



DIVISION OF ELEMENTARY & SECONDARY EDUCATION

Arkansas Public School Resource Center FY20 K12 Digital Curriculum Grant \$2,400,000

Approved: [Signature] Date: 6/6/20
Assistant or Deputy Commissioner

Approved: [Signature] Date: 6/30/2020
Finance Office

Approved: [Signature] Date: 7-7-20
Legal Office

Approved: [Signature] Date: 7/8/2020
Commissioner

Comments:

Grant	K12 Digital Curriculum
ADE Cost Center	349027
ADE Fund Center	650
Amount	\$2,400,000

Received
Deputy Commissioner's Office

JUL 07 2020

Div. of Elem. & Secondary Ed.
AR Dept. of Education



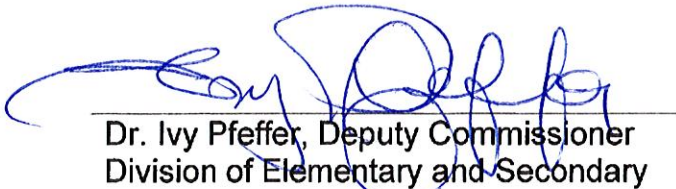
DIVISION OF ELEMENTARY
& SECONDARY EDUCATION

**FY20 K12 Digital Curriculum Grant
Grant Award Agreement
\$2,400,000
June 11, 2020**

Applicant Name	Arkansas Public School Resource Center
Grant Recipient Contact	Scott Smith, Director
Grant Period of Performance	June 1, 2020 to June 30, 2021
Award Date	June 1, 2020

Grant	ADE Cost Center	Maximum Amount
FY20 K12 Digital Curriculum Grant	349027	\$2,400,000

I hereby agree to all terms and conditions contained in the Grant Application, the Grant Addendum, and Budget Narrative for this Grant. I further acknowledge I will comply with all reporting requirements and will provide all performance data in a timely manner.


Dr. Ivy Pfeffer, Deputy Commissioner
Division of Elementary and Secondary
Education

7-6-20
Date


Scott Smith, Director
Arkansas Public School Resource
Center

6-18-20
Date



DIVISION OF ELEMENTARY & SECONDARY EDUCATION

FY20 K12 Digital Curriculum Grant Application

Submit to: Dr. Ivy Pfeffer, Deputy Commissioner
Division of Elementary and Secondary Education
ivy.pfeffer@arkansas.gov
501.683.1390

Name of Grant: **FY20 K12 Digital Curriculum Grant**

SECTION IA: APPLICANT INFORMATION

Applicant Name: Arkansas Public School Resource Center (APSRC)
Tax Identification No.: 726-2904183
DUNS Number*: 021052347
Applicant Director: Scott Smith
Mailing Address: 1401 West Capitol, Suite 315
City/State/Zip: Little Rock, AR 72201
County: Pulaski
Phone: 501.492.4300
Fax: 501.492.4305
E-mail: ssmith@apsrc.net

SECTION IB: GRANT INFORMATION

Amount of Request: \$2,400,000
Performance Period: June 1, 2020 to June 30, 2021
Grant Purpose: To provide digital content on LMS and Professional Development implementation and support to all K12 students in the State of Arkansas
Source of Funds: Federal funds
DESE Cost Center: 349027

*DUNS number assignment is free and is required to receive funds from the ADE. DUNS numbers can be obtained at: www.dnb.com/cfda 84.425d

SECTION IC: Federal Funds

Federal Award ID Number	S425D200039
Federal Award Indirect Cost Rate	8% <i>Del</i>
Total Amount of Federal Grant Award	\$2,400,000
Federal Award Project Description:	To provide State Education Agencies and Local Education Agencies with emergency relief funds to address the impact that COVID-19 has had – and continues to have – on elementary and secondary education.
Federal Awarding Agency Name:	US Department of Education
CFDA Number and Name:	84.425D Cares Act Funding
	F .0500.5425D20-3sub
WBS Element	

SECTION II: PROGRAM DESCRIPTION

The Arkansas Department of Education, Division of Elementary and Secondary Education (DESE), Division of Learning Services believes curriculum, instruction, and assessment must be deliverable through multiple modes to ensure equitable access to continued teaching and learning among all students. APSRC has presented a proposal that will fulfill a current need for many school districts to respond to a gap that was revealed during the COVID-19 closure to onsite instruction.

APSRC Proposal: With the passage of Act 2325 of 2005 and Act 1280 of 2013, the Arkansas Department of Education has assessed the barriers of effective remote learning through its exploration and expansion of efforts toward providing digital learning opportunities. Major barriers to implementing effective, remote online learning include a lack of access to the Internet and/or lack of access to a device. The current pandemic crisis has exposed gaps in the online learning system. Curriculum, instruction, and assessment must be deliverable through multiple modes to ensure equity among all learners. APSRC has created a solution where APSRC would provide educators with the following for the 2020-21 school year:

- A digital curriculum designed to offer curricular options via digital courses for **all grade levels K-12**;
- All courses are available for asynchronous learning.
- The Buzz Learning Management System (LMS) which houses the course content and access to the LMS is provided at no additional cost. Schools can use this LMS to offer the courses to their students or can upload the courses onto another licensed LMS (Canvas, Schoology, etc.) already used by the school.
- A digital library is also included on the Buzz LMS at no cost and includes extensive resources and learning objects that teachers can utilize to supplement course content. (Note: the digital library is not available on other LMS platforms, but teachers can still request a login to the Buzz LMS to view the library).
- Can serve **every student** in the State of Arkansas in public educational settings.
- Significant discount on access to the digital content due to APSRC's already-existing relationships with the vendors;
- The content is pre-loaded onto an LMS that schools can access at no additional cost;
- District and educator control of curriculum to support customization and differentiation;
- District-level control of the curriculum so schools continue to be the grade-granting entity for their students;
- Flexibility for the teachers to incorporate the content during the school day or for support in their classroom instruction by providing online assignments for enrichment or remediation;
- Flexible options for educators to package printable materials for students without access to the Internet and/or downloadable content that can be delivered via device or flash drive, to ensure equity among all learners;
- Provide coordination with the regional cooperatives with a one-day "train-the-trainer" session in June, for a designated training representative from each cooperative.

