

# **SPECIAL APPROPRIATIONS AGREEMENT COVER**

## **Public Entity**

**THIS AGREEMENT** is hereby made between the State of North Carolina, Department of Health and Human Services, Division of Mental Health/Developmental Disabilities/Substance Abuse and **Rapid Response Team for Opioids, Guilford County** with an address at **301 West Market Street (PO Box 3427), Greensboro, North Carolina, 27402.**

This agreement consists of the following documents, which are incorporated herein by reference:

Contract Cover Sheet

Attachment A - General Terms and Conditions

Attachment B – Payment Request Form

Attachment C - Recipient Electronic Payment Form

Attachment D - Voided Check or Bank Letter with Routing/Account Information (Recipient to Attach)

Attachment E - W9 (Recipient to Attach)

Attachment F - State Grant- No Overdue Tax Debts

Attachment L – Report Templates

Effective Date: July 1, 2018

Termination Date: June 30, 2019

State Financial Assistance Award Amount **\$50,000.00** in State Appropriations.

Scope of work: As provided in the Conference Committee Report for S.L. 2018-5, Item #C-207, the recipient hereby intends to: **Provides funding for Guildford County Rapid Response Team.**

## ATTACHMENT A

### GENERAL TERMS AND CONDITIONS

- A. The failure of either party to insist in any one or more instances upon strict performance of any of the terms or provisions of this Agreement, or to exercise any option or election herein, shall not be construed as a waiver of such terms, provisions, option or election in the future. No waiver by any party of any one or more of its rights or remedies under this Agreement shall be deemed to be a waiver of any prior or subsequent rights or remedy hereunder or at law. All remedies afforded in this Agreement are cumulative and in addition to the various remedies available in law or in equity.
- B. Choice of Law. The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the parties to this Agreement, are governed by the laws of North Carolina. The Recipient, by signing this Agreement, agrees and submits, solely for matters related to this Agreement, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina.
- C. All notices permitted or required to be given by one Party to the other and all questions about the contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator.

| DEPARTMENT   | RECIPIENT   |
|--|---|
| John Furnari, Program/Budget Performance Analyst<br>2001 Mail Service Center<br>Raleigh, N.C. 27699-2001<br>Telephone: 919 855-4865<br>Email: <a href="mailto:john.furnari@dhhs.nc.gov">john.furnari@dhhs.nc.gov</a> | Rapid Response Team for Opioids, Guilford County<br>P.O. Box 3427<br>Greensboro, NC, 27402<br>Marty Lawing, County Manager<br>336-641-3383<br>Email: <a href="mailto:mlawing@myguilford.com">mlawing@myguilford.com</a> |

- D. Availability of Funds. The parties to this contract agree and understand that the payment of the sums specified in this contract is contingent upon and subject to the availability of funds for this purpose.
- E. Payment Provisions. Annual special appropriations of \$100,000 or less shall be paid in a single payment unless provided otherwise by State or federal law.  
Upon execution of this contract, the Recipient shall submit the Special Appropriation Payment Request Form and, upon approval by the Agency, receive a single payment for amounts up to one hundred thousand dollars (\$100,000). For grants-in-aid of more than one hundred thousand dollars (\$100,000) payments will be paid in quarterly installments, consistent with G. S. 143C-6-21 Pursuant to [G.S. 143C-6-21](#) and the State's Cash Management Plan.
- F. Effective Period: This contract shall be effective on July 1, 2018 and shall terminate on June 30, 2019.
- G. The Recipient shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority. The Recipient shall comply with all State and Federal Constitutional requirements regarding the use of these funds.
- H. The Recipient shall maintain its accounting records relating to the performance of the Services and this Agreement in accordance with generally accepted accounting procedures. Upon reasonable prior

notice to Recipient, the Office of State Budget and Management may, during the term of this Agreement and for a period of up to six years following the expiration or termination for any reason of this Agreement, audit and copy such records.

