Public Schools of North Carolina

21st CCLC Statewide Meeting LEA/Charter Budgets PRC 110

Tina Letchworth, *Interim Section Chief*

Katrina Blount, Fiscal Monitor

Melissa Eddy, Program Administrator

Tammorah Mathis, Program Administrator

Federal Program Monitoring & Support Division

Today's Agenda

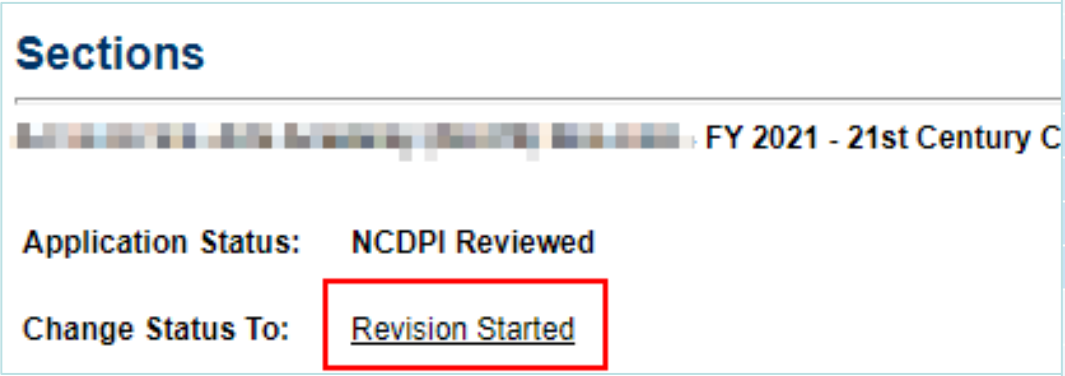
- Welcome & Introductions
- Cohort 14 21st CCLC Funding Application New Related Documents in CCIP
- Budget Form 208 and Sample Narrative
- Budget Approval and Allotment Allocation
- Fiscal Documentation
- Fiscal Monitoring (Fiscal On-site/Fiscal Desk Review)
- Grant Guidance

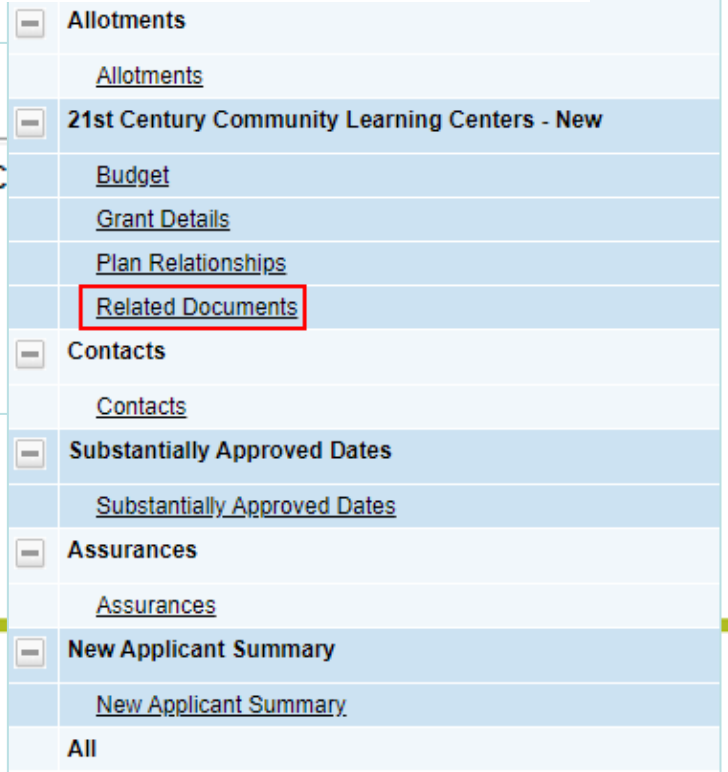
21st CCLC Related Documents

- Basic Program Information Form
- Organizational Chart (w/ All Names by 60 days)
- Conflict of Interest Agreement (New)
- Budget Form 208 and Narrative
- Pay Rate Schedule
- Contracted Services (acct. codes ending in .3xx)
- Asset Inventory (Over $500)
- Programmatic Amendment Form
- Budget Amendment Form 209

Updating Related Documents Section

- In order to make any updates, click on Revision Started and Confirm the status change





21st CCLC Related Documents

Required Documents		
Type	**Document Template**	**Document/Link**
21st CCLC Basic Organization Information [Upload between 1 and 4 document(s)]	21st CCLC Basic Program Information	Basic Organization Information
21st CCLC Organizational Chart - TEMPLATE NOT PROVIDED [Upload 1 document(s)]	N/A	21st CCLC Organizational Chart
Statement of Assurances (template provided) [Upload between 1 and 2 document(s)]	21st CCLC Statement of Assurances	Statement of Assurances
Debarment Certification (template provided) [Upload between 1 and 2 document(s)]	Debarment Certification	Debarment Certification
Criminal Background Check Certification [Upload between 1 and 2 document(s)]	21st CCLC Criminal Background Check Certification	Criminal Background Check Certification
Organization's Written Fiscal Procedures - TEMPLATE NOT PROVIDED [Upload 1 document(s)]	N/A	Fiscal Procedures
Financial Audit/Status Statement (or explanation of current status) - TEMPLATE NOT PROVIDED [Upload 1 document(s)]	N/A	Financial Audit/Status Statement (or explanation of current status)
Private Schools Consultation [Upload 1 document(s)]	21st CCLC Private Schools Notification	Private Schools Consultation
Total Cost Worksheet [Upload 1 document(s)]	Total Cost Form	Total Cost Worksheet
21st CCLC Proposed Feeder School(s) with School Poverty & Performance Status [Upload 1 document(s)]	Proposed Feeder School Low Performing Status	21st CCLC Proposed Feeder School(s) with School Poverty & Performance Status
Wallace Foundation Cost Calculator Outputs - TEMPLATE NOT PROVIDED [Upload between 1 and 2 document(s)]	N/A	Wallace Foundation Cost Calculator Outputs
21st CCLC Data Integrity and Confidentiality Certification (template provided) [Upload at least 1 document(s)]	21st CCLC Data Integrity and Confidentiality Certification	Data Integrity and Confidentiality Certification
21st CCLC Budget Form FPD 208 [Upload between 1 and 2 document(s)]	21st CCLC Budget Form FPD 208	
21st CCLC Pay Rate Schedule [Upload 1 document(s)]	N/A	
21st CCLC Contracted Services (.3xx) [Upload at least 1 document(s)]	N/A	
21st CCLC Conflict of Interest Agreement [Upload 1 document(s)]	21st CCLC Conflict of Interest Agreement	

Update!

