

NITA M. LOWEY 21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS

# Subgrantee Guidance



IDAHO STATE DEPARTMENT OF EDUCATION  
STUDENT ENGAGEMENT | 21<sup>ST</sup> CCLC

650 W STATE STREET, 2ND FLOOR  
BOISE, IDAHO 83702  
208 332 6800 OFFICE  
**[WWW.SDE.IDAHO.GOV](http://WWW.SDE.IDAHO.GOV)**

CREATED 09/26/2017  
UPDATED 07/23/2021



## TABLE OF CONTENTS

Introduction.....	3
Rational .....	4
Accountability .....	5
Statewide Objectives .....	5
Statewide Policies .....	9
Safety .....	9
Fiscal Management.....	10
Governance .....	21
Program.....	22
School Linkages .....	27
Family, Youth, and Community Engagement .....	27



## INTRODUCTION

The Idaho State Department of Education (SDE) is the responsible State Educational Agency (SEA) for the Nita M. Lowey 21<sup>st</sup> Century Community Learning Centers (21<sup>st</sup> CCLC) program in Idaho.

21<sup>st</sup> CCLC is authorized under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA) of 2015.

The program supports the creation of community learning centers that provide academic and enrichment opportunities during non-school hours for children, primarily those who attend high-poverty and low-performing schools. The program helps students meet challenging state academic standards and local academic standards.

The purpose of 21<sup>st</sup> CCLC is three-fold:

- 1.** Provide opportunities for academic enrichment. Including providing tutorial services to help students, particularly students who attend low-performing schools, to meet the challenging State academic standards (ESSA, Sec. 4201(a)(1));
- 2.** Offer students a broad array of additional services, programs, and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school students that are designed to reinforce and complement the regular academic program of participating students; and (ESSA, Sec. 4201(a)(2)); and
- 3.** Offer families of students served by community learning centers opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development (ESSA, Sec. 4201(a)(3)).

In order to maximize federal funds and ensure that quality programs with a high need are funded, the SDE hosts a grant competition for eligible entities (ESSA, Sec. 4204(b)). The SDE selects eligible grants through a rigorous peer review process, which consists of stakeholders from all regions of Idaho with experience in youth development, education, grant reviewing, and/or similar programming (ESSA, Sec. 4204(e)).



## Rational

The SDE is responsible for evaluating the effectiveness of programs and activities operated by the subgrantee, which includes data collection of measurements that:

- Align with the regular academic program of the school and the academic needs of participating students (ESSA, Sec. 4203(a)(14)(A));
- Track student success and improvement over time (ESSA, Sec. 4203(a)(14)(A)(i));
- Include State assessment results and other indicators of student success and improvement, such as improved attendance during the school day, better classroom grades, regular (or consistent) program attendance, and on-time advancement to the next grade level (ESSA, Sec. 4203(a)(14)(A)(ii));
- For high school students, may include indicators such as career competencies, successful completion of internships or apprenticeships, or work-based learning opportunities (ESSA, Sec. 4203(a)(14)(A)(iii)).

21<sup>st</sup> CCLC grant awards are based on levels of service proposed in a grant application. As such, if objectives are not met the SDE reserves the right to reduce funding commensurate with the actual services being provided or terminate the grant entirely. The SDE is committed to supporting subgrantees not meeting requirements and objectives through technical assistance, support, and corrective action planning. A concerted effort will be made to assist subgrantees prior to any consequences being enacted.

To provide subgrantees cohesion, the policies and statewide objectives have been categorized by the six (6) sections found in *The Continuous Improvement Checklist*: safety, fiscal management, governance, program, school linkages and family, youth and community engagement.

The SDE evaluates each subgrantee's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring (2 C.F.R. §200.331(b)). Effective risk assessments allow the SDE to identify specific areas of non-compliance to provide: (1) training and technical assistance on program-related matters; (2) on-site reviews; and (3) agreed-upon audit procedures (§200.331(e)). In order to better assist subgrantees, the SDE will use three tiers for risk assessment: low risk, moderate risk and high risk.



## Accountability

This document is intended to be read in conjunction with the authorized statutes, and applicable regulations that are relevant to the 21<sup>st</sup> CCLC Grant:

- Legislation – Title IV, Part B, 21<sup>st</sup> Century Community Learning Centers (p.233-244), of the ESEA, as amended by the Every Student Succeeds Act (ESSA) (20 U.S.C. 7171-7176)
- Uniform Grant Guidance – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- The Administrator’s Handbook on EDGAR, 5<sup>th</sup> Edition
- Non-Regulatory Guidance – 21<sup>st</sup> Century Community Learning Centers Non-Regulatory Guidance (February 2003)
- Government Performance and Results Act (GPRA) – 21<sup>st</sup> Century GPRA Measures
- Idaho 21<sup>st</sup> CCLC subgrantee Guidance
- 21<sup>st</sup> CCLC Grant Application and related revisions / continuing applications

## Statewide Objectives

As outlined in ESSA, in order to meet the measures of effectiveness of the program, which is monitored by the State educational agency, such a program shall be based upon an established set of performance measures aimed at ensuring the availability of high-quality academic enrichment opportunities (ESSA, Sec. 4205(b)).

