

Grant Guidance 2021-2022

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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¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 implementation of the ELISS program. 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 federal, 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 the content of this manual as well as 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 U.S. Department of Education (USED). 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 from the USED to state grantees and from state grantees to local subgrantees.

- [North Carolina Department of Public Instruction ELISS](#)
- [The Elementary and Secondary School Emergency Relief Fund \(ESSER\)](#)
- [Extended Learning and Integrated Student Support programs - Legislation](#)
- [Extended Learning and Integrated Student Support programs – Guidance](#)
- [Education Department General Administrative Regulations \(EDGAR\)](#)
- 2 CFR PART 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

1.B: Background of the Program

In March 2021, the General Assembly of North Carolina appropriated fifteen million dollars (\$15,000,000) from the Federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funds for the Extended Learning and Integrated Student Supports (ELISS) Competitive

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

Grant Program for the 2021-2023 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 whose learning has been negatively affected by COVID-19 impacts.

Nonprofit corporations and nonprofit corporations working in collaboration with local school administrative units were 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

Section 4 of HB196 states, “Funds shall be available for grants through the deadline established by applicable federal law and guidance for use of funds from the ESSER II Fund.” ELISS 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 through September 2023. NCDPI will renew a subgrant through a continuation of funding application. In order 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 Program Priorities

The programs funded shall raise standards for student academic outcomes by focusing on the following:

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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.

1.D: 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.

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.

In addition to focusing services in low-performing schools, the State also gave competitive priority to proposals which provided services to at-risk students living in the State's most economically distressed counties designated as Tier 1 or Tier 2 by the North Carolina Department of Commerce.

During the 2021-22 competition, there was not 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.

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

Each subgrantee can request reimbursement for expenditures made between July 1st 2021 and September 30th 2023. 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 September 30, 2023 deadline. There is no liquidation period. Any unspent ELISS grant funds from Year 1 of project implementation are able to carryover to Year 2 of project implementation. The ERaCA system will not shutdown between years 1 & 2 of the project. All unspent funds remaining at the end of the grant period of availability (September 30, 2023) will revert to the state.

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 HB196, 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 federal CRRSA ESSER II dollars and must align with federal grant Uniform Guidance, thus ELISS matching funds shall not include State or federal funds, including Title I or Title IV funds ([§ 200.306](#)). Matching funds may include in-kind contributions for up to fifty percent (50%) of the required match. A nonprofit corporation may act as its own fiscal agent for the purposes of the ELISS Program.

Third-Party In-Kind Matching

The Federal Uniform Grant Guidance defines third-party in-kind contributions as,

*“the value of non-cash contributions (i.e., property or services) that -
(1) Benefit a federally-assisted project or program; and
(2) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.” (§ 200.306)*

Per HB196, 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 by line item detail for review and approval by NCDPI prior to 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 made available on a reimbursement basis, it is strongly encouraged that applicants have secured funding or a line of credit to operate the ELISS program for approximately a three-month period. The template for the FPD 208 may be found in Related Documents section of CCIP.

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." (2 CFR 200.404)

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. Please refer to [Section 2.D.](#) of this document for additional information about budgeted salaries.

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 175. 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., federal fund code is 3).
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 10 for ELISS awards; PRC 050 for Title I, Part A 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 Federal Program Monitoring and Support Division is responsible for approving the COA for PRC 175 on an annual basis. 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 in a manner consistent with all statutory requirements and must be used 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 costs that are reasonable and necessary to fulfill the goals of the ELISS grant. Subgrantees are strongly

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

encouraged to attend all training provided to assist non-LEAs on budget and operational requirements, as related to the 2 CFR PART 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). 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 (see [Section 2.D.](#))
- Staff development and training
- Consultants, subcontracts and evaluators (External Evaluators up to 15% of Grant Awarded)
- Transportation costs for students (see [Section 2.F.](#))
- Educationally related field trips (see [Section 4.I.](#))
- Approved food purchases (see [Section 4.I.4](#) and [Section 4.J.](#))
- Renting space to the extent that the rates are reasonable and in alignment with 200.465, if necessary
- Contracts
- Teacher substitutes
- Travel reimbursements (see [Section 2.G.](#))
- ELISS program equipment and supplies, including computers and software (see [Section 2.C.4](#))
- 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 (see [Section 2.G.](#))
- Fundraising costs
- Land acquisition
- Building or renovation costs

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- Clothing for staff or students
- Cost of conducting an audit if total of all federal grants received is less than \$750,000**
- 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
- Charitable contributions
- Bonuses of any kind

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 (§ 200.313d2)
- 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- Subgrantees must contact the NCDPI ELISS PA prior to disposing of any equipment ([Section 2.N.3](#))

NOTES

- Federal funds generally may not be used for non-educational/entertainment activities; this includes spending program funds on items such as amusement parks fees, ball games, purchasing gift cards, giving monetary incentive awards, etc. Specific costs that might otherwise be considered entertainment that have a programmatic purpose and are authorized in the approved budget for the Federal award or with prior written approval of the Federal agency are allowable ([2 CFR § 200.438](#) & Slide #12 in <https://www2.ed.gov/programs/21stcclc/21stcclc-program-income-parent-fee-presentation.pdf>).
- If NCDPI determines any costs to be unallowable, subgrantees are subject to repayment, including interest, of such costs ([2 CFR § 200.410](#)).

2.C.4: Equipment & Supply Purchases

The NCDPI ELISS Program adheres to the following Federal definitions for computing devices, equipment and supplies ([2 CFR §200.1](#)):

- **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.

When purchasing computing devices, equipment or supplies with ELISS funds, subgrantees should uphold the following policies and procedures:

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- Procurement Guidelines ([see Section 2.I](#))
- Asset Inventory (2 CFR §200.313).
 - All equipment, furniture and computing devices purchased with ELISS grant funds must be recorded in an asset inventory.
 - NCDPI does not provide a template for the asset inventory. All Subgrantee asset inventories must include the following elements:
 - a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property (2 CFR §200.313).
 - At the end of the grant cycle, a Subgrantee's asset inventory should be reviewed to determine if the assets are no longer needed for the original program or project so that they may be used in other activities
 - Inventory must be physically counted and reconciled 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.