- I. Antitrust Laws. This Agreement is entered into in compliance with all State and Federal Antitrust laws.
- J. Record Retention. The Recipient shall maintain all pertinent records for a period of five years or until all audit exceptions have been resolved, whichever is longer.
- K. The State Auditor and Office of State Budget and Management shall have access to persons and records as a result of all contracts or State financial assistance entered into by State agencies or political subdivisions in accordance with General Statute 147-64.7. Additionally, as the State funding authority, the Department of Health and Human Services shall have access to persons and records as a result of all contracts or State financial assistance entered into by State agencies or political subdivisions.
- L. Assignment. This Agreement or any interest therein shall not be assigned or transferred by the Contractor.
- M. The term of this Agreement shall begin on the effective date described in Article I and shall terminate upon the earlier of (1) completion of all required services, or (2) an earlier termination as provided for in paragraph B below.
- N. Either Party may, upon sixty (60) days prior written notice to the other party, terminate all or any portion of this Agreement or the services required to be performed herein without cause.
- O. The Department of Health and Human Services may, by written notice, immediately terminate all or any portion of this Agreement or the Services for cause in any of the following circumstances:
  - (1) Recipient breaches any obligation hereunder, or fails to make progress sufficient to assure performance of this Agreement or any of the Services;
  - (2) Recipient is adjudged insolvent or bankrupt; Contractor makes an assignment for the benefit of creditors; or the appointment of a receiver, liquidator or trustee of any of Contractor's property or assets.
- P. Neither party shall be liable, or deemed to be in default, for any delay, interruption or failure in performance under this Agreement resulting directly or indirectly from acts of God, acts of civil or military authority; fires, floods; accidents, explosions, earthquakes, strikes or labor disputes, loss or interruption of electrical power or other public utility, or delays in transportation or any cause beyond its reasonable control.
- Q. Signature Warranty: The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement.
- R. Reporting Requirements: This is a subaward for financial assistance. Financial Assistance Contracts are subject to the Uniform Administration of State Awards, Oversight and Reporting Requirements for recipient and subrecipients described in N.C. General Statute § 143C-6-23(d) and in 09 NCAC 03M.205.

A non-governmental grantee who receives a combined \$500,000 or more funds from all state agencies must continue to submit a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as a Yellow Book audit, to Risk Mitigation and Audit Monitoring at [NCGrantsReporting@dhhs.nc.gov](mailto:NCGrantsReporting@dhhs.nc.gov) within 9 months of the grantee's fiscal year end.

DHHS encourages all of its non-governmental grantees that receive funds from other state agencies or DHHS divisions to contact their assigned contract monitor(s) to determine if year-end reports must be submitted for those particular grants/awards.

North Carolina State agencies are exempt from the reporting requirements of this section. Local governments that have reporting requirements for the Local Government Commission are exempt. All others are not exempt and must adhere to the reporting requirements of this section.

(1) Four Quarterly Reports:

Report Template A - Quarterly Status Report

(2) One End of Year Report:

Report Template B - State Grant Compliance Reporting

Report Template C - Schedule of Receipts and Expenditures

Report Template D - Program Activities and Accomplishment

(3) Reporting Timeframes and Due Dates:

| <b>Report Title</b> | <b>Reporting Period</b>             | <b>Due Date</b>  |
|---------------------|-------------------------------------|------------------|
| Quarterly Report 1  | July 1, 2018 - September 30, 2018   | October 26, 2018 |
| Quarterly Report 2  | October 1, 2018 – December 31, 2018 | January 25, 2019 |
| Quarterly Report 3  | January 1, 2019 – March 31, 2019    | April 26, 2019   |
| Quarterly Report 4  | April 1, 2019 - June 30, 2019       | July 27, 2019    |
| End of Year Report  | July 1, 2018 – June 30, 2019        | July 27, 2019    |

**Signatures follow on the next page**

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed.

**Department of Health and Human Services:**

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Name and Title of Signature Authority

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Signature of Organization Official

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Date

**Agency Name:**

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Name and Title of Organization Official

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Signature of Organization Official

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Date

**NORTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
SPECIAL APPROPRIATION (SA)  
Payment Request Form**

## II. Payment Allocation

A. SFY \_\_\_\_2019\_\_SA Total Award Amount: \$\_\_\_\_\_

B. Amount Request this Payment: \$\_\_\_\_\_

C. Funds Requested to Date: \$\_\_\_\_\_

D. SA Balance (if applicable): \$\_\_\_\_\_

As provided for in the Conference Committee Report for S.L. 2018-5, Item #C-\_\_\_\_\_, the recipient hereby intends to\_\_\_\_\_.

**V. Certification:** Under penalty of law, I hereby certify to the best of my knowledge and belief, the above information is correct; expenditures will be properly documented and will be valid expenditures of actual receipts; and that the financial assistance will be used and accounted for in full compliance with all State and Federal laws, specifically including N.C. G.S. 143C-6-21 through N.C. G.S. 143C-6-23. **FORM MUST BE NOTARIZED**

Date \_\_\_\_\_

\*\*\*\*\*

Date \_\_\_\_\_

## RECIPIENT ELECTRONIC PAYMENT FORM - ATTACHMENT C

### Office of the State Controller

Return to: OSC Support Services Center

Address: 1410 Mail Service Center  
Raleigh, NC 27699-1410



### Recipient Electronic Payment Form

Email: [osc.support.services@osc.nc.gov](mailto:osc.support.services@osc.nc.gov)