New

Optional Documents		
Type	**Document Template**	**Document/Link**
21st CCLC Letter of Commitment – TEMPLATE NOT PROVIDED	N/A	21st CCLC Letters of Commitment
Memorandum of Understanding (MOU) [Upload up to 1 document(s)]	Sample MOU Template	
21st CCLC Budget Amendment Request Form FPD 209 [Upload up to 10 document(s)]	N/A	
21st CCLC Programmatic Amendment Form [Upload up to 4 document(s)]	N/A	
21st CCLC Asset Inventory [Upload up to 2 document(s)]	N/A	
21st CCLC Waiver Request (to exceed 70% cap) [Upload up to 1 document(s)]	21st CCLC Waiver Request (to exceed 70% cap)	
21st CCLC Voluntary Reduction or Termination of Grant Award [Upload up to 1 document(s)]	21st CCLC Voluntary Reduction or Termination of Grant Award	

Basic Program Information Form

21ST Century Community Learning Centers
BASIC PROGRAM INFORMATION
School Year 2020/2021
Revised July 18, 2020

Unit Number: _____ **Cohort:** _____ **Program Name:** _____

County(ies) Served by 21st CCLC Grant: _____ ***Current-Year Grant Award: $**_____

Name of Fiscal Agent Organization: _____

Fiscal Agent Organization Dunn and Bradstreet #: _____ **Tax ID #:** _____

Physical Address of Fiscal Agent Organization: _____

Mailing Address of Fiscal Agent Organization (if different than above): _____

Fiscal Agent Organization Chief Administrator: _____ **Email:** _____

Fiscal Agent Organization Primary Contact Phone: _____ **Fax:** _____

Chief Finance Officer (if appropriate): _____ **Email:** _____ **Phone:** _____

Program Director: _____ **Email:** _____ **Phone:** _____

Number of Students to Be Served (as per approved RFP): _____

Where are official 21st CCLC records maintained? Location Name and Address: _____

PROGRAM SITE/CENTER INFORMATION (**complete for each site/ center**)

Site # 1 Location Name & Physical Address: _____	**Days/Hours of Operation** _____	**Phone #:** _____	**Site Director Name and Email Address):** _____
Site # 2 Location Name & Physical Address: _____	**Days/Hours of Operation** _____	**Phone #:** _____	**Site Director Name and Email Address):** _____
Site # 3 Location Name & Physical Address: _____	**Days/Hours of Operation** _____	**Phone #:** _____	**Site Director Name and Email Address):** _____

Insert additional cells as necessary.

By signing below, I am attesting that I understand it is the Fiscal Agent Organization's responsibility to: maintain accurate and updated contact information for all 21st CCLC sites with NCDPI; 2) ensure adherence to a assurances and certifications associated with the 21st CCLC Grant; 3) assume responsibility for the reconciliatio of any audit exception or compliance finding, including as necessary, the repayment of 21st CCLC funds from non-federal funding source. (Note, an original, hand –written signature is required)

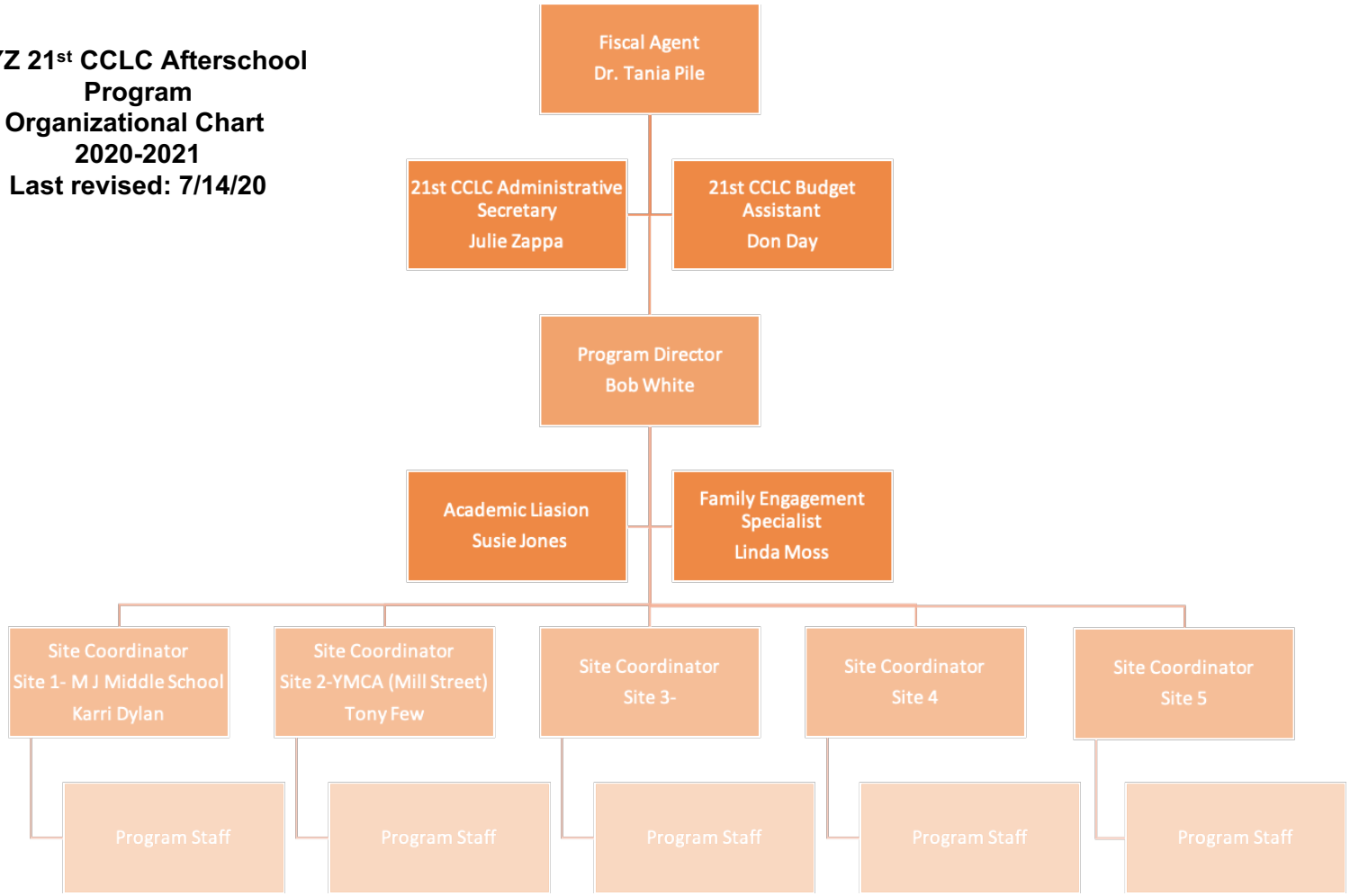
_____ ***Date:*** _____

Signature of Fiscal Agent Organization Chief Administrator or Designee

Public Schools of North Carolina

Organizational Chart

XYZ 21st CCLC Afterschool Program
Organizational Chart
2020-2021
Last revised: 7/14/20



Conflict of Interest Agreement

Public Schools of North Carolina

NC Department of Public Instruction

21st Century Community Learning Centers

Conflict of Interest Agreement

21st CCLC Organization: _____

21st CCLC Organization Code: _____

According to the general procurement standards, the non-Federal 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 a Federal 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 non-Federal 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 non-Federal entity. (EDGAR 2 CFR §200.318)

Within the 21st CCLC program, conflicts of interest could include:

- Employing immediate family members as contract labor for services.
- Having a program employee serve as a vendor.
- Purchasing supplies from a company in which a program employee has a financial interest.

NOTE: 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.