The US Department of Education (ED) has established performance objectives as part of the Government Performance and Results Act (GPRA).

- **GPRA Objective 1:** Percentage of students in grades 4-8 participating in 21<sup>st</sup> CCLC programming during the school year and summer who demonstrate growth in reading and language arts and math on state assessments.
- **GPRA Objective 2:** Percentage of students in grades 7-8 and 10-12 participating in 21<sup>st</sup> CCLC programming during the school year and summer with a prior-year unweighted GPA of less than 3.0 who demonstrated an improved GPA.
- **GPRA Objective 3:** Percentage of students in grades 1-12 participating in 21<sup>st</sup> CCLC during the school year who had a school day attendance rate at or below 90% in the prior school year and demonstrated an improved attendance rate in the current school year.



- **GPRA Objective 4:** Percentage of students in grades 1-12 attending 21<sup>st</sup> CCLC programming during the school year and summer who experienced a decrease in in-school suspensions compared to the previous school year.
- **GPRA Objective 5:** Percentage of students in grades 1-5 participating in 21<sup>st</sup> CCLC programming in the school year and summer who demonstrated an improvement in the teacher-reported engagement in learning.

To coincide with these performance objectives, the Idaho 21<sup>st</sup> CCLC has established the following statewide objectives:

- **Academic:** provide opportunities for academic enrichment to students in high-poverty, low-performing schools.
- **Enrichment:** offer a broad array of additional services, programs, and activities that complement the regular school day.
- **Family Engagement:** offer families of student's opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.
- **Targeted Services:** target services to students who attend schools that (1) are implementing comprehensive support and improvement activities and (2) enroll students who may be at risk for academic failure, dropping out of school, involvement in criminal or delinquent activities, or who lack strong positive role models.
- **Continuous Improvement:** continuously improve operational efficiency to provide high quality programming for participants.
- **Summer Program:** provide academic enrichment opportunities to students during the summer months.



State Educational Agency Goal	Subgrantee Objective	Data Collected
<p><b>Academic</b></p> <p>Provide opportunities for academic enrichment to students in high-poverty, low-performing schools.</p>	<p>Offer at least one (1) academic opportunity each day.</p> <p>Program participants will show improvement/growth in academic content.</p>	<p>Academic Activity</p> <p>State Assessment (IRI/ISAT)</p> <p>Teacher Reported Surveys</p> <p>GPA/Grades</p>
<p><b>Enrichment</b></p> <p>Offer a broad array of additional services, programs, and activities that complement the regular school day.</p>	<p>Offer at least one (1) enrichment opportunity each day.</p> <p>Program participants will show improvement/growth in behavior.</p>	<p>Enrichment Activity</p> <p>Teacher Reported Surveys</p> <p>In-school Suspension</p> <p>School Day Attendance</p>
<p><b>Family Engagement</b></p> <p>Offer families of student's opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.</p>	<p>Promote &amp; offer family engagement activities for families of student's services that are focused on a child's education and/or include literacy and related educational development:</p> <ul style="list-style-type: none"> <li>• Five (5) family literacy services.</li> <li>• Three (3) parent involvement opportunities.</li> </ul>	<p>Family Engagement Attendance</p>
<p><b>Targeted Services</b></p> <p>Target services to students who attend schools that (1) are implementing comprehensive support and improvement activities and (2) enroll students who may be at risk for academic failure, dropping out of school, involvement in criminal or delinquent activities, or who lack strong positive role models.</p>	<p>Offer program a minimum of 100 days and a minimum of 300 hours per school year</p> <p>Serve the proposed number students on a daily basis.</p>	<p>Program Calendar / Schedule</p> <p>Participant Attendance &amp; Demographics</p>



State Educational Agency Goal	Subgrantee Objective	Data Collected
<p><b>Continuous Improvement</b> Establish community learning centers that continuously improve operational efficiency to provide high quality programming for participants.</p>	<p>Offer all staff opportunities for professional development. Implement periodic evaluations of program and staff. Implement safety &amp; emergency plans, policies, and procedures. Submit complete and accurate data. Submit accurate, timely, and allowable reimbursements.</p>	<p>Staff Information &amp; PD Federal &amp; State APR Reimbursement Requests Risk Assessments and Monitoring Compliance Documents</p>
<p><b>Summer Program</b> Establish community learning centers that provide academic enrichment opportunities to students during the summer months.</p>	<p>Offer at least one (1) academic and one (1) enrichment opportunity for participants each day. Offer one (1) family literacy service. Offer one (1) Professional development opportunity related to summer programming. Offer a minimum of 40 hours of summer programming</p>	<p>Academic &amp; Enrichment Activity Participant Attendance &amp; Demographics Family Engagement Attendance Staff Information &amp; PD Teacher Reported Surveys In-School Suspension GPA/Grades State Assessment (IRI/ISAT)</p>





