CHATHAM COUNTY PARTNERSHIP FOR CHILDREN

Request for Bids
Family Support Programs 2017-2020

Smart Start Family Support Goals and Priorities

Chatham County Partnership for Children is requesting bids for implementation of effective programs to address goals and objectives listed below. Selection of bids and awarding of funding is contingent upon approval by the NC Partnership for Children and the allocation of funding from the NC Legislature.

Specifications and expectations for bids are detailed in the General Information and additional information to follow. Qualified bids must meet all requirements. Separate bids are required for each proposed activity, in the proper form.

Goal:

- Families have the knowledge and skills needed to insure that their children enter school healthy and ready to succeed.

Objectives:

- Families have the information they need to feel confident and competent about their ability to parent.

- Families have the knowledge and skills to participate in literacy related activities with their children.

- Families have the information they need to select quality child care for their children.

Requirements:

We will only consider programs with an evidence-based or evidence-informed approach that has demonstrated effectiveness and results in behavior changes necessary to achieve better outcomes for children. The form provided must be used. (See Smart Start Evidence Based Resource Guide for more details.)

Chatham County Partnership for Children
GENERAL INFORMATION FOR SUBMISSION

Smart Start Request for Applications
3 Year Bids FY 2017–2020
Due: January 29, 2016 by 5:00 PM

Funding Time Frame: Applications will be considered only for Family Support related 3- year bids for Smart Start in Chatham County. Applications should be for the period beginning July 1, 2017 and ending June 30, 2020. Funding is approved on an annual basis, per state fiscal year, and will be renewed ONLY after satisfactory evaluation of performance and availability of funds each year.

Types of Programs: Evidence-Based/Evidence Informed.
State funding for local partnerships shall be used for evidence-based or evidence-informed programs for children from birth to five years of age that do the following: 1) Increase the parents' ability to raise healthy, successful children, 2) Improve children's health. The North Carolina Partnership for Children provides the following definitions for Evidence-Based and Evidence-Informed programs and practices:

- "Evidence-based programs or practices are those that have repeatedly and consistently demonstrated desirable outcomes through application of scientific research methods (replicated experimental, experimental, or quasi experimental.)"
- "An evidence-informed practice is one that is guided by child development theory, practitioner wisdom, qualitative studies and findings from basic research and has written guidelines, a strong logic model, and a history of demonstrating positive results. They may be rated "Promising" or "Emerging" by at least one source that rates evidence-based programs."

Collaboration: The Partnership remains committed to developing and supporting collaborations that further an effective and efficient system of services for young children and their families. Duplication of services and/or supplantation of funds must be avoided. Each proposal must show how their activity elements will fit into the continuum of services in Chatham County.

Sustainability: The Partnership encourages projects to view Smart Start as only ONE source of support for the need being addressed. Each proposal should demonstrate how the project is also supported by other resources. Smart Start's broad objective is to build capacity for local communities to meet the needs of their youngest children. Reporting of cash as well as in-kind resources is required on a quarterly basis. Proposals that show strong sustainability and capacity building are preferred.

Measurable Outcomes & Evaluation Plan: Smart Start activities are required to maintain and to report results quarterly. Measures must be both quantitative and qualitative. Additionally, each activity is required to submit a logic model which connects needs, target population, and program elements to short and long term outcomes. Technical assistance for evaluation planning is available by appointment with the Partnership's Executive Director.

Expertise: The Partnership seeks to maintain the highest levels of expertise and professionalism to serve Chatham County's children. Each continuation request must include verification of education and expertise of current staff by submitting updated resumes for each position funded by the proposal. Staffing plans must also show how roles and responsibilities of each position contribute to projected outcomes.

Application Deadline: Applications must be received in the Partnership office no later than 5 PM on January 29, 2017. Applicants are asked to submit their proposal on CD or flash drive in MS Word and MS EXCEL, as well as a signed hard copy. ***Faxed applications will not be accepted.***

Project Time Frame: Applications should include plans for services starting July 1, 2017 and should be designed to continue through June 30, 2020. Funding is contingent upon annual approval by the NC Partnership for Children and the availability of funds from the NC Legislature for the Smart Start Program.

Application Requirements: Applicants are required to submit a proposal on the forms provided. Bidders may contact the Smart Start Executive Director for advice and guidance on their proposal.

Budget Requirements and Format: A line item budget is required. Funding awards will be for the 2017-2018 year only. Planning line item budgets, including budget narratives, must be submitted using the guidelines and form provided. Smart Start Cost Principles must be followed for all costs included in the proposed budgets.

Types of Proposals to be Considered: A separate application is required for each activity. All proposals must address the Smart Start Measures of Impact for Family Support activities as described in the Family Support goals and priorities list.

Technical Assistance: Applicants are required to attend the Technical Assistance Bidders Conference on January 5, 2017 from 2:00-3:30 PM. An appointment for additional technical assistance may be requested. Applicants may request a time slot by calling the Partnership Office at 919-542-7449, ext. 31. Appointments will be available beginning January 6, 2017. Applicants can request a time slot by calling the Partnership Office at 919-542-7449 ext. 31. The bid application forms are available for download on our website or via e-mail upon request to Alicia Vorholt (alicia@chathamkids.org). The deadline for questions and technical assistance is 5:00 pm, January 21, 2016

Smart Start Request for Bids
Additional Information

Terms and Conditions:
All proposals are subject to the terms and conditions outlined herein. The prospective Bidder/Contractor specifically agrees to the conditions set forth by signature to the proposal/application.

Oral Explanations:
The Chatham County Partnership for Children shall not be bound by oral explanations or instructions given at any time during the application/bidding process or after award.

Reference to other data:
Only information which is received in response to this RFP/RFB will be evaluated; reference to information previously submitted shall not be evaluated. If previously funded, prior program performance will be reviewed and used to evaluate Bidder/Contractor qualifications.

Cost for Proposal Preparation:
Any costs incurred by prospective Bidders/Contractors in preparing or submitting offers are the prospective Bidder/Contractor's sole responsibility; CCPC shall not reimburse any prospective Bidder/Contractor for any costs incurred prior to award.

Right to Submitted Material:
All responses, inquiries, or correspondence relating to or in reference to the RFP/RFB, and all other reports, charts, displays, schedule, exhibits, and other documentation submitted by the prospective Bidders/Contractors shall become the property of CCPC when received.

Offeror's Representation:
Each prospective Bidder/Contractor shall submit with its proposal/application the name, address, and telephone number of the person(s) with authority to bind the firm and answer questions or provide clarification concerning the firm's proposal/application.

Subcontracting:
In the event the prospective Bidder/Contractor desires to subcontract any part of the contracted services, the proposal/application must clearly indicate what work it plans to subcontract and to whom and must provide all required information for each subcontractor as indicated on the pre-contracting information/contracting guidelines included with this RFP/RFB. Only the subcontractors specified in the proposal/application shall be considered approved upon award of the contract.

Proprietary Information:
Trade secrets or similar proprietary data which the prospective Bidder/Contractor does not wish disclosed to other than personnel involved in the evaluation or contract administration will be kept confidential to the extent permitted by N.C.G.S. 132-1.3 if identified as follows: each page shall be identified in bold face at the top and bottom as "Confidential." Any section of the proposal/application that is to remain confidential shall also be so marked in bold face on the top of the title page of that section. Cost information may not be deemed confidential. In spite of what is labeled as confidential, the determination as to whether or not it is shall be as governed by North Carolina law.

Smart Start Request for Applications
The Procurement Process

The following is a general description of the process by which a prospective Contractor will be selected to provide services.

1. Request for Proposals (RFP) or Request for Bids (RFB) is issued to prospective Contractors.

2. A pre proposal conference and/or deadline for technical assistance is set. (See the general information sheet of the RFP or RFB for details)

3. A proposal in one original and an electronic copy of the required format with the budget and all attachments will be received from prospective Contractors in a **sealed envelope or package**. Each original shall be signed and dated by an official authorized to bind the firm. Unsigned proposals will not be considered.

4. **All proposals must be received by the Local Partnership no later than the date and time specified on the cover sheet of the RFP/RFB.**

5. At their option, the Local Partnership's evaluators may request oral presentation or discussion with any or all prospective Contractors for the purpose of clarification or to amplify the materials presented in any part of the proposal. However, prospective Contractors are cautioned that the evaluators are not required to request clarification; therefore, all proposals should be complete and reflect the most favorable terms available from the prospective Contractor.

6. Proposals will be evaluated according to completeness, content, and experience with similar projects, ability of the Bidder and its staff, and cost. In the case of continuation proposals for previously funded activities and previously approved multi-year bids, project success and progress toward measurable outcomes will also be considered in evaluation of the proposal. Award of a contract to one Bidder does not mean that the other proposals lacked merit, but that, all factors considered, the selected proposal was deemed most advantageous to CCPC.

7. **Once selected, the proposal must be reviewed and approved by the NC Partnership for Children (NCPC). Additional information may be required upon review by NCPC.**

8. The Local Partnership will contact the selected Contractor to obtain information and documentation required for preparation of the contract to include the following:

    a. Name; title; telephone and fax numbers; and mailing address, including street address and zip code, of the contract administrator.

    b. Name; title; telephone and fax numbers; and mailing address, including street address and zip code, of the person(s) authorized to sign financial status reports.

    c. Copy of Conflict of Interest Policy.

    d. Proof of insurance that may include, but not be limited to, the following:
       1. Workers' compensation;
       2. General business liability;
       3. Fidelity bonding (e.g., employee crime or dishonesty);
       4. Professional liability;
       5. Automobile (owned, hired or non-owned)
       Providing and maintaining adequate insurance coverage is a material obligation of the Contractor and is the essence of the contract. The Local Partnership will not contract with any prospective Contractor that is unable to furnish proof of required insurance coverage.

    e. Completed Internal Revenue Service (IRS) Form W-9 or

    f. If a nonprofit entity, a copy of the Internal Revenue Code 501©3 determination letter received from the IRS.

    g. Additional information may be required as prescribed by state law, NCPC/Smart Start policies and procedures, or at the sole discretion of the Partnership staff and Board.

