

Public Schools of North Carolina

State Board of Education

Department of Public Instruction



21st Century Community Learning Centers



Fiscal Guidance

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GENERAL INFORMATION

Purpose

The purpose of the 21st Century Community Learning Center (CCLC) program is to provide students with academic enrichment opportunities along with activities designed to complement students' regular academic programs. 21st CCLCs must also offer families of participating students educational development opportunities. Centers (which may be located in schools, community and/or faith-based facilities) provide a range of services to support student learning and development. These services include but are not limited to tutoring and mentoring, homework assistance, academic enrichment (such as hands-on science or technology programs) community service opportunities, arts education, cultural activities, health education, and physical activity including sports, and. Centers also provide safe environments for students during non-school hours.

Authorized under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001, the specific purposes of the law are to:

- 1) Provide opportunities for academic enrichment, including providing tutorial services to help students (particularly students in high-poverty areas and those who attend low-performing schools) meet State and local student performance standards in core academic subjects such as reading and mathematics;
- 2) Offer students a broad array of additional services, programs and activities, such as youth development activities, drug and violence prevention programs, counseling programs, art, music, recreation programs, technology education programs and character education programs that are designed to reinforce and complement the regular academic program of participating students; and
- 3) Offer families of students served by 21st CCLCs opportunities for math, science and literacy related educational development.

Award Eligibility

Local Education Agencies (LEAs), other public or private organizations, as well as faith and community groups are eligible to apply for the 21st CCLC grant. Examples of agencies and organizations eligible under the 21st CCLC Program include but are not limited to:

- non-profit agencies;
- city or county government agencies;
- faith and community-based organizations;
- institutions of higher education; and
- for-profit agencies.

Note: Eligible non-LEA entities must collaborate with LEAs when applying for funds.

Priorities

According to Title IV, Part B, Section 4204 (I)B(i)(ii), states must give competitive priority to applications that 1) propose to serve students who attend schools identified for improvement (pursuant to Section 1116 of Title I); and 2) that are submitted jointly between at least one local

education agency (LEA) receiving funds under Title I, Part A and at least one public or private community organization. The statute provides an exception to this requirement for an LEA when it does not have qualified community organizations within reasonable geographic proximity. In addition, NCDPI offers priority to proposals submitted by novice applicants, proposals for programs to serve focus or priority schools, novice applicants, and/or proposals that will serve students in underserved regions of the state.

Award Amounts

Contingent upon the annual availability of funds, grantees may request funds ranging from \$50,000, but cannot exceed \$400,000 per year based on need. To determine the level of funding eligibility (beginning in 2016), organizations will utilize the [Wallace Foundation Out-of-School Time Cost Calculator](#) and the [NC Department of Commerce's 2014 Tier Designations](#). Each organization will complete the Cost Calculator with information tailored to that organization's proposed program and will attach a printout of the results to the application. Among its output, the Cost Calculator will provide an **annual total program cost** with low, median, and high estimations. Organizations serving schools in counties designated as Tier 1 counties are eligible for the **high** annual total program cost; Tier 2 county organizations are eligible to receive the **median** annual total program cost; Tier 3 county organizations are eligible to receive the **low** annual total program cost. (City organizations will use the Tier designation for the county in which they are located.) Organizations are eligible for 75% of the total costs to account for the required match. No organization will receive an award totaling more than \$400,000 of this grant.

The Cost Calculator may be used online at: <http://www.wallacefoundation.org/cost-of-quality/Pages/default.aspx>. The website offers multiple resources to support program planning and implementation including this online calculator to assist with determining the costs of high-quality out-of-school time (OST) programs.

Award Period of Availability

21st CCLC grant funds will be awarded for four years with a gradual reduction in each of the last two years of the grant period, beginning with 20% in the third year and 40% in the fourth year. This reduction is to encourage programs to become sustainable when the grant period expires. Continuation funding for each additional year will be subject to the availability of funds and will be based on evidence of compliance with the approved application, state and federal guidance, and program progress and performance.

Each full-year grantee can be awarded funds for the academic year starting on July 1st of a given academic year and ending on September 30th of the following academic year (to allow for summer programming). Unspent funds remaining after the end of the grant period will revert without a liquidation period.

Matching Funds and Sustainability

Although a formal sustainability plan is a requirement of the grant application, matching funds, are not required to apply for a 21st CCLC grant. Matching funds may include state, federal, private, or other alternative funding.

Effective partnerships within the community allow for more efficient use of local resources. Potential partners may include financial institutions and large retail chains. Afterschool program officials may also seek support from various regional and national foundations such as the National 4-H Council,

Boys & Girls Clubs of America, United Way of America, and the YMCA. Collaboration among diverse partners strengthens the variety of services the community can offer. For example, a community learning center that partners with a hospital, the local church, and a local printing company in the community may more readily offer services. For example, these partners may offer health care information, provide church volunteers for serving snacks, and promote the program with free copying services.