Telephone: 919-707-0795

Fax: 919-981-5561

☐ New Add Request

☐ Change Existing ePay Account

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 complete this form, attach a voided check, and return via mail, e-mail, or fax to the information listed above.

| PRINT the following information.          |  | FAX or E-MAIL ADDRESS for payment notification.<br>(Place a check mark in front of the method that you prefer.)  |  |
|---|--|--|--|
| Payee Name:                               |  | Required E-mail Address:   |  |
| Federal ID #/SSN #:                       |  | If you would like to receive remittances via fax, please check the box below. Otherwise remittances will be sent via E-mail.<br><input type="checkbox"/> FAX Number: |  |
| Payee Address for Applicable Accounts:    |  |  |  |
| Bank Name:                                |  | Print Name and Title:  |  |
| Bank Routing Number:                      |  | Contact Phone Number:  |  |
| <input type="checkbox"/> Checking Acct #: |  | <input type="checkbox"/> Savings Acct #:   |  |

### ATTACH VOIDED CHECK OR PROVIDE A BANK LETTER WITH ACH ROUTING/ACCOUNT INFO

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:

**ATTACHMENT D**

**Voided Check or Bank Letter with Routing/Account Information (RECIPIENT TO  
ATTACH)**



**ATTACHMENT E**  
**W9 (RECIPIENT TO ATTACH)**

**ATTACHMENT F**  
**STATE GRANT CERTIFICATION-NO OVERDUE TAX DEBTS**

**Instructions:** Recipient should complete this certification for all state funds received. Entity should enter appropriate data in the yellow highlighted areas. The completed and signed form should be provided to the state agency funding the grant to be attached to the contract for the grant funds. A copy of this form, along with the completed contract, should be kept by the funding agency and available for review by the Office of State Budget and Management.

*Note: If you have a contract that extends more than one state fiscal year, you will need to obtain an updated certification for each year of the contract.*

**Entity's Letterhead**

**[Date of Certification (mmddyyyy)]**

To: State Agency Head and Chief Fiscal Officer

**Certification:**

We certify that the **Agency Name** does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. We further understand that any person who makes a false statement in violation of N.C.G.S. 143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S.) 143C-10-1b.

**Sworn Statement:**

**[Name of Board Chair]** and **[Name of Second Authorizing Official]** being duly sworn, say that we are the Board Chair and **[Title of the Second Authorizing Official]**, respectively, of **[insert name of organization]** of **[City]** in the State of North Carolina; and that the foregoing certification is true, accurate and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
**[Title of Second Authorizing Official]**

Sworn to and subscribed before me on the day of the date of said certification.

\_\_\_\_\_  
(Notary Signature and Seal)

My Commission Expires: \_\_\_\_\_

If there are any questions, please contact the state agency that provided your grant.

<sup>1</sup> G.S. 105-243.1 defines: Overdue tax debt. – Any part of a tax debt that remains unpaid 90 days or more after the notice of final assessment was mailed to the taxpayer. The term does not include a tax debt, however, if the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 90 days after the notice of final assessment was mailed and has not failed to make any payments due under the installment agreement."

# ATTACHMENT K

## SCOPE OF WORK and BUDGET

### *Services, Objectives and Expected Results*

|                                |  |
|--------------------------------|--|
| <b>Grantee Name:</b>           | <b>Agency Name</b>                       |
| <b>Project/Activity Title:</b> | <b>Special Appropriation:</b>            |
| <b>Period Covered:</b>         | <b>July 1 2018 through June 30, 2019</b> |

***Grant Award (\$). These funds are to be utilized for (cite purpose as stated in Appropriation Bill or Conference Committee Report). In compliance with the requirements of G.S. 143C-6-23, The following is a description of activities and accomplishments to be undertaken by our organization using the provided state funding:***

***Grantee is to complete the following section:***

As provided for in the Conference Committee Report for S.L. 2018-5, Item #C-207, the recipient hereby intends to:

***Grantee is to provide a general description of planned expenditures to serve as a guide for preparing an annual budget related to this award (add or delete categories as needed).***

| <b><u>Expenditure Category</u></b>  | <b><u>Amount of Expenditure</u></b> |
|---|-------------------------------------|
| <b>Employee Expenses (e.g. program related staffing):</b>                             | <b>\$</b>                           |
| <b>Services/Contract Expenses (e.g. utilities, telephone, lease related expenses:</b> | <b>\$</b>                           |
| <b>Goods Expenses (e.g. supplies and equipment):</b>                                  | <b>\$</b>                           |
| <b>Administrative Expenses (e.g. overhead and project management):</b>                | <b>\$</b>                           |
| <b>Other Expenses (Specify):</b>  | <b>\$</b>                           |
| <b>Total Expenses:</b>  | <b>\$</b>                           |

## ATTACHMENT L REPORTING REQUIREMENTS

Reporting Requirements: This is a subaward for financial assistance. Financial Assistance Contracts are subject to the Uniform Administration of State Awards, Oversight and Reporting Requirements for recipient and subrecipients described in [N.C. General Statute § 143C-6-23\(d\)](#) and in [09 NCAC 03M.205](#).