I agree and accept the above Conflict of Interest Agreement:

Program Director's Printed Name: _____

***Program Director's Signature (Required):** _____ **Date:** _____

Fiscal Agent's Printed Name: _____

***Fiscal Agent's Signature (Required):** _____ **Date:** _____

***If the Program Director and Fiscal Agent for the organization are the same person, a signature must be completed in both places to represent agreement in both roles.**

2020-2021

Pay Rate Schedule

PAY RATE SCHEDULE			
Organization Name (enter in shaded cell below)	**Account Code**	**Annual Budget**	**Hourly Rate**
Program Director	6300.110.113	$42,930.00	$30.00
Bookkeeper	6300.110.115	$16,575.00	$13.00
Site Coordinator	5350.110.113	$26,300.00	$25.00
Instructional Assistant	5350.110.131	$7,807.50	$15.00
Lead Teacher	5350.110.135	$101,985.00	$25.00
Teacher Assistant	5350.110.141	$14,064.00	$12.00
Office Support	5350.110.151	$8,232.00	$12.00
Staff Development Instructor/Curriculum Specialist	5350.110.197	$11,200.00	$35.00
Parent Instructor	5880.110.131	$3,000.00	$50.00
Driver	6550.110.171	$15,264.00	$12.00

Contracted Services

- Subcontractors
  - 21st CCLC programs should exercise caution in selecting subcontractors for their program.
  - Subgrantees may not contract with any party that is debarred, suspended and/or ineligible for participation in federal programs.
  - All vendors must have professional qualifications and a taxpayer ID for the business providing the professional service.

Sample of Contract

Should include:

WHAT
WHERE
FREQUENCY
RATE

This will be matched against an Invoice, and cannot be paid in advance of services rendered

CUSTOMIZABLE AS YOU SEE FIT

This is a contract entered into by **[YOUR COMPANY NAME]** (hereinafter referred to as "the Organization") located at **[YOUR ADDRESS]**, and **[CONTRACTOR NAME]** (hereinafter referred to as "the Contractor") located at **[CONTRACTOR ADDRESS]**, on this date, **[DATE]**.

The Organization hereby engages the Provider to provide services as described under "Scope and Manner of Services." The Provider hereby agrees to provide the Contractor with such services in exchange for consideration as described under "Payment for Services Rendered."

Scope and Manner of Services

Example: [CONTRACTOR] is hereby contracted to provide services as a [POSITION] at [COMPANY NAME], [SITE NAME]. Responsibilities include: [LIST THE SERVICES TO BE PROVIDED HERE]

Time Period: Start and End date, frequency of services

Payment for Services Rendered You can state pay rate, not to exceed x number of hours per week, etc.

The Organization shall pay the Contractor for services rendered according to the Payment Schedule attached, within **[NUMBER]** calendar days of the date on the Contractor's invoice(s). Should the Organization fail to pay the Contractor the full amount specified in any invoice within **[NUMBER]** calendar days of the invoice date, a late fee equal to **[DOLLAR AMOUNT]** shall be added to the amount due and interest of **[PERCENTAGE]** per annum shall accrue from the calendar day following the invoice date.

This contract shall be governed by the laws of the County of **[COUNTY]** in the State of **North Carolina** and any applicable Federal law.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures (**electronic signatures not allowed**):

(Printed Name of Contractor)	(Printed Name of Provider)
(Signature of Contractor) and (Date)	(Signature of Provider) and (Date)

Contracted Services Reminders

- For contracted services over $500, ensure bid and procurement procedures are followed
- Verify the Individual/Business is experienced in the field of services provided, not debarred, not an employee of grant, & poses no threat of conflict of interest
- Individual/Business utilized should develop and submit the contract to the 21st CCLC Program
  - Detailed Services Provided
  - Frequency and Duration
  - Price and statement indicated the 21st CCLC program will be invoiced AFTER services have been rendered
  - Include **Printed Names** and Signatures
  - Uploaded into CCIP for review/approval prior to payment
- When submitted reimbursement requests for contracted services, ensure the Invoice aligns to the contract

Equipment Purchases

- If asset will have value over $500 ensure bid/procurement procedures followed/documented
- Must align to original grant application, be "reasonable and necessary" and approved prior to purchase
- Assets need to be documented on an Inventory (sample template in CCIP)
- If the purchased item will be utilized during the regular school day (outside of the 21st CCLC Program hours) the cost must be pro-rated and charged to the grant accordingly

Asset Inventory

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
General Information			Acquisition Information						Status Information (Update Annually / Update by XX/XX/XXXX)			Disposal Information				
ID Number	Description of Asset	Serial Number	Source of Property	Title Holder (Program)	PRC	Acquisition Date	Acquisition Cost	% of Federal participation in Acquisition Cost	Physical Location	Use	Condition	Date	Disposal Method	Valuation Method	Sale Price	Notes
000001	EXAMPLE	0000-0000-0000-0000	Vendor / Distributor	Federal Program		Date item purchased; 12/1/2015	10,000.00	100%	North HS, Rm 1000 (Always be specific about location)	Specific use (e.g. Welding program) or daily/occasional/etc.	New / Good / Fair / Damaged	Fill these cells in as disposed, otherwise N/A				Example

21st CCLC-PRC 110 (LEA)

Unlike other federal funds, with PRC 110:

- Planning Budget is Form 208
- 15 months of availability with no liquidation period (*CARES Act Waiver)
- Because extended availability of funds and allotment schedule does not match State fiscal year, Budget Form 208 serves as the authoritative (primary) source for budget approval
  - Uploaded Budget Form 208 in CCIP grant management system must be approved by 21st CCLC Program Administrator prior to budget entry in LBAAS/LINQ/Budget Builder LEA financial systems.

Budget Section

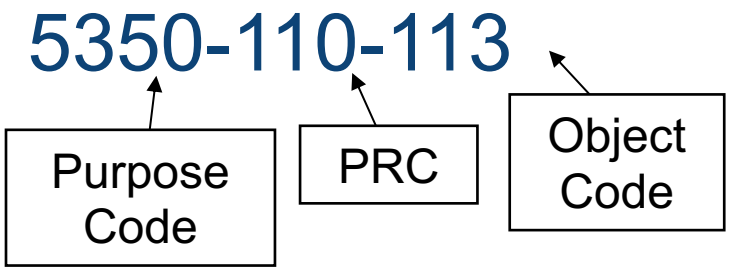
- Organizations must self-insert these Budget figures totaling the ***exact grant award amount not including carryover***

[Download Budget Data]

Object Code / Purpose Code	Salaries 100	Employer Provided Benefits 200	Purchased Services 300	Supplies and Materials 400	Capital Outlay 500	Total
5000 - Instructional Services	256,850.00	56,426.52	20,316.00	13,349.48	[illegible]	346,942.00
6000 - System-Wide Support Services	35,000.00	6,158.00	11,900.00	0.00	[illegible]00	53,058.00
7000 - Ancillary Services	0.00	0.00	0.00	0.00	[illegible].00	0.00
8000 - Non-Programmed Charges	0.00	0.00	0.00	0.00	[illegible]	0.00
Total	291,850.00	62,584.52	32,216.00	13,349.48	0.00	400,000.00
					Adjusted Allocation	400,000.00
					Remaining	0.00

NCDPI Chart of Accounts- Program Report Code (PRC) 110

Account Structure



5350 Extended Day/Year Instructional Services (Purpose Code Example)

Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

113 Director and/or Supervisor (Object Code Example)

Include the salary of the person assigned to direct or supervise staff members, a function, a program, or a supporting service. This code can be used instructional support as well as central support directors and supervisors.

