Federal Policy, State Guidance and the 21st CCLC Grant

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What is the Purpose of the Grant?

- To establish or expand community learning centers that provide students with:
  - Academic enrichment opportunities along with activities designed to complement the students' regular academic program.
  - Must also offer families of eligible students literacy and related educational development.

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Federal Guidance

- Every Student Succeeds Act (ESSA)

  – ESSA was signed into law in December 2015 and replaces the No Child Left Behind Act that governs the K-12 public education policy

    - Additional guidance can be found at: www.ed.gov/policy

Federal Guidance (*continued*)

- EDGAR – Education Department General Administrative Regulations
  - The Administrator's Handbook on EDGAR (3rd Edition) has all the relevant sections of EDGAR and other applicable regulations that an administrator must use on a regular basis to run a compliant federal education program (2 CFR Parts 200)
    - Additional guidance can be found at: www.ecfr.gov – Subpart D
      - *This list is not all inclusive*

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NC DPI Fiscal and Program Guidance

- The Fiscal and Program Guidance guide was developed by the Federal Program Monitoring and Support Division and was recently updated April 2018.

- The guidance provides a "point of reference" for those entities providing 21st CCLC programs in their perspective communities.

NC DPI Fiscal and Program Guidance

- The reference guide is not all inclusive but provides insight on some of the following topics related to the 21st CCLC grant:
  - Budgets
  - Distribution of Grant Funds & Reimbursement
  - Termination of Grants
  - Program Activities
  - Collaborations
  - Program Management

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NC DPI Fiscal and Program Guidance (*continued*)

- Staffing

- Safety Policies and Procedures

- Program Evaluation

- Sub-Recipient Monitoring

- Appendices (*sample forms*)

- The Fiscal and Program Guidance document can be found at: www.ncpublicschools.org/21cclc/

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Financial Systems in Use

- LEAs – line item expenditures
  - Budget and Amendment System (BAAS)
    - https://schools.nc.gov/baas
  - PRC 110

- Non-LEAs – reimbursement basis
  - Expenditure Reporting and Cash Applications (ERaCA) for Education Centers
    - https://schools.nc.gov/eraca

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Financial Systems in Use

- ERaCA
  - In order to access the ERaCA system, each non-LEA must register and have an NCID user name and password

  - Register at the following link: https://ncid.nc.gov

  - Once an NCID username and password is established, access ERaCA at: https://schools.nc.gov/eraca

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Secure | https://schools.nc.gov/ords/f?p=255:101:804836513201:::::

ERaCA - Expenditure Reporting and Cash Application for Education Centers

ERaCA - Expenditure Reporting and
Cash Application for Education Centers

User Name katrina_blount

Password [   ] Login

If you have forgotten your username or password,
Please go to the NCID website, https://ncid.nc.gov, to retrieve/reset your login information.

This is a closed site. Access is restricted to authorized school and LEA personnel. If you have been assigned a username and password, enter them appropriately to proceed to the site.

NOTE **All** information entered into this system may be viewed by authorized personnel in your local school system and by the North Carolina Department of Public Instruction.

Visioneer RoadWarrior 3 Series

Auto Page HQ (PDF)
- Mode: ColorDetect 300 dpi
- Page: 8.50" x 14.00"
PaperIn - Using Acuity image processing

ERaCA - Expenditure Reporting and Cash Application for Education Centers

katrina_blount Logout

Welcome | Inquiry Submitted Data | Reports | Help

Home

ERaCA System Welcome Screen

****The ERaCA system is a web-based application designed to automatically process expenditures and cash requests, for all Non-LEA units. The system will allow the non-units to view financial reports, previously submitted requests and see available balances online. The system eliminates the need for the manually entry process, which increases data integrity and ensures the timely processing of all submitted requests.

For additional system support, visit the Financial and Business Services website at www.ncpublicschools.org/fbs/finance/reporting. If you have any problems while using the ERaCA system, please contact the support center by submitting a ticket through the Remedy Portal at https://nc-myit.us.onbmc.com/ux or by calling 919.807.4357 M-F 7am-5pm

For additional support, regarding budget and financial information (i.e. program start date, budget amendments, budget approvals, available balance discrepancies, dollars per child, purchase requirements, etc...) contact your designated program consultant: http://www.ncpublicschools.org/21cclc/directory/

If you have any questions regarding your request, please check the help screen first. If the answer to your question is not on the help screen, please send an email with ERaCA as the subject to systems_accounting@dpi.nc.gov and your question will be routed to the appropriate section.