- Follow-up training sessions for teacher leaders will be scheduled at all cooperatives with their trained staff and assisted by APSRC staff members.
- Two live Q & A webinars will occur after training has been completed.
- Customer support that will empower districts and their educators with practical, feasible options for providing feedback, technical assistance, and professional development to educators; and
- APSRC and the digital provider will provide a comprehensive service that includes student registration, technical assistance, and customer support.

Operationally, the initiative would utilize technology to support major educational changes. Some of the advantages of access to digital content would offer instructional options and address solutions including:

- **ALL students** can be served with this solution including students with disabilities, students from low-income families, charter school students, and non-public school students.
- The content would be available for schools interested in offering digital courses to their students regularly, as well as for schools who want the option of digital content in the case of an emergency such as a natural disaster, pandemic, etc. or if we are unable to begin school in the Fall.
- The plan allows access to the high-quality curriculum for every Arkansas students, regardless of internet access. Schools would have the ability to enroll their students in grades K-12 in online courses, and teachers would have access to the full curriculum so they can modify and select specific coursework according to the needs of their students.
- The ability to differentiate instruction through this customizable process allows teachers to better serve their students.
- Educators will be provided, at no cost, professional development/training from APSRC to ensure they are equipped to manage the digital curriculum. This includes their ability to download/print content for students who do not have internet access, so **all students** receive equitable learning opportunities.
- There is a strong feedback and communication process established to provide responses and assistance via email regarding questions about the program. The link on the APSRC website accesses the digital course provider's landing page which will contain resources such as training videos, guides, student tutorials, and other support materials.

Because of APSRC's relationships with the digital providers, and the volume usage we are proposing, we were able to negotiate significant discount pricing for this solution for the 2020-21 school year as a one-year pilot. The solution will be available in future school years at a discounted and competitive price through APSRC.

Funding through the state portion of the CARES Act will be granted to APSRC to provide a full K-12 digital curriculum aligned to Arkansas Academic Standards to all students statewide in all public and non-public schools through a digital platform provided by an approved digital provider. Districts may choose to utilize the content on the digital provider's platform or the content can be used on any licensed platform already used by the district.

APSRC agrees to:

- District and educator control of curriculum to support customization and differentiation
- District-level control of the curriculum so schools continue to be the grade-granting entity for their students
- Flexibility for the teachers to incorporate the content during the school day or for support in their classroom instruction by providing online assignments for enrichment or remediation
- Flexible options for educators to package printable materials for students without access to the Internet and/or downloadable content that can be delivered via device or flash drive, to ensure equity among all learners
- Customer support that will empower districts and their educators with practical, feasible options for providing feedback, technical assistance, and professional development to educators
- Provide comprehensive services that include student registration, technical assistance, and customer support.
- Provide Teachers with online access to supplemental training materials (videos, quick-start guide, etc.) throughout the 2020-21 school year.
- Provide students with online access to tutorials and training materials (videos, etc.) throughout the 2020-21 school year.
- School staff can also submit questions on the APSRC site (<https://www.apsrc.net/online-learning/>) and will receive a timely response from either APSRC or course provider staff.
- Provide registration instructions and maintain a dedicated web page for the initiative.

DESE agrees to:

- Include a link on the Arkansas Ready for Learning webpage to the necessary information provided by APSRC
- To make available a needs assessment to help districts better understand their digital learning needs
- Will work with APSRC to create an API to assist with the district's registration of students.

SECTION III: PROGRAM EVALUATION

All grant applications must provide a description of how the program will be evaluated for effectiveness. Generally, one or more program performance measures should be established for each objective that demonstrates whether the recipient is making progress towards meeting each project goal/objective listed in **Section II, Program Description**. For each performance measure, a target level of performance must be established to compare to actual performance data to demonstrate the recipient's progress towards meeting or exceeding their target level of performance.

Objective/Goal 1:

Make available to all districts in the state K-12 digital content in core areas.

Performance Measure 1:

- 1a. Percentage of districts who utilized the K-12 content provided
- 1b. Total number of students who accessed the system
- 1c. Total number of teachers who accessed the system providing content for their classrooms and assignments

Objective/Goal 2:

Provide high quality and effective support to districts implementing the provided K-12 digital content.

Performance Measure 1:

APSRC will provide a Satisfaction Survey based on a random selection of participating schools that address:

- 2a. Quality of support for the implementation of the K-12 digital content for teachers
- 2b. Quality of support for the implementation of the K-12 digital content for students
- 2c. Professional development or training for teachers completed after each training
- 2d. District support sent to Superintendent

SECTION IV: PROGRAM BUDGET & BUDGET NARRATIVE

The applicant must complete the “**ADE Grant Budget and Budget Narrative Form**” as part of the grant application. Applicant budgets must provide sufficient detail for the ADE program staff to conduct a cost analysis of the applicant's budget.

The amount of the budget must match the amount of grant funds requested in the application. Line item budget changes that exceed 10% of the total grant award amount will require pre-approval from the ADE program manager. All costs must be budgeted in the approved application to be eligible to be charged to the grant. Only costs included in the approved budget will be reimbursed.