9. The Local Partnership will not contract with any prospective Contractor that fails to provide **all** required information and documentation. After all required information and documentation has been submitted, the Local Partnership will prepare the contact, notify the selected Contractor and request that the Contract be signed. **A template of the Smart Start Contract that the selected Contractor will be required to sign is available upon request and after the approved template is released by NCPC.**

10. The Contract must be executed prior to the start of work and incurring any expenses.

11. If all proposals are rejected, prospective Contractors will be notified promptly by the Local Partnership.

Checklist for Proposals
2017 - 2020

Agency Name: _____

Activity Name: _____

Date turned in: _____Time turned in: _____

Please check that the following documents are included in the bidding packet	√
1. **Application Cover Page**	
2. **Submission signed & dated by authorized official**	
3. **Proposal Abstract**	
4. **Smart Start Activity Logic Model**	
5. **Part I – Activity Description**	
6. **Part II – Evaluation Plan**	
7. **Implementation Checklist with Attached Documents**	
8. **Evidence Based/Evidence Informed Checklist**	
9. **Budget Narrative – Excel Worksheet**	
10. **Direct Service Providers Contact Information**	
11. **Direct Service Provider Pre-Contracting Information**	
12. **CD, Flash Drive, or E-mail** (electronic copy of all information)	

Application Reviewed by: _____ Date_____
CCPC staff member

Smart Start Family Support Related Bid
FY 2017 – FY 2020

Application Cover Page

Activity Title: _____

Name/Agency:_____

Address:_____

City, State, Zip:_____

Contact Person:_____Telephone:_____

E-mail Address:_____Fax Number:_____

Signature of Authorized Applicant:_____

Printed Name:_____

Title:_____

For all agencies or individuals: [Check one]

☐Public Government Institution	☐ Private for profit agency
☐ 501 (c)(3) Non-profit with tax exempt status	☐ Private individual
☐ Applied for Non-profit status	☐ Other
☐ Sponsored by a 501 (c)(3) Organization	

Agency:
Activity Name:
PBIS ID:
PSC:

If this condition exists	*For this Population*	*And we implement these strategies*	*This many times, for these individuals*	*We expect this short-term change*	*And we expect this outcome to impact the overall county*
Need Statement Why?	Target Population Who?	Program or Activity Elements What?	Outputs How Many?	Outcomes So What?	How does outcome impact Smart Start's Measures of Impact or other long term goal?

Staffing Plan

Job Title	FTE	Key Roles and Responsibilities	Minimum Education & Experience Requirements

Proposal Abstract

I.   **Title:** _____

       Smart Start's Measures of Impact ID: _____

       Purpose/Service Code: _____

II.   **Contract Activity Description (CAD):**

<p align="center">INSERT CAD HERE</p>

PART I
Activity Description
Narrative

After reading this section, the reader should have knowledge of the activity and how it will operate. Assume the reader has little familiarity with the program or the county and answer as completely and in as much detail as possible. Please be sure to address all of the following items. This section is limited to two pages, single spaced, size 12 font and 1 inch margins.

Please address the following in detail:

- The specific service to be offered; for each program element (strategies or activity components) describe the tasks/goals to be accomplished and when and where this service will operate. Each element of the Logic Model should be linked to an output and outcome. *Using the elements as an outline, create implementation guidelines that specify key aspects of the project activities. If you are following an evidence based model, these implementation guidelines should clarify HOW each step of the model will (or why it will not) be implemented in your proposed project.*
- The population to be served, including eligibility criteria for participation; you much also align each target population described with outputs and outcomes.
- The staff that will be paid for with Smart Start funds (describe the purpose and role of each position; #FTE and minimum as well as preferred qualifications).
- If this activity is similar to other services in the county, please explain how this service will enhance, expand or work with the service currently offered. *(Reminder – duplication/supplantation of services is not approvable: i.e. paying for a Medicaid eligible well child visit).*

Additional Required Information

FOR EACH ITEM BELOW, INSERT TEXT AFTER THE HEADER TITLE

Community Collaboration: Describe how this activity will fit into the continuum of services available to your selected target population. **800** words maximum.

Sustainability: Describe how this activity builds capacity and your plan for sustaining the project in the future. Smart Start requires up to 19% cash and in-kind match. Describe the other resources that will support the project. **800** words maximum.

Expertise: Explain agency expertise related to proposed target population and services. **800** words maximum.

Geographic distribution: Please estimate the number of clients to be served by this program annually by geographical area. (Describe the basis used to estimate the number served. i.e. clients served in the most recent year.)

Area #	# Clients
1	
2	
3	
4	
TOTAL TO BE SERVED:	

BASIS:	

PART II
<u>Evaluation Plan</u>

Projected Outputs (Numbers/Counts) for FY (17-18), (18-19) and (19-20).
List one output on each line of the following chart (insert lines as needed). Delete the example before submission. Each output should be linked to a program element. **Use at least ONE standard Smart Start output, as appropriate. [see Appendix C]**

List one output per line **FY 17-18**

List one output per line **FY 18-19**

List one output per line **FY 19-20**

Projected Outcomes for FY (17-18), (18-19) and (19-20).

List each proposed outcome included in the Logic Model. If the optional worksheet for developing outcome statements is used, please attach to the bid. *[see Appendix D]*

List one outcome per line **FY 17-18**

List one outcome per line **FY 18-19**

List one outcome per line **FY 19-20**

Evidence-Based and Evidence-Informed
Programs and Practices Checklist

Evidence-Based Programs

Service Provider Agency Name: _____

Activity Name: _____   **EB Model Name:** _____

1.   Complete the checklist on the reverse side for each evidence-based model included in your proposal.

2.   Indicate the number of the first question for which the answer is YES:

3.   List research references that support the YES answer; include the full citation or web link:

4.   Is your program following the model as researched, including all the components such as frequency, duration, target population, staff qualifications, and/or training, etc? The key elements and how they will be met by your project should be detailed in the required Logic Model. *Please describe briefly any variations from the research model that are included in your activity proposal. Provide justification for the proposed variances (ex: budget limitations, cultural differences, local staffing limitations, agency experience with the program, etc.)*

5.   Other Comments:

Checklist for Determining Whether a Program or Practice is Evidence-Based

The following questions provide a step-by-step process for determining whether a program or practice is evidence-based. Answer the first question, then follow the instructions for proceeding to questions that follow. If the answers to both questions at any one step are *YES*, then the program or practice meets the Smart Start definition for evidence-based. If an answer to any one question is *NO* at any step, proceed to the next question in the series.

Program or Practice: _____ Date: _____

1. Has a meta-analysis of the program or practice been conducted? Yes ☐ No ☐
   1a. If yes, was there sufficient evidence regarding the desired outcomes to conclude that the program or practice was effective? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   1b. If no, go to number 2.

2. Has a research synthesis of the program or practice been conducted? Yes ☐ No ☐
   2a. If yes, was the program or practice found to be associated with positive outcomes? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   2b. If no, go to number 3.

3. Has a practice-based research synthesis of the program or practice been conducted? Yes ☐ No ☐
   3a. If yes, were the characteristics of the program or practice associated with positive outcomes?
      Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   3b. If no, go to number 4.

4. Has the same program or practice been investigated by the same or different interveners with different groups of participants in different settings? Yes ☐ No ☐
   4a. If yes, were the positive results similar across different studies? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   4b. If no, go to number 5.

5. Have randomized studies been conducted with participants on the effectiveness of the program or practice?
      Yes ☐ No ☐
   5a. If yes, did the results demonstrate positive effects? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   5b. If no, go to number 6.

6. Have studies that randomly assigned groups of participants (e.g., classrooms) to intervention and nonintervention groups been conducted? Yes ☐ No ☐
   6a. If yes, were the differences between groups associated with positive outcomes? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   6b. If no, go to number 7.

   7. Have single participant design studies of the program or practice been conducted? Yes ☐ No ☐
   7a. If yes, did the program or practice yield positive effects? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   7b. If no, go to number 8.

8. Have quasi-experimental studies of the program or practice been conducted? Yes ☐ No ☐
   8a. If yes, did the program or practice yield positive effects? Yes ☐ No ☐
      If yes, the program or practice is evidence-based.
   8b. If no, then it is not an evidence-based program or practice.

EVIDENCE-BASED   Yes ☐   No ☐

Evidence-Based and Evidence-Informed Programs and Practices Checklist

Evidence-Informed Programs

Service Provider Agency Name: _____

Activity Name: _____ **EI Program Model:** _____

_____

1.   Complete the checklist on the reverse side for each evidence-informed program practice or element included in the activity proposal.

2.   A strong logic model is required for evidence informed activities. Are there qualitative studies and findings from basic research that support the program practice(s) and/or components of the activity logic model? For each program element, *list with a research reference citation and brief description of the most relevant findings.*

3.   Is there history of this program demonstrating positive results (outcomes)?
Describe key accomplishments and evidence for the results achieved; include a time frame and data source for each.

4.   Is the proposed activity to be implemented in accordance with written guidelines?
Provide a reference citation for the guidelines. Describe the key elements of these guidelines and how each will be followed by your project.