## STATEWIDE POLICIES

The following sections are policies for 21<sup>st</sup> CCLC subgrantees. The sections have been split by the six (6) sections of the monitoring tool used by the State educational agency: *The Continuous Improvement Checklist*.

### Safety

*Programs provide safe, healthy and developmentally appropriate learning environments for all participants.*

#### First Aid/CPR Certification

- Each center/site of 21<sup>st</sup> CCLC operation is required to have two (2) staff per certified in First Aid & CPR.

#### Emergency Management Plan

- All subgrantees are required to develop a formal, written emergency readiness plan that is specific and applicable to the afterschool program needs. It may be appropriate to reference school district's or organization's emergency plan but should be a customized plan for the 21<sup>st</sup> CCLC program. At a minimum, emergency plans must establish written procedures for:
  - Emergency protocols such as fire drill and lockdown; and
  - Emergency staffing plans.
  - Emergency plans to address programmatic, staffing, and health plans in the event of a pandemic.

#### Child Protective Act

- All staff are required to be trained in their obligation of reporting child abuse according to [Idaho Code 16.1605](#)



## Fiscal Management

*Programs follow sound business principles, establish strong internal controls, and operate efficiently within the allotted and approved budget.*

### Budget Approval

- Subgrantees are required to submit a budget proposal for the upcoming fiscal year by May 15 of each program year.
- All project costs must be reasonable (2 C.F.R. §200.404), necessary, allocable (2 C.F.R. §200.405), and allowable (2 C.F.R. §200.420 - §200.475).
- Any costs that are unallowable and/or above the 7% equipment cap must be returned or reimbursed by the subgrantee.

### Budget Definitions

- *Personnel* (2 C.F.R. §200.430): Costs incurred for employment people to meet the goals and objectives of program operations.
- *Fringe Benefits* (2 C.F.R. §200.431): Cost incurred that supplement an employee's salary such as health insurance, retirement, PERSI, and so forth.
- *Travel/Professional Development* (2 C.F.R. §200.475): Costs incurred for employees to participate in training, professional development, and conferences. Costs may include travel, per diem, lodging, registration fees, conferences (2 C.F.R. §200.432), and other such costs.
- *Supplies* (2 C.F.R. §200.314 and 2 C.F.R. §200.453): All tangible personal property other than those described in equipment is a supply if the per unit acquisition cost is less than \$250.
- *Equipment* (2 C.F.R. §200.313 and 2 C.F.R. §200.439): All (1) tangible personal property having a useful life of more than one year and (2) a per-unit acquisition cost which equals or exceeds \$250. All computing devices are classified as an equipment cost. Idaho 21<sup>st</sup> CCLC has a more restrictive equipment cost definition than what is outlined in *Uniform Grant Guidance – EDGAR*.
- *Purchased Services*: Costs incurred when purchasing a service, which includes contracts (§200.320) – a legal instrument by which the subgrantee purchases property or services needed to carry out the program project).
- *Transportation*: Costs incurred for the transportation of program participants to travel safely to and from the 21<sup>st</sup> CCLC site and off-site locations including academic enrichment



activities and home. This may include mileage reimbursement, contracted bus driver services, and flat bus rates.

- *Indirect Cost* (2 C.F.R. §200.414): Costs incurred (1) for a common or joint purpose benefitting more than one cost objective, and (2) not readily assignable to the cost objectives specifically benefitted. Subgrantees are required to follow the restricted indirect cost rate of their district or organization.

**Obligations (34 C.F.R. §76.707)**

- Obligations are orders placed for property or services, contracts, and similar transactions during a given period that requires payment during the same or a future period.
- Subgrantees are required to obligate all funds for the fiscal year by no later than June 30<sup>th</sup>. Any unobligated balances will be returned to the State.
- The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	Then obligation is made:
Acquisition of property	On the date which the LEA makes a binding written commitment to acquire the property
Personal services by an employee of the LEA	When the services are performed
Personal services by a contractor who is not an employee of the LEA	On the date which the LEA makes a binding written commitment to obtain the services
Public utility services	When the LEA receives the services
Travel	When the travel is taken
Rental of property	When the LEA uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.	On the first day of the project period



### Expenditure & Reimbursement

- Expenditures must follow the guidelines listed in the Budget Definitions.
- Expenditures must be clearly tied to goals and objectives of the program.
- Supporting documentation for expenditures is required for reimbursement: (1) fiscal expenditure report and (2) *Budget Workbook*. The SDE reserves the right to request documentation of invoices with check numbers, payroll records and timesheets, bank statements, lesson plans and schedules, attendance records, and other related documentation as needed.
- The SDE recommends that subgrantees submit reimbursement requests monthly and at a minimum quarterly.