SECTION V: FINANCIAL MANAGEMENT SYSTEM NARRATIVE

All applicants must provide a narrative describing their accounting system and financial management system that the recipient has in place.

SECTION VI: CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM

Complete and submit with grant application. Form can be found at:

<https://www.dfa.arkansas.gov/images/uploads/procurementOffice/contgrantform.pdf>

This form is not required for this grant recipient.

Grant Terms and Conditions

General and Fiscal Guidelines

The general and fiscal guidelines describe the process, requirements and terms applicable to all discretionary grants that ADE administers. ADE awards grants to non-federal entities such as local educational agencies (LEAs), and education service cooperatives (ESCs), institutions of higher education (IHEs), and nonprofit organizations (NPOs). It includes a summary of the terms of the grant award between ADE and the grantee and a list that includes but is not limited to the federal rules, laws, and regulations that apply to all state and federal programs. ADE reserves the right to reject any and all applications and to negotiate portions thereof.

Program-Specific Guidelines

Program-specific guidelines may be provided in the **General and Fiscal Guidelines**, if applicable. Program-specific guidelines will provide any information about the specific grant program, including the purpose of the grant, eligibility criteria, program description, statutory requirements, and any specific application review criteria. Program-specific guidelines may also include any specific requirements regarding the allowability of certain types of costs as related to a specific grant program and any program-specific evaluation measures. Any additional program-specific guidelines will be listed in this section.

Funding Contingency

Grant funding is subject to the availability of funds appropriated by legislative act for the purpose stated in the grant award. ADE reserves the right to reduce or void the grant award upon appropriated funds becoming reduced or unavailable. In addition, a grant agreement may be terminated by ADE at any time for any reason upon notice to the grant recipient.

Mandatory Disclosures

Grant recipients must disclose, in a timely manner, in writing to ADE all violations of criminal law involving, but not limited to fraud, bribery, or gratuity violations potentially affecting the grant recipient. Failure to make required disclosures can result in any of the actions described in the **Failure to Comply** section.

Failure to Comply

If the grantee fails to comply with any of the terms of the grant award, whether stated in a federal statute or regulation, an assurance, a state plan, application, grant award notification, or elsewhere, ADE may take one or more of the following actions:

- Temporarily withhold payments pending correction of the deficiency by the grant recipient;
- Disallow or deny both use of funds and matching credit for all or part of the cost of the activity or action not in compliance with the grant;
- Wholly or partly suspend or terminate the grant award;
- Withhold further awards for the grant program; or,
- Take other remedies that may be legally available

Right to Reduce Funding

ADE reserves the right to reduce funding if the initial funding projections are determined not to have been realistic based upon the number of actual applicants or other factors. Should additional funds become available for distribution, ADE will determine how these funds will be distributed.

Commencement and Performance of Project Activities

The grantee must commence and perform project activities according to established timelines. Failure to do so may result in reduction and reallocation of funds.

Right to Revoke

ADE reserves the right to revoke a grant award for reasons including but not limited to the following:

- Noncompliance with the specified purpose of the grant award
- Failure to account for grant funds in accordance with standards for financial management, to retain proper documentation for grant expenditures, or to provide information to auditors or program monitors
- Failure to provide accurate, timely, and complete information as requested by ADE to evaluate the effectiveness of the grantee

ADE Grant Application Elements

Suspension and Debarment

All applicants must have both a Data Universal Numbering System Number (DUNS) and Taxpayer Identification Number (TIN) registered in the System for Award Management (SAM), the U.S. Federal Government's primary registrant database. Each applicant must maintain an active SAM registration that will be verified by ADE program staff before an application is deemed eligible for funding. DUNS number assignment is free and is required to receive funds from the ADE. DUNS numbers can be obtained at: www.dnb.com.

For grants that are expected to equal or exceed \$25,000 using federal funds, the program manager will verify that the grant recipient is not suspended or debarred or otherwise excluded by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), prior to entering into the agreement. The electronic version of EPLS is located on the www.sam.gov website.

Budget and Expenses

All grant applications must include a program budget and budget narrative. The budget narrative should explain in detail what will be purchased with grant funds. The applicant must complete the "**ADE Grant Budget and Budget Narrative Form**" as part of the grant application. See **Specific Elements of Costs** for individual requirements for the allowability and allocability of costs listed in the grant recipient's budget. Applicant budgets must provide sufficient detail for the ADE program staff to conduct a cost analysis of the applicant's budget. Costs budgeted and expended be:

- Necessary for the proper and efficient performance and administration of the grant;
- In accordance with generally accepted accounting principles (GAAP); *
- Adequately documented and justified;
- Incurred specifically for the purpose of the grant
- Treated consistently with costs used for the same purpose in similar circumstances.

* Generally accepted accounting principles (GAAP) are the standard framework of guidelines and financial accounting used in any given jurisdiction.

Line item budget changes that exceed 10% of the total grant award amount will require pre-approval from the ADE program manager. All costs must be budgeted in the approved application to be eligible to be charged to the grant. Only costs included in the approved budget will be reimbursed.

Conflict of Interest

Grant recipients must disclose in writing any potential conflict of interest between the recipient and ADE employees. In addition, all grant recipients (excluding government agencies and educational institutions) that receive in excess of \$25,000 will be required to complete the **"Contract and Grant Disclosure and Certification Form."**

Application Review Process

Applications for funding will only be reviewed for funding if the applicant is eligible, the application is complete and the application is received by the submission deadline. Applications must be signed by the official authorized to apply for grant awards for the grantee. As part of the application review process, ADE program and finance staff will perform financial and program performance reviews of all applicants. Applicants selected for funding must sign a **Grant Award Agreement** with ADE which will contain specific details about the grant award.