2.C.4.1 Guidelines for prorating costs for equipment or supply use outside of the ELISS Program (2 CFR §200.313 and 200.314)

- **Equipment (includes computing devices with a per-unit acquisition cost equal to or exceeding \$5,000)**
 - It is allowable for a Subgrantee to use equipment purchased outright with ELISS grant funds to support other programs without a cost-sharing requirement (i.e., prorating acquisition costs of the equipment between multiple funding sources based on percent used). During the grant period the equipment is used in the ELISS Program for which it was acquired, the Subgrantee must also make the equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible.
- **Supplies (includes computing devices with acquisition costs less than \$5,000):**
 - Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award (§200.453 (c))

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

2.D: Salaries

All personnel should receive a W-2 or a 1099 for working for the ELISS program. 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, it is the responsibility of each organization to 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. (§ 200.403-405)

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

§ 200.430 Compensation - personal services.

Reasonableness. Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal entity. In cases where the kinds of employees required for Federal awards are not found in the other activities of the non-Federal entity, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the non-Federal entity competes for the kind of employees involved.

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, incentive 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 federal programs under 2 CFR §200.213, “Debarment and Suspension.”

- 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. Although it is a best practice and NCDPI recommends federal exclusion records are reviewed for all vendors, the Uniform Guidance requires this step for vendors with contracts over \$25,000.

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. (See [APPENDIX II TO PART 200—CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS](#) for required contract terms and conditions).

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 are required to administer contracts in a manner that ensures the contractor performs in accordance with the terms, conditions, and specifications of the contract or purchase order.

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 that are written into the grant application that do not follow proper procurement and contract rules and procedures are **NOT** exempt from procurement and contracts

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

rules and regulations. For more information on required procurement practices, please refer to [Section 2.J.](#) of this document.

NOTES

- Vendors cannot be ELISS program employees.
- Charter school contracts must contain the following State language required per General Statue 115C-218.105 State and local funds for a charter school: (No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions)
- As it relates to the ELISS Program, construction contracts are not an allowbale 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.
- Some LEAs may have certain processes they follow according to the school district's policies. Approval of that process will be evaluated on a case-by-case basis.

2.F: Transportation Costs for Students

Reimbursement of transportation costs must be based on total miles driven daily and must be multiplied by the current transportation mileage rate (or lower rate) noted for the school district in which the ELISS program site(s) resides. Detailed mileage logs must be maintained and provided as requested. Grantees cannot request reimbursement of vehicle maintenance and fuel, as the school transportation rate includes these costs.

When using contractors for student transportation, the same guidance applies as referenced above and must identify the following:

- Dates of transportation
- From/to destination for each day
- Rate per mile as reflected in the contract

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- Number of students transported
- Vehicle license plate number
- Total number of miles for the billing period
- Contractor invoice for payment

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 that are 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 travel has been completed.

Per Uniform Guidance 200.475, 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 non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy. In addition, if these costs are charged directly to the Federal award documentation must justify that:

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

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

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 Federal or 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.**

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

The following travel costs cannot be paid with ELISS funds:

- Cost of upgrading airline seats, unless required for medical reasons
- Travel insurance
- Additional Baggage fees (checked or extra weight) (*revised 7/20*)
- 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

ELISS subgrantees must operate their federal grants in accordance with the Code of Federal Regulations. 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 compliantly managing the Federal 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 (2 CFR §200.1).). Internal controls also help to reduce fraud, waste and abuse in the use of Federal funds.

Per Government Accountability Office's (GAO) Standards for Internal Control in the Federal Government (the "Green Book"), 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.

These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- 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.

The entity must implement internal controls to address various areas identified in the Uniform Guidance. While the required internal controls mentioned in the following chart are not required to be in writing, the entity must still adhere to these requirements. Addressing the topics in writing helps to ensure that all staff will consistently follow procedures and may reduce the risk of monitoring or audit findings.

Internal Control	Authorizing Citation
Accounting Records Reconciliation Reporting	Accounting Records – 2 CFR §200.302(b)(3) Reconciliation – 2 CFR §200.302(b)(5) Reporting – 2 CFR §200.302(b)(2)
Basic Considerations	2 CFR §200.402-411
Contract Oversight	2 CFR §200.318(b)
Drawdown Procedures	2 CFR §200.305(b)(3)
Expenditure Authorization by Program	2 CFR §200.303
General Provisions for Selected Items of Cost	2 CFR §200.420-475
Period of Performance	2 CFR 200.309, 200.403(g); 34 CFR §76.707
Records Retention	2 CFR § 200.335; 34 CFR §81.31(c)
Source Documentation	2 CFR §§200.302(b)(3), 200.403(g)
Supplement Not Supplant	ESSA, IDEA
Suspension and Debarment	2 CFR §200.212, 2 CFR Part 180

H.1 Required Written Procedures

As defined by the GAO, written policies and procedures are one form of internal control. Some written policies and procedures are required, see Required Internal Control and Written Policy and Procedure chart below, and others are recommended as a best practices. Some written policies and procedures are captured in an entity's board policies and some are documented in the entity's internal written procedures. Written policies and procedures governing the entity's

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

implementation of federal grants should be reviewed routinely and revised as needed. If, in the course of monitoring and audits, a revision of internal controls is required, entities must take prompt action. NCDPI will review an ELISS subgrantee's written fiscal procedures during a fiscal monitoring event.

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

- Organization accounting system(s)
- How budgets are loaded onto the system
- Process for comparing budgets to expenditures
- Process for drawing down funds
- Process and authorizations for budget revisions
- Period of performance and when obligations are made
- Process for carryover
- Process for completing the completion reports
- Incorporate state agency requirements, if applicable.

Uniform Guidance requires written policies and procedures for some areas as noted in the table below:

Required Internal Control	Requirement	Authorizing Citation
Cash Management	Written Procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in 2 CFR 200.305.	§200.302(b)(6), §200.305
Allowability	Written Procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.	§200.302(b)(7)
Equipment Management	Written Procedures for managing equipment must meet the following requirements (summarized): (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding, who holds title, the acquisition date, and cost, percentage of Federal participation in the project costs, the location, use and condition of the property, and any ultimate disposition data. (2) A physical inventory every two years. (3) Safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. (4) Adequate maintenance procedures. (5) Proper sales procedures, if applicable.	§200.313(d)
Conflict of Interest	Written Standards of Conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award	§200.318(c)

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

	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. ... 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. However, non-Federal entities may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions.	
Procurement (Specific levels described in §200.67, §200.88, §200.320 – subject to change.)	Written Procedures for procurement transactions. These procedures must ensure that all solicitations: (1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition.... (2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.	§200.319(d)
Procurement: Competitive Proposals	Written Method for conducting technical evaluations of the proposals received and making selections.	§200.320(e)(2)(ii)
Compensation– Personal Services (Time and Effort, Stipends, Bonuses etc.)	Written Policy to address whether compensation and allowability of costs of compensation are allowable including procedures to determine if the cost is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity. Policy must be consistently applied to both Federal and non-Federal activities.	§200.430(a)(1)
Travel	Written Travel Policy to cover costs incurred by employees and officers for travel normally allowed by the non-Federal entity in its regular operations.	§200.474(b)

2.1: Conflicts of Interest

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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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. ([2 CFR §200.318](#))

Within the ELISS program, conflicts of interest include but are not limited to:

- Employing immediate family members as contract labor for services.
- Having a program employee serve as a vendor.
- Any purchase from a company in which a program employee has a financial interest or would receive a financial benefit.