In support of the sustainability plan, programs are encouraged to maintain accurate records and track data to demonstrate success. Data that substantiates children's academic and personal growth resulting from the 21st CCLC funded program can illustrate to community members, parents/guardians, and potential funders the importance of continuing the work beyond the 21st CCLC funding cycles.

Voluntary Reduction/Termination

In each year of implementation, enrollment records for grantees are carefully monitored to determine if sufficient progress is made toward enrollment goals identified in the approved project. Monitoring includes on-site visits as well as required quarterly reporting. Funds are allotted in three installments based on the grantee's demonstration of sufficient progress toward enrollment goals as follows:

- Initial allotment equal to 34% of total approved grant award;
- Second allotment equal to 34% of the total approved grant award for 50% enrollment goal met; and
- Final allotment equal to 32% of the total approved grant award for 75% enrollment goal met.

If at any time during the first year or in subsequent years of renewal it is determined that enrollment goals or other compliance areas are not sufficiently met to support the total approved grant award, the grantee may request a voluntary reduction or termination of the grant by submitting in writing the Voluntary Reduction/Termination form with appropriate signatures (See Appendix D). If a grantee requests a voluntary reduction in the first year of the grant award, but is able to increase enrollment in subsequent years of the renewal period, the total award for that year may be made available for the grantee's 21st CCLC program if sufficient documentation is provided to ensure that attendance goals are met.

ESEA FLEXIBILITY REQUEST

In May 2012, North Carolina was granted flexibility waivers from many of the NCLB provisions. This flexibility, granted by the U.S. Department of Education, makes significant changes to North Carolina's implementation of the Elementary and Secondary Education Act (ESEA) requirements. Many of the former strict federal requirements regarding Adequate Yearly Progress (AYP) and sanctions for schools that do not make AYP are no longer required statewide and are now local school district decisions.

Beginning with the 2012-13 school year, LEAs are no longer required to identify Title I schools for improvement, corrective action, and restructuring and are no longer required to take certain improvement actions as outlined in ESEA section 1116(b) such as offering public school choice and SES. While schools will still be measured against annual measurable objectives (AMOs) calculated and reported under ESEA, the new standards will recognize growth in performance and will no longer be the "all or nothing" targets of the past. North Carolina's goal is to provide more and stronger support to enable all students to graduate from high school career and college ready.

THE EVERY STUDENT SUCCEEDS ACT

[The Every Student Succeeds Act \(ESSA\)](#) was signed by President Obama on December 10, 2015, and reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. All current ESEA Flexibility Waivers will be null and void as of August 1, 2016. However, any schools currently identified as priority and focus schools must be maintained for the 2016-17 school year. Additional information about ESSA may found [HERE](#).

THE UNIFORM EDUCATION REPORTING SYSTEM

In 1975, the North Carolina General Assembly enacted law requiring a uniform system for all local units to provide the Legislature, general public, and other agencies with a consistent guideline of how funds are used by various groups obtaining public funds (state, federal, and local). The Uniform Education Reporting System (UERS) is the required accounting system specification and process designated by the state to help ensure uniform, standard and accurate reporting of fiscal data on the use of funds. The fundamental objective of the UERS is to provide a simple process of reporting expenditures in a public education environment. All grant recipients are required to adhere to the UERS accounting system expectations as detailed below.

Chart of Accounts

The Financial Business Division assigns all funding streams (whether federal, state, or local) to their own unique Program Report Code (PRC). The 21st CCLC Grant is identified as PRC 110. 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 COA is available at <http://www.ncpublicschools.org/fbs/finance/reporting/> in the Working Documents section.

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., function code).
- 3) Program Report Code (PRC) - consists of three numeric digits. The program report code describes the funding for a particular activity. (e.g., PRC 110 for full-year awards, PRC 113 for summer-only 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 is code 121; Instructional Supplies is code 411).

The Federal Program Monitoring and Support Division is responsible for approving the COA for PRC 110 on an annual basis, and there is an established process by which subgrantees may request additional object and/or purpose codes for division management to consider.

Budget Approval

Although the 21st CCLC Grant is awarded based on the quality of the subgrantee proposals, each program must have its annual budget approved by the SEA program staff prior to the release of PRC 110 funds. The proposed budget is one of many required elements the subgrantees complete in conjunction with the mandated funding application, subgrantees must maintain in the Comprehensive Continuous Improvement Plan (CCIP) grants management tool.