5.   Other comments or evidence to support your activity:

Checklist for Determining Whether a Program or Practice is Evidence-Informed

The following questions provide a step-by-step process for determining whether a program or practice is evidence-informed. If the answer at every step is *YES*, then the program or practice meets the Smart Start definition for evidence-informed. If an answer to any one question is *NO* at any step, the program or practice does not meet the criteria for being evidence-informed.

Program or Practice: _____ Date: _____

1. Is the program or practice guided by child-development theory?   Yes ☐   No ☐
    1a. If yes, continue to question 2.
    1b. If no, the program or practice is not evidence-informed.

2. Does the program or practice have a strong logic model?   Yes ☐   No ☐
    2a. If yes, continue to question 3.
    2b. If no, the program or practice is not evidence-informed.

3. Have qualitative studies or basic research of the program or practice found positive effects?
    Yes ☐   No ☐
    3a. If yes, continue to question 4.
    3b. If no, the program or practice is not evidence-informed.

4. Is practitioner wisdom available about when, how, and why to use the program or practice?
    been investigated by the same or different interveners with different groups of participants
    in different settings?   Yes ☐   No ☐
    4a. If yes, continue to question 5.
    4b. If no, the program or practice is not evidence-informed.

5. Does the program or practice have implementation guidelines? Yes ☐   No ☐
    5a. If yes, continue to question 6.
    5b. If no, the program or practice is not evidence-informed.

6. Does the program or practice have a history of demonstrated positive results?   Yes ☐
    No ☐
    6a. If yes, AND the answer at each of the previous steps is yes, the program or practice is
    evidence-informed.
    6b. If no, the program or practice is not evidence-informed.

EVIDENCE-INFORMED: Yes ☐   No ☐

Projected Line Item Budgets AND Narrative:

Please see Appendix A, Line Item and Budget Descriptions and Appendix B, Cost Principles

- Include a line item budget and narrative that details projected expenses in a line item budget format. **Please use the required budget form on the next page. An MS EXCEL version of the budget spreadsheet is available upon request.**

- Be sure to include specifics for each projected expense in the budget narrative column, *i.e., Personnel: 2 FT CCHCs at $50,000/year per position including benefits.*

- If this activity has multiple funding sources, show anticipated amounts of in-kind or cash matching funds in the budget narrative.

- See line item descriptions to know what to include on each line.

- Include a separate budget for each fiscal year: FY17-18, FY18-19 and FY19-20.

  Although funding is awarded on an annual basis only, the budgets for subsequent years are required for planning purposes.

- Refer to the Smart Start Cost Principles [Appendix B] for costs that are not allowed

Smart Start Budget Line Item Explanations

[Updated July 1, 2008]

#	Line Item	Definition	Examples
11	Personnel	Employee salaries/wages and fringe costs (full and part-time)	Payroll, FICA, retirement contributions, insurance costs attributed to employment (e.g., health insurance, dental insurance)
12	Contracted Professional Services	Services that are provided by independent contractors (i.e., non-employees)	Payroll processing, tax return prep, legal counsel, temporary agency services, consulting services, needs assessments
14	Office Supplies & Materials	Office supplies and materials	Office supplies, consumable computer supplies, janitorial supplies, database access fees, other administrative supplies
15	Service Related Supplies	Supplies used in the performance of a service activity; this line should not be used in LP Admin, nor should it be used for reward or incentive items given to program participants (such items should be reported in line 47)	Educational supplies: materials used during trainings IF consumed (like a workbook) or not given away, food used in teaching nutrition or cooking classes, lending library supplies including die cuts and lamination supplies; automotive supplies for owned vehicles
17	Travel	Costs associated with travel by <u>employees</u>	Meals, lodging, and transportation for employees at conferences, meetings, monitoring visits; **NOT** travel for participants (e.g., transporting preschoolers) usually reported on Line 43
18	Communications & Postage	All communications and postage costs	Telephone, cell phone, internet, fax, outbound postage and shipping fees
19	Utilities	All utilities costs	Electricity, municipal water, sewer, gas
20	Printing & Binding	Printing, binding, copying costs for internal-use items	Internal manuals, business cards, purchasing forms, stationery, etc.; **NOT** for service materials distributed externally which are reported on Line 24
21	Repair & Maintenance	Costs for **minor** repairs and routine maintenance	Janitorial services, landscaping services, computer repair technicians, locksmiths, plumbers, carpenters, pest control, etc. **NOT** to be used for repair costs of a CAPITAL nature as defined by Smart Start (e.g., roof replacement, HVAC replacement)

#	Line Item	Definition	Examples
22	Meeting & Conference Expense	Expenses related to meetings and conferences hosted/ organized/presented by the LP or DSP for program participants (also includes LP costs associated with hosting board/committee meetings)	Food, facility rental, speaker fees, supplies (specifically for the meeting or conference being presented); **NOT** to be used for expenses incurred by employees attending meetings/conferences held by outside parties (see Lines 23 & 17)
23	Employee Training (no travel)	Costs for training for employees	Tuition, registration, training materials; **NOT** for travel expenses (mileage, food, hotel, etc.) incurred for training (see Line 17); includes Smart Start Conference fees for employees
24	Advertising & Outreach	Cost of advertising for staff as well as advertising and publicizing services to the community	Classified ads for competitive bidding or to solicit job applicants; ads to publicize fund-raising events or program services; brochures & fliers publicizing services/events; community resource directories
25	Board Member Expense	Reimbursements to, or payments on behalf of, LP board members conducting LP board business	Board members' individual costs for meals, lodging, transportation, and/or per diems related to board meetings, board retreats, & training; **NOT** for LP costs for hosting board meetings (see Line 22)
27	Office Rent	Office space rental expenses	Regular rental of space to conduct an activity or provide office space for funded personnel
28	Furniture Rental	Furniture rental expenses	Rental of office desks, chairs, conference tables
29	Equipment Rental	Costs of equipment rental	Rental or lease of copiers, phones, computers, faxes, etc.
30	Vehicle Rental	Costs incurred with vehicle rental	Vehicle rental, gasoline and insurance for rented vehicles
31	Dues, Subscriptions & Fees	Costs for subscriptions for publications, professional organization membership dues, corporate fees	Subscriptions to childcare-related magazines; memberships in NAEYC, NCAEYC, NACCRRA; LP's charitable solicitation license
32	Insurance & Bonding	Costs for insurance	General liability, D&O, fidelity bonding, professional liability, special events coverage, etc.; **NOT** workers' comp insurance which is reported on Line 11
33	Book/Library Reference Materials	Costs of reference materials for internal use by employees	Books about nonprofit management, employment law, fund accounting, board development and operations, etc.
34	Mortgage Interest and Bank Fees	Bank-related charges	Monthly fees associated with bank accounts and mortgage principal and interest payments

#	Line Item	Definition	Examples
35	Other Expenses	Other expenses not classified elsewhere	MUST BE ACCOMPANIED BY A DETAILED EXPLANATION. For example, overhead percentage with a list of specific costs allocated to the overhead/admin cost center.
39	Furniture and Non-Computer Equipment, $500+ per item	Costs of furniture and non-computer equipment that equals or exceeds $500 per item	Desks, conference tables ($500 or more)
40	Computer Equipment, including Printers, $500+ per item	Costs of data processing equipment that equals or exceeds $500 per item	Desktop computers, laptops, printers ($500 or more)
41	Furniture & Equipment, Under $500 per Item	Costs of equipment that is less than $500 per item	Chairs, tables, fax machines, printers (less than $500)
43	Purchase of Services	Payments to providers/vendors for routine services	Purchase of subsidy or other services usually paid for on a per unit basis such as cost per mile, per vision screening, per trip, per child
44	Contracts with Services Providers	Contracts further subcontracted to another contractor	CANNOT BE USED UNLESS AN APPROVAL FROM NCPC ACCOUNTING & CONTRACTING MANAGER IS OBTAINED
45	Stipends/Scholarships	Costs of stipends and scholarships provided to outside organizations and/or individuals	Cash incentives to participants who attend trainings, intended to cover participants' costs to attend (such as travel, child care, etc.)
46	Cash Grants & Awards	Cash grants to outside organizations and /or individuals	Quality maintenance payments, tuition reimbursement, etc.
47	Non-Cash Grants & Awards	Non-cash awards to organizations and/or individuals; payments to a third party on behalf of a grantee	Grants of quality enhancement materials to child care centers, payments to a health insurer for health coverage on behalf of child care providers, Welcome Baby packets, sets of books distributed through a literacy activity, training-related materials not consumed during the training and given to participants to keep

Agency Name:			Fiscal Year:	
Activity Title:			Purpose/Service Code:	

BUDGET NARRATIVE (line item descriptions/details)	SMART START BUDGET	OTHER FUNDS (cash match)	OTHER RESOURCES (inkind match)	TOTAL BUDGET
11) Personnel				0.00
12) Contracted Professional Services				0.00
13) Total Personnel/Contracted Services	$ -	$ -	$ -	$ -
14) Office Supplies and Materials				0.00
15) Service Related Supplies				0.00
16) Total Supplies & Materials	$ -	$ -	$ -	$ -
17) Travel				0.00
18) Communications & Postage				0.00
19) Utilities				0.00
20) Printing and Binding				0.00
21) Repair and Maintenance				0.00
22) Meeting/Conference Expense	$ -			0.00
23) Employee Training (no travel)				0.00
24) Advertising				0.00
25) In-State Board Meeting Expense				0.00
26) Total Non-Fixed Operating Expenses	$ -	$ -	$ -	$ -
27) Office Rent (Land, Buildings, etc.)				0.00
28) Furniture Rental				0.00
29) Equipment Rental (Phone, Computer, etc.)				0.00
30) Vehicle Rental				0.00
31) Dues and Subscriptions				0.00
32) Insurance & Bonding				0.00
33) Books / Library Reference Materials				0.00
34) Mortgage Principal, Interest and Bank Fees				0.00
35) Other Expenses				0.00
36) Total Fixed Charges & Other Expenses	$ -	$ -	$ -	$ -
37) Buildings & Improvements				
38) Leasehold Improvements				
39) Furniture/Non-computer Eqpt.,$500+ per item				0.00
40) Computer Equipment/Printers,$500+ per item				0.00
41) Furniture/Eqpt., under $500 per item				0.00
42) Total Property and Equipment Outlay	$ -	$ -	$ -	$ -
43) Purchase of Services				0
44) Contracts with Service Providers				0
45) Stipends/Scholarships/Bonuses				0
46) Cash Grants and Awards				0
47) Non-Cash Grants and Awards				0
48) Total Services/Contracts/Grants	$ -	$ -	$ -	$ -
50) Total Budgeted Expenditures	$ -	$ -	$ -	$ -

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2016 SMART START COST PRINCIPLES

Effective August 1, 2016

CP080116.0

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PURPOSE OF COST PRINCIPLES

This document establishes principles for determining costs that may be paid with State Smart Start funds. These Cost Principles are not intended to address all items of cost.