While Uniform Guidance does not stipulate a specific accounting system, 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 as set out in the Uniform Grant Guidance (UGG) (2 CFR §200.218 - §200.227).

Procurement Requirements Using Federal Funds for Services and Goods*

Procurement Method	Goods	Services
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¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

Micro-Purchase - No required quotes. However, must consider price as reasonable, and, to the extent practical, distributed equitably among suppliers.	\$10,000 or less Must use more restrictive \$10,000 federal threshold.	\$10,000 or less
Small Purchase Procedures (Informal) - Obtain/document quotes from a reasonable number of qualified sources (at least three).	\$10,000.01 - \$90,000 Must use more restrictive \$90,000 state threshold instead of \$250,000 federal threshold for LEA's, LAB, ISD, regional schools. Charter Schools and nonprofits are not subject to State procurement laws and can use a \$250,000 threshold.	\$10,000.01 - \$250,000 Service contracts not subject to state competitive bidding requirements. LEAs utilize UG process (or local if more restrictive).
Sealed Bids / Competitive Bids (Formal)	\$90,000.01 or more Must use more restrictive \$90,000 state threshold for LEA's, LAB, ISD, regional schools. Charter Schools and nonprofits are not subject to State procurement laws and can use a \$250,000 threshold. instead of \$250,000 federal threshold	\$250,000 or more Service contracts subject to state competitive bidding requirements. for LEA's, LAB, ISD, regional schools. Charter Schools and nonprofits are not subject to State procurement laws and can use a \$250,000 threshold. LEAs must utilize UG process (or local if more restrictive).
Noncompetitive proposals	Appropriate only when: <ul style="list-style-type: none"> • Available only from a single source (sole source) • Public emergency • Expressly authorized by awarding or pass-through agency in response to written request from district • After soliciting a number of sources, competition is deemed inadequate. • A waiver must be obtained from NCDPI. See the Fiscal Guidance NC NCDPI website for instructions on obtaining pre-approval. 	

Self-Certification Option for Higher Micro-Purchase Threshold

The updates to the Uniform Guidance did not change the micro-purchase threshold; the current micro-purchase threshold remains \$10,000. A subrecipient does not need to solicit competitive price or rate quotations when awarding a micro-purchase if it considers the price to be “reasonable

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

based on research, experience, purchase history or other information and documents it files accordingly”.

NOTES

- In addition, procurement procedures must be maintained to avoid any potential conflicts of interest. Potential conflicts of interest that may arise as a result of a contract must be disclosed to NCDPI in advance of entering into a contract with an individual or company (EDGAR 2 CFR §200.319).
- Equipment purchases, regardless of method of procurement, must be approved in the Budget Form 208.

2.K: Time and Effort Reporting

The purpose of time and effort reporting is to certify and verify that the employee’s compensation from the grant funds is commensurate with their percent of effort worked on the grant.

Compensation may also include fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements noted below and that the total compensation for individual employees:

- Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.
- Follows an appointment made in accordance with the non-Federal entity’s laws or written policies.
- Is determined and supported by appropriate documentation.

Uniform Guidance no longer explicitly requires semi-annual certifications or personnel activity reports (PARs) as support for compensation expenses. However, entities should continue to use their current internal control system of semi-annual certifications, PAR reports, or approved substitute systems but are not required to use these controls. If an entity decides not to use semi-annual certifications or PAR reports, the entity is still required to maintain auditable "time and effort" documentation that describes how each employee, paid in part or whole from federal funds, has spent his or her compensated time. 2 CFR 200.430i requires the following as *Standards for Documentation of Personnel Expenses*:

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- Comply with the established accounting policies and practices of the non-Federal entity and;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
 - The system for establishing the estimates produces reasonable approximations of the activity actually performed;
 - Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
 - The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Because practices vary as to the activity constituting a full workload, records may reflect categories of activities expressed as a percentage distribution of total activities.

Cost Objective(s)	Criteria	Supporting Documentation Examples
Single Cost Objective	<ul style="list-style-type: none"> • Employee works solely on a single Federal award or cost objective. 	<u>Semi-annual certification</u> <ul style="list-style-type: none"> • Prepared at least semi-annually; and • Signed after-the-fact by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

Multiple Cost Objectives	<ul style="list-style-type: none"> • More than one Federal award; • Federal award & non-Federal award; • Indirect cost activity & direct cost activity; • Two or more indirect activities that are allocated using different allocation bases; or • Unallowable activity & a direct or indirect cost activity 	<u>Personnel activity reports (PAR)</u> <ul style="list-style-type: none"> • Reflect an after-the-fact distribution of the actual activity of the employee; • Account for the total activity for which each employee is compensated; • Be prepared at least monthly & coincide with one or more pay periods; and • Signed after-the-fact by the employee & a supervisory official having firsthand knowledge of the work performed by the employee.
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Important Reminders Regarding Time and Effort if PARS and Semi-annual Certifications are Elected as Documentation for Employees¹

1. Semi-annual (periodic) certifications are needed for all employees not required to maintain PARs.
2. Appropriate time and effort documentation for all employees include time sheets for hourly paid employees with single cost objectives or (PAR) for employees with multiple cost objectives or with multiple roles within single cost objectives.
3. Semi-annual (periodic) certification must be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Timesheets and PARS must be dated and signed by both the employee and his/her supervisor.
4. All time and effort documentation should reflect after-the-fact distribution of the actual activity of each employee.
5. PARs should account for the total activity (ELISS and non-ELISS) for which the employee is compensated by the organization.
6. Time period (start and end dates) of time and effort documentation such as time sheets and PARs must be prepared at least monthly and coincide with one or more pay periods/cycles.
7. Documents must present breakdown of the benefits/payroll taxes paid on behalf of the employees being paid through ELISS funds.
8. NCDPI may request documents relating to proof of payment/transfer of payroll.