NCDPI Chart of Accounts

Budget Form 208 Information

- Template located in the "Required" *Related Documents* Section of the 21st CCLC Funding Application in the Comprehensive Continuous Improvement Plan (CCIP) grants management system
- Should include full annual grant award amount with a portion of funds proposed for regular school year and another portion for summer program operations
- Is submitted for review in conjunction with the funding application in CCIP; cannot be approved separately

Budget Form 208-Budget Tab

A	C
NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION	
21st CENTURY COMMUNITY LEARNING CENTERS	
Budget Form FPD 208 - Proposed Budget *(Revised June 2020)*	
Organization Name (enter in shaded cell below)	
XYZ Afterschool Program	
Unit Number	**Q23**
Cohort Number	**12**
Project Period	**07/01/20**
	09/30/21
Carryover Budget Amount from FY 2020 (Cohort 12 & 13) as of 6/30/2020	**$ 35,000.00**
Expenditures spent thru 7/1/2020 to 8/14/2020	**$ 5,400.00**
Remaining Carryover Balance from FY 2020 as of 8/15/2020	**$ 29,600.00**
New Allocation for FY 2021 (Cohort 13 & 14 only)	**$ 400,000.00**
Total Yearly Budget	**$429,600.00**

Expenditure Categories	Total	Budget Narrative Summary	% ALLOCATED to this PROJECT
Alt Progs Supprt & Dev Srvcs - Salary - Director and/or Supervisor	$45,000.00	See Positions Tab	50
Alt Progs Supprt & Dev Srvcs - Salary - Finance (e.g., Officer, bookkeeper, accountant)			
Alt Progs Supprt & Dev Srvcs - Salary - Office Support			
Alt Progs Supprt & Dev Srvcs - Longevity Pay			
Alt Progs Supprt & Dev Srvcs - Overtime			
Alt Progs Supprt & Dev Srvcs - Employer's Soc Sec - Regular	$5,580.00	See Positions Tab	

- See Positions Tab
- See Contracts Tab
- See Equipment and Furniture Tab

FY Budget | Positions (Taxable-Contracted) | Contracted Services | Equipment and Furniture Summary | +

Budget Form 208-Budget Tab

C60

	A	C
118	Transportation - Pupil Transportation - Contract	
119	Transportation - Gas/Diesel Fuel	
120	Audit Services - Contracted Services	
121		$429,600.00
122		
123		
124		
125	I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 2 CFR § 200.410 Code of Federal Regulations. Documentation is on file as evidence for all expenditures	
126	**Printed Name:**	
127	**Signature:**	
128	**Title: Program Director**	
129	**Date:**	
130		
131		
132	**Printed Name:**	
133	**Signature:**	
134	**Title: Fiscal Agent**	
135	**Date:**	
136		
137		
138	**Printed Name:**	
139	**Signature:**	
140	**Title: Chief Finance Officer (if applicable)**	
141	**Date:**	
142		

FY Budget | Positions (Taxable-Contracted) | Contracted Services | Equipment and Furniture Summary

Budget Form 208-Positions Tab

A	B	C	D	E	F	G
NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION BUDGET NARRATIVE FORM- PART 1 (Positions cannot exceed 70% of total award)						
A) ORGANIZATION NAME			XYZ Afterschool Program			
B) UNIT NUMBER			Q23			
C) COHORT NUMBER			12			
D) YEARLY BUDGET AMOUNT*(see note below)			$	429,600.00		
(1) Enter the appropriate PRC 110 Account Title.	(2) Enter the appropriate PRC 110 Account Code.	(2) Provide information for all taxable and contracted employee positions to include # of hours, rate of pay, # of days/weeks and FTE (if applicable) for afterschool and summer operations. Any fringe benefits and taxes should also be shown for each position as necessary.		(3) Enter total amount	(4) Enter % of time allocated to the project	(5) Select if position is taxable or contracted (no taxes)
(1)		(2)		(3)	(4)	(5)
Account Title	Account Code	DETAILED BUDGET NARRATIVE		AMOUNT	% ALLOCATED to this PROJECT	Taxable (W-2) or Contracted Employee (I-9)
Alt Progs Supprt & Dev Srvcs - Salary - Director and/or Supervisor	6300.110.113	**Salary: Program Director** Responsible of day to day oversight. Ensures the fidelity of the proposed program; together with, reviewing and assessing reports. Implementing of program and trains staff. Participates in ratio as a substitue. All staff reports to the Program Director. Attends FDOE required training and meeting while representing program at meetings. Afterschool: 1 Program Director x $32/hr x 3.5 hrs/ day x 180 days = $20,160 No School/ Holidays: 1 Program Director x $32/hr x 9 hrs/ day x 26 days = $7,488 Summer: 1 Program Director x $32/hr x 9hrs/day x 29 days = $8,352 Training: 1 Program Director x $32/hr x 4hrs/ day x 4 days= $512 Program Set Up: 1 Program Director x $32/hr x 4hrs/ day x 5 days= $640		$ 37,152.00	100	Taxable Employee
			D) TOTAL	$ 37,152.00		
*Total salaries, employer taxes (e.g., FICA, Social Security, Medicare) and fringe benefits for all employees (taxable (W-2) or contracted (I-9)) should not exceed seventy percent (70%) of the total yearly budget. See below calculated 70% salary cap limit.			Calculated 70% salary cap limit amount	$ 26,006.40		

FY Budget | Positions (Taxable-Contracted) | Contracted Services | Equipment and Furniture Summary | +

Budget Form 208-Contracts Tab

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
BUDGET NARRATIVE FORM

ONTRACT SUMMARY - A description of contracted services for vendors includes a detailed scope of work or facility, timeline of deliverables, and length of contract must be included in the corresponding udget justification narrative. A contract must be uploaded into CCIP for review and approval by NCDPI Program Staff. Contractors must provide an invoice for payment. This section is not for contracted mployees.

Account Title	Account Code	Vendor Name	Description of Contracted Service	HOUR/MONTH RATE	Number of Hours/Months	Total Amount of Contract	% ALLOCATED to this PROJECT	Contract uploaded into CCIP
tended Day/Year Instr - entals/Leases	5350.110.327	OZ Rental Agency	The program site will be rented for 11 months from September 1, 2019 to July 31, 2020 for $2,500 per month, which also includes utilities, internet service, the use of smartboard and furniture. The program will have access to the site from Monday to Friday from 3:15pm to 6:40pm and some Saturdays during program activities.	$ 2,500.00	$ 11.00	$ 27,500.00	100	YES
						$ -		
Total Contracted Services						**$ 27,500.00**		

FY Budget | Positions (Taxable-Contracted) | Contracted Services | Equipment and Furniture Summary | +

Budget Form 208-Equip./Furn. Tab

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
BUDGET NARRATIVE FORM

Equipment Summary - Provide a description of any equipment, furniture, and computers (i.e.laptops, iPads, etc.) that will be purchased to support the 21st CCLC program. Must be added to asset inventory list.