A non-governmental grantee who receives a combined \$500,000 or more funds from all state agencies must continue to submit a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as a Yellow Book audit, to Risk Mitigation and Audit Monitoring at [NCGrantsReporting@dhhs.nc.gov](mailto:NCGrantsReporting@dhhs.nc.gov) within 9 months of the grantee's fiscal year end.

DHHS encourages all of its non-governmental grantees that receive funds from other state agencies or DHHS divisions to contact their assigned contract monitor(s) to determine if year-end reports must be submitted for those particular grants/awards.

North Carolina State agencies are exempt from the reporting requirements of this section. **Local governments that have reporting requirements for the Local Government Commission are exempt. All others are not exempt and must adhere to the reporting requirements of this section.**

(1) Four Quarterly Reports:

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(3) Reporting Timeframes and Due Dates for One Year Appropriations:

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| End of Year Report | July 1, 2018 – June 30, 2019        | July 27, 2019    |

## **N.C. General Statute § 143C-6-23. State Grant Funds: Administration; Oversight and Reporting Requirements.**

(a) Definitions. – The following definitions apply in this section:

- (1) Grant or grant funds. – State funds disbursed as a grant by a State agency; however, the terms do not include any payment made by the Medicaid program, the State Health Plan for Teachers and State Employees, or other similar medical programs.
- (2) Grantee. – A non-State entity that receives State funds as a grant from a State agency but does not include any non-State entity subject to the audit and other reporting requirements of the Local Government Commission.
- (3) Encumbrance. – A financial obligation created by a purchase order, contract, salary commitment, unearned or prepaid collections for services provided, or other legally binding agreement. A financial obligation is not an encumbrance for purposes of this section unless it (i) is in writing and has been signed by a person or entity who has authority to legally bind the grantee or subgrantee to spend the funds or (ii) was created by the provision of goods or services to the grantee or subgrantee by a third party under circumstances that create a legally binding obligation to pay for the goods or services.
- (4) Subgrantee. – A non-State entity that receives State funds as a grant from a grantee or from another subgrantee but does not include any non-State entity subject to the audit and other reporting requirements of the Local Government Commission.

(b) Conflict of Interest Policy. – Every grantee shall file with the State agency disbursing funds to the grantee a copy of that grantee's policy addressing conflicts of interest that may arise involving the grantee's management employees and the members of its board of directors or other governing body. The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as the grantee's employees or members of its board or other governing body, from the grantee's disbursing of State funds, and shall include actions to be taken by the grantee or the individual, or both, to avoid conflicts of interest and the appearance of impropriety. The policy shall be filed before the disbursing State agency may disburse the grant funds.

(c) No Overdue Tax Debts. – Every grantee shall file with the State agency or department disbursing funds to the grantee a written statement completed by that grantee's board of directors or other governing body stating that the grantee does not have any overdue tax debts, as defined by G.S. 105-243.1, at the federal, State, or local level. The written statement shall be made under oath and shall be filed before the disbursing State agency or department may disburse the grant funds. A person who makes a false statement in violation of this subsection is guilty of a criminal offense punishable as provided by G.S. 143C-10-1.

(d) Office of State Budget Rules Must Require Uniform Administration of State Grants. – The Office of State Budget and Management shall adopt rules to ensure the uniform administration of State grants by all grantor State agencies and grantees or subgrantees. The Office of State Budget and Management shall consult with the Office of the State Auditor and the Attorney General in establishing the rules required by this subsection. The rules shall establish policies and procedures for disbursements of State grants and for State agency oversight, monitoring, and evaluation of grantees and subgrantees. The policies and procedures shall:

- (1) Ensure that the purpose and reporting requirements of each grant are specified to the grantee.
- (2) Ensure that grantees specify the purpose and reporting requirements for grants made to subgrantees.
- (3) Ensure that State funds are spent in accordance with the purposes for which they were granted.
- (4) Hold the grantees and subgrantees accountable for the legal and appropriate expenditure of grant funds.
- (5) Provide for adequate oversight and monitoring to prevent the misuse of grant funds. These policies shall require each grantee and subgrantee to ensure that, for accounting purposes, State funds and interest earned on those funds remain separate and apart from other funds in the possession or control of the grantee or subgrantee.
- (6) Establish mandatory periodic reporting requirements for grantees and subgrantees, including methods of reporting, to provide financial and program performance information. The mandatory periodic reporting requirements shall require grantees and subgrantees to file with the State Auditor copies of reports and statements that are filed with State agencies pursuant to this subsection. Compliance with the mandatory periodic reporting requirements of this subdivision shall not require grantees and subgrantees to file with the State Auditor the information described in subsections (b) and (c) of this section.

