ELISS Organization Number</i>	
<i>AMOUNT REQUESTED</i>	

I attest that the organization is submitting accurate and complete information for this reimbursement request.


Signature of Fiscal Agent Organization Chief Administrator for the Non-LEA
as Listed in the Basic Program Information Form

DATE

Send Documentation to Melba.Strickland@dpi.nc.gov

*Documentation must be received the same day as the ERaCA submission to avoid disablement of ELISS funds.

Appendix D: SAMPLE SCREEN PRINT FOR NON-LEA DOCUMENT SUBMISSION


ERaCA - Expenditure Reporting and Cash Application for Education Centers

Home > Inquiry Submitted Data

Federal Programs

Expenditure/Cash Request Data Inquiry Screen

Fiscal Year : 2018 ▼
 Calendar Month : July ▼
 Submitted Date :
 Unit Number :
 Program Report Code : 110 - Title IV - 21st Century Community Learning Ctr ▼ Fund : Federal
 Submitted Time :
 Submitted Status: P

Account Description	Account Code <small>↑</small>	Expenditure
Extended Day/Year Instr - Salary - Director and/or Supervisor	5350-110-113	\$134.94
Extended Day/Year Instr - Salary - Teacher	5350-110-121	\$4,131.48
Extended Day/Year Instr - Employer's Soc Sec - Regular	5350-110-211	\$370.38
Extended Day/Year Instr - Employer's Workers' Comp Ins	5350-110-232	\$34.61
Extended Day/Year Instr - Employer's Unemployment Ins	5350-110-233	\$104.02
Extended Day/Year Instr - Field Trips	5350-110-333	\$1,300.00
Alternative Progs Support & Dev - Salary - Director and/or Super	6300-110-113	\$575.28

row(s) 1 - 7 of 7

Expenditure Total for Program : 110 Total : **\$6,650.71**
 ATS_Amount : \$19,987.32

Request Cash ☒ Yes Cash Request Amount : **\$6,650.71**
☐ No

ATD Amount : \$19,987.32 Fund Requirement Date :

Cash Request is Approved
 Amount : \$6,650.71

Appendix E: MANDATORY REDUCTION OR TERMINATION OF GRANT AWARD

Extended Learning and Integrated Student Supports (ELISS) Program
MANDATORY REDUCTION OR TERMINATION OF GRANT AWARD

Sub-recipient Name		Unit Number		Year of Award	
--------------------	--	-------------	--	---------------	--

An Extended Learning Integrated Student Supports sub-recipient may initiate termination or reduction of its grant award by submitting a request to the ELISS program administrator. Please indicate below if the request is for termination or reduction of funds stating the reason(s) for initiating the reduction or termination process and the effective date of the reduction or termination.

I. REQUEST FOR TERMINATION OF AN ELISS GRANT

***TERMINATION** means the cancellation of a grant, in whole or in part, at any time prior to its expiration.*

<input type="checkbox"/>	The sub-recipient would like to terminate its grant program.	The proposed effective date for the grant program termination: _____
Reason: _____		
Total funding amount to be returned: \$ _____		

II. REQUEST FOR REDUCTION OF ELISS FUNDS

***REDUCTION** means lowering the amount of funding that will affect only the recipient's current year's funding and/or remainder of the grant cycle.*

<input type="checkbox"/>	The sub-recipient would like a reduction in funding of its grant program.	<input type="checkbox"/> The current fiscal year. <input type="checkbox"/> The remainder of the grant cycle.
Due to: <u>Attendance/Enrollment</u> <input type="checkbox"/> <u>Matching Funds</u> <input type="checkbox"/> <u>Other</u>		
Reason: _____		

*Printed Name of Fiscal Agent Organization
Chief Administrator or Designee*

*Signature of Fiscal Agent Organization
Chief Administrator or Designee*

(Printed Name of Sub-recipient Official Request)

(Signature of Sub-recipient Official)

(Date of

Appendix H: METHODS OF PROCUREMENT

1. **Procurement by micro-purchases.** Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (2 CFR §200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.
2. **Procurement by small purchase procedures.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. **Procurement by sealed bids** (formal advertising). Bids are publicly solicited, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 - a. For sealed bidding to be feasible, the following conditions should be present:
 - i. A complete, adequate, and realistic specification or purchase description is available;
 - ii. Two or more responsible bidders are willing and able to compete effectively for the business; and
 - iii. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
 - b. If sealed bids are used, the following requirements apply:
 - i. Bids must be solicited from an adequate number of known suppliers, providing them enough response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
 - ii. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services for the bidder to properly respond;
 - iii. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
 - iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior

experience indicates that such discounts are usually taken advantage of; and

v. Any or all bids may be rejected if there is a sound documented reason.