Please make sure you review the following reports on a monthly basis:
JHA305 - Budget Balance Reconciliation Report
JHA314EG - Cash Balance Report (both Month-to-date and Year-to-date sections)

NOTE:
DPI processess expenditures each weekday at 3:00 PM except for holidays. All request submitted after 3:00 PM will be processed the following day.
You cannot submit another request for the same PRC until your first request has been processed.

PLEASE NOTE:

- All information entered / viewed using this system may be viewed by NCDPI and authorized personnel in your local school system.
- DO NOT share your user id or password with anyone.
- Make sure you log out of the application completely when your computer is unattended or when you have finished using the system.

Secure | https://schools.nc.gov/ords/f?p=255:600:627510340972:::::

ERaCA - Expenditure Reporting and Cash Application for Education Centers

Welcome   Inquiry Submitted Data   Reports   **Help**

Help

Common Issues in ERaCA. Click the "+" sign to expand for solution.

▷ **1. I cannot access ERaCA**

▷ **2. How to request NCID**

▷ **3. I forgot my username and password**

▷ **4. I have not received my funds**

▷ **5. I cannot request my funds**

▷ **6. I do not see my funds**

▷ **7. I submitted my request and realized I made a mistake**

▷ **Contacts**

Display/Print/Dowload the ERaCA's help document, it will take a while!
- **ERaCA User's Guide**

Visioneer RoadWarrior 3 Series   ☒

Auto Page HQ (PDF)
- Mode: ColorDetect 300 dpi
- Page: 8.50" x 14.00"
- Using Acuity image processing

PaperIn

ERaCA

Expenditure Reporting and Cash Application for Education Centers

Purpose of ERaCA

Purpose of ERaCA

- All 21st Century Community Learning Center grantees are required to submit expenditure reporting and cash requests through the Expenditure Reporting and Cash Application for Education Centers application (ERaCA).

- ERaCA is a web based application used by Non-LEA units to process expenditures and cash requests.

- The system gives Non-Unit LEAs the ability to:
  - Submit Expenditures
  - Verify Submissions
  - Check Funds Requirement Dates
  - Verify Balances
  - Download Financial Reports

Prerequisites

Submitting Expenditures

Click on the Expenditure Tab

1. After saving the data you will get the following message: **Data Update Saved Successfully**
2. The submit tab will only become active after the data have been saved.
3. Verify all expenditures and cash request is correct before clicking submit.
4. Click the submit button to send the expenditure and cash request to DPI.

Confirming Expenditures

Click on the Expenditure Tab

1. Please read carefully
2. Verify all information is correct. If changes need to be made, select **"No, Don't Submit."** You will be given the opportunity to make corrections. If everything is correct, click **"Yes, Submit…"** and the request will be sent to DPI.

Correcting Expenditures

Click on the Expenditure Tab

Vendor Electronic Payment Form

- Non-LEAs must complete and submit a Vendor Electronic Payment Form to NCDPI

- Forms can be found in Appendix C of the Fiscal and Program Guidance policy and the 21st CCLC website http://www.ncpublicschools.org/21cclc/resources/state-guidance/

- Once completed, forms must be returned to the following:

    Sylvia Moore

    Federal Program Monitoring and Support Division

    6307 Mail Service Center

    Raleigh, NC 27699-6351

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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
Fax: 919-981-5561

Vendor Electronic Payment Form

☐ New Add Request
☐ Change/Update Existing Account
☐ Inactivate Existing Account

The State of North Carolina offers payees the opportunity to receive payments electronically through U.S. based banks, rather than by check. In addition to having the money deposited electronically, you also will be notified of the deposit either by fax or by e-mail. The fax or e-mail will provide you with all the information that would normally be on your check stub.

We require you to submit a copy of a voided check, bank statement, or a letter from your bank for account verification.