Specific Elements of Costs**Allocable Costs**

The following guidelines apply to allocable costs:

- A cost is allocable to a particular grant in accordance with the relative benefits received if it is treated consistently with other costs incurred for the same purposes in like circumstances and if it meets the following:
- Is incurred specifically for the grant
- Benefits both the grant and other work and can be distributed in reasonable proportion to the benefits received
- Be distributed in reasonable proportion to the benefits received

Any cost allocable to a particular grant or other cost objective may not be shifted to other federal awards (or state awards, if state-funded) to overcome funding deficiencies or to avoid restrictions imposed by law or by the terms of the grant award.

Allowable Costs

For costs to be allowable to be charged to a grant, costs must generally meet the following criteria:

- Be necessary and reasonable for the performance of the grant and be allocable under the applicable cost principles
- Conform to limitations or exclusions set forth in the grant agreement as to types or amount of costs
- Be consistent with policies and procedures that apply uniformly to federally or state-funded activities and activities funded from other sources
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Be adequately documented.

Unallowable Costs

Costs not included in the approved grant budget, including approved budget revisions, will not be reimbursed by ADE. Any costs that are incurred either before the start of the grant award or after the expiration of the grant award performance period are not allowable.

Commingling of Funds

Grant recipients must not deposit or record funds in a general account without the ability to identify each specific source of funds for any expenditures, which is known as commingling of

funds. Commingling of grant recipient funds is prohibited. Funds from each Federal, State, local, and private funding source must be identified with a clear audit trail for each source. The accounting systems of all grant recipients must ensure that grant funds are not commingled with funds from other State or Federal agencies or private entities. Funds specifically budgeted and/or received for one project may not be used to support another.

Travel Expenses

Grant recipients must follow ADE travel regulations for the reimbursement of meals, lodging and mileage reimbursement. For meals and lodging, only actual travel expenses may be claimed up to the daily travel maximums for meals and lodging listed in the GSA Per Diem Rates provided on the U.S. General Services Administration website. For mileage reimbursement purposes, the rate of mileage reimbursement will not exceed the standard mileage rates for business listed on the Internal Revenue Service's website.

Indirect Costs

Indirect costs charged to the grant award, if allowed, will be limited to five percent.

Property and Equipment Management

Grant recipients must use, manage and dispose of equipment acquired under a grant award in a prudent manner. Equipment purchased with state or federal grant funds must be used in the grant for which it was purchased. Property records must be maintained that include a proper description of the property, serial/identification numbers, source of funding for the property, the acquisition date, costs of the property, the location, used and condition of the property, and any disposition data including the date of disposal and sale price of the property. A physical inventory of the property must be taken and the results reconciled with the property records at least annually. An adequate control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of property. Adequate maintenance procedures must be developed to keep property in good condition. Grant recipients should obtain approval from ADE before disposal or sale of equipment purchased with state or Federal grant funds. If the request is authorized, proper sales procedures must be established to ensure the highest possible return.

Obligation of Funds

Program funds shall not be obligated for expenditure before the beginning date of the grant or after the ending date of the grant. Funds may be requested only for those items that are reasonable and necessary for accomplishing the objectives of the program and for implementing activities as described in the grant recipient's approved application. Costs that are reasonable are defined as those costs that are consistent with prudent business practice. A cost can be considered reasonable if it meets the following standards:

- The cost is of a type generally recognized as ordinary and necessary for the performance of the grant;
- Restrictions or requirements are imposed for generally accepted, sound business practices, arms-length bargaining, federal or state laws and regulations, and grant award terms and conditions.

Costs that are necessary are those costs that are essential to accomplish the objectives of the grant program. All items requested must be allowable expenditures under the authorizing program statutes, regulations, and rules.

The grantee must receive the benefit and liquidate all obligations incurred under the grant award no later than the ending date of the Grant Award Performance Period.

Carryover of Grant Funds

All encumbrances/obligations shall occur on or between the beginning and ending dates of the Grant Award Performance Period specified in the grant award notification.

Grant recipients should receive the benefit and liquidate obligations incurred under the grant award during the Grant Award Period of Performance.

However, carryover of **non-federal** grant funds may be permitted, if necessary to complete the purposes of the grant.

Carryover of prior year non-federal grant funds of 25% or greater will require a justification letter from the Assistant Commissioner in charge of the grant to the GPC that includes the results of current financial and program performance reports received from the grantee. The final approval of the carryover will be provided by the Commissioner on the Grant Carryover form, previously signed by the grantee, which includes the revised grant award ending date.

Carryover of non-federal grant funds less than 25% may be permitted with approval from the Assistant Commissioner in charge of the grant on the Grant Carryover form, previously signed by the grantee, which includes the revised grant award ending date, as well as the results of current financial and program performance reports received from the grantee.

Non-federal funds approved for carryover must be expended or returned to the ADE by the revised grant award ending date, which shall be no later than 90 calendar days past the original ending date.

Post-Award Activities

Payment

Initial Grant Payment

After all necessary approvals have been obtained for the grant, funds will be considered obligated to the recipient. Grant recipients must be in compliance with all program, fiscal and reporting guidelines to be eligible to receive payment. Also, prior to submitting payment requests under a grant award/MOU to the ADE Finance Office, the Finance Office must first have the original hard copy and a PDF electronic copy on file, including the **Contract/Grant Award Routing Form** with all required approvals before payments will be made.