NOTE

Official electronic signatures for Time and Effort Reporting are allowable with appropriate documentation as referenced above.

¹ An 'employee', for tax purposes, means whether federal (and state) income taxes must be withheld from the person's pay and whether the employee and employer must pay FICA taxes (for Social Security and Medicare benefits). In these circumstances, the opposite of an employee is an independent contractor.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

2.L: Indirect Cost

An indirect cost is a cost incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results (2 C.F.R. 200.1). Subgrantees that receive their indirect cost rates from NCDPI Example of commonly charged indirect costs include organization-wide administrative costs of managing federal grants, such as costs related to accounting, budgeting, purchasing, auditing, and payroll processing. However, it is the ability to identify and allocate a particular cost with a specific Federal award, rather than the nature or type of cost involved, that is the determining factor in distinguishing an allowable indirect cost. It is also important to ensure that your organization is consistent in what and how it charges indirect costs; each of item of cost incurred for the same purpose must be consistently treated as either a direct or indirect cost (2 C.F.R. 200.412).

An indirect cost rate is the rate at which an organization can charge indirect costs based on the direct costs charged to a grant (minus certain excluded cost). The USED has given NCDPI authority to issue indirect cost rates for all subgrantees. Non-LEA organizations should utilize the statewide average restricted indirect cost rate provided annually; the statewide average restricted indirect cost rate for FY 2022 is 3.493. The formula for charging indirect costs is as follows:

$$\text{Indirect Costs} = (\text{Indirect Cost Rate}) \times [(\text{Total Direct Costs}) - (\text{Capital Outlays incl. Capitalized Equipment}) - (\text{Subgrants and Contracts})]$$

Sample Indirect Cost Calculation	
Indirect Cost Rate	3.5%
Total Direct Costs	\$100,000
Contracts	\$20,000
Capitalized Equipment	\$5,000
Total Allowable Indirect Costs	\$2,625 (\$75,000 x 3.5%)

When charging indirect costs to the ELISS program, organizations must ensure that all indirect costs are coded as indirect costs using the indirect cost codes in the Public School Chart of Accounts. It is not permissible to code indirect costs to direct cost purpose-object code combinations and merely charge the expenses at the allowable rates within those categories. Instead, organizations must ensure that they maintain documentation to identify which specific activities or cost objectives are paid for out of indirect costs, the total amount of indirect costs charged to the grant, and code all of the indirect costs charged to the indirect cost purpose-object code combination. Documentation to support expenses for indirect cost must be maintained and provided during a fiscal monitoring or program monitoring review.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

2.M: 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.

2.N: Close-Out Processes

2.N.1: Records Retention

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal 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 Federal funds must be retained for 5 years after final disposition ([2 CFR §200.333](#)).

2.N.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.

***If no federal program needs nor accepts the property/equipment/supplies, disposition of the items will be determined by the NCDPI.*

2.N.3: Disposition of Equipment ([§200.313\(e\)](#)) and Supplies ([§200.314](#))

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 federally funded ELISS programs within the district/area of the current grant; and then to other federal educational programs, such as Title 1 funded schools/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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 federally sponsored school/program/project within the community (*with coordination from NCDPI's Program Administrator*).

*** If no federal program accepts the property/equipment/supplies, disposition of the equipment/supplies will be determined by NCDPI.*

2.N.4: Transfer/Redistribution of Assets Protocol

ELISS Transfer/Redistribution of Assets Protocol	
STEP 1	NCDPI Program Administrator and ELISS Program Director identify either another federally funded 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	<p><u>Transfer/Redistribution of Assets</u></p> <p>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.</p>

2.N.5: 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.N.6: 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- The grantee's obligation to return any funds due as a result of later refunds, corrections or other transactions.
- Records retention as required by federal law.

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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

SECTION 3: FUND DISTRIBUTION AND REIMBURSEMENT

3.A: Allotments and Reimbursement

Per Section 4 of the HB196 legislation, ELISS grant participants are eligible to receive their SBE-approved annual grant amount (up to \$500,000) 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 which has been approved by the State Board of Education to receive federal or 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. Non-LEAs may submit one reimbursement request per week into ERaCA and they will generally receive the funds via direct deposit within ten (10) business days.

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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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@NCDPI.nc.gov and Melissa Madrid at Melissa.Madrid@NCDPI.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 NCAS. The NCDPI Cash Management Section draws the funds down per the report.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 meeting 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 quarterly data 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 196 legislation. According to section 4 of [HB196](#), activities for the ELISS program must align to the following criteria:

- a. Use of an evidence-based model with a proven track record of success.
- b. Inclusion of rigorous, quantitative performance measures to confirm effectiveness of the program.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- c. 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.
- d. Alignment with State performance measures, student academic goals, and the North Carolina Standard Course of Study.
- e. Prioritization in programs to integrate clear academic content, in particular, science, technology, engineering, and mathematics (STEM) learning opportunities or reading development and proficiency instruction.
- f. Minimization of student class size when providing instruction or instructional supports and interventions.
- g. 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.
- h. 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. Per the ELISS legislation, field trips should focus on the "expansion of student access to high-quality learning activities and academic support that strengthen student engagement and leverage community-based resources,

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

which may include organizations that provide mentoring services and private-sector employer involvement” ([HB 196, 4](#)). 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 196](#) 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. .

4.E.1: Field Trip Approval Due Dates for 2021-2022 Grant Cycle

- **Fall:** Last business day in November for field trips taken November – January
- **Spring:** Last business day in January for field trips taken February – May
- **Summer:** Last business day in April for field trips taken June - August

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- reference Section 4 - Program Income in the ELISS Guidance document. (revised 10/19)
- 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.2: Field Trip Approval Process:

- A Field Trip Request Form for each planned ELISS field trip must be emailed to eric.rainey@NCDPI.nc.gov **by the designated seasonal due date and** 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 proposed changes to approved field trips during the grant year must be emailed to eric.rainey@NCDPI.nc.gov for review and approval no later than ten (10) days prior to the field trip.
- Subgrantees should always submit the current fiscal years field trip request form. **Please do not submit field trip requests on an old form.**

4.E.3: 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 SBE-approved application or NCDPI-approved continuation application for the current grant year.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

4.E.4: Food on Field Trips

To provide food for day field trips during the grant year, ELISS Programs should partner with the school's food /nutrition department and/or other funding sources (See [Section I](#)). 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 \$3.00 per lunch per student. 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.J: Providing Healthy Snacks

4.J.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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

All funds used to purchase daily snacks for ELISS Programs will only be reimbursed up to \$0.96 per snack per student. Any costs over \$0.96/snack 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.
- NCDPI reimburses daily food costs at a rate lower than other federal food programs, such as CACFP, to encourage subgrantees to use other federal funding sources instead of ELISS grant funds to support their daily snack programs.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 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
- 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 an easily understood format 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 on 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 that acknowledge that they have received and read each of the policies. Signed agreements 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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. 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 by NCDPI at the end of a Subgrantee's 3-year ELISS grant cycle.
 - 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 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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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.E: Fire Safety Policies and Procedures

Program Directors should contact local fire marshals to ensure the facility being considered for a 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 jurisdiction and consider inviting local fire department personnel to speak with the students about fire safety and emergency preparedness.