TAX ID # or SSN

PAYEE NAME
NAME

REMIT TO ADDRESS
(AS PRINTED ON YOUR INVOICE)
STREET   SUITE/ROOM #
CITY   STATE   ZIP CODE

CONTACT
NAME & TITLE   PHONE NUMBER

NEW FINANCIAL INFORMATION

FINANCIAL INSTITUTION NAME:	
NAME ON ACCOUNT:	
NEW ROUTING NUMBER:	
NEW ACCOUNT NUMBER:	
ACCT TYPE:	☐ Checking ☐ Savings
REMIT E-MAIL ADDRESS	

PRIOR FINANCIAL INFORMATION (only required for updates)

FINANCIAL INSTITUTION NAME:	
NAME ON ACCOUNT:	
ROUTING NUMBER:	
ACCOUNT NUMBER:	
ACCT TYPE:	☐ Checking ☐ Savings
REMIT ADDRESS:	

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, as well as the requirements of the Office of Foreign Assets Control (OFAC). By signing form, you are affirming that, regarding electronic payments the State of North Carolina may remit to the financial institution for credit to the account that I have designated, the entire payment amount is not subject to being transferred to a foreign bank account.

☐ I authorize the Office of the State Controller to initiate direct deposit entries each pay period, and if necessary, adjustments for any direct deposit entries in error, to the financial institution and account identified on the attached certification document. I understand and accept the conditions of participation in the direct deposit program. This authority will remain in effect until I cancel it in writing.

☐ I have attached a copy of a **current** voided check, current bank statement or included a bank letter on bank letterhead signed by a bank representative.

SIGNATURE: DATE:

Data Systems in Use

- Reporting
  - NC Grants (NCGrants.gov)
  - System for Award Management (SAM.gov)

- NCCCIP (Grants Management System)
  - Program Narrative and Budget
  - Other Supporting Documentation

- 21DC – Data is reported to USED in 21 APR
  - Subgrantee data
    - Centers/Sites
    - Partners
    - Feeder Schools
  - Attendance

Data Systems in Use

- There will be upcoming webinar(s) on the 21APR and 21DC system(s)

- Dates and Times to be announced

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Fiscal Topics in Review

- The slides that follow are fiscal topics we've come across during desk reviews as well as fiscal and programmatic reviews conducted in the 2017-2018 cycle year

- This list is *not all inclusive,* but were areas of concern during the monitoring cycle by NC DPI staff

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Allowable Expenditures

- Personnel (salaries & wages, with proper documentation)
- Staff development and training
- Parent education
- Contracted services
- Computer or electronic equipment and software

- Transportation
- Educationally-related field trips
- Program rental space (1 year lease)
- Travel reimbursement (with restrictions)
- Classroom materials

This list is not all inclusive

Non-Allowable Expenditures

- Entertainment
- Alcohol
- Programs that operate or personnel who teach/work during the regular school day
- Activities held during the traditional school day
- Employees who are also contractors

- Building or renovation costs
- Purchase, repair, and maintenance of vehicles
- Other items outlined in EDGAR (old 34 CFR Part 80, now 2 CFR 200)
- Land Acquisition
- Costs for developing proposals

This list is not all inclusive

Allowable Expenditures: Helpful Questions to Ask

- Is the proposed cost consistent with federal cost principles?

- Is the proposed cost allowable under the 21st CCLC program?

- Is the proposed cost consistent with the 21st CCLC specific fiscal rules?

- Is the proposed cost consistent with EDGAR?

- Is the proposed cost consistent with special conditions imposed on the grant?

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Annual Budgets

- Budgets must be approved by the NC DPI Program Administrator prior to the installment of funds being available to the 21st CCLC recipient
  - Entities must not incur expenses until after
  - Line items within the budget can be further reviewed during the course of the cycle year
  - Budget/Fiscal questions could arise as a result of programmatic and/or fiscal reviews in determining "allowable/unallowable" costs

Audit Requirements

- All LEA and charter school sub-recipients are required to submit an audit each year of their financial statements, not later than October 1st, to the Local Government Commission (LGC) of the Department of State Treasurer

- All non-LEA entities are required to have an independent audit conducted by an independent CPA when the annual fiscal year total of all federal funds reaches $750,000

Failure to comply with all reporting requirements will place the sub-recipient's 21st CCLC grant funds in suspension