Account Title	Account Code	Name of Item to Purchase	Quantity	Unit Cost	Total Cost	Planned Use in Project
Extended Day/Year Instr - Furniture and Equipment - Inventoried	5350.110.461	Student Desks	20	$ 30.00	$ 600.00	Use in classrooms for students
				$ -	$ -	
				$ -	$ -	
				$ -	$ -	
				$ -	$ -	
				$ -	$ -	
				Total Budgeted Amount:	**$ 600.00**	

FY Budget | Positions (Taxable-Contracted) | Contracted Services | Equipment and Furniture Summary

Ready

Sample Budget Narrative Examples

1	6300.110.113	Program Director	$42,930.00

The 21st CCLC Program Director is responsible

1. for the comprehensive implementation of the program based on the approved grant's goals and objectives, capacity of staff, collaborative partnerships, and student population served;
2. in maintaining documentation of on-going programmatic review and in measuring the success of the program by implementing and analyzing grant evaluation devices and conducting progress monitoring;
3. in securing student and staff records and documenting expenditures for timely reporting as required by the grant.

The 21st CCLC Program Director will

4. implement the grant's goals and objectives by ensuring high quality programming, activities and events and promoting best practices through actively engaging student-centered strategies;
5. hire highly qualified staff, provide staff orientation on 21st CCLC grant policies and procedures, and evaluate staff performance to keep the high quality of the program.
6. develop the program's policies and procedures with the accompanied handbooks to staff, students and parents.

Program Director is split funded between 6300.110.113 (79%) and 5350.110.197 (21%) and will be reflected on Budget Form FPD 208 and verified time/effort sheets separated by position. The total salary for the two positions is $54,130.00.

During the school year program, the Program Director will work for 5 hours a day from 3:30pm to 8:30pm for 162 afterschool program days. In addition, this position will work for 15 5-hour and 22 8-hour planning days throughout the year to comply with 21st CCLC requirements. During the summer program, the Program Director will work for 8 hours a day from 8am to 5pm for 25 summer program days.

At the conclusion of the school year, the Program Director will work for 26 5-hour and 5 8-hour planning days to complete 21st CCLC documentation for the year and to plan for the upcoming school year. These are the days on the last two weeks of July and the whole month of August.

The Program Director will keep a record of duties performed tracked by timesheets. The Program Director will be paid for $30.00 per hour.

School Year									
$30.00	per hour	x	5	hours/day	x	162	program days	=	$24,300.00
$30.00	per hour	x	5	hours/day	x	15	planning days	=	$2,250.00
$30.00	per hour	x	8	hours/day	x	22	planning days	=	$5,280.00
Summer Program									
$30.00	per hour	x	8	hours/day	x	25	summer days	=	$6,000.00
$30.00	per hour	x	5	hours/day	x	26	planning days	=	$3,900.00
$30.00	per hour	x	8	hours/day	x	5	planning days	=	$1,200.00
							TOTAL	=	**$42,930.00**

3	6300.110.211	Employer's Social Security - Regular	$4,500.00

Computation

6300.110.113	$42,930.00				
6300.110.115	$16,575.00				
Total	$59,505.00	x	7.65%	=	$4,552.13

4	6300.110.233	Employer's Unemployment Insurance	$590.00

Computation

6300.110.113	$42,930.00				
6300.110.115	$16,575.00				
Total	$59,505.00	x	1%	=	$595.05

18	5300.110.327	Rentals/Leases	$38,400.00

Sipnayan Math Center will utilize 2 sites for the 21st CCLC program. The selection of these vendors followed EDGAR conflict-of-interest, procurement, and reasonable guidelines. Signed and dated contract will be on file at 21st CCLC office.

Site 1: **Program Site Sallie B Howard School** (1004 Herring Avenue East, Wilson, NC 27893)
Sallie B Howard Middle School Building, built in 2012, is the main site of the afterschool program. It is approximately 6,500 square feet with 6 classrooms and 2 4-cubicle bathroom. The afterschool program will also have access to the school gym for extra curricular activities, major parent meetings, assemblies, performances and other culminating activities. The school auditorium will also be utilized for year-end program. The program site will be rented for 11 months from September 1, 2019 to July 31, 2020 for $2,500 per month, which also includes utilities, internet service, the use of smartboard and furniture. The program will have access to the site from Monday to Friday from 3:15pm to 6:40pm and some Saturdays during program activities.

Site 2: **Office/Professional Development/Parent Classes** (900 Hines St W, Wilson, NC 27893)
The Sipnayan Math Center location will be used as the office site of the Sipnayan-21st CCLC program. This will be the venue to secure all important documentation. This will serve as a storage location of computer equipment and other procured materials during after-school breaks. In addition to being an office location, this will also be the site for staff professional development and parent ESL classes on Saturdays. This site will be rented for 12 months starting on September 1, 2019 to August 31, 2020 for $700.00 per month. The rent includes utilities, internet service and security system.

Computations									
$2,500.00	per month	x	12	months	x	1	year	=	$30,000.00
$700.00	per hour	x	12	months	x	1	year	=	$8,400.00
							TOTAL	=	**$38,400.00**

23	5300.110.418	Computer Software and Supplies	$1,935.00

This budget will include computer supplies and online subscriptions, except those pertaining to telecommunications (under a different code). Computer supplies will include the year's supply of printer/copier toner for $800.00.

Computer software and supplies will also include the yearly cost of $300 to maintain the afterschool program website.

As part of the program's focus on Financial Literacy, Sipnayan Math Center has partnered with the NC Center for Economic Education (NCCEE). The center provides educational materials and actively engaging activities to promote financial literacy. One of the programs is the Stock Market Game, a realistic Stock Market experience for students who will develop their own financial portfolio. Students will be able to invest and watch their investment grow or decline. Students will be competing against other afterschool or regular school students. The registration fee for this program is $15/group x 33 groups = $500.00.

Based on the feeder school's feedback, one of the students' needs in the middle school department is to be able to write essays using the computer with speed and accuracy. This will give students more time on the content of the topic they are writing about than spending too much time on typing itself. This school year, the program is subscribing to a keyboarding online by Ellsworth Publishing Company. The total cost of the subscription for 100 students is $335.00.

Computations						
$200.00	per toner	x	4	toners	=	$800.00
$300.00	per website	x	1	website	=	$300.00
$15.00	per group	x	33	groups	=	$500.00
$3.35	per student	x	100	students	=	$335.00
				TOTAL	=	**$1,935.00**

25	**5300.110.461**	**Furniture and Equipment (Inventoried)**	**$3,270.00**

This budget is allocated for storage cabinets, $650.00, and musical instruments for $2,120.00.

The center will purchase two (2) storage cabinets for $325.00 each.

Students who come regularly receive daily enrichment for math and ELA which is the major focus of the program. One of the major "attractions" of the program that encourages students to come regularly is the music department. In this department, students learn to play different instruments and become part of a bigger production composed of different musical parts. This year, the center will invest on purchasing musical instruments, such as a microphone, keyboard, keyboard amplifier, bass guitar, bass guitar amplifier, tambourine, congas, xylophone and cymbals.