- (7) Require grantees and subgrantees to maintain reports, records, and other information to properly account for the expenditure of all grant funds and to make such reports, records, and other information available to the grantor State agency for oversight, monitoring, and evaluation purposes.
- (8) Require grantees and subgrantees to ensure that work papers in the possession of their auditors are available to the State Auditor for the purposes set out in subsection (i) of this section.
- (9) Require grantees to be responsible for managing and monitoring each project, program, or activity supported by grant funds and each subgrantee project, program, or activity supported by grant funds.
- (10) Provide procedures for the suspension of further disbursements or use of grant funds for noncompliance with these rules or other inappropriate use of the funds.
- (11) Provide procedures for use in appropriate circumstances for reinstatement of disbursements that have been suspended for noncompliance with these rules or other inappropriate use of grant funds.
- (12) Provide procedures for the recovery and return to the grantor State agency of unexpended grant funds from a grantee or subgrantee (i) in accordance with subsection (f1) of this section or (ii) in the event that the grantee or subgrantee is unable to fulfill the purposes of the grant for a reason not set forth in that subsection.
- (d1) Required Grant Terms. – The terms of each grant shall include all of the following, which shall be deemed a part of the grant:
- (1) The limitation contained in G.S. 143C-6-8 concerning the availability of appropriated funds.
  - (2) The relevant provisions of any legislation authorizing or governing the administration of the grant.
  - (3) The terms of this section.
- (e) Rules Are Subject to the Administrative Procedure Act. – Notwithstanding the provisions of G.S. 150B-2(8a)b. rules adopted pursuant to subsection (d) of this section are subject to the provisions of Chapter 150B of the General Statutes.
- (f) Suspension and Recovery of Funds to Grant Recipients for Noncompliance. – The Office of State Budget and Management, after consultation with the administering State agency, shall have the power to suspend disbursement of grant funds to grantees or subgrantees, to prevent further use of grant funds already disbursed, and to recover grant funds already disbursed for noncompliance with rules adopted pursuant to subsection (d) of this section. If the grant funds are a pass-through of funds granted by an agency of the United States, then the Office of State Budget and Management must consult with the granting agency of the United States and the State agency that is the recipient of the pass-through funds prior to taking the actions authorized by this subsection.
- (f1) Return of Grant Funds. – Except as otherwise required by federal law, a grantee or subgrantee shall return to the State all affected grant funds and interest earned on those funds if any of the following occurs:
- (1) The funds are in the possession or control of a grantee and are not expended, made subject to an encumbrance, or disbursed to a subgrantee by August 31 immediately following the fiscal year in which the funds are appropriated by the General Assembly, or a different period set forth in the terms of the applicable appropriation or federal grant.
  - (2) The funds remain unexpended at the time that the grantee or subgrantee dissolves, ceases operations, or otherwise indicates that it does not intend to spend the funds.
  - (3) The Office of State Budget and Management seeks to recover the funds pursuant to subsection (f) of this section.
- (f2) Use of Returned Grant Funds. – Encumbered funds returned to the State pursuant to subsection (f1) of this section by a grantee or subgrantee shall upon appropriation by the General Assembly be spent in accordance with the terms of the encumbrance. All other funds returned to the State by a grantee or subgrantee pursuant to subsection (f1) of this section shall be credited to the fund from which they were appropriated and shall remain unexpended and unencumbered until appropriated by the General Assembly. Nothing in this section shall be construed to authorize an expenditure pursuant to an unlawful encumbrance or in a manner that would violate the terms of the appropriation of the grant funds at issue.
- (g) Audit Oversight. – The State Auditor has audit oversight, with respect to grant funds received by the grantee or subgrantee, pursuant to Article 5A of Chapter 147 of the General Statutes, of every grantee or subgrantee that receives, uses, or expends grant funds. A grantee or subgrantee must, upon request, furnish to the State Auditor for audit all books, records, and other information necessary for the State Auditor to account fully for the use and expenditure of grant funds received by the grantee or subgrantee. The grantee or subgrantee must furnish any

additional financial or budgetary information requested by the State Auditor, including audit work papers in the possession of any auditor of a grantee or subgrantee directly related to the use and expenditure of grant funds.