Bid & Procurement/Contract Administration

- The Bid & Procurement process should be detailed within the entity's internal procedures and should cover the following:
  - Rationale for method of procurement
  - Selection of contract type
  - Contractor selection/rejection
  - Basis for contract price
- The entity must maintain records detailing the history of procurement on file. (EDGAR 200.318)

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Bid & Procurement/Contract Administration

- Maintain a contract administration system that ensures contractors perform in accordance with the terms, conditions, and specifications of the contract

- Must have written contracts (purchase order ok) and invoices that MATCH that of the contract

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Bid & Procurement/Contract Administration

- Contract should include clearly defined deliverables

  – Services to be performed or goods to be delivered

  – Dates when services will be performed or goods delivered

  – Locations where services will be performed or goods delivered

  – Number of students/teachers/etc. to be served (if applicable)

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Bid & Procurement/Contract Administration

- Reminders………
  - An employee should not be a contractor – it's one or the other

  - 21st CCLC recipients should only make awards to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed contract (EDGAR 200.318(h))

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Certification of Time and Effort

- Appropriate time and effort documentation for all employees is a requirement of the 21st CCLC grant

- Time and effort records must be maintained for all employees whose salaries are:
  - Paid in whole or in part with federal funds
  - Used to meet a match/cost share requirement

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Certification of Time & Effort (*continued*)

- Necessary documentation :

  - Payroll records
  - Personnel activity report
  - Semi-annual certifications
  - Documentation of daily activities/timesheet

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Conflict of Interest

- ## 2 CFR Part 200.318(c)(1)

  - No employee, officer, or agent must 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 <u>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,</u> has a financial or other interest in or a tangible personal benefit from a firm considered a contract.

*G.S. 115C-12.2: "The term "immediate family member" means a spouse, parent, child, brother, sister, grandparent, or grandchild. The term includes the step, half, and in-law relationships."

Cost Principles

- All Costs Must Be:
  - Necessary and Reasonable
  - Allocable
  - Properly Documented
  - Consistent with the Grant Program
  - Not Used for Cost-Sharing or Match (for any other grant)
  - Legal Under State and local law

* Additional guidance can be found under 2 CFR Part 200.403-405

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Employee vs. Contractor

- An employee of the 21st CCLC grant should not be a Contractor for the grant, it's one or the other

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Entertainment Costs

- Costs of entertainment, including amusement, diversion, and social activities and any associated cost are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget or with prior written approval of the Federal awarding agency. (**2 CFR Part 200.438**)

Field Trips

- Educationally-related field trips must be included in the approved budget and require Program Administrator approval in advance of the field trip

- 21st CCLC staff must submit a completed Field Trip Request Form to the Program Administrator at least two weeks in advance of the scheduled field trip

- Field trips for entertainment purposes are not allowable

Appendix H: Field Trip Approval Form

Name of Program		Unit Number	
Person Completing Form		Date	

Complete and submit to Program Administrator for prior approval if requesting 21st CCLC reimbursement. Do not complete if there are no costs or if using other funding sources. Form and supporting documentation must be submitted at least two weeks prior to date of requested event.

Goal: List the goal(s) from the grant application that is (are) associated with the proposed field trip.

Objective: List the objective(s) from grant application that is (are) associated with the proposed field trip.

Description of Field Trip		
Date:	**Time:**	**Duration:**
Location: (Name and address of field trip destination)	**Distance:** (Total number of miles round trip)	**Type of Transportation:**

Field Trip Destination: (List title and topic including website link(s), as applicable)

Pre-Activity(s):

Activity(s) During the Field Trip:

Post-Activity(s):

Attendees: (List the number of students and chaperones attending)

Costs:	Quantity or Number	Cost Per Item	Total
Students			
Chaperones			
Mileage Costs (# miles x cost per mile			
Bus Driver Costs (# drivers x hourly rate x hours)			
Grand Total			
Are the 21ˢᵗ CCLC funds for this field trip in the approved FY Budget or Amendment?	Yes		No	

SEA USE ONLY	Approved by: (signature)	Date:

Internal Controls

- Internal controls are tools to help program and financial managers achieve results and safeguard the integrity of their programs

- Includes processes for planning, organizing, directing, controlling, and reporting on agency operations