Computations	
2 Storage Cabinets	$650.00
2 Microphone	$500.00
Keyboard	$170.00
Keyboard Amplifier	$250.00
Bass Guitar	$200.00
Bass Guitar Amplifier	$230.00
Tambourine	$80.00
Congas	$330.00
Xylophone	$160.00
Cymbals	$700.00
TOTAL	**$3,270.00**

31	6550.110.331	**Pupil Transportation (Contract)**	**$42,600.00**

The program will use the buses owned by Sipnayan Math Center. The center will charge the 21st CCLC program using the same rate as the Wilson County Schools transportation rate for rented activity buses, which is $1.75 per mile. This rate is inclusive of vehicle maintenance, commercial insurance, registration and fuel.

The center will provide three buses to safely transport about 100 students from the Program Site (1004 Herring Ave E, Wilson, NC 27893) to the students' residence within Wilson County. The center will provide an additional bus if the number of students increases and the duration of the routes increases to about 1.5 hours. The bus drivers will maintain a daily mileage log which will be submitted to the Bookkeeper. The mileage log will include the following information: driver's name, bus information, miles driven, number of students and driver's signature.

The dates and terms of this agreement will be for a period of 11 months from September 1, 2019 to July 31, 2020. The selection of this vendor followed EDGAR conflict-of-interest, procurement, and reasonable guidelines. Signed and dated contract will be on file at the 21st CCLC Site.

The average mileage per bus per day is 40 miles. During the school year (152 regular schedule and 10 intersession days), the total estimated mileage is 110 miles per day for the three (3) buses based on drop-off only. During the summer (25 days) and intersession days, the total estimated mileage is 220 miles per day for the three (3) buses based on pick-up and drop-off routes.

Transportation									
School Year									
$1.75	per mile	x	110	total miles/day	x	152	program days	=	$29,260.00
Summer Program									
$1.75	per hour	x	220	miles/day	x	35	summer days	=	$13,475.00
							TOTAL	=	**$42,735.00**

The center will generate a weekly invoice at the end of each two-week cycle reflecting the actual number of miles driven to transport students for the two weeks stated on the invoice. The driver's mileage logs will be attached to the invoice.

Budget Amendment Form 209

21St CENTURY COMMUNITY LEARNING CENTER
Form 209 - AMENDMENT REQUEST *(Revised July 2020)*

Organization Name (enter in shaded cell below):	Unit Number	Cohort #			
			Project Period	Beginning	
				Ending	
				Yearly Budget	

Account Classification	Codes	Previously Approved Amount	Increases	Decreases	Revised Budget	Justification for Increase/Decrease
Alt Progs Supprt & Dev Srvcs - Salary - Director and/or Supervisor	6300.110.113				$0.00	
Alt Progs Supprt & Dev Srvcs - Salary - Finance (e.g., Officer, bookkeeper, accountant)	6300.110.115				$0.00	
Alt Progs Supprt & Dev Srvcs - Salary - Office Support	6300.110.151				$0.00	
Alt Progs Supprt & Dev Srvcs - Longevity Pay	6300.110.184				$0.00	
Transportation - Employer's Retirement - Regular	6550.110.221				$0.00	
Transportation - Employer's Hospitalization Ins	6550.110.231				$0.00	
Transportation - Employer's Workers' Compensation	6550.110.232				$0.00	
Transportation - Employer's Unemployment Ins.	6550.110.233				$0.00	
Transportation - Pupil Transportation - Contract	6550.110.331				$0.00	
Transportation - Gas/Diesel Fuel	6550.110.423				$0.00	
Audit Services - Contracted Services	6930.110.311				$0.00	
	Total Budget	**$0.00**	**$ -**	**$ -**	**$0.00**	

Signature of Program Director:

Date

Signature of Fiscal Agent

Date

Chief Finance Officer (if applicable)

Date

Programmatic Amendment Form

Public Schools of North Carolina
State Board of Education | Department of Public Instruction

21st Century Community Learning Centers (CCLC) 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 awarded 21st CCLC 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 Budget Form 209).

21st CCLC Program Name:		**Unit No:**	**Cohort:**
Program Director:		**Phone:**	**Requested change is for School Year** ☐
E-mail address:		**Fax:**	**Requested change is for Summer** ☐

PROPOSED ELEMENT TO ALTER IN APPROVED GRANT PROPOSAL: 1) *Refer to section(s) and page(s) of the original grant proposal. Indicate the page number or section in the application where the language/content proposed for change can be found.* ***2)*** *State the current language/content in the approved application for which you are submitting the amendment request.*

RATIONALE: *Provide the rationale for the proposed changes to the implementation plan to support the goals or objectives of the approved 21st CCLC 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 21st CCLC Grant application for my organization.

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

(21st CCLC Program Director) *(Date)*

This section to be completed by Federal Program Monitoring and Support Division personnel only.

Proposed program amendment is: ☐ **APPROVED** ☐ **NOT APPROVED (See attached for more info)**

(21st CCLC Program Administrator) ***(Date)***

Period of Availability

Although fiscal workflow does not match State fiscal year, period of availability is still “officially” July 1st-September 30th; should be reflected on Budget Form 208

Indirect Costs

- Costs incurred to run federal programs that are not allowable as direct expenses to federal grants. For example:
- Personnel administration
- Accounting expenses
- Payroll preparation
- Utilities
- Rent (if applicable)

Indirect Costs continued….

- Included in Administrative costs
  - 70% of total budget award amount
  - Waiver request required if exceeds 70% with Program Administrator approval after attendance percentage and site review of organization
- Must be described in corresponding budget narrative
- No rental or lease fees submitted, then exempt

Indirect Cost Rates Calculations

What is an indirect cost rate?

Mechanism to determine proportion of organization's administrative costs each program should bear.

When are Restricted rates used?

Used with programs that have "supplement not supplant" provisions.

What is the 2020-21 Indirect Cost Rate for LEA 21st CCLCs?

LEA programs use the Statewide Average restricted indirect cost rate for LEAs which for FY 2020-21 is **3.098%.**

Budget Approval

Allotment Allocation

- NCDPI Program Staff will document budget approval (in CCIP and budget with official Grant Award Notification (GAN) letter) to prompt the LEA to upload into LBAAS/LINQ/Budget Builder LEA financial system.