(h) Report on Grant Recipients That Failed to Comply. – Not later than May 1, 2007, and by May 1 of every succeeding year, the Office of State Budget and Management shall report to the Joint Legislative Commission on Governmental Operations and the Fiscal Research Division on all grantees or subgrantees that failed to comply with this section with respect to grant funds received in the prior fiscal year.

(i) State Agencies to Submit Grant List to Auditor. – No later than October 1 of each year, each State agency shall submit a list to the State Auditor, in the format prescribed by the State Auditor, of every grantee to which the agency disbursed grant funds in the prior fiscal year. The list shall include the amount disbursed to each grantee and other information as required by the State Auditor to comply with the requirements of this section. (j) Use of Interest Earned on Grant Funds. – Except as otherwise required by federal law or the terms of a federal grant, interest earned on grant funds after receipt of the funds by a grantee or subgrantee shall be credited to the grantee or subgrantee and shall be used for the same purposes for which the grant or subgrant was made.

(k) Reporting by Grantees and Subgrantees That Cease Operations. – A grantee or subgrantee that intends to dissolve or cease operations shall report that decision in writing to the Office of State Budget and Management and to the Fiscal Research Division at least 30 days prior to taking that action. (2006-203, s. 3; 2007-323, s. 28.22A(o); 2007-345, s. 12; 2014-100, s. 6.5(a); 2015-264, s. 21.)

## **09 NCAC 03M .0205 Minimum Reporting Requirements for Recipients and Subrecipients.**

(a) For the purposes of this Subchapter, there are three reporting levels established for recipients and subrecipients receiving State financial assistance. Reporting levels are based on the level of State financial assistance from all funding sources. The reporting levels are:

- (1) Level I – A recipient or subrecipient that receives, holds, uses, or expends State financial assistance in an amount less than twenty-five thousand dollars (\$25,000) within its fiscal year.
- (2) Level II - A recipient or subrecipient that receives, holds, uses, or expends State financial assistance in an amount of at least twenty-five thousand (\$25,000) or greater, but less than five hundred thousand dollars (\$500,000) within its fiscal year.
- (3) Level III – A recipient or subrecipient that receives, holds, uses, or expends State financial assistance in an amount equal to or greater than five hundred thousand dollars (\$500,000) within its fiscal year.

(b) Agencies shall establish reporting requirements for recipients that meet the following reporting standards on an annual basis:

- (1) All recipients and subrecipients shall provide a certification that State financial assistance received or, held was used for the purposes for which it was awarded.
- (2) All recipients and subrecipients shall provide an accounting of all State financial assistance received, held, used, or expended.
- (3) Level II and III recipients and subrecipients shall report on activities and accomplishments undertaken by the recipient, including reporting on any performance measures established in the contract.
- (4) Level III recipients and subrecipients shall have a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book.

(c) All reports shall be filed with the disbursing agency in the format and method specified by the agency no later than three months after the end of the recipient's fiscal year, unless the same information is already required through more frequent reporting. Audits must be provided to the funding agency no later than nine months after the end of the recipient's fiscal year.

(d) Agency-established reporting requirements to meet the standards set forth in Paragraph (b) of this Rule shall be specified in each recipient's contract.

(e) Unless prohibited by law, the costs of audits made in accordance with the provisions of this Rule shall be allowable charges to State and Federal awards. The charges may be considered a direct cost or an allocated indirect cost, as determined in accordance with cost principles outlined in the Code of Federal Regulations, 2 CFR Part 200. The cost of any audit not conducted in accordance with this Subchapter shall not be charged to State awards.

(f) Notwithstanding the provisions of this Subchapter, a recipient may satisfy the reporting requirements of Subparagraph (b)(4) of this Rule by submitting a copy of the report required under federal law with respect to the same funds.

## QUARTERLY STATUS REPORT

**Report Template A: Please use this reporting template for each of the four quarterly reports**

|   |  |
|---|--|
| Recipient Name:   |  |
| Recipient Tax ID #  |  |
| Project/Activity Title:   |  |
| Reporting Period (Quarter):   |  |
| Recipient's Fiscal Year End:  |  |
| Report Completion Date:   |  |
| Preparer of This Report:  |  |
| <b>1. Provide a brief description of the entity's mission, purpose, and governance structure.</b>   |  |
|   |  |
| <b>2. Provide a description of the programs, services, and activities supported by State Fiscal Year 2018/2019 Special Appropriations.</b>                                |  |
|   |  |
| <b>3. Provide the number of persons served by the programs, services, and activities supported by these funds, including the counties in which services are provided.</b> |  |
|   |  |



**4. Provide a summary of deliverables, outputs, and outcomes that demonstrate the impact and effectiveness of the programs, services, and activities supported by these funds.**

**5. Have there been any significant changes to the intended goals, Scope of Work, and/or planned budget during this reporting period (quarter)? If so, please provide an explanation here.**