5.F: 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

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

make-up days that either will coincide with the school's make up day or a day that programs do not usually operate.

5.G: 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 U.S. 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.H: 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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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. A Dun & Bradstreet D-U-N-S® and tax identification number (EIN or TIN) are required. To demonstrate compliance, all non-LEA subgrantees must submit the D-U-N-S® number as well as a SAM confirmation registration to NCDPI in the initial application.

6.B: State Reporting

North Carolina General Statute (G.S. 143C-6-23) requires every nongovernmental entity that receives State or Federal 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 or Federal Pass-through Grants](#) may be downloaded from the website for completion. Submit all reports to NCGrants@NCDPI.nc.gov.

6.B.1: Reporting Thresholds*

Total Funds from All State Agencies	Reports Due Submit all reports to NCGrants@NCDPI.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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

**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: Voluntary Reduction or Voluntary 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 request a voluntary reduction or termination of the grant by submitting in writing the Voluntary Reduction/Termination form with appropriate signatures (see [Appendix G](#))

If a subgrantee requests a voluntary reduction in the first year of the grant award but is later able to increase enrollment in subsequent years 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 and federal 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).

Uniform Guidance requires organizations to have an independent audit conducted by an independent CPA when the annual fiscal year total of all federal funds reaches \$750,000. Audit reports must be remitted to the Federal Audit Clearinghouse within 9 months of the organization's fiscal year end. ([EDGAR 2 CFR 200.501](#))

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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 196²),

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. 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 mid-year (December 15), at the end of the school year (June 30), and, at the end of summer, if the grantee provided ELISS-funded summer programming (September 15). See Table 7.1 below for more details.

Table 7.1 Grantee Implementation Reporting Due Dates

Report	Due Date
Year 1: Interim Implementation Report*	December 15, 2021
Year 1: End-of-Year Implementation Report	June 30, 2022
Year 1: End-of-Summer Implementation Report <i>(if applicable)</i>	September 15, 2022
Year 2: Interim Implementation Report	December 15, 2022
Year 2: End-of-Year Implementation Report	June 30, 2023
Year 2: End-of-Summer Implementation Report <i>(if applicable)</i>	September 15, 2023

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

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

² <https://www.ncleg.gov/Sessions/2021/Bills/House/PDF/H196v8.pdf>

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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, SeERVE 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 program³". 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 (September 30). 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	September 30, 2022

³ It is important to note that due to COVID-19 disruptions to testing schedules, state test results, graduation rates, and promotion rates will not always be accessible/feasible measures; therefore, it may be necessary to collect data on shorter-term impacts (e.g., student engagement in school, social-emotional connectedness, performance on benchmark test or end of unit assessments) grantees will be able to provide evidence of regarding how their program's theory of change contributes to long-term outcomes(e.g., increased EOG scores, promotion rates and/or graduation rates).

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

Report	Due Date
Year 2: Annual Grantee Outcome Report	September 30, 2023

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 amount⁴. 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 each year following the year in which grant funds were awarded.” 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.

⁴ See *Evaluation Budgeting Quick Guide*, National Service Social Innovation Fund

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

SECTION 8: SUBGRANTEE MONITORING

NCDPI is required to monitor the quality and effectiveness of the programs operating with funds provided through ELISS grants ([EDGAR, 2 CFR § 200.331](#)). Monitoring reviews are conducted to ensure compliance with federal and 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 monitoring events and technical assistance visits.

A risk assessment determines when 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. All ELISS subgrantees will be monitored for programmatic and fiscal compliance at least one (1) time during the two-year grant cycle. 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)

All ELISS subgrantees will also be monitored for fiscal compliance during FY 21-22 (Year 1) with a Fiscal Desk Review (FDR). For a list of Sample Fiscal Desk Review Reconciliation, see [Appendix K](#).

8.A.2: Fiscal Monitoring Review (FMR)

A risk assessment will determine the type of fiscal monitoring the subgrantee will receive in Year 2. Subgrantees will either receive a Fiscal Monitoring Review (FMR) or a Fiscal Desk Review (FDR) depending on their risk level.

FMRs are typically conducted on-site at the organization location where fiscal records are maintained. The review process utilizes an instrument with nine (9) compliance strands:

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

1. Fiscal Management System
2. Written Fiscal Policies and Procedures
3. Subcontractors and Procurement Standards
4. Compensation
5. Budget
6. Inventory and Equipment Management
7. Expenditure Testing
8. Fiscal Monitoring
9. Questioned Cost

During the FMR, Fiscal Monitors will review documentation, conduct interviews, and provide technical assistance when applicable. Following the review, a report is completed based on the following FMR Rating Rubric:

Meets Requirements	Meets Requirements with Recommendation(s)	Finding(s)	NA - Not Applicable
Compliance indicator is 100% met and supported by all required evidence(s).	Basic compliance requirements are met; recommendations are provided for improvement.	Evidence or lack of evidence show compliance indicator has not been met.	Accountability standard is not applicable.

The official ELISS FMR or 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.B: ELISS Comprehensive Program Monitoring Review (CPMRs)

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. Federal/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:

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

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

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.C: Technical Assistance Visits

SERVE and NCDPI staff will conduct online and/or in-person visits with ELISS-funded organizations for the purpose of monitoring operations and surfacing any challenges to implementation and/or evaluation. The visits will help to assess compliance and to inform the development of subgrantee descriptions/profiles—which will help to describe the range/types of ELISS programs funded.

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 fall 2021, 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.