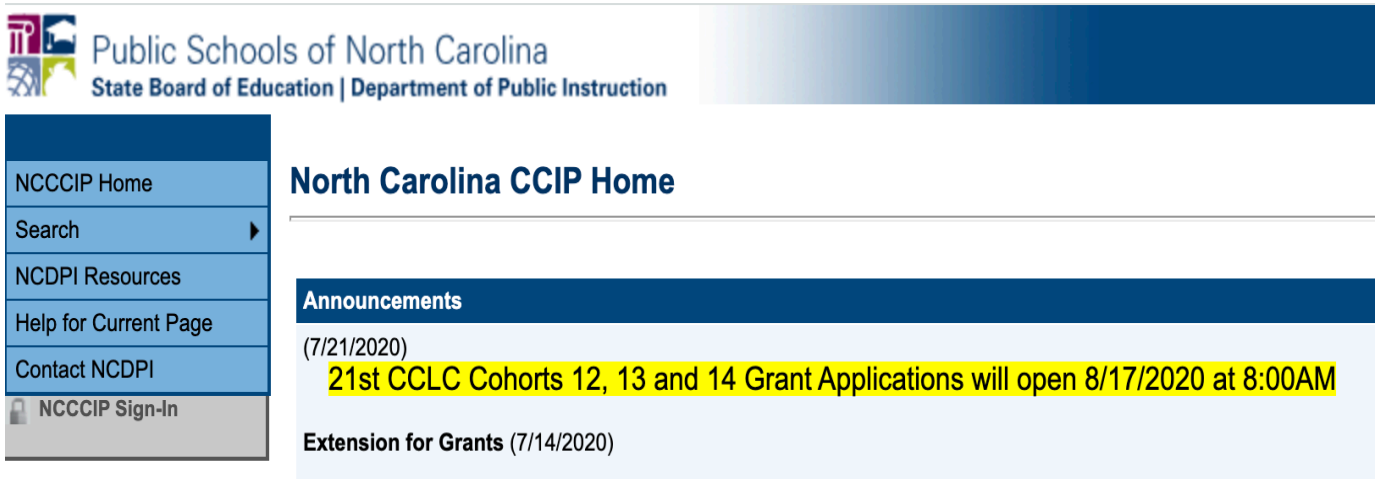
- Although proposed budget on Form 208 is for full year, allotment installments distributed from NCDPI in thirds (34%, 34%, and 32%)

Tentative 2020-21 Allotment Installments

- 1st installment drop (34% of funds)-Sept/October 2020
  - After Budget Form 208 approval in CCIP
- 2nd installment drop (34% of funds)-January 2021
  - After 50% Attendance Goal Met (Students must attend program 10 days before they can be counted towards attendance goal)
- 3rd installment drop (32% of funds)-April 2021
  - After 75% Attendance Goal Met (Students must attend program 10 days before they can be counted towards attendance goal)

CCIP Budget Submission

- CCIP Opens – **Monday, August 17, 2020**
- Completed Applications must be submitted by **Wednesday, September 30, 2020**



Budget Approval – Allotment Allocation

- 2020 – 21: PRC 110 Budgets in BAAS
  - LEAs – complete the electronic 208 budget form and submit in CCIP for approval first
  - must submit initial budgets in BAAS after CCIP approval
- Should not expend any funds that are not listed on an approved budget line item. Don't spend and then move the money….make amendment and then spend. (*programmatic AND fiscal audit exception*)

Budget Approval – Allotment Allocation

- Year 1-Initial Budget reflects 1st installment (34%) amount as Allotment (Not full grant amount-budget will be denied)
- Second Installment (34%)-Complete amendment to add this amount to allotment
- Third installment (32%)-Complete amendment to add this amount to allotment which will equal your total award amount

Posting Initial PRC 110 Budget (with Carryover Only)

Posting Initial PRC 110 Budget (with Carryover Only)

BAAS Budget and Amendment System

PRC Name: 110 - Title IV - 21st Century Community Learning Centers	**PRC Name:** 110 - Title IV - 21st Century Community Learning Centers
Allotment Amount: $94,801.00	**Allotment Amount:** $0.00
Carryover: + $0.00	**Carryover:** +$94,801.00
Total: $94,801.00	**Total:** $94,801.00
INCORRECT	CORRECT

Although the accounting software permits the LEA/charter to enter a planning or carryover budget allotment, only carryover is available and permissible.

9

Posting PRC 110 Initial FY Budget in Subsequent Program Year

- After Budget Form 208 has been approved by NCDPI in CCIP, LEA can submit initial FY budget (LBAAS/LINQ/Budget Builder)
- Carryover amount will be initial budgets in Year 2 and 3 with 1st Installment (34%) as 1st amendment
- 2nd and 3rd Installments (34%/32%) will be amendments

Tentative 2020-21 Allotments:

- 1st allotment drop – September 2020
- 2nd allotment drop – January 2021
- 3rd allotment drop – April 2021

21st CCLC Fiscal Monitoring

- NC DPI and the Federal Program Monitoring and Support Division maintains responsibility and oversight for fiscal monitoring of the 21st CCLC program per 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

21st CCLC Fiscal Monitoring

- CFR§200.331 (d) - All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward

21st CCLC Grant and Reimbursement

- *As a reminder, the 21st CCLC grant is a REIMBURSEMENT grant….therefore the grantee must incur the expense prior to requesting reimbursement in BAAS.*
  - *For example: Transportation services must first be incurred before the subgrantee can submit for reimbursement of the expense in the BAAS system.*

Monitoring Schedule for 21st CCLC Programs

- For each organization's three-year grant cycle, monitoring is conducted as follows:
  - *Year 1 – Program Quality Reviews and Fiscal Desk Reviews*
  - *Year 2 – Comprehensive Program Reviews and Fiscal Monitoring Reviews*
  - *Year 3 – CPMRs, FMRs, PQRs, and/or FDRs based on a risk assessment*

Fiscal Desk Review Process

- During the 2020-2021 grant year, all Cohort 14 grantees will receive a fiscal desk review.
- Each program will be notified via email and will be required to provide documentation to support at least one of their submissions in the BAAS system.
- If there are questions regarding expenses, the grantee will have the opportunity to provide further documentation prior to any request for funds to be returned to NCDPI.

Fiscal Review Process

- All communication related to the desk review will take place through email until the BAAS submission has been reconciled by the NCDPI Fiscal Monitor.

- Below, are some of the required documents that will be reviewed to reconcile the grantee's BAAS submission.
  - Payroll
  - Timesheets (signed, dated, showing work activities, attestation, account codes)
  - Receipts (dates, account codes, management approval)
  - Invoices (should match approved uploaded contracts)
  - Account ledgers (reconciliation worksheet corresponding to submitted request)

LEA Documentation Submission

- 21st CCLC LEA programs will be required to submit documentation of quarterly expenditures reflected on end of month BAAS reports by emailing documentation to Richard.Trantham@dpi.nc.gov after 30 days of program operation and each quarter afterward.
- If an LEA does not submit documentation in a timely manner, this will become part of the organizations risk assessment to determine future program and fiscal reviews.

Sample Timesheet

Community Kids Staff Timesheet

Staff Name: _____ Site: _____ Month: _____ Year: _____

Date	Start Hour	End Hour	Total Time	Task(s)

Sample Timesheet (Continued)