**6. Provide any other pertinent information about the progress of the programs, services, and activities supported by these funds.**

**7. Provide a summary of expenditures during the reporting period (quarter).**

| <b><u>Expenditure Category</u></b>                                     | <b><u>Amount of Expenditure</u></b> |
|--|-------------------------------------|
| <b>Employee Expenses (e.g. program related staffing):</b>              | <b>\$</b>                           |
| <b>Services/Contract Expenses (e.g. utilities, phone, lease):</b>      | <b>\$</b>                           |
| <b>Goods Expenses (e.g. supplies and equipment):</b>                   | <b>\$</b>                           |
| <b>Administrative Expenses (e.g. overhead and project management):</b> | <b>\$</b>                           |
| <b>Other Expenses (Specify):</b>                                       | <b>\$</b>                           |
| <b>Total Expenses:</b>   | <b>\$</b>                           |

**8. Provide a summary of year to date expenditures through the end of the current reporting period. The total expenditures on this table should equal the cumulative expenditures from all completed quarterly reports to date.**

| <b><u>Expenditure Category</u></b>                                     | <b><u>Amount of Expenditure</u></b> |
|--|-------------------------------------|
| <b>Employee Expenses (e.g. program related staffing):</b>              | <b>\$</b>                           |
| <b>Services/Contract Expenses (e.g. utilities, phone, lease):</b>      | <b>\$</b>                           |
| <b>Goods Expenses (e.g. supplies and equipment):</b>                   | <b>\$</b>                           |
| <b>Administrative Expenses (e.g. overhead and project management):</b> | <b>\$</b>                           |
| <b>Other Expenses (Specify):</b>                                       | <b>\$</b>                           |
| <b>Total Expenses:</b>   | <b>\$</b>                           |

If there are any questions, please contact the Contract Administrator.

# STATE GRANT COMPLIANCE REPORTING

Report Template B: Please use this reporting template for the END OF YEAR report

|   |                               |
|---|-------------------------------|
| <b>1. Organization:</b>                             |                               |
| Organization Name:                                  |                               |
| Organization Tax ID #:                              |                               |
| Project/Activity Title:                             |                               |
| Reporting Period:                                   | July 1, 2018 to June 30, 2019 |
| Organization Fiscal Year End:                       |                               |
| Mailing Address<br>(street, city, state, zip code): |                               |
| Phone Number<br>(area code + number):               |                               |
| Fax Number<br>(area code + number):                 |                               |
| Contact Person:                                     |                               |
| Contact Person Title:                               |                               |
| E-Mail Address:                                     |                               |

|   |                                   |   |
|---|-----------------------------------|---|
| <b>2. Preparer:</b> [PLEASE INDICATE WHO PREPARED THIS INFORMATION BY CHECKING] | <input type="checkbox"/> Employee | <input type="checkbox"/> CPA/Accountant |
| Name of Preparer:   |                                   |   |
| Phone Number:   |                                   |   |

|  |                           |
|--|---------------------------|
| <b>3. Please provide a list of the Organization's Board Members.</b> [ADD ADDITIONAL PAGES, IF NEEDED] |                           |
| <b>Name of Board Member</b>  | <b>Board Member Title</b> |
|  |                           |
|  |                           |
|  |                           |
|  |                           |
|  |                           |

|  |                          |     |                          |
|--|--------------------------|-----|--------------------------|
| <b>4. What restrictions are placed upon the grant by the grant award document? If the grant award document does not identify specific restrictions, please identify the intended use of the grant funds as included in the award document.</b> |                          |     |                          |
| Restrictions:  |                          |     |                          |
|  |                          |     |                          |
| <b>5. Does the organization have a Conflict of Interest policy?</b>  | <input type="checkbox"/> | yes | <input type="checkbox"/> |
| <b>6. Is the organization a for profit entity?</b>   | <input type="checkbox"/> | yes | <input type="checkbox"/> |

|   |                 |                      |  |
|---|-----------------|----------------------|--|
| <b>7. Did the organization subgrant or pass down any funds to another organization?</b> |                 |                      |  |
| <input type="checkbox"/> yes <input type="checkbox"/> no                                |                 |                      |  |
| If yes, answer the following:   |                 |                      |  |
| a. Name of Subgrantee   | b. Program Name | c. Amount Subgranted |  |
|   |                 |                      |  |
|   |                 |                      |  |

|  |
|--|
| <b>8. Program Activities and Accomplishments:</b>  |
| Recipient must complete and submit a separate Program Activities and Accomplishments Report, detailing the program name, the original goals of each program, and a brief narrative of program accomplishments for each funded program. This information is required of all recipients of state funding in an amount greater than or equal to \$25,000. |