Cash Requests

The deposit of federal funds will be made directly to a local bank account by electronic transfer through a program offered by the Department of State Treasurer. Every fiscal agent that is not a local educational agency (non-LEA) must complete this State Treasurer's form. The State will assign a unique banking vendor number and process the form with the State Treasurer's Office. In order to practice sound fiscal management of cash, it is necessary that cash balances from the bank account be reconciled with those at NCDPI.

Local educational agencies (LEAs) and charter schools access funds through the Budget and Amendment Approval System (BAAS) that interfaces with the Cash Management System. The Cash Management System produces a report and generates entries to external General Ledger (GL) and North Carolina Accounting System (NCAS). The NCDPI Cash Management Section draws the funds down per the report. LEAs are already set-up to submit documentation and receive reimbursements through BAAS.

Non-LEAs report their expenditures into the Expenditure Reporting and Cash Application (ERaCA) system to request cash reimbursement. As of January 2013, non-LEAs are required to register for a North Carolina Identity Management (NCID) account to access ERaCA. 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 determines whether they have the authority to request reimbursement and will not let them request more than their respective balances.

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. Supporting documentation for reimbursement requests is required within seven (7) days of the cash request submission. Therefore, funds for reimbursement may be disbursed to subgrantees prior to NCDPI's receipt of backup documentation. However, monthly reconciliations and corresponding documentation must be aligned with ERaCA submissions within a given month as described in section II of this response.

The system creates an interface file to external GL and enters the cash request into the Cash Management System. The Cash Management System produces a report and generates entries to external GL and NCAS. The NCDPI Cash Management Section draws the funds down per the report.

Budget Amendment/Revision

Budget amendments/revisions (changes to the budget) can be submitted anytime during the approved grant period. Budget amendments along with appropriate justification narrative and programmatic change (if applicable) should be sent to the NCDPI 21st CCLC Program Administrator for review and approval. NCDPI staff will verify that the request meets the requirements of the grant. Local school administrative units (LEAs) and public charter schools are expected to receive approval in the Budget

and Amendment System (BAAS). Non-LEAs receive budget approval using the appropriate NCDPI forms, FPD 208 for initial budgets and FPD 209 for amendments.

Expenditure Reporting

LEAs and charter schools must report expenditures through the state established data transfer system <http://www.ncpublicschools.org/fbs/finance/reporting/>. As previously noted, LEAs and charter schools access 21st CCLC funds via the NCDPI budgeting system which monitors line item expenditures. Non-LEAs access 21st CCLC funds via the ERaCA system. Each approved non-LEA fiscal agent will be assigned a unique number identifier (i.e., Unit Number) that must be included on each expenditure record submitted to the State. Additional information on ERaCA reporting is posted at: <http://www.ncpublicschools.org/fbs/finance/reporting/>.

Each 21st CCLC program that requests cash reimbursement through the ERaCA electronic process must submit copies of documentation for expenditures to the NCDPI based on the COA for PRC 110 (see Attachment 2). Reconciliation and corresponding documentation must be aligned to the ERaCA submissions within seven (7) days of the cash request submission. The ultimate purpose of these submissions is to verify that there is proof of purchase for the requested reimbursement. Subgrantees should submit copies of documents, not originals, which include:

- Date(s) reimbursement funds were accessed via ERaCA
- Invoices indicating date paid, check number, and line item charged
- Payroll registers including employee job title, rate of pay, and pay period
- Paid receipts
- Type of reimbursement
- Bank statements indicating cancelled checks
- Credit card statements
- Other documents as needed to match cash requests for the ERaCA submission

Both LEA and non-LEA 21st CCLC subgrantees are required to maintain up-to-date and accurate fiscal expenditure and reimbursement documentation that includes:

- Signed certified time/effort sheets by both employee and supervisor
- Evidence of payroll by pay period which may include cancelled checks or electronic transfers
- Dated invoices aligned to approved budget line items
- Evidence of all paid expenditures, including the date funds were accessed to reimburse the expenses

Grants Reporting

As per federal guidelines, all subgrantees in North Carolina 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 and Bradstreet D-U-N-S number and tax identification number (EIN or TIN) are required. To demonstrate compliance, all non-LEA subgrantees must submit the D-U-N-S number annually to NCDPI.

All non-LEA subgrantees are required to annually complete the reporting requirements to NC Grants (General Statutes of North Carolina 143C-6.23). This reporting is completed electronically on

<http://ncgrants.gov/>. Through NCGrants, grantees file required reports online and state agencies monitor and review grantees for compliance with state requirements.

There are three levels of reporting. The reporting level and timeline for a grantee is determined by the amount of federal and state monies received. For level one and two, reports are due six months after the subgrantee's fiscal year ends. For level three, reports are due nine months after the grantee's fiscal year end. Failure to comply with reporting requirements will place the subgrantee's 21st CCLC grant funds in suspension.