Then, during the spring, selected programs will receive a site visit. The site visits will consist of three parts: a) an informal/semi structured interview with the Program Director, b) observation of program activities, if possible; and c) technical assistance on evaluation planning, as needed.

The Program Director interviews will review program operations, activities, services provided, changes in implementation as compared to what was proposed in subgrantee application, etc. The semi-structured interview will address topics such as enrollment, serving at-risk students, collaboration with schools, operational challenges due to COVID-19, and their thinking to date in possible impact on students.

The observations will provide insight into the various types of programming provided to students across subgrantees. Formative and impressionistic in nature, the goal is to surface impressions of

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

differences in program activities, approaches, students served, etc. SERVE does not provide centers observed with any judgments, ratings, or feedback forms; rather, observations across the sites will be summarized in terms of variability on program characteristics. SERVE will use an open-ended narrative form to take notes on what is observed whether it is an extended learning program or a Tier II small group integrated activity during the school day. In addition, as part of the site visit SERVE/NCDPI staff will meet with the Program Director and/or the subgrantee evaluator to review their current data collection efforts and to help ensure capacity and readiness for submitting their required ELISS Annual Grantee Outcomes Report (i.e., Year 1 annual report due by September 30, 2022, and Year 2 annual report due by September 30, 2023).

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

SECTION 9: TERMINATION OF GRANTS

The State Board of Education (SBE) is ultimately responsible for 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 are available to assist with identifying 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 a termination of the ELISS grant.

- (a) The NCDPI may recommend termination of an ELISS grant to the SBE, in whole or in part, to a subgrantee before the end of the grant period if the subgrantee has:
 - 1) materially failed to comply with the terms and conditions of the grant;
 - 2) failed to comply with State Education Agency (SEA) policies; or
 - 3) failed to comply with state or federal law.
- (b) When recommending the termination of a grant in whole or in part, the NCDPI shall send written notification by certified mail to the subgrantee that the NCDPI is proposing to terminate the grant award for nonperformance or noncompliance.
- (c) Written notification is provided at least thirty (30) days prior to sending a formal recommendation for termination to the SBE.
- (d) The notification shall include, at a minimum:
 - (1) the reason(s) for initiating the termination;
 - (2) the effective date of the proposed termination; and
 - (3) an explanation that the subgrantee may forego the termination process by electing to withdraw from the ELISS grant program.
- (e) The subgrantee has fifteen (15) days from receipt of the notification to respond in writing to NCDPI indicating its objection to the proposed termination.
- (f) The written objection shall include:
 - (1) a response to each reason listed for the proposed termination;
 - (2) an explanation why the finding is faulty or based upon excusable conduct; and
 - (3) if the subgrantee wishes to appear personally to present its objections.
- (g) If the NCDPI does not receive a written objection in a timely manner, then the proposed termination is considered unopposed and may be presented at the next meeting of the SBE for final action.
- (h) If the subgrantee submits a timely written objection, the NCDPI will forward the recommendation along with the objection to the SBE for placement on the agenda for the next regular SBE meeting.
- (i) If the subgrantee has requested to make a personal appearance, the request will be forwarded to the chair of the appropriate committee who will place the item on the agenda for the next regular committee meeting.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

- (j) If a subgrantee is terminated for noncompliance/nonperformance, it cannot reapply for an ELISS grant that would begin at any point during the four consecutive school years after the termination action.
- (k) NCDPI shall be liable only for payment in accordance with the provisions of the ELISS grant award for services rendered prior to the effective date of the termination.
- (l) A subgrantee has the right to request a hearing if it alleges that the NCDPI violated a State or Federal statute or regulation when it terminated the ELISS grant of the subgrantee.
- (m) A subgrantee may submit to the NCDPI a written request for a hearing within thirty (30) days of the action of the SBE.
- (n) Within thirty (30) days after the NCDPI receives the request for a hearing, the NCDPI shall hold a hearing on the record and shall review its action. The hearing may be conducted by a hearing officer.
- (o) No later than ten (10) days after the hearing the NCDPI shall issue its written ruling, including findings of fact and reasons for the ruling.
- (p) If the NCDPI determines that the NCDPI's action was contrary to State or Federal statutes or regulations that govern the ELISS program, the NCDPI shall rescind its action.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

SECTION 10: APPEALS PROCESS

In accordance with federal rules, NCDPI provides applicants or recipients with the opportunity for a hearing to appeal NCDPI's final action under an applicable federal program. See 34 C.F.R. § 76.401(a), 34 C.F.R. § 76.783 and 20 U.S.C. 1231b-2. Specifically, the applicant or recipient must allege that NCDPI violated State or Federal law, rules, regulations, or guidelines in:

- 1) disapproving or failing to approve its application or program in whole or part,
- 2) failing to provide funds in amounts in accord with the requirements of laws and regulations,
- 3) ordering, in accordance with a final State audit resolution determination, the repayment of misspent or misapplied Federal funds, or
- 4) terminating further assistance for an approved program. No other grounds for appeal will be accepted or considered.

To request a hearing, the appellant must file a full and complete written appeal, including the issue(s) in dispute, the legal authority or other basis for the appeal position, and the remedy sought within 30 days of the NCDPI's action (e.g., notification of any action under 1 through 4 above). The request must have an original signature of the authorized agent who signed the application, if available. If that individual is not available, the request must have the original signature of another individual who is authorized to sign official documents.

An original and two copies of the request for a hearing must be submitted by one of the following methods:

1. Certified mailed with a return receipt required (within 30 days based on the postmark) to:

Mailing Address:

Dr. Latricia Townsend, Director
Federal Program Monitoring and Support Division
North Carolina Department of Public Instruction
Mail Service Center 6307
Raleigh, NC 27699

2. Hand-delivered to:

Physical Address:

Dr. Latricia Townsend, Director
Federal Program Monitoring and Support Division
North Carolina Department of Public Instruction
Mail Service Center 6307
Raleigh, NC 27699

Within 30 days of receiving the hearing request, NCDPI will hold a hearing on the record to review its action. Pursuant to *In re Appeal of Clovis Unified School District*,¹ the applicant or

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

recipient will receive notice of the hearing and have the opportunity to participate and be represented by counsel.

The hearing will be conducted by an impartial hearing officer. During the hearing, the parties will have the opportunity to present and challenge evidence in an orderly fashion before an impartial decision maker.² No later than 10 days after the hearing, the hearing officer, as the impartial decision maker, will issue a written ruling on behalf of NCDPI including findings of fact and reasons for the ruling. The parties may waive these deadlines by mutual consent in writing.