Internal Control – Examples

- Well written policies and procedures manuals addressing employee responsibilities, limits to authority, performance standards, control procedures and reporting relationships
- Separation of duties in entities with small fiscal staff
- Ensure all personnel comply with the Conflict of Interest policies
- Clear job descriptions
- Adequate training for staff

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Inventory Management

- Each 21st CCLC recipient must have adequate controls in place to account for equipment purchased with 21st CCLC funds
  - Location of equipment
  - Custody of equipment
  - Security of equipment

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Inventory Management (*continued*)

- Each entity should have an inventory management system
  - Property records
    - Description, serial number or other ID, title information, acquisition date, cost, percent of federal participation, location, use and condition, and ultimate disposition
  - Physical inventory
    - Should be conducted every two years
  - Control system to prevent loss, damage,theft
    - All incidents must be investigated and documented

Inventory Management - Disposition

- When property is no longer needed, must follow disposition rules:
  - Transfer to another federal program
  - If the inventory of equipment is $5k or more – pay federal share and notify NC DPI in writing
  - Under $5k, equipment may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency; however, the disposition of such items should be noted on the equipment inventory maintained by the subrecipient

(2 CFR 200.313 (e))

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Parental Involvement

- To support children in meeting education goals, parents/guardians must be involved in their children's learning both during and after school

- Parental involvement activities are allowable expenses under the 21st CCLC program, but must be documented with the following when snacks and refreshments are provided;
  - Detailed agendas of activities
  - Attendance sheets signed and dated by each attendee

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Parental Involvement (*continued*)

- Parental involvement activities may vary from site to site, but family educational opportunities may include:
  - English Learner (EL) training
  - Literacy training in English and mathematics
  - GED preparation classes
  - High school completion classes
  - Parenting education classes
  - Computer training programs

Providing Healthy Snacks/Nutrition

- 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

- Healthy snacks is an encouraged activity for 21st CCLC programs and the purchase costs are an allowable use of 21st CCLC funds if they are determined to be reasonable, allocable and necessary

Providing Healthy Snacks (*continued*)

- State and federal resources, including the federal Child and Adult Food Program (CACFP) exist to assist in offsetting costs of providing nutritious snacks to children enrolled in 21st CCLC programs

- Additional resources and information can be found at: http://childnutrition.ncpublicschools.gov/

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Source Documentation

- Types of Documentation
  - Canceled checks (or similar bank record)
  - Bills, Invoices, Contracts
  - Payroll
  - Time and attendance records
  - Contract and subaward documents
- Electronic copies are okay
- Must retain for at least 5 years after the close of the cycle year

Supplement vs. Supplant

- Grant funds must be used in a manner consistent with all statutory requirements and must only supplement, *not supplant*, any federal, state or local dollars available to support activities allowable under the 21st CCLC program

- Funds may be used to expand or enhance, but not replace current activities

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Transportation

- Transportation of students between schools, after-school sites and home can be a large part of an entity's budget

- Cost associated with transportation must be transparent and documentation is key in determining it to be an allowable expense according to Federal and State policies

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Travel & Professional Development

- All professional development travel must support the RFP/program goals of the organization

- Must be reasonable with proper documentation prior to travel

- Approval with Program Administrator

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Questions????????

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Website Links

- ESSA (Every Student Succeeds Act)
  www.ed.gov/policy

- EDGAR (Education Department General Administration Regulations)
  www.ecfr.gov – Subpart D

- NC DPI Fiscal and Program Guidance
  www.ncpublicschools.org/21cclc/

- Child Nutrition Program
  http://childnurtition.ncpublicschools.gov

Website Links (*continued*)

- Budget and Amendment System (BAAS)

  https://schools.nc.gov/baas

- Expenditure Reporting and Cash Applications (ERaCA) for Education Centers

  https://schools.nc.gov/eraca

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Website Links (*continued*)

- NCID

  https://ncid.nc.gov

- Vendor Electronic Payment Form

  www.ncpublicschools.org/21cclc/resources/state-guidance/

- ERaCA user Guide

  www.ncpublicschools.org/21cclc/resources/state-guidance/

- Federal Policy, State Guidance and the 21st CCLC Grant

  http://www.ncpublicschools.org/21cclc/resources/state-guidance/

Public Schools of North Carolina

NC DPI Fiscal Contacts

Fiscal Monitoring

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Data Quality & Fiscal Monitoring

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