Audits

All LEA and Charter Schools grantees 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 21st CCLC 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).

All non-LEA entities are required to have an independent audit conducted by an independent CPA when the annual fiscal year total of all federal funds reaches \$500,000. Audit reports are submitted through the NC Grants system and reviewed by NCDPI Financial and Business Services staff on a weekly basis.

USE OF FUNDS

Grant funds must be used in a manner consistent with all requirements of the statute and must be used only to supplement, **not supplant**, any federal, state or local dollars available to support activities allowable under the 21st CCLC program. Funds may be used to expand or enhance, but not replace, current activities. **Grantees are strongly encouraged to attend all training provided** to assist non-LEAs and LEAs on budget and operational requirements, as related to the Educational Department General Administrative Regulations (EDGAR).

Funds may be used for program implementation as well as for operational expenses, including, but not limited to the following:

- Personnel and personnel benefits;
- Staff development and training;
- Consultants, subcontracts and evaluators;
- Leasing vehicles and other transportation costs;
- Educationally-related field trips;
- Renting space, if necessary;
- Teacher substitutes;
- Travel reimbursements;

- Classroom equipment and supplies, including computers and software. Note: LEAs must share with the 21st CCLC the cost of any item that will also be used in the school during the regular school day.

Funds may **NOT** be used for the following:

- Costs for developing the proposal;
- Programs that operate or personnel who teach/work during the regular school day;
- Activities held during the school day;
- Land acquisition;
- Building or renovation costs;
- Purchase of vehicles;
- Cost of conducting an audit if total of all federal grants received is less than \$500,000; or
- Other items outlined in the Education Department General Administrative Regulations (EDGAR), the guidelines on federal spending:
<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

NOTE: This is NOT an all-inclusive list of non-allowable expenses. If you have questions about allowable expenses, contact your 21st CCLC Program Administrator.

LIMIT ON INDIRECT COST AND EVALUATION COST

Indirect cost rates for LEAs and non-LEA's are calculated by the NC DPI and communicated to grantees on an annual basis. Grantees may spend no more than the calculated rate of each year's budget on activities related to the fiscal agent's administration of the 21st CCLC grant (Indirect Cost).

The use of an external evaluator is allowed, but not required. The cost of the external evaluation must not exceed an amount equal to 3% of the total grant award.

BUDGET PREPARATION

As a general 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, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time that the decision to incur the cost is made. For more information, go to http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation_circulars_pdf/a87_2004.pdf. **Note that the budget submitted with the RFP is not the approved budget and is subject to review and approval prior to the release of funds.**

Grantees 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. **No item should be identified in a budget that has not been explained in the program narrative.** Post-award changes in budgets and projects require the prior written approval of DPI.

Applicants should exercise caution in selecting subcontractors to implement program components. In Section 80.35 of EDGAR, grantees may not make awards or contracts to any party which is debarred or suspended or excluded from or ineligible for participation in federal programs under Executive Order 12549, “Debarment and Suspension.” For NC Debarred Vendors, go to <http://www.doa.state.nc.us/PandC/actions.asp>. For Federal Excluded Parties List System, go to <https://www.epls.gov/>.

- All technology expenses require pre-approval from DPI and expenses of this type must be (1) reasonable, (2) allocable and (3) allowable.
- In Section 80.32 of EDGAR, grantees must conduct an inventory of equipment purchased with grant funds once every 1-2 years and reconcile that information with the property records.
- If equipment is to be used during the regular school day hours, the cost of the equipment must be prorated based upon percentage of use.
- The federal guidelines allow student incentives with no intrinsic value (i.e., less than \$25.00). All legitimate expenses must be included in the budget. (e.g., T shirts, a free book, etc.). Note that no direct cash can be given to students.

FINANCIAL MANAGEMENT SYSTEMS

EDGAR Part 80 specifies the fiscal requirements for grants and the associated agreements with state and local governments.

Standards

Standards for financial management systems include:

- Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets.
- Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
- Actual expenditures or outlays must be compared with budgeted for each grant or subgrant.
- Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.

EDGAR does not stipulate a particular kind of accounting system. However, it is not sufficient to record that \$5,000 was spent on equipment. The accounting system must maintain \$5,000 was spent on a computer from ABC Company and the date of the purchase. Spreadsheet programs, especially for smaller grantees, are usually sufficient.

Procurement

Significant purchases (procurement transactions) such as equipment 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 grantee. It is important to record the details of procurement transactions. Awards or contracts as discussed in detail earlier in this manual may not be made to any debarred or suspended party.