The North Carolina Partnership for Children, Inc. ("NCPC") is charged with ensuring fiscal integrity and accountability of State funds. In this role, we have developed the following Cost Principles, incorporating a variety of authoritative rules that Smart Start must comply with. These sources are further explained in the Resources section at the end of this document.

Key to citations relevant at the time of this update are as follows:

NCGS   North Carolina General Statutes
NCSL   North Carolina Session Law
NCBM   North Carolina Budget Manual
DCDEE   North Carolina Division of Child Development and Early Education Guidance/Requirements
CFR   Code of Federal Regulations - Office of Budget and Management (Federal Cost Principles)

The Smart Start Cost Principles are applicable only to State Smart Start funds, including Smart Start program income, and supersede any prior guidance for the items listed. In cases where expenditures are allowable but limited to a specific dollar amount, overages can be charged to other sources of funds.

Other sources of funds may have specific guidelines and principles that must be followed for their funds. Accordingly, each grant agreement or contract related to sources of funds other than Smart Start should be reviewed carefully to ensure compliance with requirements.

These Cost Principles are effective **August 1, 2016**, and apply to NCPC, the Local Partnerships, and their direct service providers and grantees. [The term "direct service providers" refers to external entities with whom a Smart Start Partnership subcontracts for services.] More restrictive provisions apply to direct service providers and grantees in several areas (Section B.7. - Condolences; Section B.10. - Employee Salaries and Fringe Benefits; Section B.14. - Food for Hosted Meetings and Events, Section B.18. - Interest; and Section B.29. - Severance Pay) as identified in **bold** text below.

Stricter principles may be adopted if desired.

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GENERAL

PRINCIPLES

A. Basic Considerations

1. **Factors affecting allowable costs** [2CFR Part 230 App A]
   In order to be paid from Smart Start funds, costs must meet the following general criteria:
   a) Be reasonable and in compliance with these principles.
   b) Conform to any limitations or exclusions set forth in these principles.
   c) Be consistent with policies and procedures of NCPC and the local partnership.
   d) Be treated consistently.
   e) Be adequately documented.

2. **Reasonable costs** [2CFR Part 230 App A]
   A cost is reasonable if, in its nature or amount, it does not exceed that which would be prudent under the circumstances prevailing at the time the decision is made to incur the cost. In determining the reasonableness of a given cost, consideration shall be given to:
   a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of services.
   b) The restraints or requirements imposed by such factors as generally accepted sound business practices, fair and open competitive bidding, Federal and State laws and regulations, and terms and conditions of the Smart Start contract or grant agreement.
   c) Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, and clients, the public-at-large, and the State.

B. Selected Items of Cost

ADVERTISING

1. **Advertising** [2CFR Part 230 App B] [NCSL 2015-241 S12B.9. (h)(2)]
   The term "advertising costs" means the costs of advertising media. Advertising media include magazines, newspapers, internet, radio and television programs, direct mail, exhibits, and the like.

   a) The following costs are allowable:
      i. Classified advertising for recruitment of employees;
      ii. Advertising for the procurement of goods and services;
      iii. Advertising related to the disposition of property and equipment;

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    iv. Yellow page advertisements that publicize direct services for children, families and providers who serve children and families;

    v. Display advertisements that publicize direct services for children, families and providers who serve children and families;

    vi. Radio, television and internet advertisements that publicize direct services for children, families and providers who serve children and families; and,

    vii. Listings in community and resource directories.

b) The following costs are unallowable:

    i. Yellow page, display, classified, radio, television or internet advertisements other than those to publicize direct services for children, families and providers who serve children and families; and

    ii. Billboards.

c) *Also see Section B.25. Promotion and Public Relations.*

ALCOHOLIC BEVERAGES

2. **Alcoholic Beverages** [2CFR Part 230 App B]
Costs of alcoholic beverages are unallowable.

APPAREL AND JEWELRY

3. **Apparel and Jewelry**
a) Costs of most apparel are unallowable. Apparel includes, but is not limited to, t-shirts, jackets, aprons and hats. Unallowable apparel includes, but is not limited to:

    i. T-shirts, polo shirts or other clothing for staff, parents, child care providers, board members, or people in the community; and

    ii. Apparel for children in child care for special events, such as caps and gowns for a prekindergarten graduation ceremony.

b) Costs of the following apparel are allowable, if reasonable and necessary as a component of an approved Smart Start service activity:

    i. Nursing bras;

    ii. Children's costumes for use in dramatic play and/or cover-ups for use in art projects, cooking, etc.; and

    iii. Onesies and similar infant clothes.

c) Costs of jewelry (including watches and charms) are unallowable.

AUDIT SERVICES

4. **Audit Services** [NCAC Title 09 NCAC 03M .0205] [2CFR Part 230 App B]
a) Costs of audit services are unallowable for local partnerships.
b) Costs of audit services for direct service providers or grantees are allowable **only** if an audit is required by the State (resulting

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from total State funding exceeding $500,000). Costs are allowable **only in the proportion** of revenues that Smart Start represents of the total revenues.

BAD DEBTS

5. **Bad Debts** [2CFR Part 230 App B]
Bad debts, including losses (whether actual or estimated) arising from special events or fundraisers, uncollectible accounts and other claims, related collection costs, and related legal costs, are unallowable. *See also Sections B.15. Fund Raising and B.28. Selling and Marketing Expenses.*

CAPITAL AND REPAIR AND MAINTENANCE

6. **Capital and Repair and Maintenance** [NCSL 2015-241 S12B.9.(h)(1)] [NCGS143C-1-1(d)(5)] [2 CFR Ch.II §200.13]
   a) Capital expenditures are prohibited by legislation and are unallowable.
   b) Capital expenditures are expenditures for capital improvements as defined in G.S. 143C-1-1(d)(5). Capital improvements include "real property acquisition, new construction or rehabilitation of existing facilities, and repairs and renovations."
   c) Costs incurred for improvements which: 1) add to the permanent value of the buildings and/or land; or 2) appreciably prolong the life of the asset, shall be treated as capital expenditures.
   d) Capital "repairs and renovations" are defined to include the following types of projects:
      i. Roof repairs and replacements;
      ii. Structural repairs;
      iii. Repairs to electrical, plumbing, heating, ventilating, and air-conditioning systems;
      iv. Improvements and renovations to improve use of existing space;
      v. Improvements to roads, walks, drives, utilities infrastructure;
      vi. Historical restoration; and
      vii. Improvements to meet safety or Federal and State standards.
   e) Costs incurred for necessary, recurring minor maintenance, repair, or upkeep of buildings that do not add to the permanent value of the property or appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.

CONDOLENCES

7. **Condolences**
Costs of condolences, such as flowers, plants, fruit baskets, memorial donations, and the like are allowable only in the following circumstances:
   a) The total cost of the item(s) including delivery or service charge does not exceed $75; **and** one of the following situations exists:

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  i. Condolences to a Partnership employee upon the death of a spouse, parent or step-parent, or child or step-child of the employee;

  ii. Condolences to the Partnership employee's family in the event of the death of a Partnership employee;

  iii. Condolences to a Partnership employee in the event of his or her hospitalization;

  iv. Condolences to a Partnership board member upon the death of a spouse, parent or step-parent, or child or step-child of the board member;

  v. Condolences to a Partnership board member's family in the event of the death of the board member; or

  vi. Condolences to a Partnership board member in the event of his or her hospitalization.

b) Costs of condolences cannot be charged to any services activity.

c) **Costs of condolences are unallowable for direct service providers or grantees.**

d) *Also see Section B.13. Flowers, Plants and Trees.*

CONTRIBUTIONS AND DONATIONS

8. <u>**Contributions and Donations**</u> [2CFR Part 230 App B]
Contributions and donations to others are unallowable other than memorial donations. *See Sections B.7. Condolences and B.21. Memberships.*

LEGAL COSTS

9. <u>**Defense and Prosecution of Criminal and Civil Proceedings, Claims and Appeals**</u> [2CFR Part 230 App B]

a) Legal costs incurred in connection with any criminal, civil or administrative proceeding commenced by the Federal Government, or a State, or local government are not allowable if the proceeding:

  i. Relates to a violation, or failure to comply with, a Federal, State or local statute or regulation; **and**

  ii. Results in any of the following dispositions:

   1. In a criminal proceeding, a conviction.

   2. In a civil or administrative proceeding involving an allegation of fraud or similar misconduct, a determination of organizational liability.