Community Kids Staff Timesheet

GRAND TOTAL (MONTHLY): _____

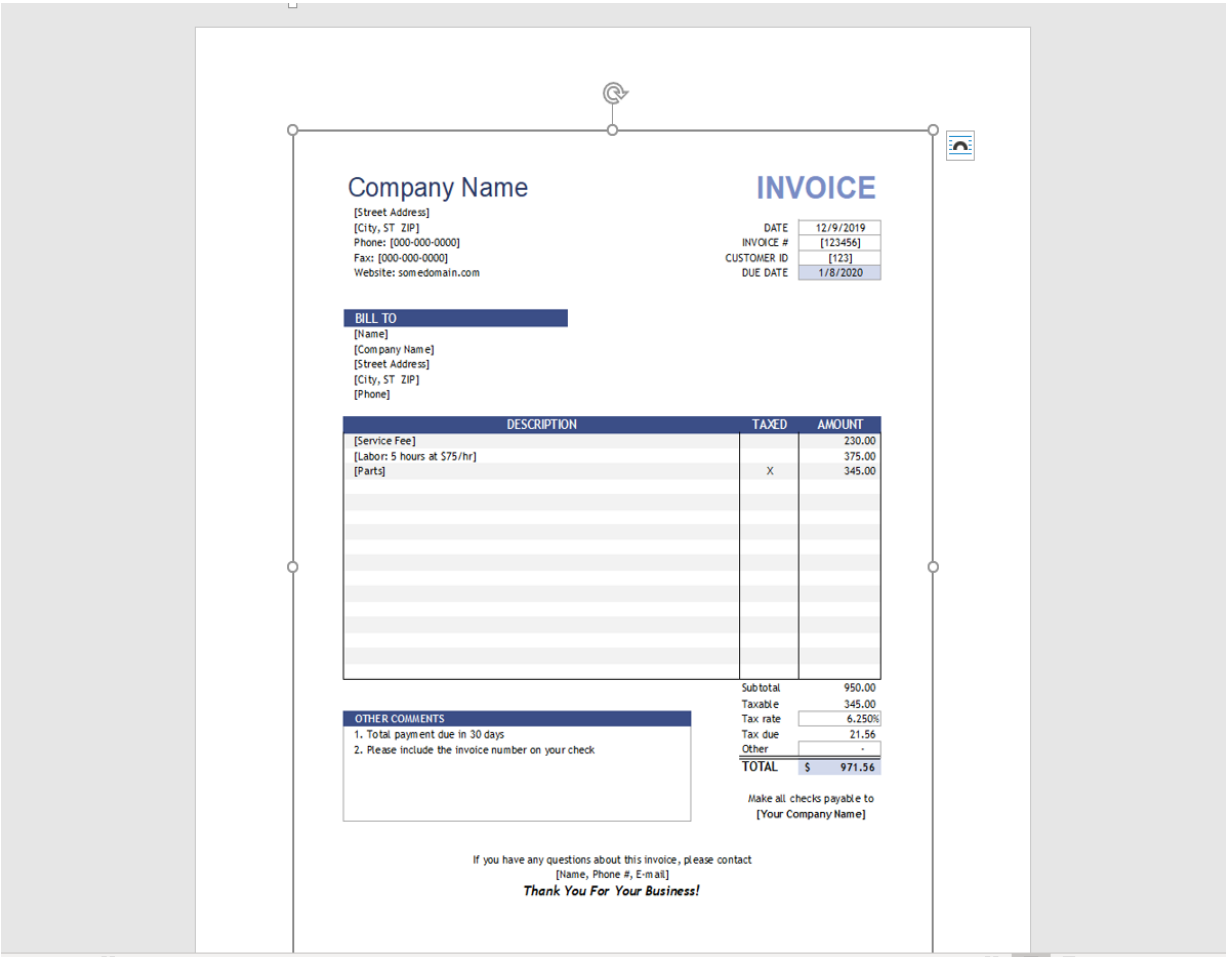
I, _____, certify that I spent 100% of my time on the 21st CCLC attendance percentage for the month of _____, 2020, on 21st Century Activities.

_____ _____
Staff Signature Date

I have reviewed all entries on this timesheet and approve that this staff member has spend 100% of their 21st CCLC attendance time for the month of _____, 2020, on 21st Century Activities.

_____ _____
Director Signature Date

Sample Documentation Screenshots



Company Name

[Street Address]
[City, ST ZIP]
Phone: [000-000-0000]
Fax: [000-000-0000]
Website: somedomain.com

INVOICE

DATE	12/9/2019
INVOICE #	[123456]
CUSTOMER ID	[123]
DUE DATE	1/8/2020

BILL TO
[Name]
[Company Name]
[Street Address]
[City, ST ZIP]
[Phone]

DESCRIPTION	TAXED	AMOUNT
[Service Fee]		230.00
[Labor: 5 hours at $75/hr]		375.00
[Parts]	X	345.00

Subtotal	950.00
Taxable	345.00
Tax rate	6.250%
Tax due	21.56
Other	-
TOTAL	$ 971.56

OTHER COMMENTS
1. Total payment due in 30 days
2. Please include the invoice number on your check

Make all checks payable to
[Your Company Name]

If you have any questions about this invoice, please contact
[Name, Phone #, E-mail]
Thank You For Your Business!

LEA 21st CCLC Written Fiscal Procedures

- Each organization must establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the Federal award that provide reasonable assurance that the organization is compliant in managing the Federal award.

LEA 21st CCLC Written Fiscal Procedures

- Written Procedures/Internal Controls should *address* the following:
  - *Effective control and accountability of funds*
  - *Transactions must be properly recorded & supported with proper documentation*
  - *Subgrantees must maintain certified time & effort documentation*

LEA 21st CCLC Written Fiscal Procedures

- *Cash management processes*
- *Allowability of Funds*
- *Conflict of Interest*
- *Bid & Procurement Process*
- *Travel*
- *Segregation of Duties*

What programs are to be monitored in the 2020-21 cycle year?

- School Districts
- Charter Schools
- Community - Based Organizations
- Faith - Based Organizations
- Colleges and/or Universities
- Any organization that received 21st CCLC funding in 2020-21

Monitoring Timeline

For each organization's three-year grant cycle, monitoring is conducted as follows:

- Year 1 –Program Quality Reviews and Fiscal Desk Review
- Year 2 - Comprehensive Program and Fiscal Monitoring Reviews
- Year 3 – CPMRs, PQRs, FMRs and/or Fiscal Desk Review (based on a risk assessment)
- Monitoring (September-April)
- 30 Day Notification
- 30 Days to Respond
- Program Administrator- Regional Meetings (Monitoring Updates)

Risk Assessment Factors

- Findings from a comprehensive monitoring review
- Timely submission of 21DC data (attendance)
- Timely submission of CCIP data (budgets and revisions, grant documentation)
- Expenditure documentation must be maintained and submitted quarterly to Richard@Trantham@dpi.nc.gov after 1st 30 days of initial programming

Risk Assessment Factors continued...

- Previous PQR (Program Quality Review) conducted and followed with recommendations
- Findings from a fiscal monitoring visit in a previous year
- Repayment letter issued from a previous fiscal monitoring visit
- Repayment or non-compliance cited for any previous Cohort(s)

Grant Guidance Document

Click Here to Access Document

Thank you for all of your efforts for 21st CCLC in North Carolina!

Please contact us if we can assist you in anyway!

- Melissa Eddy/North Central Melissa.Eddy@dpi.nc.gov
- Tammorah Mathis/Piedmont-Triad/Southwest (Western)Tammorah.Mathis@dpi.nc.gov
- Tara Powe/Sandhills/Southeast Tara.Powe@dpi.nc.gov
- Jennifer Smith/Northeast (Northwest) Jennifer.Smith@dpi.nc.gov
- *New Program Administrator/Northwest/Western
- Anita Harris/Data Manager & Fiscal Monitor Anita.Harris@dpi.nc.gov
- Katrina Blount/Fiscal Monitor Katrina.Blount@dpi.nc.gov
- Dr. LaTricia Townsend/Director of FPM&S LaTricia.Townsend@dpi.nc.gov
- Susan Brigman/Interim Asst. Director of FPM&S Susan.Brigman@dpi.nc.gov
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- Melba Strickland/Administrative Assistant Melba.Strickland@dpi.nc.gov

Questions?