NCDPI will rescind its action if it determines the action conflicts with Federal or State laws and regulations governing the applicable program. If after review, NCDPI does not rescind its action, the applicant or recipient may appeal to the Secretary of the U.S. Department of Education within 20 days of being notified of the result.

NCDPI will make all records pertaining to any review or appeal of the applicant or recipient available at reasonable times and places to the applicant or recipient. This includes records of other applicants.

¹ See *In re Appeal of Clovis Unified School District*, U.S. Dept. of Ed. Remand Order (July 10, 1995).

SECTION 11: APPENDICES



Appendix A: ALLOWABLE COSTS CHECKLIST FOR FEDERAL PROGRAMS

Is the cost:

Necessary (2 C.F.R. § 200.403(a))

- Is the cost necessary to carry out the plan of the federal program?

Reasonable (2C.F.R. § 200.404)

- Did the LEA follow its purchasing or procurement procedures?
- Is the cost in line with fair market prices for comparable goods or services?
- Would a “prudent person” agree that the item is reasonable?

Conforming to Limitations or Exclusions (2 C.F.R. § 200.403(b))

- Is the cost permissible and not explicitly disallowed under the specific items of cost found in the Uniform Grant Guidance 2 C.F.R. § 200.420-475?
- Is the cost permissible under the program statute and regulations?
- Is the cost permissible under the terms and conditions of the sub award?
- Is the cost permissible under state statute?
- Is the cost permissible under the LEA’s policies?

Consistent with Policies and Procedures (2 C.F.R. § 200.403(c))

- Are the LEA’s policies and procedures consistent among funding sources?
- Do the LEA’s policies and procedures apply the same rules for federal programs as they do for state and local programs?
- Would the cost be the same amount if it was funded by a state or local program?

Accorded Consistent Treatment (2C.F.R. § 200.403(d))

- Is the cost excluded from the LEA’s indirect cost rate?
- Is the cost treated the same for the federal program as it is for state and local programs?

Allocable (2 C.F.R. § 200.405(a))

- Is the cost incurred specifically for the federal program?
- If the cost benefits the federal program and other work of the agency, was the cost distributed in proportions that may be approximated using reasonable methods?
- Determined in Accordance with Generally Accepted Accounting Principles (GAAP) (2C.F.R. § 200.403(e)) Is the cost determined in accordance with Generally Accepted Accounting Principles (GAAP) or as otherwise provided for in the Uniform Grant Guidance?
- Not used for cost sharing or matching requirements (2 C.F.R. § 200.403(f))
- Is the cost not being used to meet cost sharing or matching requirements of any other federally-financed program?

Adequately Documented (2 C.F.R. § 200.403(g) and 2 C.F.R. § 200.302(b)(3))

- Is there documentation demonstrating the need, the purchase, and use of the item?
- Are there records that identify the source and application of funds and contain information regarding authorizations, obligations, unobligated balances, assets, expenditures, income and interest that are supported by source documentation?

Supplemental

- Does the cost meet the supplemental requirements of the federal grant program?

Except where otherwise authorized by statute, costs must meet the general criteria in order to be allowable under federal awards. A “Yes” response to all the preceding questions implies that a cost may be allowable.

Appendix B: 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: <i>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.</i>
RATIONALE: <i>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.</i>
IMPLICATIONS FOR OTHER PROGRAM ELEMENTS: <i>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.</i>

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 C: 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@NCDPI.nc.gov and Pam.Winstead@NCDPI.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 <input type="checkbox"/> New Add Request <input type="checkbox"/> Change/Update Existing Account <input type="checkbox"/> Inactivate Existing Account *Denotes a required field
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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

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**

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:

NAME ON ACCOUNT:

ROUTING NUMBER:

ACCOUNT NUMBER:

ACCT TYPE: ☐ Checking ☐ Savings

REMIT E-MAIL 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, 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 D: 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@NCDPI.nc.gov and
Melissa.Madrid@NCDPI.nc.gov

*Documentation must be received within 10 business days of the ERaCA submission to avoid disablement of ELISS funds.

Appendix E: 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 F: DEFINITIONS OF APPROPRIATE SUPPORTING DOCUMENTS

Definitions				
2 CFR Subpart E General Cost Principles (§200.400-405)				
Reasonable: 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. Are the costs comparable to market prices for comparable goods or services in the geographic area? Do sound business practices support the expenditure? (§200.404)				
Necessary: A cost is necessary if it meets an important program objective, meaning it addresses an existing need. (§200.404)				
Allocable: A cost is allocable if the goods or services involved are chargeable or assignable to the grant in accordance with the relative benefits received. Any cost allocable to 21st CCLC (PRC 110) may not be charged to other Federal awards, and vice versa. If a cost benefits two or more programs, the costs should be charged in proportion to the benefits received. If proportions cannot be determined without undue effort, the costs may be allocated based on any reasonable documented basis. (§200.405)				
Allowable: A cost must be reasonable, necessary, and allocable in order to be allowable. Allowable costs must be adequately documented, and adhere to the established practices and policies.				
Adequate Documentation Guidelines				
General Expense Attributes				
Expense Support: <i>Itemized invoices and/or receipts with vendor name, date, and program purpose. (5Ws: Who, What, When, Where, Why)</i>	Payment Support: <i>Evidence that the expense has been paid, and that the amount paid agrees to the invoice. Cancelled checks (front/back), bank statements, and/or credit/debit card</i>	Internal Control: <i>Invoices are reviewed and approved by the Fiscal Agent (via signature or initials) prior to payment being made.</i>	Budget Control: <i>Expense was included in a pre-approved 208 Budget or 209 Budget Amendment.</i>	Reimbursement: <i>All payments are made after services rendered or goods received and reimbursed only after payment.</i>
Cost Specific Attributes				
Transportation: <i>Mileage Logs include: dates/times driven, to/from destination points, odometer readings or Google Map to substantiate mileage, vehicle/license plate number</i>	Snack & Meals: <i>Copies of sign-in forms or attendance and agendas for student and parent meetings with preapproval in budget.</i>	Contracts: <i>Contract has been uploaded in CCIP and approved by PA. Coded correctly to a 3xx account code for Contracted Services.</i>		
Payroll Expense Attributes				
Time & Effort: <i>Provide auditable documentation that details and describes an employee's compensated time.</i>	Serving Students: <i>Documentation provides evidence that work is performed solely when school is not in session and only when students are being served. (no paid holidays)</i>	Multiple Program Support: <i>If an employee works on other programs in addition to 21st CCLC, documentation provided must support the distribution of the employee's wages in proportion to their duties performed for each</i>	Reasonable: <i>Consistent and comparable to that paid for similar work in the labor market; Not excessive. (§200.405: Compensation - personal services)</i>	Fringes: <i>Total amounts submitted for taxes and fringe are supported by a Payroll Summary.</i>