## SCHEDULE OF RECEIPTS AND EXPENDITURES

**Report Template C: Please use this reporting template for the END OF YEAR report**

| 9. Organization:                                    |  |
|---|--|
| Organization Name:                                  |  |
| Organization Tax ID#:                               |  |
| Organization Fiscal Year End:                       |  |
| Mailing Address<br>(street, city, state, zip code): |  |
| Phone Number<br>(area code + number):               |  |
| Fax Number<br>(area code + number):                 |  |
| Contact Person:                                     |  |
| Contact Person Title:                               |  |
| E-Mail Address:                                     |  |

| a. Receipts   |                      |                       |
|---|----------------------|-----------------------|
| <b>Funding State Agency</b>                         | <b>Grant Title</b>   | <b>Total Receipts</b> |
|   |                      |                       |
| b. Expenditures                                     |                      |                       |
| <b>Category</b>                                     | <b>Dollar Amount</b> |                       |
| Personnel   |                      |                       |
| Contracted Services                                 |                      |                       |
| <b>(a)Total Personnel/Contracted Svcs Costs:</b>    |                      |                       |
| Office Supplies & Materials                         |                      |                       |
| Service Related Supplies                            |                      |                       |
| <b>(b)Total Supplies &amp; Material Costs:</b>      |                      |                       |
| Travel  |                      |                       |
| Communications & Postage                            |                      |                       |
| Utilities   |                      |                       |
| Printing & Binding                                  |                      |                       |
| Repair & Maintenance                                |                      |                       |
| Meeting/Conference Expense                          |                      |                       |
| Employee Training (no travel)                       |                      |                       |
| Classified Advertising                              |                      |                       |
| In-State Board Meeting Expenses                     |                      |                       |
| <b>(c)Total Non-Fixed Operating Expense:</b>        |                      |                       |
| Office Rent (Land, Buildings, etc.)                 |                      |                       |
| Furniture Rental                                    |                      |                       |
| Equipment Rental (Phones, Computers, etc.)          |                      |                       |
| Vehicle Rental                                      |                      |                       |
| Dues & Subscriptions                                |                      |                       |
| Insurance & Bonding                                 |                      |                       |
| Books/Library Reference Materials                   |                      |                       |
| Mortgage Principal, Interest and Bank Fees          |                      |                       |
| <b>(d)Total Fixed Charges &amp; Other Expenses:</b> |                      |                       |
| Buildings & Improvements                            |                      |                       |
| Leasehold Improvements                              |                      |                       |
| Furniture/Non-Computer Equip., \$500+ per item      |                      |                       |
| Computer Equipment/Printers, \$500+ per item        |                      |                       |
| Furniture/Equip., under \$500 per item              |                      |                       |
| <b>(e)Total Property &amp; Equipment Outlay:</b>    |                      |                       |
| Purchase of Services                                |                      |                       |
| Contracts with Service Providers                    |                      |                       |
| Stipends/Scholarships/Bonuses/Grants                |                      |                       |

|   |  |
|---|--|
| <b>(f)Total Services/Contracts:</b>         |  |
| Food  |  |
| Other (provide description here):           |  |
| Other (provide description here):           |  |
| Other (provide description here):           |  |
| Other (provide description here):           |  |
| <b>(g)Total Other Expenses:</b>             |  |
| <b>Total Expenditures (sum a through g)</b> |  |

**Unexpended cash balance (do NOT use with reimbursement grants)**

|                                    |  |
|------------------------------------|--|
| Beginning of the year cash balance |  |
| End of the year cash balance       |  |

**NOTE:** If total receipts, expenditures, beginning or ending unexpended grant balance available for expenditures is \$500,000 or more, an audit is required *by G.S. 143C-6-23*.

If there are any questions, please contact the Contract Administrator.

**PROGRAM ACTIVITIES AND ACCOMPLISHMENTS REPORT**  
**Report Template D: Please use this reporting template for the END OF YEAR report**

|   |  |
|---|--|
| Recipient Name:   |  |
| Recipient Tax ID #  |  |
| Project/Activity Title:   |  |
| Recipient's Fiscal Year End:  |  |
| Report Completion Date:   |  |
| Preparer of This Report:  |  |
| <b>1. What were the original goals and expectations for the activity supported by this grant?</b>   |  |
| <b>2. If applicable, how have those goals and expectations been revised or refined during the course of the project?</b>  |  |
| <b>3. What has the activity accomplished with these grant funds? Please include specific information including facts and statistics to support conclusions and judgments about the activity's impact.</b> |  |

**4. If the activity is a continuing one, briefly summarize future plans and funding prospects.**

If there are any questions, please contact the Contract Administrator.