Payments to grant recipients must minimize the time elapsing between the transfer of funds to the grant recipient and the expenditure of these funds by the grantee. Funds will not be paid in a lump sum, but be disbursed over time as costs are incurred or anticipated. ADE will initially advance **no more than 50%** of the grant award to the recipient at the start of the grant award period. This is the **maximum percentage** of funds that may be advanced to the recipient, and should only be provided to recipients that have an **immediate requirement or use for the funds**. **Most grant recipients will not require 50% initial grant funding**. Advance payments to grant recipients must be limited to the **minimum amounts** needed and in accordance with the immediate cash requirements of the grantee in carrying out the purpose of the grant.

Remaining Grant Payments

After the initial grant award funds have been advanced to the recipient at the start of the grant award period, there are three types of disbursement methods for the remaining grant funds. However, reimbursement is the preferred payment method for remaining grant funds.

Reimbursement – COGNOS Data Warehouse

LEAs/ESCs may receive monthly reimbursement payments based on their COGNOS district warehouse reports. For recipients paid through this method, program managers will be required to submit quarterly APSCN budget/expenditure reports to the GPC which should be reviewed by program staff to ensure that budget categories are not overspent.

Reimbursement Basis

Grant recipients (LEA and non-LEA) that are not reimbursed through monthly COGNOS data pulls will be required to complete an **“ADE Grant Budget Reimbursement Request.”** The request lists the budgeted amounts by category from the approved grant budget, actual expenditures, remaining budget balance and grant funding received by the recipient. For grant recipients reported in APSCN, supporting documentation in the form of Board Reports and Detailed Expenditure Reports are required and should be attached to the reimbursement request. For grant recipients that are not reported in APSCN, supporting documentation for actual expenditures will be required to be included with the reimbursement request. Supporting documentation should be in the form of invoices, bills for goods and services, employee payroll and travel reimbursements.

Note: Payment requests for reimbursements should be sent to the appropriate ADE Program Manager.

Advance Payments

Advance payments to grant recipients may be necessary, in some instances. Advance payments must be limited to the **minimum amounts** needed and in accordance with the immediate cash requirements of the grantee in carrying out the purpose of the grant.

For state-funded grant awards, fund advances may be requested no more frequently than on a **quarterly** basis.

For Federally funded grant awards, fund advances will be limited to immediate cash requirements for a month in advance. Fund advances may be requested no more frequently than on a **monthly** basis.

Fund advance payment requests for non-LEA recipients must have a completed **“ADE Grant Budget Reimbursement Request.”** Non-LEA recipients must provide a financial status report that provides detail regarding grant funds received, expended and remaining cash balances and must be attached to the request.

Fund advance payment requests for LEAs should be submitted to the GPC on a conversion spreadsheet. The GPC will review the monthly COGNOS data warehouse download ending balances before any advance payments will be approved for processing. Grant recipients that have not properly receipted grant revenues will not be approved for an advance payment.

Line item budget changes that exceed 10% of the total grant award amount will require pre-approval from the ADE program manager. All costs must be budgeted in the approved application to be eligible to be charged to the grant. Only costs included in the approved budget will be reimbursed.

Required Certifications

In order to assure that expenditures are proper and in accordance with the terms and conditions of the grant award and approved budget, an official authorized to legally bind the grant recipient

must certify all financial performance reports ("**ADE Grant Budget and Budget Narrative Form**") and payment requests ("**ADE Grant Budget Reimbursement Request**") by signing the following certification.

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the grant award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."

Reporting Requirements

Grant recipients will be required to submit both financial and program reports describing the status of the funds, the status of the project, a comparison of actual accomplishments to the objectives, the reason goals have not been met, and any other pertinent information. Program performance objectives and performance measures must be established for all grant award recipients. Program performance goals and objectives should be included in the **ADE Grant Application, Section II, Program Description**. The grant application must include program objective(s) stating the goal for the grant funding. Generally, one or more program performance measures should be established for each objective that demonstrates whether the recipient is making progress towards meeting each project objective. For each performance measure, a target level of performance must be established to compare to actual performance data to demonstrate the recipient's progress towards meeting or exceeding their target level of performance. Performance measures to be evaluated and target levels of performance should be provided in the **ADE Grant Application, Section III, Program Evaluation**. All discretionary grant recipients will be required to submit financial and program performance reports, as required below:

- Financial performance reports must be submitted to the ADE program manager on a semi-annual basis. (Using the "**ADE Grant Budget and Budget Narrative Form**") Reports must be received within 30 days after the close of the reporting period.

For grant recipients reported in APSCN, supporting documentation in the form of Board Reports and Detailed Expenditure Reports are required and should be attached to the semi-annual financial performance report. For grant recipients that are not reported in APSCN, supporting documentation for actual expenditures will be required to be included with the semi-annual financial performance report. Supporting documentation should be in the form of invoices, bills for goods and services, employee payroll and travel reimbursements.

- Program performance reports must be submitted to the ADE program manager on an annual basis. (Using the "**ADE Grant Performance Report Form**") Reports must be received within 30 days of the end of the grant award performance period.

Semi-annual financial reports must be submitted to the ADE GPC within 45 days after the prior 6 month reporting period. Program performance reports must be submitted to the ADE GPC within 45 days after the end of the grant award performance period. All financial and program performance reports must be sent to the ADE GPC by the applicable ADE program manager for the grant.

Financial Performance Reporting Deadlines

(July 1 to June 30 grant performance period)

Financial Reporting Period	Report Due to ADE Program Manager	Report Due from ADE Program Manager to GPC
July 1 to December 31	January 30	February 15
January 1 to June 30	July 30	August 15

Program Performance Reporting Deadlines

(July 1 to June 30 grant performance period)

Program Reporting Period	Report Due to ADE Program Manager	Report Due from ADE Program Manager to GPC
July 1 to June 30	July 30	August 15

ADE reserves the right to suspend or revoke grant payments to grant recipients that do not timely submit financial and performance reports in a timely manner.