Date	Description	Failure to Meet
June 30	75% of grant funds submitted to GRA for reimbursement.	5% of grant funds will be withheld.
June 30	100% of grant funds obligated.	Purchases obligated after date will not be reimbursed.
September 1	100% of grant funds submitted to GRA for reimbursement.	Un-obligated or non-requested funds will be returned to the State.

### Fees for 21<sup>st</sup> CCLC Program

- Program Income Policy
  - Subgrantees are NOT allowed to charge a fee for services. The SDE does not approve subgrantees to collect or generate Program Income.
  - Prior written approval must be given from the Department for a State and its subgrantees to use program income for grant or subgrant activities. (2 CFR §200.407)
  - Program Income generated without written prior approval from the Department must be deducted from the funds awarded under the Federal grant. (2 CFR §200.307(b))

*The SDE will NOT approve Program Income plans for subgrantees. All 21<sup>st</sup> CCLC programming will be NO charge during 21<sup>st</sup> CCLC program designated times and days.*



- Program income could include the following:
  - Fundraising through supported program activities or use of 21<sup>st</sup> CCLC funding
  - Collection or generation of co-pays or parent fees for any program participant
  - Collection or generation of parent fees for field trips or special activities

**Extended Services Request**

- Subgrantees that intend to extend services outside of designated 21<sup>st</sup> CCLC times and days of service is required to submit the *Extended Services Request Document* to the SDE for approval.

**Sub-Contracting**

- 21<sup>st</sup> CCLC grant funds may be sub-contracted for the provision of program services that the subgrantee is unable to provide. A formal vendor service agreement (contract) must be in place prior to any services provided or payments. The agreement shall include the following items:
  - Detailed scope of work – responsibilities of both parties;
  - Invoicing and reporting timeline and format;
  - Submission of background check documentation of all individuals that will have contact with 21<sup>st</sup> CCLC program participants.

**Allowable & Unallowable Expenses**

- All expenses should follow Statutory Requirements outlined in *Elementary and Secondary Education Act*, Sec. 4205(a) - Authorized Activities.
- Below is a list of common allowable and unallowable expenses with 21<sup>st</sup> CCLC grant funds (for a more detailed list see *EDGAR*, 5<sup>th</sup> Edition, p. 138-184):

Cost	Status	Citation	Notes
Advertising & Public Relations	Allowable with Restriction	2 C.F.R. §200.421	For recruitment of personnel, procurement of goods or services, or disposal of scrap metal.



Cost	Status	Citation	Notes
Advisory Councils	Allowable with Restriction	2 C.F.R. §200.422	
Alcoholic Beverages	Unallowable	2 C.F.R. §200.423	
Alumni/ae Activities	Unallowable	2 C.F.R. §200.424	
Conferences	Allowable	2 C.F.R. §200.432	
Contributions & Donations	Unallowable	2 C.F.R. §200.434	
Capital expenditures for general purpose equipment, buildings, and land	Unallowable	2 C.F.R. §200.439	
Capital expenditures for special purpose equipment	Allowable	2 C.F.R. §200.439	
Curriculum	Allowable		
Decorative Items	Unallowable		
Entertainment	Allowable with restriction	2 C.F.R. §200.438	Costs for entertainment, amusement, diversion, and social activities, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and have prior written approval.



Cost	Status	Citation	Notes
Facilities	Unallowable		
Fund Raising and Investment Management Costs	Unallowable	2 C.F.R. §200.442	
Gifts	Unallowable		This may include prizes, gift cards, awards, and other items that appear to be gifts.
Goods or Services for Personal Use	Unallowable	2 C.F.R. §200.445	
Government Costs	Unallowable	2 C.F.R. §200.444	
Grant Writing Services	Unallowable		
Incentives	Unallowable		
Indirect Costs	Allowable with Restriction	2 C.F.R. §200.414	Indirect Cost (2 C.F.R. §200.414): Costs incurred (1) for a common or joint purpose benefitting more than one cost objective, and (2) not readily assignable to the cost objectives specifically benefitted. Subgrantees are required to follow the restricted indirect cost rate of their district or organization.
Lobbying	Unallowable	2 C.F.R. §200.450	
Participant Support	Allowable with Restriction	2 C.F.R. §200.456	Prior approval by the Federal Award Agency.