   3. In the case of any civil or administrative proceeding, the imposition of a monetary penalty.

   4. A disposition, by consent or compromise, if the action could have resulted in any of the dispositions described above.

b) Legal costs incurred in connection with proceedings described in paragraph B.9.a, but which are not made unallowable by that paragraph, are allowable to the extent that they are reasonable and necessary and cannot be recovered from another party.

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EMPLOYEE SALARIES AND FRINGE BENEFITS	**10. Employee Salaries and Fringe Benefits** [2CFR Part 230 App B] [NCSL 2015-241 S12B.7.(c)] a) Costs for salaries and wages must be based on documented timesheets approved by a responsible member of the organization. b) Timesheets that reflect the distribution of activity of each employee must be maintained for all staff members (exempt and non-exempt). c) Costs for salaries, wages and benefits must reflect an after-the-fact determination of the actual time spent on each activity. Budget estimates and averaging of salary or benefit costs are not allowed. d) Local Partnership Executive Director salaries and wages must be in compliance with the Salary Schedule developed by NCPC. e) Employee fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation leave, sick leave and the like are allowable. f) Employee fringe benefits in the form of extended paid leave, such as sabbatical or unearned paid family medical leave, are unallowable. g) Pension plan costs incurred in accordance with established policies are allowable, provided such policies meet the test of reasonableness and are not discriminatory. h) Employee fringe benefits in the form of gifts or gift certificates are unallowable, with the exception of token items (i.e., value of $25 or less per item) to recognize Partnership employees for years of service or exemplary performance. **i) Costs of fringe benefits in the form of gifts or gift certificates are unallowable for direct service providers or grantees.** **j) Continuing benefit costs after termination, such as health insurance, are unallowable for former employees of direct service providers or grantees.** **k) Payout upon termination for more than 10 days of accrued vacation, accrued sick leave, and/or accrued paid time off (combined) are unallowable for direct service provider or grantee staff.**
ENTERTAINMENT COSTS	**11. Entertainment Costs** [2CFR Part 230 App B] a) When designed for the benefit of adults, costs of activities for amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows, amusement parks or sports events; meals and lodging; rentals; and transportation) are unallowable. *Also see Section B.26. Recognition Events.*

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b) Costs of the age-appropriate and developmentally-appropriate entertainment/education for young children are allowable, if reasonable and necessary as a component of an approved Smart Start service activity.

FINES, PENALTIES AND FEES

12. **Fines, Penalties and Fees** [2CFR Part 230 App B]
    a) Costs of fines, penalties or interest resulting from violations of, or failure of the Partnership to comply with Federal, State, and local laws and regulations are unallowable.
    b) Costs of non-sufficient fund (NSF) fees are unallowable.

FLOWERS, PLANTS AND TREES

13. **Flowers, Plants and Trees**
    a) Costs of flowers, plants and related materials are allowable only if reasonable and necessary as a component of an approved Smart Start service activity (for example, a quality improvement plan for an outdoor learning environment for young children). Allowable materials in such circumstances include, but are not limited to:
        i. Non-toxic vegetable plants, flowers, seeds, or other garden plants;
        ii. Fruit trees;
        iii. Shade trees; and
        iv. Related planting supplies (soil, stakes, etc.).
    b) Costs of purely decorative flowers, floral arrangements, or plants (live or artificial) are unallowable under any circumstances.
    c) *Also see Section B.7. Condolences.*

14. **Food for Hosted Meetings and Events** [NCBM Chapter 5]

FOOD – IN GENERAL

14.1 **Food - In General**
    a) Food purchases include beverages, meals and/or refreshments and snacks.
    b) Due care and judgment must be used to ensure that purchases of food are not, or could not be perceived as, unreasonable or excessive with regard to either purpose or cost.
        i. Per person costs shall be calculated to include all related costs (e.g., all food purchases, gratuities, delivery fees, and prepared food tax, but excluding refundable sales tax). [DCDEE]
        ii. Per person cost (excluding refundable sales taxes) cannot exceed the established State allowance for refreshments or State per diem for that meal. [DCDEE]
    c) "Required Staff" shall be defined as an employee who, in the regular course of his/her duties, is expected to attend the meeting

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and any other employee whose presence is necessary to accomplish a purpose of the meeting. [NCBM 5.3.9]

d) An individual shall not be reimbursed under travel expense reimbursement policies for meal costs when that meal is provided at a meeting or event they attended.

FOOD - BOARD OR COMMITTEE MEETINGS

14.2 **Food - Board or Committee Meetings** [NCBM 5.8.3]

a) Costs of food are allowable for Board or Committee meetings.

b) The number of people for whom meals or refreshments are purchased cannot exceed the number of persons expected to attend.

c) In addition to Board or Committee members, food for required staff is also allowable.

d) Documentation of allowable food expenses must include:

    i. the meeting or event agenda;

    ii. rationale for providing meals/refreshments (legitimate business purpose; duration);

    iii. number of persons expected to attend; and

    iv. calculation of the total cost per person (excluding refundable sales taxes).

e) **Food costs for Board meetings are unallowable for direct service providers or grantees.**

FOOD - EMPLOYEE TRAINING

14.3 **Food - Employee Training** [NCBM 5.8.6 – 5.8.7; 5.8.3]

a) Employee training involves courses that further develop an employee's knowledge, skill, and ability to perform the duties of his/her present job, such as courses on computer usage, management skills development, early childhood education, etc.

b) Partnerships sponsoring training sessions for employees that are at least 2 hours in duration may provide refreshments for "coffee breaks" provided costs do not exceed the established limit set by the State for refreshments per participant per day.

c) The number of people for whom refreshments are purchased cannot exceed the number of persons expected to attend.

d) Documentation of allowable food expenses must include:

    i. the meeting or event agenda;

    ii. rationale for providing refreshments (legitimate business purpose; duration);

    iii. number of persons expected to attend; and

    iv. calculation of the total cost per person (excluding refundable sales taxes).

FOOD - STAFF MEETINGS AND

14.4 **Food - Staff Meetings and Other Internal Meetings** [NCBM 5.8.4-5.8.5]

a) Food may not be purchased for staff meetings/retreats, department meetings, or inter-departmental workgroup

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OTHER INTERNAL MEETINGS

meetings, regardless of duration, content, or attendance by an outside party or parties such as Employee Benefits Representative(s) or guest speaker(s).

b) Refreshments, but not meals, are allowable if the criteria in *Section 14.3. Food - Employee Training* are met.

FOOD - EXTERNAL MEETINGS AND CONFERENCES

14.5 Food - External Meetings and Conferences [NCBM 5.8.1; 5.8.3]

a) External conferences are those that involve the attendance of persons other than the employees of a single entity. Staff meetings, as defined in *14.4. Food - Staff Meetings and Other Internal Meetings*, are not considered External Meetings/Conferences.

b) The number of people for whom meals or refreshments are purchased cannot exceed the number of persons expected to attend.

c) If the number of persons expected to attend is determined using a means other than RSVPs, it must be documented how the number was determined, for example, based on historical attendance at similar events.

d) Food purchases are allowable for activities for which food purchases have a documented legitimate business purpose and are needed to accomplish the purpose of the activity.

e) In general, events should be planned not to conflict with meal times unless there is a documented legitimate business purpose for planning an event at or during a meal time. For example, hosting a meeting for parents at a meal time may be a legitimate business purpose in order to allow them to attend when not at work. However, holding a meeting between staff and other parties for reason of convenience or personal preference of the participants is not considered a legitimate business purpose for providing meals/refreshments.

f) Except for specifically allowed food purchases defined above, food costs are unallowable for business meetings. This includes meetings with one or more existing or potential board member(s), donor(s), service provider(s), grantee(s), staff of other Partnerships, legislator(s), etc. regardless of the purpose or content of the meeting.

g) Documentation of allowable food expenses must include:
    i. the meeting or event agenda;
    ii. rationale for providing meals/refreshments (legitimate business purpose; duration);
    iii. number of persons expected to attend; and
    iv. calculation of the total cost per person (excluding refundable sales taxes).

h) *Also see Sections B.20. Meetings and Conferences and B.26. Recognition Events.*

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FUND RAISING	**15. Fund Raising** [2CFR Part 230 App B] [NCSL 2015-241 S12 B.7.(d)]

a) Costs of organized fund raising for contributions that do not qualify as a Smart Start program match, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, are unallowable.

b) Costs of fund raising, including financial campaigns and the solicitation of cash and in-kind donations to meet the legislative mandate for program match are allowable.

c) Costs of fund raising cannot be charged to any services activity, but can be charged to administrative funds.

d) Losses arising from fund raising events are unallowable. *Also see Section B.5. Bad Debts.*

GIFT CARDS AND OTHER PRE-PAID INSTRUMENTS

16. Gift Cards and Other Pre-Paid Instruments

a) Gift cards may be purchased for use in limited circumstances, such as, but not limited to:
   i. Incentives or rewards for participants in services activities;
   ii. Gas cards for participants in services activities to help cover transportation costs; and
   iii. Token appreciation (i.e., value of $25 or less per item) for partnership board members or employees as defined in *Section B.17. Goods or Services for Personal Use*.

b) Pre-paid credit/debit cards are only allowable for token appreciation for partnership board members or employees.

c) Documentation must be maintained to support the distribution of gift cards or other pre-paid instruments (e.g., an acknowledgement sheet signed by the 12 parents receiving gift cards for attending a training).

d) Under no circumstances may gift cards or other pre-paid instruments be used to subvert or circumvent normal purchasing procedures.