Monitoring

Grant recipients may receive desk or on-site monitoring reviews by ADE as deemed necessary to determine compliance with the approved Application and the applicable statutes, laws, regulations, and guidelines of the grant. All requested grant records must be provided to ADE staff as necessary for monitoring purposes.

Record Retention

Financial records, supporting documents, statistical records and all other records pertinent to the grant award shall be retained by the grant recipient for four years following the end of the grant award performance period. The retention requirement extends to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.

- Source documents include paper or electronic copies of all grant awards, applications and required financial and narrative reports.
- Personnel and payroll records shall include the signed time and attendance reports for all individuals included in the project, whether they are employed full-time, part-time, or on a volunteer basis.
- Time and effort reports are required for employees with grant-funded salaries.

Grant recipients must further agree to permit access to these records to ADE program or fiscal staff, or any of their authorized representatives, as needed for monitoring purposes.

Continuation/Extension of Funding

A continuation/extension of grant funding may be awarded in a subsequent year following the initial grant award period of performance. All grant continuation funding will be subject to the availability of funds appropriated for the grant. Before a grant recipient is determined to be eligible for a continuation of a grant award, ADE program staff must perform a risk analysis of the recipient. In evaluating risks posed by the recipient, ADE program staff must consider the following:

- The results of previous financial and performance reports
- Unresolved Federal Single Audit or financial statement audit findings that have not been sufficiently addressed, as determined by the GPC.
- Any issues or concerns noted in routine monitoring

- Balances of prior grant awards that are unused
- Substantial turnover in key personnel
- Failure to comply with program and fiscal reporting requirements

Final approval for continuation/extension of grant funding will be determined by the Assistant Commissioner of Fiscal & Administrative Services.

Closeout

The closeout of the grant should begin as soon as the program is completed and all funds have been spent. A grant must be closed as soon as the first of the following items occurs:

- The grant award performance period has ended
- All required financial and program reports have been received and approved by ADE;
- All grant funds have been either properly expended by the recipient or returned to ADE by the recipient for unused funds.
- The ADE GPC has given approval to close the grant.

Grant recipients must complete the following actions at the close of the grant award as defined below:

- Grant recipients must present any requests for reimbursement that were incurred prior to the expiration of the grant award to ADE
- Any grant funds not liquidated at the end of the period of performance will lapse and may be requested to be returned to ADE, unless carryover approval has been obtained. Refunds of grant funds from recipients will be due to ADE within 30 days of notification that a refund is due.
- A final financial performance report must be submitted to ADE program staff within 30 days after the grant closure date. (Using the “**ADE Grant Budget and Budget Narrative Form**”) Before a grant may be closed out, any remaining balance of grant funds must be promptly returned by the grant recipient to ADE. Reports that have a remaining balance of funds may not be closed.
- A final program performance report must be submitted to ADE program staff within 30 days after the grant closure date. (Using the “**ADE Grant Performance Report Form**”) This report must be reviewed to ensure that the grant recipient has achieved or progressed toward the achievement of all program goals and objectives.

Federal Grant Requirements

Procurement Standards for Federal Awards

Grant recipients receiving Federal funds must comply with the with the general procurement standards at 2 CFR 200.318-326. When procuring property and services under a Federal award, grant recipients must use their own documented procurement procedures provided that these procurements conform to applicable Federal law and the standards identified at 2 CFR 200.318-326. In the absence of the recipients’ documented procurement standards or if the recipients’ standards do not meet the general procurement standards requirements, the grant recipient must follow the State procurement laws and regulations (A.C.A. §19-11-201, et seq.). All procurement transactions must be conducted in a manner providing full and open competition. Grant recipients should avoid any actual or appearance of conflicts of interest or non-competitive practices.

Conflict of Interest

Grant recipients must establish conflict of interest policies and disclose in writing any potential conflict of interest to the federal awarding agency or ADE in accordance with applicable Federal awarding agency policy.

Allowability of Costs

Grant recipients must have their own documented procedures for determining the allowability of costs in accordance with the Federal standards at 2 CFR 200.302(b)(7).

Cost Sharing or Matching

Grant recipients must comply with any cost sharing or matching requirements of the Federal award. Cost sharing or matching is the portion of the project/program costs not paid by the Federal government. A cost sharing or matching requirement may be satisfied by either allowable costs incurred by the grant recipient or the value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.

Required cost sharing/matching may be a certain percentage or amount of program costs that must be contributed by a grant applicant in order to be eligible for funding.

Applications submitted for funding that have required cost matching must include:

- The specific costs or contributions proposed to meet the matching or cost-sharing requirement;
- The source of the cost-sharing; and
- In the case of in-kind contributions, a description of how the value was determined for the donated or contributed services or goods.

Cash Management

Grant recipients must have their own documented cash management procedures that comply with the Federal standards at 2 CFR 200.302(b)(6) and 200.305. Payment to grant recipients must minimize the time elapsing between the transfer of funds to the grant recipient and the expenditure of these funds by the grantee. Funds will not be paid in a lump sum, but be disbursed over time as costs are incurred or anticipated. Advance payments to grant recipients must be limited to the minimum amounts needed and in accordance with the immediate cash requirements of the grantee in carrying out the purpose of the grant. Reimbursement is the preferred funding method for recipients.