Cost	Status	Citation	Notes
Personnel & Fringe Benefits	Allowable		
Pre-Award Costs	Unallowable		
Program Operations that take place during the regular school day	Unallowable	Sec. 4201(b)(1)(A)	
Remodeling Existing Facility Costs	Allowable with Restriction	2 C.F.R. §200.462	Rearrangement and reconversion costs are allowable with prior written approval from the SDE.
Rental Costs of Real Property and Equipment	Allowable with Restriction	2 C.F.R. §200.465	Rates are comparable to that of other rental property in the locale.
Selling and Marketing	Unallowable	2 C.F.R. §200.467	
Student Activity Costs	Unallowable	2 C.F.R. §200.469	
Supplies and Materials	Allowable	2 C.F.R. §200.314	
Training and Education (Professional Development)	Allowable	2 C.F.R. §200.473	
Transportation	Allowable	2 C.F.R. §200.474	
Travel	Allowable	2 C.F.R. §200.475	Allowable for transportation, lodging, subsistence, and related items incurred by





Cost	Status	Citation	Notes
			employees traveling on official business.
T-Shirts	Unallowable		
Vehicle	Unallowable		

### Food Purchases

- Subgrantees are required to provide meals and snacks to students using the Child and Adult Care Food Program (CACFP) and other USDA Afterschool Snack Programs where applicable. Subgrantees are encouraged to seek other resources outside 21<sup>st</sup> CCLC grant funds for food expenses. For more information refer to the 21<sup>st</sup> CCLC Food FAQ Document.

### Afterschool Snack & Meals

- Typically, 21<sup>st</sup> CCLC grant funds may not be used for afterschool snack & meals, specifically if the targeted school meets the requirements (school is 50% or higher of free/reduced lunch enrollment) to be eligible for afterschool snack programs.
- An overview of the Afterschool Snack Program can be found on the SDE’s [Child Nutrition Program Website](#).
- However, subgrantees may use 21<sup>st</sup> CCLC grant funds to cover snack when a target school:
  - Is not 50% or higher of free/reduced lunch, and
  - Has documentation of exhausting all other possibilities for afterschool snacks.
- Subgrantees that use 21<sup>st</sup> CCLC grant funds for snack purchases MUST:
  - Operate through their food service program; and
  - Be reimbursed according to the per student cost of the afterschool snack program.
  - Receive prior written approval from the SDE.

### Staff Snack & Meals

- Subgrantees must adhere to the guidance provided by the US Department of Education: *Using Federal Grant Funds to Pay for Food* (EDGAR, 5<sup>th</sup> edition, 2020, p.256).



- Subgrantees are required to follow Idaho State Department of Education policy for all staff trainings and professional development:
  - The meeting has a published agenda and attendance is mandatory.
  - The meeting has an intended duration of six (6) hours or more as shown on the agenda.
  - There are five (5) or more attendees.
  - The meeting’s purpose is furthered by presentations or interpersonal exchange during the meal period, and the agenda clearly outlines the working meal(s).
  - Formal sign-in sheet for the designated meeting (*Idaho State Department of Education Accounting Handbook, 2015, p. 22*).
- Food associated with business lunches, staff meetings, advisory board or staff lunches during day field trips are unallowable and will NOT be eligible for reimbursements.

#### Time & Effort Requirements (2 C.F.R. §200.430(h)(8)(i))

- All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This also includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.
  - 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 controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
    - Be incorporated into official records;
    - Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
    - Encompass both federally assisted and all other activities compensated by the LEA on an integrated basis;
    - Comply with the established accounting policies and practices of the LEA; and
    - Support the distribution of the employee’s salary or wages among specific activities or costs objectives.



- Subgrantees that operate multiple grants are required to track and bill employee time and effort according to the specific award. However, to ease the burden on subgrantees, the SDE allows administration costs (such as program director, business manager, and other positions that have responsibilities that overlap between multiple grants) to track their time and effort as one cost objective (2 C.F.R. §200.28 and cross reference with *U.S. Department of Education Guidance: Actions to Ease the Burden of Time and Effort Reporting (Sep. 7, 2014)*).
- The SDE recommends that subgrantees reflect on accurate percentages that will be charged to the awards for administration.

### Annual Audit

- All 21<sup>st</sup> CCLC sites are required to implement a financial audit on an annual basis. Non-LEA entities must provide the SDE with all audit findings, reports, and materials.