Time and Effort Reporting

“The purpose of the personnel activity report (PAR) is to certify and verify that the employee’s salary paid from the grant funds is commensurate with his/her percent of effort worked on the grant”. There are different requirements depending on the type of organization.

The time and effort reporting requirements for a non-profit organization are defined in Circular A-122 and are as follows:

Multiple Cost Objectives	Single Cost Objectives
Monthly Report	Monthly Report
Signed by employee or supervisor	Signed by employee or supervisor
After the fact	After the fact
Account for 100% of time	Account for 100% of time

The time and effort reporting requirements for a state or local government are defined in Circular A-87. A for-profit organization has the same reporting requirements as a state or local government as; the requirements are defined by the State of North Carolina. The requirements are as follows:

Multiple Cost Objectives	Single Cost Objectives
Monthly Report	Semi-annual Report
Signed by employee	Signed by employee or supervisor
After the fact	After the fact
Account for 100% of time	Account for 100% of time

The time and effort reporting requirements for an institute of higher education are defined in Circular A-21 and are as follows:

Non-professional Staff	Professional Staff
Monthly Report	Semi-annual Report
Signed by employee or supervisor	Signed by employee or supervisor
After the fact	After the fact
Account for 100% of time	

Policies and Procedures

Written fiscal procedures including job descriptions must be in place. The procedures should emphasize how the subgrantee segregates duties. As applicable, policies should be in place for procurement, vendor payment, inventory, payroll time and distribution, ERaCA and records retention. And, most important, these procedures must be followed.

FIDELITY BONDS

Fidelity bonds are no longer a requirement of receiving 21st CCLC federal grants.

ELECTRONIC PAYMENT FORM

As a convenience and benefit to non-LEA grantees, the State of North Carolina offers payees the opportunity to receive future payments electronically, rather than by check. Payments will be deposited into the checking or savings account of the grantee's choice. In addition to having the money deposited electronically, grantees will be notified of the deposit either by fax or by e-mail. The fax or e-mail will provide organization officials with all the information that would normally be on a check stub. To receive payments electronically, grantees must print and complete the vendor electronic payment form along with a voided check. **All non-LEAs must submit a request for electronic payment prior to making cash requests.**

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 Sub-grantee from administering the 21st CCLC program within requirements, Sub-grantees will first be provided with technical assistance to correct areas of non-compliance. Consultants are available to assist with identifying how the Sub-grantee may be able to make fiscal and/or programmatic improvements. If technical assistance efforts do not result in full compliance, NC DPI may recommend to the SBE a termination of the 21st CCLC grant.

- (a) NC DPI may recommend termination of a 21st CCLC grant to the SBE, in whole or in part, to a Sub-grantee before the end of the grant period if the Sub-grantee has:
 - 1) materially failed to comply with the terms and conditions of the grant;
 - 2) failed to comply with SEA policies; or
 - 3) or failed to comply with state or federal law.
- (b) When recommending the termination of a grant in whole or in part, NC DPI shall send written notification by certified mail to the Sub-grantee that NC DPI 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 Sub-grantee may forego the termination process by electing to withdraw from the 21st CCLC grant program.
- (e) The Sub-grantee has fifteen (15) days from receipt of the notification to respond in writing to NC DPI 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 Sub-grantee wishes to appear personally to present its objections.
- (g) If NC DPI 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 Sub-grantee submits a timely written objection, NC DPI 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 Sub-grantee 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.
- (j) If a Sub-grantee is terminated for noncompliance/nonperformance, it cannot reapply for a 21st CCLC grant that would begin at any point during the four consecutive school years after the termination action.
- (k) NC DPI shall be liable only for payment in accordance with the provisions of the 21st CCLC grant award for services rendered prior to the effective date of the termination.
- (l) A Sub-grantee has the right to request a hearing if it alleges that NC DPI violated a State or Federal statute or regulation when it terminated the 21st CCLC grant of the Sub-grantee.
- (m) A Sub-grantee may submit to NC DPI a written request for a hearing within thirty (30) days of the action of the SBE.
- (n) Within thirty (30) days after NC DPI receives the request for a hearing, NC DPI 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 NC DPI shall issue its written ruling, including findings of fact and reasons for the ruling.
- (p) If NC DPI determines that NC DPI's action was contrary to State or Federal statutes or regulations that govern the 21st CCLC program, NC DPI shall rescind its action.