Audit Requirements

Grant recipients must comply with all Federal audit standards at 2 CFR 200.500-512. Grant recipients that expend \$750,000 or more of Federal funds in any fiscal year must have a single audit or program-specific audit conducted for that year. Failure to obtain an audit could result in requiring additional specific conditions to the grant recipient or the implementation of the remedies provided in the **Failure to Comply** guidelines.

Certification Regarding Lobbying

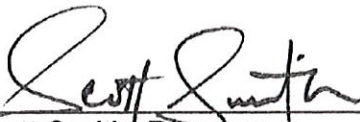
1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," to the Pass-through Entity.
3. The Subrecipient shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signature certifies that the information in this application is correct and applicant will comply with current federal and state laws and regulations and the provisions of this application. The applicant certifies, by submission of this application, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

By signing below, the applicant is indicating that they have read and agreed to comply with all the terms and conditions of the grant.



Scott Smith, Director
Arkansas Public Resource Center

6-18-20

Date

**ARKANSAS DEPARTMENT OF EDUCATION (ADE)
Division of Elementary and Secondary Education
FY20 K12 Digital Curriculum Grant
Budget and Budget Narrative Report
Please complete all fields highlighted in blue**

Grant Recipient Name: APSRC
Name of Grant Program: FY20 K12 Digital Curriculum Grant
Grant Award Period of Performance: June 1, 2020 to June 30, 2021
Date Completed: 9-Jun-20

Please check one:

Initial Budget	
SemiAnnual Report Budget	
Final Report Budget	

Notes:

- Budget Narratives must be completed and equal the Budget Amounts. See tabs related to each budget line item
- Budget changes that result in a 10% or greater deviation from any budgeted line item must be pre-approved in writing by the ADE Program Manager.
- If the Budget and Narrative are not balanced, please see tab: Budget & Narrative Table for assistance in balancing
- A Budget Amendment form is included. See tab: Budget Amendment

Grant Budget/Expenditure Report

Grant Award Amount	\$2,400,000.00
Grant Funding Received by Recipient to Date	
Actual Expenditures Paid by Recipient	
Remaining Grant Balance (Grant Award - Grant Funding Received)	
Cash Balance (Funding Received - Actual Expenditures)	

Budget Analysis

	Budgeted Amount	Actual Expenditures Paid by Recipient	Remaining Budget Balance	Budget % Over/Under	Budget Result
Salaries	155,681.10				
Fringe Benefits	46,704.33				
Operating Expenses	4,000.00				
Travel Expenses	11,614.57				
Equipment					
Contracts	1,992,000.00				
Subgrants	190,000.00				
TOTAL	2,400,000.00	0.00	0.00	0%	

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the grant award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."


Recipient Authorized Representative Name and Title

Date 6-30-20

FY20 K12 Digital Curriculum Grant

Difference	0.00
Budget Amount	4,000.00
Total	4,000.00

Narrative/Comments:	
Indirect Costs - 8% of subgrants	

FY20 K12 Digital Curriculum Grant

Difference	0.00
Budget Amount	1,992,000.
Total	1,992,000.

Narrative/Comments:
Lincoln Learning Solutions (LLS) will provide K-12 Digital Content, Learning Management System, and a Digital Library of Resources for all schools/students in Arkansas for the 2020-21 school year. In addition LLS will provide training for APSRC and one representative from each Educational Cooperative. LLS will also assist with additional trainings at Educational Cooperatives, provide technical support for teachers via phone call or instructional video, and assist with enrollment of students. Pam Sovis will serve as the director of the K-12 Digital Curriculum program for Arkansas Schools. *Barbara Hunter-Cox will provide for coordination of APSRC blended learning training and school support*

FY20 K12 Digital Curriculum Grant

Difference	0.00
Budget Amount	190,000.00
Total	190,000.00

Narrative/Comments:

Participating Educational Cooperatives and the 4 Pulaski County School Districts will receive a \$10,000 subgrant to assist with support of the Lincoln Learning K12 Digital Curriculum project. Subgrants will cover cost of trainings held at educational cooperatives and cover personnel costs associated with providing training, support, and technical assistance to local school district personnel.

Internal Controls - Multiple staff members will monitor and check grant funds monthly to ensure that funds are expended only for purposes that were approved in the grant application. All expenditures for the grant must be approved for payment by the Director of Educational Innovation, Professional Development and Special Projects and the Director of Educational Assessment, Accountability, Curriculum and Instruction (Directors of Academic Divisions) and all grant payments are made by the office manager. Both employees have a copy of the grant and make sure that each expenditure is included in the grant budget and is an approved expenditure. In addition, the Directors of Academic Divisions and the Arkansas Public School Resource Center (APSRC) Office Manager will review the budget vs. expenditure report monthly to ensure that all grant funds are being expended appropriately and in a timely manner. The Executive Director of APSRC will also review and approve the monthly financial report for the grant. All APSRC finance and accounting transactions are audited yearly by Conner & Sartain, CPA.

Budget Controls - The APSRC accounting system (Quickbooks) allows for specified tracking of all grant funds. The accounting system provides a detailed balance report for all sub-grants. The system also allows for a detailed comparison of budgeted to expended amounts. APSRC staff has been trained to enter all grant revenue and expenditures in a timely manner. Multiple staff members, including the Director of the K-12 Digital Curriculum program for Arkansas Schools, will monitor and check grant funds monthly to ensure that funds are expended only for purposes that were approved in the grant application. All expenditures for the grant must be approved by the Directors of Academic Divisions. In addition, the Directors of Academic Divisions and the APSRC Office Manager will review the budget vs. expenditure report monthly to ensure that all grant funds are being expended appropriately and in a timely manner. The Executive Director of APSRC will also review and sign off on the monthly financial report. All APSRC finance and accounting transactions are audited yearly by Conner & Sartain, CPA.