GOODS OR SERVICES FOR PERSONAL USE

17. Goods or Services for Personal Use [2CFR Part 230 App B]

The term "goods or services for personal use" includes beach mats, umbrellas, coolers, tote bags, pen sets, lotions, and other "giveaway" items.

a) Costs of goods, equipment or services for personal use are unallowable, with the exception of token items (i.e., value of $25 or less per item) for partnership board member appreciation or employee recognition for years of service or exemplary performance.

b) Costs of goods, equipment or services for personal use <u>by or for young children</u> are allowable if reasonable and necessary as a component of an approved Smart Start service activity. These

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items include, but are not limited to: thermometers, bibs, diapers, sippy cups, educational books and toys that are developmentally appropriate for the recipients.

c) Costs of reasonably-priced items to be used by adults are not considered "personal use" items <u>if</u> the use is reasonable and necessary as a component of an approved Smart Start service activity. These items include, but are not limited to: tote bags to hold educational materials, portfolios for professional development note-taking, pens and highlighters. These items are considered to be approved service items. (See also *Section B.25. Promotion and Public Relations* regarding items with logos.)

d) Also see *Sections B.10. Employee Salaries and Fringe Benefits and B.26. Recognition Events.*

INTEREST

18. <u>Interest</u> [2CFR Part 230 App B]

a) Interest costs on borrowed capital (other than credit card interest) or for the use of funds borrowed from the organization's non-Smart Start funds are unallowable.

b) Rare credit card interest charges, in justifiable and documented circumstances, are allowable.

c) Interest on debt incurred subsequent to June 30, 2001, to acquire or replace capital assets is unallowable.

d) Interest on debt incurred prior to July 1, 2001 to acquire or replace capital assets is allowable.

e) See Section *B.6. Capital and Repair and Maintenance*, for the definition of "capital."

f) Interest costs are unallowable for direct service providers or grantees.

LOBBYING

19. <u>Lobbying</u> [2CFR Part 230 App B]

a) Costs associated with the following activities are unallowable:

   i. Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;

   ii. Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections;

   iii. Any attempt to influence: (1) the introduction of Federal or State legislation; or (2) the enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature (including efforts to influence State or local officials to engage in similar

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> lobbying activity), or with any Government official or employee in connection with a decision to sign or veto enrolled legislation;
>
> iv. Any attempt to influence: (1) the introduction of Federal or State legislation; or (2) the enactment or modification of any pending Federal or State legislation by preparing, distributing or using publicity or propaganda, or by urging members of the general public or any segment thereof to contribute to or participate in any mass demonstration, march, rally, fundraising drive, lobbying campaign or letter writing or telephone campaign; or
>
> v. Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.
>
> b) The following activities are excepted from the coverage of paragraph B.19.a:
>
> i. Providing a technical and factual presentation of information on a topic directly related to the performance of the Smart Start Program through hearing testimony, statements or letters to the Congress or a State legislature, or subdivision, member, or cognizant staff member thereof, in response to a documented request made by the recipient member, legislative body or subdivision, or a cognizant staff member thereof;
>
> ii. Educating any member of the public about the work of, and services provided by, the Partnership;
>
> iii. Any lobbying made unallowable by paragraph B. 19.a (iii) to influence State legislation in order to directly reduce the cost, or to avoid material impairment of authority to perform Smart Start services;
>
> iv. Any activity specifically authorized by statute to be undertaken with Smart Start funds; and
>
> v. Communications with any legislative body whose actions might affect the organization's existence, powers and duties, tax-exempt status, or the deductibility of contributions.

MEETINGS AND CONFERENCES

20. **Meetings and Conferences** [2CFR Part 230 App B] [NCBM5.1.9]
    a) Costs associated with the conduct of meetings and conferences include the cost of renting facilities, meals, speakers' fees, etc.
    b) To the extent that these costs are identifiable with a specific service activity, they should be charged to that activity. These costs are allowable, provided that they have a legitimate

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business purpose and the event(s) is/are identified in the contract activity description (CAD).

c) Due care and judgment must be used to ensure that meeting and conference costs are not, or could not be perceived as, unreasonable or excessive with regard to either purpose or cost.

d) Penalties or charges resulting from the cancellation of a meeting or conference, in the event of critical circumstances beyond the control of the host, are allowable.

e) Also see *Sections B.11. Entertainment Costs and B.14. Food for Hosted Meetings and Events*.

MEMBERSHIPS

21. Memberships [2CFR Part 230 App B]
   a) Costs of memberships in civic or community organizations that provide benefits to the organization, such as training and networking, are allowable.
   b) Costs of memberships in any country club or social or dining club or organization are unallowable.
   c) Costs for charitable or political donations that are invoiced with membership dues are unallowable; also see *Section B. 8. Contributions and Donations*.
   d) Costs of memberships for lobbying or advocacy, as well as lobbyist registration fees, are unallowable.
   e) Due care and judgment must be used to ensure that membership costs are not, or could not be perceived as, unreasonable or excessive with regard to either purpose or cost.

PARTICIPANT COSTS

22. Participant Costs [2CFR Part 230 App B]
   a) Participant support costs are costs for items such as stipends, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in conjunction with meetings, conferences, or training.
   b) These costs are allowable as part of an approved service activity.

PATENTS, ROYALTIES AND COPYRIGHTS

23. Patents, Royalties and Copyrights [2CFR Part 230 App B]
   Costs related to patents, royalties and copyrights are allowable with prior NCPC approval.

PROFESSIONAL SERVICES COSTS

24. Professional Services Costs [2CFR Part 230 App B]
   a) Costs of professional and consultant services provided by persons who are members of a particular profession or possess a special skill, and **who are not also officers or employees of the organization to which services are provided**, are allowable **subject to *Sections 24.b. and 24.c.*** when reasonable.
   b) In determining the allowability of costs in a particular case, the following factors are relevant:

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    i. The nature and scope of the services rendered in relation to the service required;

    ii. The necessity of contracting for the service, considering the organization's capacity;

    iii. Whether the service can be performed more economically by direct employment rather than contracting; and

    iv. Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions).

c) Allocation or assignment of costs among activities must be based on documented distributions approved by a responsible member of the organization.

d) For professional services contracts with individuals, the organization must comply with Internal Revenue Service regulations regarding the determination of the status of the individual as an independent contractor versus an employee.

PROMOTION AND PUBLIC RELATIONS

25. **Promotion and Public Relations** [NCSL 2015-241 S12B.9.(h)(2)] [2CFR Part 230 App B]

a) Pursuant to Smart Start legislation, expenditures of Smart Start funds for promotional activities are unallowable. Promotional activities are those that promote the Smart Start Initiative and/or organization in a general manner and do not publicize specific available services or provide educational information about early care and education.

b) Also see *Section B.1. Advertising*.

c) The terms "promotion" or "public relations" include community relations and means those activities dedicated to maintaining the image of the organization or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

d) Costs associated with the development or design of a logo, including separately billed "set-up" fees, are unallowable.

e) Other costs associated with the printing of logos on various items are allowable in the following circumstances:

    i. Signs, banners and display boards that also include contact information for services to children, families, or providers who serve children and families; and

    ii. Other materials that include printing where the addition of the logo does not increase the total cost.

f) Costs associated with the following items are allowable:

    i. Communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Smart Start Initiative (these costs are considered necessary as part of the outreach effort);

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     ii. Conducting general liaison with news media and government officials, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of contract/grant awards, financial matters, etc.;

    iii. Sponsorship of, or participation in, community health fairs or children's fairs that focus on the provision of service to parents and children, including reasonable costs of signage to publicize the partnership's sponsorship of, or participation in, the event;

    iv. Parent and provider education materials or online media (parent education videos, educational displays, resource guides, resources for "Welcome Baby" packets, etc.);

    v. Newsletters, educational brochures and annual reports;

    vi. Websites;

    vii. Advertisements, newspaper inserts, radio or television announcements, and online media that publicize direct services for children, families or providers who serve children and families;

    viii. Advertisements, newspaper inserts, radio or television announcements, and online media that provide educational information about early care and education; and

    ix. Signage for quality improvement items purchased for child care centers, libraries, etc. (labels for books or signage that provides information that Smart Start provided the service).

g) The following costs for general promotion are unallowable:

    i. Costs of meetings or other events related to general promotional activities including:

       1. Displays, posters, banners, demonstrations, and exhibits; and

       2. Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other promotional events;

    ii. General promotional videos (not parenting videos);

    iii. Public relations consultants for general promotion of the partnership; and

    iv. Advertisements, newspaper inserts, and radio or television announcements other than those that publicize direct services for children, families, or providers who serve children and families, or provide educational information about early care and education.

h) The following costs of promotional items and memorabilia (with or without a logo) are unallowable, including, but not limited to:

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i. "Giveaway" items, including but not limited to, lunch bags, umbrellas, coffee mugs, stadium cups, license plates, stress balls, frisbees, etc.; and

ii. Jewelry, stickers and tattoos.

i) The costs of billboards are unallowable.

j) Due care and judgment must be used to ensure that public relation costs are not, or could not be perceived as, unreasonable or excessive with regard to either purpose or cost.

RECOGNITION EVENTS

26. **Recognition Events**

a) Recognition events are defined as events to recognize individuals or agencies for performance. Costs associated with recognition events include the cost of renting facilities, meals, speakers' fees and the like.

b) To the extent that these costs are identifiable with a specific service activity, they should be charged to that activity. These costs are allowable, provided that they have a documented legitimate business purpose and the event is identified in the contract activity description (CAD).

c) Due care and judgment must be used to ensure that recognition events are not, or could not be perceived as, unreasonable or excessive with regard to either purpose or cost.

d) *Also see Sections B.2. Alcoholic Beverages; B.11. Entertainment Costs; B.14. Food for Hosted Meetings and Events; B.16. Gift Cards and Other Pre-Paid Instruments; and B.17. Goods or Services for Personal Use.*

RENTAL COSTS

27. **Rental Costs** [2CFR Part 230 App B]

a) Rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition and value of the property leased.

b) Rental costs under "sale and leaseback" arrangements are allowable only up to the amount that would be allowed had the partnership continued to own the property.