Appendix A: INSTRUCTIONS FOR COMPLETING FORM FPD 208

PAGE 1: APPROVED BUDGET	
1. Program Report Code	Enter the Program Report Code (PRC) that indicates the Approved Grant Program.
2. Program	Enter the program title for the Approved Grant. For Example, PRC 110 is ESEA Title IV-B.
3. LEA/Grantee Name	Enter name here.
4. LEA Code/Non-LEA Unit Number	Enter three-digit code assigned to LEA or non-LEA.
5. Project Number	Eight digits: _ _ - - - - - - (FY PRC LEA#)
6. Project Approval Date	For State Agency Use Only.
7. Approved Budget Amount	The total of your PLANNING ALLOTMENT.
8. Project Period	Enter the fiscal year Beginning Date and Ending Date of the project.
9. Account Classification	Enter Account Description.
10. Account Code	Enter the PRC - See Number 1 above. Enter the appropriate Account Codes to be budgeted. Example Line Item: 3-5200-110-121
11. Approved Budget	Enter the budget for each Account Code on the form.
12. Signatures for LEA's Superintendent or Finance Officer:	An original signature and the date are required.
PAGE 2: APPROVED BUDGET (Continuation page to be used if necessary. See items 9-11 above).	
PAGE 3: SUMMARY OF BUDGETED POSITIONS	
1. Account Code	Enter the eleven digit budget code as outlined in the Uniform Chart of Accounts (Ex. 3-5200-060-121)
2. Number of Positions	Number of personnel to be employed.
3. Position Description:	The Uniform Chart of Accounts description. For Example: Teacher, Supervisor, and Psychologist
4. Percent Assigned To Project	Percent of time each position works in the project. For example: 15 Tutor positions at 100%; 2 Teacher positions at 75%
5. Number of Months Assigned To Project	Numbers of months positions are assigned to the project. For example: 15 Teacher positions at 100% (10 Months)
6. Budgeted Dollars	The estimated yearly salary (not including benefits) for the identified position. Budgeted dollars should take into consideration the total number of positions, percent employed, and the months assigned.

Appendix B: BUDGET AND PROGRAMMATIC AMENDMENT FORM

Grantee Name:		Unit Number:	
Project Director:		Telephone Number:	
E-mail address:		Fax number:	

Complete the form for any proposed budget and/or programmatic amendments. Submit completed forms to the appropriate program consultant. **NOTE:** If there is a Project Director change, please provide his/her contact information including telephone, fax, e-mail, and mailing address with a copy of his/her resume.

<p>RFP REFERENCE: <i>Refer to section(s) and page(s) of the original grant application. Indicate the page number and paragraph in the grant where the language proposed for change can be found.</i></p>
<p>APPROVED RFP: <i>State the current language in the most recently approved grant.</i></p>
<p>PROPOSED AMENDMENT: <i>Describe the amendment to reflect proposed changes. This may include either deletion or addition to the original language, but should clearly state the intent of the change.</i></p>
<p>RATIONALE: <i>Provide the rationale for the change to the grant. Please provide background information that will explain why the change(s) are being made.</i></p>
<p>IMPLEMENTATION: <i>Discuss how the amendment will be implemented and how it is consistent with the goals and objectives of the grant.</i></p>
<p>BUDGET JUSTIFICATION: LEAs and non-LEAs must submit an FPD 209 form. LEAs must not submit the amendment in the BUD system prior to an approval.</p>

<ul style="list-style-type: none"> • If the grant amendment will increase or decrease a budget line item by 10% or more, a budget amendment and the program amendment is required. • If applicable, provide a detailed/estimation of the cost associated with the amendment. • Describe from which line item(s) funds will be moved in order to accommodate the change.

Grant Amendments **must be signed in blue ink** by the grant’s Fiscal Agent, Joint Applicants (if applicable), Program Director, and Superintendent/CEO.

My signature below indicates that I have read and approved the requested amendments being made to the most recently approved grant application.

_____	_____
<i>(Fiscal Agent or Authorized Designee)</i>	<i>(Date)</i>
_____	_____
<i>(21st CCLC Program Director)</i>	<i>(Date)</i>
_____	_____
<i>(Joint Applicant, if applicable)</i>	<i>(Date)</i>
_____	_____
<i>(Superintendent or CEO)</i>	<i>(Date)</i>

Submit completed form to Sylvia Moore at sylvia.moore@dpi.nc.gov or by mail to:

North Carolina Department of Public Instruction
Federal Program Monitoring Section
21st Century Community Learning Centers
MSC# 6351
Raleigh, NC 27611-6351

FOR STATE AGENCY USE ONLY	
Request Status (check one)	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved
21st CCLC Program Consultant: _____	Date: _____

Office of the State Controller
Return to: Federal Program Monitoring
 Attention: Sylvia Moore
 Address: 6351 Mail Service Center
 Raleigh, NC 27699-6351



Vendor Electronic Payment Form

Telephone: 919-807-4009

Fax: 919-807-3968

New Add Request

Change Existing ePay Account

Unit Number

For your convenience and benefit, the State of North Carolina offers payees the opportunity to receive future payments electronically, rather than by check. Your payments will be deposited into the checking or savings account of your choice. In addition to having the money deposited electronically, you also will be notified of the deposit either by fax or by e-mail. The fax or e-mail will provide you with all the information that would normally be on your check stub. To receive payments electronically, you must print, complete this form, attach a voided check and return both to the address above.