Allowable Costs - The grant application budget includes only salary and travel reimbursement expenditures. The grant will not include any equipment, materials, or supplies. The Directors of Academic Divisions researched appropriate salary levels for included staff positions and determined approximate travel costs associated with grant employee's work. Those salaries and travel costs were submitted in the application to the Arkansas Department Education for approval as budgeted items in the grant proposal. All APSRC finance and accounting transactions are audited yearly by Conner & Sartain, CPA.

Source Documentation - The APSRC accounting system (Quickbooks) allows for specified tracking of all grant funds. The accounting system provides a detailed balance report for all sub-grants. The reports will indicate the source of grant funds as well as individually identify all expenditures. The system also allows for a detailed comparison of budgeted to expended amounts. If applicable, APSRC staff will also document the obligation of funds, expenditures, and remaining balances. If any unobligated balances, assets, income, or interest payments occur, APSRC staff will make those items a part of the report. APSRC staff members have received training to ensure that all grant revenue and expenditures are processed in a timely manner. Multiple staff members will monitor and check grant funds monthly to ensure that funds are expended only for purposes that were approved in the grant application. All expenditures for the grant must be approved

by the Directors of Academic Divisions. In addition, the Directors of Academic Divisions and the APSRC Office Manager will review the budget vs. expenditure report monthly to ensure that all grant funds are being expended appropriately and in a timely manner. The Executive Director of APSRC will also review and sign off on the monthly financial report. All APSRC finance and accounting transactions are audited yearly by Conner & Sartain, CPA.

Cash Management – If funds are received in advance, they will be distributed in compliance with the grant rules and regulations. Persons employed in a position funded by the grant will be paid monthly and travel reimbursements will be made within two weeks of the submission of appropriate and approved documentation of the grant activity.

APSRC will begin providing quarterly reports of expenditures and the remaining balance to ADE. All expenditures will follow ADE financial procedures and be carried out in accordance with the grant agreement. After mid-year, reimbursement requests will be submitted to ADE for remaining expenses incurred through the grant.

DIVISION OF ELEMENTARY AND SECONDARY EDUCATION (DESE)

Risk Analysis Form

Grant Recipient Name: APSRC
 Name of Grant Program: K12 Digital Curriculum
 Grant Performance Period: June 1, 2020 - June 30, 2021
 Date of Assessment: 06/19/20

1	Is the subrecipient presently debarred or suspended? - Verified by performing a search on www.sam.gov	No
2	Does the subrecipient have an acceptable accounting system to adequately and appropriately manage awarded funds?	Yes

Criteria		Criteria Assessment		Assessment Score Low = 0 Medium = 1 High = 2	Weight	Total Weighted Score
3	Organization Maturity	Operational for 10+ years	Low	0	5	0.00
		Operational for 3+ years	Medium			
		Startup of 1-3 years	High			
4	Reporting	Previous positive experience; reports are timely and accurate	Low	0	5	0.00
		Previous late/incomplete reports or new subrecipient	High			
5	Federal Single Audit Report	Federal audit report submitted with no findings or not applicable to entity	Low	0	15	0.00
		Federal audit report submitted with findings	Medium			
		Federal audit has a modified opinion on a major federal program(s) (qualified, adverse or disclaimer of opinion) or Federal audit was not completed, as required	High			
6	Financial Audit Report	Financial audit report submitted with no findings	Low	0	15	0.00
		Financial audit report submitted with findings	Medium			
		No financial audit was performed and/or provided	High			
7	Changes in Personnel	No change in personnel	Low	0	5	0.00
		Insignificant change in turnover of personnel	Medium			
		Significant turnover of all subrecipient personnel	High			
8	Accounting/Grant System	No change in accounting/grant management system of subrecipient	Low	0	5	0.00
		Minor changes or revisions to accounting or grant management system of subrecipient	Medium			
		New or significantly changed accounting or grant management system of subrecipient	High			
9	Private Auditor	Arkansas Division of Legislative Audit performed audit	Low	0	15	0.00
		Private auditor used	High			
10	Subrecipient Monitoring Reports	Subrecipient monitoring reports with no findings noted	Low	0	5	0.00
		Subrecipient monitoring reports with findings that have been resolved or are in the process of being resolved	Medium			
		Subrecipient monitoring reports that indicate significant or repetitive findings or new subrecipient with no reports available	High			
11	Management Letter Comments	No significant management letter comments noted	Low	0	10	0.00
		Significant management letter comments are present	High			
12	Repeat Federal Audit Findings	No repeat Federal audit findings noted	Low	0	15	0.00
		Repeat Federal audit findings noted	High			
13	Funding level of subrecipient	Subrecipient is receiving < \$100,000 and is being paid on a reimbursement method only	Low	2	5	10.00
		Subrecipient is receiving \$100,000 or more and is being provided advance funds of 25% or greater	Medium			
		Subrecipient is receiving \$100,000 or more and is being provided advance funds of 50%	High			

Total Risk Score

2

100

10.00

Total Weighted Score Scale:	Low risk	0-79
	Medium risk	80-110
	High risk	111-200

Assessment performed by: Patty Martin, DLS Grants Management
 Date: 06/19/20

Funding recommendation:	Recommended for funding	X=Selection
	Recommended for funding as "High Risk"	X
	Not recommended for funding	

Note: Any grant recipient that is determined as "High Risk" and selected for funding must provide a detailed justification for why funding will be provided to the applicant. ADE GPC may deny funding of "High Risk" recipients regardless of the recommendation for funding by ADE program staff.