1. **Procurement by competitive proposals.** The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- b. Proposals must be solicited from an adequate number of qualified sources;
- c. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
- d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- e. The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

2. **Procurement by noncompetitive proposals.** Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. The item is available only from a single source;
- b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- d. After solicitation of several sources, competition is determined inadequate.

Appendix I: FISCAL DESK REVIEW RECONCILIATION EXAMPLE

21st Century Community Learning Centers (21st CCLC) Fiscal Desk Review (FDR)									
Grantee:	EXAMPLE Organization								
Address:	1234 Main Street; Example, NC 12345								
Unit #/Cohort #:	#EX1; Cohort 15								
Date of Review:	08/25/21								
Date BAAS/ERaCA submission:	08/25/21								
Expenditure Total Requested	\$150,000.00								
Number of Students:	100								
Program Director:	Jane Doe	jdoe@example.org							
Fiscal Agent:	John Doe	jdoe2@example.org							
NCDPI Fiscal Analyst	Monica Pask	Monica.Pask@dpi.nc.gov							
Reconciliation						Required Support & Controls			
Account Code	Item	Budget	BAAS/ERaCA reported expenses	Supporting Documentation Total	Difference	Expense Support	Payment Support	Internal Controls	Budget Controls
5350-110-113	Extended Day/Year Instr - Salary - Director and/ #EX1 0825 Reimb Docs; pg 2	\$ 5,000.04	\$ 5,000.04	\$ -	\$ -	2	✓	✓	✓
5350-110-115	Extended Day/Year Instr - Salary - Finance Office #EX1 0825 Reimb Docs; pg 2	\$ 5,000.04	\$ 5,000.04	\$ 5,000.04	\$ -	2	✓	✓	✓
5350-110-121	Extended Day/Year Instr - Salary - Teacher #EX1 0825 Reimb Docs; pg 3	\$ 73,500.00	\$ 73,500.00	\$ 73,500.00	\$ -	2	✓	✓	✓
5350-110-131	Extended Day/Year Instr - Salary - Instr Support #EX1 0825 Reimb Docs; pg 4	\$ 4,375.08	\$ 4,375.08	\$ 4,375.08	\$ -	2	✓	✓	✓
5350-110-141	Extended Day/Year Instr - Salary - TA - Other #EX1 0825 Reimb Docs; pg 4	\$ 41,250.00	\$ 41,250.00	\$ 38,874.25	\$ (2,375.75)	3			
5350-110-153	Extended Day/Year Instr - Salary - Admin Specia #EX1 0825 Reimb Docs; pg 4	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	✓	✓	✓	✓
5350-110-211	Extended Day/Year Instr - Employer's Soc Sec - I #EX1 0825 Reimb Docs; pg 6	\$ 9,992.65	\$ 9,992.65	\$ 9,992.65	\$ -	✓	✓	✓	✓
5350-110-411	Extended Day/Year Instr - Supplies and Materia #EX1 0825 Reimb Docs; pg 6-8	\$ 3,104.04	\$ 3,104.04	\$ 561.37	\$ (2,542.67)	3	4		
6540-110-173	Custodial/Housekeeping - Salary - Custodian #EX1 0825 Reimb Docs; pg 8-9	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00	\$ -	✓	✓	✓	✓
6540-110-211	Custodial/Housekeeping - Employer's Soc Sec - #EX1 0825 Reimb Docs; pg 10	\$ 165.24	\$ 165.24	\$ 165.24	\$ -	✓	✓	✓	✓
6550-110-171	Transportation - Salary - Driver #EX1 0825 Reimb Docs; pg 11	\$ 3,672.00	\$ 3,672.00	\$ 3,672.00	\$ -	✓	✓	✓	✓
6550-110-211	Transportation - Employer's Soc Sec - Regular #EX1 0825 Reimb Docs; pg 11-12	\$ 280.91	\$ 280.91	\$ 280.91	\$ -	✓	✓	✓	✓
Difference between BAAS/ERaCA reported expenses and supporting documentation:		\$150,000.00	\$ 150,000.00	\$ 145,081.58	\$ (4,918.42)	1			
21st CCLC FMR Summary									
1	Findings/ Questioned Costs: Open items are listed below related to the \$658.38 in missing supporting documents.								
2	Comments: Missing Timesheets Recommendations: Timesheets are required to support payment to all 21st CCLC staff								
3	Comments: Documentation submitted does not support amount submitted in BAAS Recommendations: The support should agree to the drawdowns. Please review the total expenses submitted and ensure they are complete and the reimbursement submission totals are correct.								
4	Comments: No receipts were submitted, only GL Account History Recommendations: Receipts are needed to support payment for the expenditures in the program's GL Account History								