### Annual Audit for Non-Local Educational Agency Subgrantees including Community-Based and Faith-Based Organization

- Audits under these requirements are to be performed by independent auditors in accordance with generally accepted auditing standards, as defined by the United States general accounting office. The auditor shall be employed on written contract. The awarded 21<sup>st</sup> CCLC Program shall be required to include in its annual budget all necessary expenses for carrying out the provisions of this section.
- The entity shall file one (1) copy of each completed audit report with the SDE, 21<sup>st</sup> CCLC Office within three (3) months after the end of the audit period. The minimum requirements for any audit performed under the provisions of this section are:
  - The governing body of a local 21<sup>st</sup> CCLC subgrantee whose annual expenditures from 21<sup>st</sup> CCLC Funds exceed two hundred thousand dollars (\$200,000) shall cause a full and complete audit of its financial statements to be made each fiscal year.
  - The governing body of a local 21<sup>st</sup> CCLC subgrantee whose annual expenditures from 21<sup>st</sup> CCLC funds are less than two hundred thousand dollars (\$200,000) shall cause a full and complete audit of its financial statement to be made each even year of funding. Community Based Organizations may obtain a third-party financial review in lieu of a complete audit if their annual award is less than two hundred thousand dollars (\$200,000).



## Program Inventory

- 21<sup>st</sup> CCLC subgrantees are required to establish a written inventory procedure, which identifies:
  - The process performed when property is received;
  - Where the property is received;
  - What position inspects the property to make sure it is in good condition and matches what is listed on the purchase order and invoice; and
  - What type of property is tagged.
- The process performed for Physical Inventory (2 C.F.R. §200.313(d)(2)):
  - What position performs the physical inventory;
  - When the inventory is performed;
  - How the reconciliation is performed between the physical inventory and the property records.

## Inventory Records (2 C.F.R. §200.313(d)(1))

- For each equipment and computing device purchased with 21<sup>st</sup> CCLC grant funds, the following information is maintained:
  - Serial number or other identification number;
  - Source of funding for the property;
  - Who holds the title;
  - Acquisition date;
  - Cost of the property;
  - Percentage of federal participation in the project costs for the federal award under which the property was acquired;
  - Location, use and condition of the property; and
  - Any ultimate disposition data including the date of disposal and sale price of the property.
- The SDE has provided an inventory template which subgrantees are to utilize to ensure all the required information is provided.
- A physical inventory of the property must be taken and the results reconciled with the property records at least yearly.
- A physical inventory of the property purchased and retained over the five-year grant cycle must be submitted June 30<sup>th</sup> of the grants sunseting year.



#### Maintenance of Equipment (2 C.F.R. §200.313(d)(4))

- A subgrantee must also maintain adequate maintenance procedures to ensure that property is kept in good condition:
  - Lost or Stolen Items (2 C.F.R. §200.313(d)(3)),
  - Use of Equipment (2 C.F.R. §200.313(c)), and
  - Disposition of Equipment (2 C.F.R. §200.31(e)).

#### Record Retention (2 C.F.R. §200.334)

- Subgrantees are required to maintain all:
  - Financial Records – (1) the amount of funds under the award, (2) how the subgrantee used those funds, (3) the total cost of each project, (4) the total match/in-kind cost of each project, and (5) other records to facilitate an effective audit.
  - Project Experience Records – (1) the results of grant goals and objectives, (2) State & Federal Annual Reports, (3) monitoring reports, (4) evaluation reports, and (5) other records to facilitate an effective audit.
- Subgrantees are required to maintain records for a period of three years from the date of submission of the final expenditure report.

### Governance

*Programs have a governing board that establishes policies and procedures to promote continuous improvement and effectiveness of program.*

#### Internal Controls (2 C.F.R. §200.303)

- A process implemented by a non-federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
  - Effectiveness and efficiency of operations;
  - Reliability of reporting for internal and external use; and
  - Compliance with applicable laws and regulations.
- Subgrantees must establish and maintain internal controls (§200.303) to ensure clear separation of duties:
  - Initiating transactions,
  - Approving transactions,
  - Recording transactions,



- Handling assets,
- Reviewing reports.
- Internal Controls should also ensure:
  - Individual conducting procurement is not responsible for payment, and
  - Individual requesting transaction is not responsible for approving.

## Program

*Programs offer a variety of activities that are active, developmentally appropriate and culturally sensitive and enrich the whole child (physical, social, emotional and creative development).*

### Timeframe of Services Provided

- Subgrantees are required to provide programmatic services no less than:
  - School Year Program: 100 days and a minimum of 300 hours per year.
  - Summer Program: 40 hours (no requirement on days served)
- Subgrantees may offer programmatic services: after school, before school, holidays and weekends, and non-school weekdays.
- Subgrantees failing to meet timeframe of services will be required to submit a written explanation of why timeframe requirements have not been met and a detailed action plan to increase the hours or days of operation to meet the required levels of service.
  - If, after a reasonable period, a subgrantee is unable to meet this requirement 21<sup>st</sup> CCLC grant funds may be reduced or terminated.
    - Termination (2 C.F.R. §200.340(a)(1)(2)): The federal award may be terminated in whole or in part as follows: (1) By the Federal awarding agency or pass-through entity (SDE), if a non-Federal entity fails to comply with the terms and conditions of a federal award, (2) by the Federal awarding agency or pass-through entity (SDE), to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities.