SELLING AND MARKETING EXPENSES

28. **Selling and Marketing Expenses**

a) Costs of selling and marketing any products or services must be netted against any income derived.

b) Losses on sales of products or services are unallowable. Also see *Section B.5. Bad Debts*.

SEVERANCE PAY

29. **Severance Pay** [2CFR Part 230 App B]

a) Severance pay is a payment to employees whose employment is being involuntarily terminated. Severance pay is defined as an

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additional payment upon termination other than regular salaries and wages or vacation and sick leave payouts.

b) Reasonable costs of severance pay are allowable only to the extent that in each case, it is required by (i) law, (ii) employer-employee contractual agreement; or (iii) policy approved by the Partnership Board of Directors in place at time of termination.

c) **Costs of severance pay are unallowable for direct service providers or grantees.**

d) *Also see Section B.10. Employee Salaries and Fringe Benefits.*

TRAVEL – IN GENERAL

30. <u>**Travel - In General**</u> [NCBM Ch. 5]

a) Travel status means being away from the employee's normal duty station or home and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities. [NCBM 5.1.2]

b) An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official business are prohibited. [NCBM 5.0.2]

c) Charges for recreation fees, such as movies and gym use, are unallowable.

d) Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. [NCBM 5.0.2]

e) Mileage is measured from the closer of duty station or point of departure to destination (and return). [NCBM 5.1.26]

f) No reimbursement shall be made for the use of a personal vehicle in commuting from an employee's home to his/her duty station. [NCBM 5.1.33]

g) When an employee travels extra miles for a business-related purpose while commuting to or from home, the extra miles beyond their normal commute are reimbursable.

h) The maximum allowable mileage reimbursement rate for the use of a personal vehicle is the rate set by the State. [NCBM 5.1.26]

i) Travel costs are the expenses for transportation, subsistence (lodging and meals), and related items (such as toll costs) incurred by individuals traveling on business.

j) The maximum allowable payment for subsistence (lodging and meals) shall be the rates set by the State. [NCBM 5.1.2.]

k) Any request for meal reimbursement must list departure and arrival times. [NCBM 5.1.11]

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l) Payment for meals is unallowable if the meal is provided during a conference or workshop, or if the cost of the meal is included in the registration fee. [NCBM 5.1.11]

m) Use of Personal Vehicles versus Rental Vehicles: It is the intent that travel shall be conducted in the most efficient manner and at the lowest cost, unless extenuating circumstances exist. In the absence of extenuating circumstances, reimbursement with Smart Start funds is limited to the lowest cost option regardless of travel option used. The actual cost of moderately-priced vehicle rental (and related costs such as fuel) is allowable when cost-effective, as compared to personal vehicle mileage reimbursement. Partnerships shall establish policies and procedures that promote efficient travel for partnerships and their subcontractors/grantees. These policies and procedures must include determination of the lowest and most reasonable cost for round trips of 75 miles or greater, though documented local factors may justify the use of different mileage thresholds. For example, proximity to rental car agencies, travel times, insurance costs, and other factors can be used in developing local policies and procedures. [NCBM 5.1.26]

n) Parking expenses are reimbursable while in the course of conducting Partnership business as long as such expenses are determined reasonable and clearly show that there was care taken to keep the costs to the State as low as possible. Any parking rates considered excessive and only for the convenience of the traveler will not be reimbursable. [NCBM 5.1.37]

o) Reimbursable gratuity or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds. [NCBM 5.1.3]

p) Penalties and charges resulting from cancellation: Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel, or other travel reservations and conference registration) shall be the Partnership's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the Partnership. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the employee, the Partnership may pay the penalties and charges. [NCBM 5.1.9]

q) Reimbursement for air, rail, or bus fare is limited to actual coach fare, substantiated by receipt. Reimbursement for check-in fees

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is limited to actual costs substantiated by receipt. Due care should be taken to obtain economical rates. [NCBM 5.1.20]

r) The actual costs of taxi and shuttle service fares, including trips to/from airports or train/bus stations, are reimbursable when required for travel on Partnership business. The request must be documented with a receipt. The use of public transportation is reimbursable for actual costs with a receipt. [NCBM 5.1.35; 5.1.36; 5.1.38]

s) Attendance by multiple employees at out-of-state conferences should be limited. Staff attending should share information with other staff.

t) International travel is unallowable.

TRAVEL – DAILY

31. Travel - Daily

a) Employees are eligible for reimbursement for breakfast and evening meals when the travel destination is at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less, based on the following:
   i. Breakfast (morning): depart duty station prior to 6:00 am and extend the workday by 2 hours.
   ii. Dinner (evening): return to duty station after 8:00 pm and extend the workday by 3 hours. [NCBM 5.1.13]

b) An employee may receive payment for lunch during daily travel only when the employee's job requires attendance at a meeting or event in his/her official capacity and the meal is preplanned and involves persons not employed by the same entity. Preplanned meals are those that are referenced in the meeting announcement, registration, agenda, or the like. [NCBM 5.1.15] [DCDEE]

TRAVEL – OVERNIGHT

32. Travel - Overnight

a) Subsistence is an allowance consisting of lodging and meal costs, including gratuities. [NCBM 5.1.2]

b) Overnight travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less, to receive approved reimbursement. "Duty station" is defined as the location where the employee is assigned. Prior written approval by the Executive Director or his/her designee must be obtained in order to qualify for reimbursement for overnight travel. [NCBM 5.1.5 - 5.1.6]

c) Every effort should be made to obtain the State rate for lodging. Excess lodging is allowed when the employee is in a high cost area and unable to secure lodging within the current allowance, or when the employee submits in writing an opinion that his/her personal safety or security is unattainable within the current

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allowance. [NCBM 5.1.7] Excess lodging may be allowed for other documented legitimate business purposes, if the cost is reasonable (not excessive).

d) Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee. [NCBM 5.1.7]

e) Excess lodging authorization must be obtained in advance from the partnership Executive Director or his/her designee in order to be reimbursed for actual costs that exceed the State rate. [NCBM 5.1.7]

f) The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed in addition to the lodging rate. [NCBM 5.1.2]

g) Employees may be reimbursed for meals, including lunches, while on official business and in overnight travel status. [NCBM 5.1.12]

h) Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return. The following applies:
   i. Breakfast: depart duty station prior to 6:00 am.
   ii. Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
   iii. Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return). [NCBM 5.1.13]

i) If the organization's policy requires actual meal reimbursement from receipts as opposed to per diem amounts, State per diem amounts for allowable meals cannot be exceeded. However, if one or more actual meal receipts exceed the related per diem(s), reimbursement is allowed up to the combined limit for reimbursable meals that day. [DCDEE]

j) Payment for breakfast for travel away from home or duty station on business is allowable even if the lodging establishment offers a free continental breakfast. [NCBM 5.1.11]

RESOURCES

C. Resources

There are many authoritative rules that Smart Start must comply with, including legislation (both NC General Statutes and Uncodified Session Law), the State Budget Manual issued by the NC Office of State Budget and Management (OSBM), and relevant Cost Principles issued by the Federal Office of Budget and Management (OMB).

Effective July 1, 2005, the State adopted administrative rules, Title 09 NCAC 03M, "Uniform Administration of State Grants," applicable to non-State entities that receive grants of State funds. These rules provide

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that Federal OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," be used to determine allowable uses of State funds.

OMB Circular A-87 specifies that OMB Circular A-122, "Cost Principles for Non-Profit Organizations," should be used by not-for-profit organizations. Accordingly, these Cost Principles incorporate the relevant provisions of OMB Circular A-122, which is now codified under Title 2 of the Code of Federal Regulations (CFR), subtitle A, chapter 2, part 230.

These Cost Principles incorporate the relevant provisions of each of the aforementioned guidelines, and where appropriate, citations are provided to indicate the source of the rule or concept. These Cost Principles also reflect NCPC policies, accumulated guidance from the Office of the State Auditor (OSA) and DCDEE, and best practices in areas of fiscal accountability.

Family Support

PID: *Community Outreach, Information & Resources*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
b. Number of organizations participating in early childhood system planning and coordination	b. When the partnership works with other community organizations on an outreach effort, count each participating organization one time. Do not include the local partnership. If this output does not apply to your outreach activity, then report zero (0) participants.

PID*: Family Intervention*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

PID*: Family Support Services*

Required Outputs	Instructions
a. Number of parents/guardians participating Optional: Number of children receiving transportation assistance	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

PID: *Intensive Home Visiting – Healthy Families America (HFA)*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians who are active participants in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. **Do NOT Count:** • A parent/guardian or other individual who may be in the home during the home visit but does NOT participate in the home visit activities. • Family child care providers or child care center staff.

PID*: Intensive Home Visiting – Nurse Family Partnership (NFP)*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians who are active participants in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. **Do NOT Count:** • A parent/guardian or other individual who may be in the home during the home visit but does NOT participate in the home visit activities. • Family child care providers or child care center staff.

**PID*: Intensive Home Visiting – Positive Parenting Program (Triple P)*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians who are active participants in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. **Do NOT Count:** • A parent/guardian or other individual who may be in the home during the home visit but does NOT participate in the home visit activities. • Family child care providers or child care center staff. Only include the adults participating in the home visiting portion of Triple P. Those participating in the parent education activities within Triple P will be reported in the Parent Education – Triple P PID.