PRINT the following information.		FAX or E-MAIL ADDRESS for payment notification. (Place a check mark in front of the method that you prefer.)	
Payee Name:		<input type="checkbox"/> E-mail address:	
Federal ID #/SSN #:		<input type="checkbox"/> FAX Number:	
Bank Name:		Authorized Signature:	
Bank Routing Number:		Print Name:	
<input type="checkbox"/> Checking Acct #:		Title:	
<input type="checkbox"/> Savings Acct #:		Date:	
Remit Address(es) For Applicable Acct(s):			

ATTACH VOIDED CHECK

I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law, as well as the requirements of the Office of Foreign Assets Control (OFAC). Check one of the following:

I affirm that, regarding electronic payments the State of North Carolina may remit to the financial institution for credit to the account that I have designated, the entire payment amount is not subject to being transferred to a foreign bank account.

I affirm that, regarding electronic payments the State of North Carolina may remit to the financial institution for credit to the account that I have designated, the entire payment amount is subject to being transferred to a foreign bank account. I understand that any electronic payments that may be remitted to me may be labeled with "IAT" as the standard entry class. I acknowledge that availability of funds credited to the account will be subject to my receiving financial institution's policies and procedures. I also understand that the remitting agency may elect to remit future payments to me via paper check instead of electronically.

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

SIGNATURE:	DATE:
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Appendix D: VOLUNTARY REDUCTION OR TERMINATION OF GRANT AWARD

Grantee Name		Unit Number		Year of Award	
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A 21st Century Community Learning Center (21st CCLC) 21st grantee 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 21st CCLC Funds

	The grantee would like to voluntarily terminate its grant award.
Reason:	

II. Request for reduction of funds and attendance targets.

	The grantee would like to voluntarily reduce the amount of the funds and attendance targets for one or more centers.	
Revised Attendance Targets (for each center if applicable):		
Reason:		

(Printed Name of Grantee Official)

(Signature of Grantee Official)

(Date of Request)

Submit completed requests to Sylvia Moore at sylvia.moore@dpi.nc.gov or by FAX to 919.807.3968.

Appendix E: CHECKLIST FOR THE FIRST 60 DAYS

The checklist outlines requirements and other information that must be completed within the first 60 days of grant approval by the State Board of Education. In continued years of funding, the checklist should serve as a reminder of requirements to address prior to opening the program for students. For documents submitted to NC DPI, include program name and program unit number on all correspondence in the subject line.

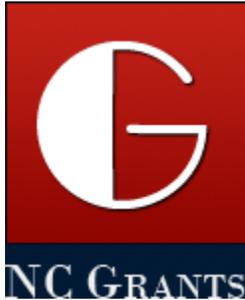
First 30 Days – Fiscal Guidelines

- Complete and submit to Sylvia Moore at sylvia.moore@dpi.nc.gov
 - Budget Form 208 using appropriate codes from the Chart of Accounts.
 - Electronic payment form (new programs only or if account information changes) including tax ID number and year end date
 - Signed Assurances
- Send contact information along with a list of locations of all program sites to DPI Consultant (<http://www.ncpublicschools.org/21cclc/directory/>)
- Email any programmatic/fiscal changes to original RFP to DPI consultant for review
- Funding is released when all items are submitted and approved.

Within 30-60 days - Program Guidelines

- Review the 21st CCLC Fiscal Guidance and Standards and Procedures Handbook
- Implement marketing/advertising program
- Establish staff policies and procedures with dissemination plans
- Hire appropriate staff
 - Develop job specific job descriptions and salary requirements for the 21st CCLC
 - Conduct interviews
 - Complete background checks
- Train staff on policies and procedures
 - Confidentiality requirements
 - Emergency/safety procedures such as child abuse reporting, emergency evacuation, internet use safety, health emergency procedures, student drop off and pick up
 - Student registration
 - Attendance, sign-in, sign-out procedures
 - Student files (grades, test scores, health requirements)
- Assess technology and equipment requirements
- Develop student/parent handbook with dissemination plans
 - Student registration
 - Attendance, sign-in, sign-out procedures
 - Student files (grades, test scores, health requirements)
 - Expectations for student behavior and consequences for inappropriate behavior
 - Emergency/safety procedures
 - Parent involvement plan
- Establish timeline for regular communication with community/school partners
- Prepare for open house

Appendix F: Reporting Requirements of N.C. General Statute 143C-6.23



This handout applies to all nongovernmental organizations receiving grants from the State. Grantees must comply with all rules and reporting requirements established by statute or administrative rules.