### Participant Attendance

- Subgrantees must adhere to the fundamental program requirements by serving the number of participants on a daily basis (Average Daily Attendance) projected in the original awarded grant.



- Subgrantees will be evaluated on this progress two times per year: (1) mid-year and (2) end-year.
- A participant is considered to be “in attendance” if present at his/her assigned afterschool program site, or an activity sponsored by the program (e.g. field trip), for at least half of the regular program day.
- Subgrantees that do not meet the benchmarks outlined for average daily attendance may receive a reduction in funds to reflect the actual levels of operation. The SDE will provide notification and technical assistance within a reasonable timeframe before any reduction in funding or termination of grant is made. Furthermore, any reduction in funding will commence in the upcoming program year.

#### Average Daily Attendance (ADA)

- Average Daily Attendance is the aggregate number of days of attendance of all participants in the program during a school year; divided by 100 days.
  - In computing the average daily attendance, the top 100 school year program days shall be used.

#### Program Participants

- A Program Participant is a student that participates in the program for one day or more during the school year and/or summer session. We are required to collect all Annual Performance Reporting data on every Program Participant.

#### Field Trips

- Subgrantees are encouraged to expose students to learning in a variety of different settings and opportunities.
  - Field trips are allowable if they are linked to academic learning and contribute to meeting the program goals outlined in the original grant application.
  - Field trips for entertainment purposes are unallowable
  - Prior SDE approval for field trips are NOT required. However, to ensure eligibility for reimbursement you may submit your plan to the SDE for allowability. Allow for two weeks for processing.
- Field trips must:
  - Linked to an academic unit.
  - Follow District/Organization policies.



- Subgrantees must submit a Field Trip Request Form for approval to the SDE two (2) weeks in advance for any field trip that is:
  - Outside the State of Idaho; or
  - Overnight.
- Subgrantees must maintain documentation of how field trips fit into academic learning as well as costs associated with the trip (e.g. transportation, entry fees, and other associated costs). All costs associated with field trips such as entry fees must be accurately supported by attendance records.
- *The SDE has provided further guidance for field trip snacks and meals in the Food Frequently Asked Questions document.*

### Program Evaluation

- Subgrantees must undergo periodic evaluations of program and staff to work for continuous improvement (Sec. 4205(b)). The SDE recommends that subgrantees perform internal evaluations of program and staff on a yearly basis. The subgrantee may choose the evaluation process that works best to address the criteria of the program and staff.
- In year three, subgrantees must undergo an independent evaluation. The SDE has provided further information on independent evaluations in *Guidance for Independent Evaluation*.

### Staff Professional Development (ESSA, Sec. 8101(42))

- Subgrantees are required to offer all staff professional development opportunities to increase staff knowledge and skills necessary to enable students to succeed in a well-rounded education and to meet the challenging State academic standards.
  - Professional development opportunities should be sustained (not stand-alone, 1-day or short-term workshops), intensive, job-embedded, collaborative, job-embedded, data-driven, and student-focused. They may include activities that:
    - Improve and increase afterschool staffs' knowledge of evidence-based practices for Out-of-School time programming, 21<sup>st</sup> CCLC requirements, academic enrichment subjects, understanding how students learn, social-emotional learning, and youth development;
    - Part of a broad school or district wide education improvement plan;
    - Allow personalized plans for each staff to address the educator's specific needs; and
    - Improve afterschool management skills.





## Statewide Conferences

- Subgrantees may use 21<sup>st</sup> CCLC grant funds to attend statewide conferences and trainings that support the goals and objectives of the 21<sup>st</sup> CCLC program. The SDE recommends that individuals that attend statewide opportunities share information with their local program via meeting, training, and collaboration.

## Statewide 21<sup>st</sup> CCLC Meetings

- Subgrantees are required to participate in SDE meetings. The SDE hosts three (3) statewide annual meetings for program directors:
  - **21<sup>st</sup> CCLC New Subgrantee / Director Meeting:** A two-day, in-person meeting that occurs in late July to provide new 21<sup>st</sup> CCLC subgrantees information on specific policies, requirements, and regulations. The goal of this meeting is to provide new subgrantees/directors the opportunity to receive technical assistance in a smaller group setting. Required to attend:
    - All new subgrantees - two (2) individuals
    - New program directors (directors with less than one-year of 21<sup>st</sup> CCLC experience)
    - As requested by SDE
    - As requested by subgrantee
  - **21<sup>st</sup> CCLC Fall Director Meeting:** A two-day, in-person meeting that occurs in early fall to provide all 21<sup>st</sup> CCLC subgrantees updates, requirements, best-practices, and collaboration opportunities. Required to attend:
    - 21<sup>st</sup> CCLC program directors
  - **21<sup>st</sup> CCLC Regional Spring Director Meeting:** A two-day, in-person meeting that occurs in early spring to provide all 21<sup>st</sup> CCLC subgrantees information concerning year closeout, reporting requirements, and collaboration opportunities.
    - 21<sup>st</sup> CCLC program directors