PID*: Intensive Home Visiting – Other*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians who are active participants in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. **Do NOT Count:** • A parent/guardian or other individual who may be in the home during the home visit but does NOT participate in the home visit activities. • Family child care providers or child care center staff.

PID: *Parent Education – Circle of Parents*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

PID: *Parent Education – Families and Schools Together (Baby FAST or Pre-K FAST)*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual adults participating in the activity. Include caregivers who have responsibility for the child (i.e. grandparents, aunt/uncle) if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

PID*: Parent Education – Nurturing Parenting Program (NPP)*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

PID*: Parent Education – Positive Parenting Program (Triple P)*

Required Outputs	Instructions
a. Number of parents/guardians participating in <u>ongoing</u> Triple P parent education b. Number of parents/guardians participating in <u>one-time</u> Triple P parent education	a & b. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
c. Number of staff or community members trained	c. Report the number of staff or community members trained to implement Triple P. Include the number trained in at least one level.

**PID*: Parent Education – The Incredible Years (IY)*

Required Outputs	Instructions
a. IY Preschool: Number of parents/guardians participating b. IY Toddler: Number of parents/guardians participating c. IY Baby: Number of parents/guardians participating	a. Report the number of parents/guardians participating in IY Preschool. If you do not offer IY Preschool, leave this blank. When you click to submit your data, select "output not appropriate for this activity" from the drop down list. b. Report the number of parents/guardians participating in IY Toddler. If you do not offer IY Toddler, leave this blank. When you click to submit your data, select "output not appropriate for this activity" from the drop down list. c. Report the number of parents/guardians participating in IY Baby. If you do not offer IY Baby, leave this blank. When you click to submit your data, select "output not appropriate for this activity" from the drop down list. a, b, & c. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
d. IY Teacher Classroom Management: Number of teachers participating	d. Report the number of teachers participating in IY Teacher Classroom Management. If you do not offer IY Classroom, leave this blank. When you click to submit your data, select "output not appropriate for this activity" from the drop down list.

**PID*: Parents As Teachers (PAT)*

Required Outputs	Instructions
a. Number of parents/guardians participating in home visits	a & b. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
b. Number of parents/guardians participating in group education	b. Include any parent/guardian who participates in PAT group parent education, even if the family is not yet in the home visiting portion of PAT.
c. Number of group education sessions held	c. Count the number of PAT group parent education sessions actually held. If the session is offered but no parents attend, do not count that session.

PID: *Parent Education – Parent Education – Other*

Required Outputs	Instructions
a. Number of parents/guardians participating in other one time parent education class, workshop, or seminar b. Number of parents/guardians participating in other ongoing parent education	a & b. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included. Be sure to report those receiving parent education only once in a. and those participating in ongoing parent education in b.

PID: *Literacy - Dolly Parton Imagination Library*

Required Outputs	Instructions
a. Number of children participating	a. Include the number of children participating in the activity. Each child should ONLY be counted once.

PID*: Literacy- Every Child Ready to Read*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
b. Number of children whose parents/guardians are participating	b. Include the number of children participating in the activity. Each child should ONLY be counted once.

PID: *Literacy- Motheread/Fatheread*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
b. Number of children whose parents/guardians are participating	b. Include the number of children participating in the activity. Each child should ONLY be counted once.

PID: *Literacy - Raising a Reader*

Required Outputs	Instructions
a. Number of child care facilities participating	a. Report the number of child care centers and homes that have at least one classroom participating in RAR.
b. Number of children participating Optional: Number of community sites participating	b. Include the number of children participating in the activity. Each child should ONLY be counted once.

**PID*: Literacy - Reach Out and Read*

Required Outputs	Instructions
a. Number of children participating	a. ROR Carolinas will provide these data. <u>Do not</u> obtain them directly from the medical providers. Due to the ROR Carolinas reporting cycle for medical providers, these output data will not be available until September. You will still need to submit outputs for this activity each quarter. When entering outputs data into fabrik, leave it blank for Quarters 1-4, and select Data Not Yet Available as the justification. The system will convert these to NA. Enter your year-end total count for Quarter 4 once you receive it.
b. Number of medical practices participating	b. Report the number of primary care medical practices participating. Include each site as a separate practice. For example, if a medical practice has 3 offices, count each separately.

**PID*: Literacy- Other*

Required Outputs	Instructions
a. Number of children participating or whose parents/guardians are participating	a. Include the number of children participating in the activity. Each child should ONLY be counted once. If it is an activity that serves adults only, then provide here a count of the number of children whose parent/guardians/caregivers are participating. <u>Do not</u> report the number of adults, only the number of children.

PID*: Facilitated Parent Child Playgroups*

Required Outputs	Instructions
a. Number of parents/guardians participating	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.
b. Number of children participating	b. Include the number of children participating in the activity. Each child should ONLY be counted once.

PID*: Parent to Parent Support*

Required Outputs	Instructions
a. Number of parents/guardians receiving support	a. Include the number of individual parents/guardians participating in the activity. Other adults who have responsibility for the child (i.e. grandparents, aunt/uncle) may be included if said adult is a participant in the activity. This is a count of individual parents/guardians rather than family units. When more than one adult in the family participates in the activity, each should be counted separately. Child care center or home providers/staff should NOT be included.

Smart Start Common Outcomes and Measures

How will you measure each outcome you selected for this activity? Recommended measures are provided below. Select the measure you intend to use for each outcome. We encourage you to select the measures that the purveyors require if applicable. When multiple measures are listed you should generally select just one, though may select more. It is ideal for the Smart Start system that partnerships selecting the same outcome also use the same measure. When none of the recommended measures is a good fit for an activity, you may select "Other" and describe how you will measure the outcome.

Smart Start OUTCOMES	Proposed MEASURES
Early Care and Education	
Improved access to high quality care	PBIS PLA50 - Subsidized child placements in regulated child care programs
Improved ECE program environment	a. Environment Rating Scales – DCDEE data b. Environment Rating Scales – local data c. Teaching Pyramid Observation Tool (TPOT) d. The Pyramid Infant Toddler Observation Scale (TPITOS)
Decrease in teacher turnover	Teacher Turnover calculation worksheet*
Decrease in director turnover	Director Turnover calculation worksheet
Improved teacher knowledge	a. NC Early Childhood Credential & Coursework b. College Coursework c. Continuing Education Units (CEUs) d. Participating facilities star levels e. Star Rating Education Points f. Program Administration Scale (PAS)
Improved director knowledge	a. Program Administration Scale (PAS) b. Business Administration Scale (BAS) c. NC Early Childhood Credential & Coursework d. Star Rating Education Points
Improved teacher/child interaction	a. CLASS (Classroom Assessment Scoring System) Infant b. CLASS (Classroom Assessment Scoring System) Toddler c. CLASS (Classroom Assessment Scoring System) Pre-K

Smart Start OUTCOMES	Proposed MEASURES
	d. Teaching Pyramid Observation Tool (TPOT) e. The Pyramid Infant Toddler Observation Scale (TPITOS)
Increase in the provider practice of healthy behaviors	a. NAP SACC b. Go NAP SACC c. Environment Rating Scales personal care routine subscale d. NC Child Care Health & Safety Assessment
Increase in program quality	a. Participating facilities star levels b. Environment Rating Scales (DCDEE or local data) c. Star Rating Education and Program Standards Points d. Star Rating Education Points e. Star Rating Program Standards Points
Maintain high program quality	a. Participating facilities star levels b. Environment Rating Scales (DCDEE or local data) c. Star Rating Education and Program Standards Points d. Star Rating Education Points e. Star Rating Program Standards Points
Family Support and Health	
Increase in parent knowledge	a. Protective Factors Survey b. Measure of your choice – Instrument and scoring approach will be requested
Increase in positive parenting practices	a. Keys to Interactive Parenting Scales (KIPS) b. Adult Adolescent Parenting Inventory - 2 (AAPI) c. Parenting Stress Index 4th edition d. Parenting Scale (used in Triple P) e. Parenting Practices Inventory (PPI) f. Nurturing Skills Competency Scale (1 & 2) g. Young Parent Survey (used in FAST) h. Protective Factors Survey i. Life Skills Progression: #5 Nurturing, #6 Discipline, #7 Support of Development

Smart Start OUTCOMES	*Proposed MEASURES*
Increase in parent use of services (primarily for those programs where, overall, parents have a low usage of service when they start the activity)	a. Life Skills Progression: #10 Use of information, #11 Use of resources b. Parent use of services worksheet
Increase in parent's social support	a. Life Skills Progression: #3 Friends/Peers b. Protective Factors Survey
Increase in frequency of parent and child shared reading	Shared reading/daily reading worksheet
Increase in the adult's use of recommended reading strategies	Reading strategies worksheet
Increase in developmental screenings or assessments, referrals, and child use of services (e.g. early intervention services, having a medical or dental home, etc.)	Child screenings, referrals, use of services worksheet
Increase in children's practice of healthy behaviors (e.g. child's nutrition, child's oral health practices, amount of physical activity, etc.)	a. NAP SACC b. Go NAP SACC
Child Developmental and Learning	
More children on track for typical and/or enhanced development (including cognitive, language, physical, motor, and/or social /emotional development)	a. Eyberg Child Behavior Inventory b. Brigance Screens c. Ages & Stages Questionnaire d. Ages & Stages Social Emotional Questionnaire e. Teaching Strategies Gold
Systems Level	
Increased coordination of early childhood system	a. Wilder Collaboration Factors Inventory b. Partnership Quotient Collaborative Leadership Assessment
Other	
Other (please specify)	Partnerships will be asked to provide their measurement methods/tools

Partnerships using WAGE$® can find these data in the reports from CCSA.