Appendix G: VOLUNTARY REDUCTION OR TERMINATION OF GRANT AWARD



Extended Learning and Integrated Student Supports (ELISS) Program VOLUNTARY REDUCTION OR TERMINATION OF GRANT AWARD (Rev. 10/21)

Sub-recipient Name		Unit Number		Year of Award	
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An Extended Learning and Integrated Student Supports (ELISS) sub-recipient may initiate termination or reduction of its grant award by submitting written notification to the Federal Program Monitoring Section. The notification shall state the reason(s) for initiating the reduction or termination process and the effective date of the reduction or termination. Please indicate below if the request is for termination or reduction of funds.

I. REQUEST FOR TERMINATION OF ELISS GRANT

<input type="checkbox"/>	The sub-recipient would like to voluntarily terminate its grant program.	The proposed effective date for the grant program termination: _____
Reason: _____		

II. REQUEST FOR REDUCTION OF ELISS FUNDS

<input type="checkbox"/>	The sub-recipient would like to voluntarily reduce the amount of ELISS funds for the following time period: <input type="checkbox"/> The current fiscal year. <input type="checkbox"/> The remainder of the grant cycle.
Due To: Attendance/Enrollment <input type="checkbox"/> Matching Funds <input type="checkbox"/> Other <input type="checkbox"/>	
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)

(Signature of Sub-recipient Official)

(Date of Request)

Upload completed template into CCIP in Optional Documents and move the funding application to 'Chief Administrator Approved'. In addition, please submit completed requests to Melba Strickland at melbastrickland@dpi.nc.gov.

Appendix H: OFF-SITE FIELD TRIP APPROVAL FORM

Name of Program		Unit Number	
		Cohort	
Person Completing Form		Date of Form	

For each proposed field trip, complete and email this form to: eric.rainey@NCDPI.nc.gov for prior approval if requesting ELISS reimbursement. Do not complete if there are no costs or if using other funding sources.

Forms NOT submitted at least 30 days prior to the scheduled trip will not be approved, and trips that occurred without prior approval will be subject to repayment. Also, please email any proposed minor changes to approved field trips to eric.rainey@NCDPI.nc.gov at least 10 days prior to scheduled trip for review and approval.

Goal: List the goal(s) from the <u>grant application</u> that is (are) associated with the proposed field trip. <i>Please note any adjustments in programming due to COVID if field trip goals differ from those stated in grant application.</i>		
Objective: List the objective(s) from <u>grant application</u> that is (are) associated with the proposed field trip. <i>Please note any adjustments in programming due to COVID if field trip objectives differ from those stated in grant application</i>		
Description of Field Trip		
Date of TRIP:	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: <i>For multi-day trips please attach a daily agenda</i>							
Post-Activity(s):							
Attendees: (List the number of students and program staff attending)							
Costs:	Quantity or Number	Cost Per Item	Total				
Student Fee:							
Program Staff Fee:							
Transportation Costs (contract amount or #miles x cost per mile)							
Bus Driver Costs (# drivers x hourly rate x hours)							
Grand Total			\$				
Are the ELISS funds for this field trip in the approved FY Budget or Amendment?			<table border="1"> <tr> <td>Yes</td> <td></td> <td>No</td> <td></td> </tr> </table>	Yes		No	
Yes		No					

***Contact Eric Rainey at eric.rainey@NCDPI.nc.us for further guidance if needed.**

I hereby attest I am responsible for repayment of ELISS federal funds in the event of any questioned cost as a result of any FPMS (federal program monitoring support) monitoring, or audit (internal, state or federal) associated with this field trip.

Printed Name:	Title:
Signature:	Date:

Appendix I: VIRTUAL FIELD TRIP APPROVAL FORM

Name of Program	
Unit Number	
Cohort Number	

For each proposed (virtual) field trip, complete and email this form to: eric.rainey@NCDPI.nc.gov for prior approval if requesting ELISS reimbursement. Do not complete if there are no costs or if using other funding sources.

Virtual field trips must occur at the program site(s) to ensure attendance and supporting documentation are collected. Virtual field trip forms NOT submitted at least 30 days prior to the scheduled trip will not be approved, and virtual field trips that occurred without prior approval will be subject to repayment. Also, please email any proposed minor changes to approved virtual field trips to eric.rainey@NCDPI.nc.gov at least 10 days prior to scheduled trip for review and approval.

Goal: List the goal(s) from the grant application that is (are) associated with the proposed field trip. *Please note any adjustments in programming due to COVID if field trip goals differ from those stated in grant application.*

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Objective: List the objective(s) from grant application that is (are) associated with the proposed field trip. *Please note any adjustments in programming due to COVID if field trip objectives differ from those stated in grant application*

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Description of Field Trip

Date of TRIP:	Time:	Duration:
Name of virtual field trip provider (Ex. NC Museum of Science)	Contact Person of virtual field trip provider (Name, email address, phone#)	Website link of virtual field trip provider (Ex. https://naturalsciences.org)

Virtual Field Trip Destination: (List title and topic including website link(s), etc.)

--

Virtual Field Trip Presentation Logistics (List the on-site room location(s) and devices)

--

Pre-Activity(s):

--

Activity(s) During the Virtual Field Trip: (attach the virtual trip schedule)			
Post-Activity(s):			
Attendees: (List the number of students and chaperones attending)			
Costs:	Quantity or Number	Cost Per Item	Total
Student Fee:			
Program Staff Fee:			
Transportation Costs (contract amount or #miles x cost per mile)			
Bus Driver Costs (# drivers x hourly rate x hours)			
Grand Total			\$
Are the ELISS funds for this virtual field trip in the <u>approved</u> FY Budget or Amendment?		Yes	No

***Contact Eric Rainey at eric.rainey@NCDPI.nc.us for further guidance if needed.**

I hereby attest I am responsible for repayment of ELISS federal funds in the event of any questioned cost as a result of any FPMS (federal program monitoring support) monitoring, or audit (internal, state or federal) associated with this virtual field trip.

Printed Name:	Title:
Signature:	Date:

Appendix J: 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 K: 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 - #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								