The applicable prescribed requirements are found in North Carolina General Statute 143C-6-22 & 23 entitled "Use of State Funds by Non-State Entities" and 09 NCAC 03M .0102 -0802, North Carolina Administrative Code.

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 3 reporting levels which are determined by the total direct grant receipts from all State agencies in your fiscal year:

- Level 1: Less than \$25,000
- Level 2: At least \$25,000 but less than \$500,000
- Level 3: \$500,000 or more

A grantee’s reporting threshold may change from year to year. A grantee’s reporting date is determined by its fiscal year end and the total funding received directly from all State agencies. For those grantees receiving less than \$500,000, the due date is 6 months from its fiscal year end. For those receiving \$500,000 or more, the due date is 9 months from its fiscal year end. In addition to the reports, grantees receiving \$500,000 or more must submit a yellow book audit in electronic or hard copy to the Office of the State Auditor and to all funding State agencies at the addresses below.

All annual grantee reports required by GS 143C-6-23 must be completed online at www.NCGrants.gov. The online reporting system will automatically place your organization on the Noncompliance list if your reports have not been completed in www.NCGrants.gov by your required due date.

To access the online grants reporting system go to www.NCGrants.gov and click on the LOGIN tab at the top of the page. You must have a NCID to access the online reporting system. To obtain a user manual or request assistance with the system please go to <https://www.ncgrants.gov/NCGrants/Help.jsp>. You can also email requests for assistance directly to NCGrants@osbm.nc.gov.

Once you have logged in you will see your “Grantee Summary / Data Entry Screen”:

Browser name: Safari
 Browser Test: Passed
 Grantee Success

IMPORTANT: the oldest "Not Submitted" reports should always be submitted first.

📁 - No Disbursements
 📁 - Not Submitted
 📁 - Submitted/Work In Progress
 📁 - Rejected
 📁 - Approved

2011 - Level 2					
Agency	Grant	State Grants Compliance Reporting: >= \$25,000	Program Activities and Accomplishments Report	Schedule of Receipts and Expenditures	Certification Form
Public Instruction	21st CCLC-35578	📁 Not Submitted	📁 Not Submitted	📁 Not Submitted	📁 Not Submitted

* For grant-related questions, such as incorrect award amounts, please contact your granting state agency. For technical assistance, [Click here](#) to make requests to NC GRANTS Administrator

- Your summary screen will identify your correct level of reporting, i.e., Level 1, 2 or 3, based on the State grant funds paid to your organization during your fiscal year.
- The summary will show all the grants contained in the www.NCGrants.gov system that have been awarded to your organization. The program will automatically provide links to the reports that correspond to your reporting level, and only those reports, for each grant. Check to make sure that the grant(s) shown in the system correspond with what you show as having received from each agency for your fiscal year.
- If you have questions, need help in resolving any differences between your records and online reporting system or need corrections to be made to the data you enter, send an e-mail to NCGrants@osbm.nc.gov to request help.

All grantees must file their required reports online at www.NCGrants.gov without exception.

IMPORTANT NOTE FOR AUDITS

If you expend more than \$500,000 in Federal grant funds from all sources, then you must have an A-133 single audit performed. If you are at this level for federal reporting and you are required to file a yellow book audit with the State under G.S. 143C-6-23, then you may substitute the A-133 audit for the yellow book audit. Grantees have the ability to directly upload a pdf version of their audit directly into the online system where it will be accessible to both the funding agency/agencies and the Office of the State Auditor.

Use this chart to determine GS 143C-6.23 reporting requirements.

Total Funds from All State Agencies	Reports Due Key all reports into online reporting system at www.NCGrants.gov , including online submission of the audit.	Reports Due Date
Level 1 \$1 - \$24,999	<ul style="list-style-type: none"> • Certification • State Grants Compliance Reporting Receipt of < \$25,000. 	Within 6 months of entity’s fiscal year end
Level 2 \$25,000 - \$499,999	<ul style="list-style-type: none"> • Certification • State Grants Compliance Reporting Receipt of >= \$25,000 • Schedule of Receipts and Expenditures • Program Activities and Accomplishments 	Within 6 months of entity’s fiscal year end
Level 3 \$500,000 or more	<ul style="list-style-type: none"> • Certification • State Grants Compliance Reporting Receipt of >= \$25,000 • Audit [A-133 Single Audit if >= \$500,000 in federal funds or Yellow Book Audit] • Schedule of Federal and State Awards (May be included in the audit) • Program Activities and Accomplishments 	Within 9 months of entity’s fiscal year end