\*Note: Due to pandemic health concerns, the SDE may deliver mandatory meetings virtually in lieu of in-person throughout the year. This can affect duration and times of each mandatory meeting.



### Adding / Dropping a Center

- Subgrantees interested in expanding services to include additional grade(s) and/or center(s) that will be supported, in full or in part, with 21st CCLC grant funds must obtain prior approval from the SDE. Additional centers not supported by 21st CCLC funding do not require prior approval.
- Subgrantees interested in dropping a center that is in full or part supported by 21st CCLC must obtain prior approval from the SDE.
- Any changes in student populations, whether grade levels or site locations, subgrantees must submit assurances of the following:
  - Program will take place in a safe and easily accessible facility;
  - Description of how students participating will travel safely to and from the center and home;
  - Program will target students who primarily attend schools eligible for Title I, part A, Schoolwide Program; and
  - Description of the target student population and the need/risk factors of the population.
  - Minimal deviation from the original grant application.

### Significant Program Changes / Impacts

- Subgrantees must notify the SDE of any significant changes or impacts to the 21<sup>st</sup> CCLC grant (i.e. change of center location, extended program closure, violent incident, turnover of director, student / staff suicide or sudden death, natural disaster, arrest of any program staff for any reason, etc.).

### Annual Performance Report

- Subgrantees must submit annual performance data through EZ Reports at the end of each programmatic year to ensure that high-quality programming was operated for the program year and summer according to the original grant application.
  - Subgrantees must enter all data in our 21<sup>st</sup> CCLC Data Management System, EZ Reports. All data must be current by the end of month. SDE will conduct data checks the first week of each month for the previous programming month data.



## School Linkages

*Programs reinforce and complement the regular academic programs of the schools, which includes alignment with school day instruction.*

### Regular Communication with School Day

- Subgrantees must establish regular communication with school day staff such as building principals, classroom teachers, food services, janitorial staff, and transportation.
- Communication should be focused around program improvements and more effectively addressing the needs of program participants, which should include the development of the whole child (i.e. academic, social-emotional, physical, etc. development).

### Activities that Reinforce and Complement the Regular Academic Program

- All activities that take place during the afterschool program should reinforce and complement the regular academic program to better enhance the learning process of participants.
- Activities are targeted to the students' academic needs and aligned with the instruction students receive during the school day (ESSA, Sec. 4201(A)).
- Subgrantees should align program activities with [Idaho Content Standards](#) to meet the State and local academic standards.

## Family, Youth, and Community Engagement

*Programs establish and maintain strong, working partnerships with families, youth and community stakeholders.*

### Family Engagement & Parental Involvement

- The purpose of family engagement & parental involvement is two-fold: (1) opportunities for active and meaningful engagement in their children's education; and (2) opportunities for literacy and related educational development.
- Subgrantees must offer no less than:
  - School Year: Five (5) family literacy services and three (3) parent involvement opportunities.
  - Summer Program: one (1) family literacy service.
- Family engagement may be satisfied by two (2) types:



- **Family Literacy Services** (ESSA, Sec. 8101(24)) – Services provided to families that are of sufficient intensity in terms of hours, and of sufficient duration, to make sustainable changes in a family, and that integrate the following activities:
  - Interactive literacy activities between parents and their children;
  - Training for parents regarding how to be the primary teacher for their children and full partners in the education of their children; and
  - Parent literacy training that leads to economic self-sufficiency.
- **Parental Involvement Opportunities** (ESSA, Sec. 8101(39)) – Participation of parents in regular, two-way and meaningful communication involving student academic learning and other school activities, including ensuring:
  - That parents play an integral role in assisting their child’s learning;
  - That parents are encouraged to be actively involved in their child’s education in school and afterschool; and
  - That parents are full partners in their child’s education and are included, as appropriate, in decision making and on advisory committees to assist in the education of their child.
- Successful family engagement should:
  - Be based on the needs of the family through surveys, focus groups, and input;
  - Include calendar for families to prepare for services/opportunities;
  - Provide invites and reminders of offerings, which should include a variety of sources (i.e. in-person, phone calls, letters, student made invitation, etc.); and
  - Include post-surveys for families for program improvement.