

A Fiscal Overview of Grants (Bilingual, LIIPLEP, IEP)

Presented by:

Kim Lewis

Presentation Outline

- **Important Grant Guidelines**
- **Grant Budgets and Amendments (problem areas)**
- **Grant Expenditures**
- **Other Fiscal Issues**
- **Electronic Services**
- **Helpful Internet Sites**
- **Division and Contact Information**

IMPORTANT GRANT GUIDELINES

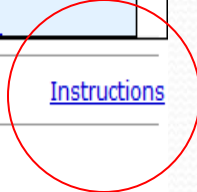
START AND END DATES

- In general, grants should be operated in a twelve month period.
 - Bilingual = July 1 to June 30
 - LIPLEP/IEP = September 1 to August 31.
- All grant activities must be conducted and all expenditures must be obligated between the start and end date.

GRANT BUDGETS

Overview	Staff	Budget Pages	Page Lock Control
Cooperative Member Budget	Budget Detail	Budget	Payment Schedule

Budget Detail BUDGET BREAKDOWN (Use whole dollars only. Omit Decimal Places, e.g., \$2536)



The application has been approved. No more updates will be saved for the application.

Itemize and explain each expenditure amount that appears on the Budget Summary. Provide a complete breakdown of eligible employee benefits. Federal Funds: If teacher's retirement is not budgeted, indicate how it will be paid. Click on the "Create Additional Entries" button to enter additional information.

[Description of Function Codes and Object Codes](#)

Function Code	Object Code	Expenditure Description and Itemization	LIPLEPS-4909 Funds	Delete Row
1000 ▾	100 ▾	Salaries for five ELL summer school teachers for 14 student attendance days at \$1,700 each. (\$8,500)	8500	<input type="checkbox"/>
1000 ▾	200 ▾	TRS (25.12%) for five ELL summer school teachers salaries	2136	<input type="checkbox"/>
1000 ▾	400 ▾	Supplemental materials such as books, software, manipulatives and consumables and classroom supplies for student instruction.	359	<input type="checkbox"/>
2210 ▾	100 ▾	Stipends for five ELL summer school teachers for one 2-hr training session at \$68.00 each (\$340.00) and one 3.5 hr orientation day for each teacher at \$119.00. (\$595)	935	<input type="checkbox"/>
2210 ▾	100 ▾	Stipend for one teacher trainer for 2-hr training session.	68	<input type="checkbox"/>
2210 ▾	200 ▾	TRS (25.12%) for five ELL summer school teachers training and orientation day stipends	235	<input type="checkbox"/>

Budget Instructions

- 1000/100 Certified Bilingual/ESL Teachers, ELL Teacher's Aides, Substitute Teachers.
Itemize costs – example:
3.5 FTE Teacher's Aides - \$65,000 (Porter – 1FTE, Green – 1 FTE, Mason – 1 FTE, Johnson – .5 FTE)
Substitutes for classroom instruction - \$4,000 (Temporary Bil./ESL Teachers)
-Do not use a separate budget line/cell for each individual, aggregate in single budget line/cell whenever possible.
- 1000/200 TRS (employee share only), THIS, FICA, Medicare, IMRF, life insurance, medical insurance. (Itemize benefits – example: TRS - \$16,500, THIS - \$3,000, FICA - \$5,000) List all benefits.
-Please aggregate items/costs in single line/cell when possible.
- 1000/300 Worker's/Unemployment Compensation, equipment repair & maintenance, in-district travel, field trip fees, software license, online fees instructional services, instructional subscriptions.

Problem Areas

- Instruction-function 1000: provides DIRECT STUDENT INSTRUCTION (no directors, secretaries, clerks, etc.)
- Improvement of Instruction-function 2210: staff development activities/curriculum planning activities – STAFF only.
- Worker's/unemployment comp: object 300: employer's insurances – NOT a benefit
- Field trip FEES should be budgeted in function 1000/obj. 300; field trip TRANSPORTATION should be budgeted in function 2550.

Problem Areas

- General admin-function 2300: LIPLEP admin and indirect costs limited to 2% of budget
- Capital Outlay (object 500): EQUIPMENT > \$500/unit (IF no entity-wide, board-approved equipment threshold of > \$500/unit).
 - Not materials (no matter what the cost)
- NON-Capitalized Equipment: EQUIPMENT > entity threshold (IF entity-wide, board-approved equipment threshold of > \$500/unit)

IF AND ONLY IF entity-wide, board-approved threshold for equipment...

- Examples:

- District #100 has an ENTITY-WIDE, BOARD-APPROVED threshold for non-capitalized equipment of **\$5000**:
 - Equipment costing \$4000/unit = > \$500 but < \$5000 should be in object 700 (non-capitalized equipment)
 - Equipment costing \$7000/unit = > \$500 AND > \$5000 should be in object 500 (capital outlay)
 - Equipment costing \$499 = should be in object 400 (as always)
 - IF NO ENTITY-WIDE, BOARD-APPROVED threshold for equipment > \$500/unit; then all **equipment** costing > \$500/unit should be in object 500.
 - Probably not a lot of districts will have a different threshold

Problem Areas

- Object 600 Other: includes transfers and tuition.
- Function 3000: Parent activities; non-public students/staff costs
- Function 4000: when payment made to a governmental unit, indicate what governmental unit being paid (example: ROE, ISC, Special Ed Cooperative, college/university).

Problem Areas

- Function 4000:
 - Object 300: fiscal agent's staff/students benefit from this expenditure (example: staff development activities paid to U of I for MY STAFF)
 - Object 600: flow through – my students/staff do NOT benefit from this expenditure (cooperatives)
- Provide enough detail that a reader can determine if the cost is budgeted properly
 - **Function/object name NOT sufficient detail**

GRANT BUDGETS

- **Provide sufficient detail for all expenditures, especially equipment (if using object 700, must include entity-wide, board-approved equipment threshold.)**
- **Monthly Payment Schedules should reflect anticipated expenditures – salaries requested monthly when current activities begin. (begin when current activities begin)**
- **NO LUMP SUM PAYMENTS unless there are documented direct costs or obligations.**

Payment schedule

An authorized user must save this page prior to Application Submission.

Month	Payment Amount
September	<input type="text" value="0"/>
October	<input type="text" value="2000"/>
November	<input type="text" value="359"/>
December	<input type="text" value="0"/>
January	<input type="text" value="0"/>
February	<input type="text" value="0"/>
March	<input type="text" value="0"/>
April	<input type="text" value="0"/>
May	<input type="text" value="3000"/>
June	<input type="text" value="8891"/>
July	<input type="text" value="0"/>
August	<input type="text" value="0"/>
Total \$	<input type="text" value="14250"/>

Budget Detail Total	<input type="text" value="14250"/>
Amount Remaining	<input type="text" value="0"/>

Where's my application/amendment

District Name: KIRBY SD 140

County: Cook

Consolidated Application **ELL Consolidated**

Project Number: 11-ELL-00-14-016-1400-02

Application: Original Application

[Printer-Friendly](#)
[Click to Return to Application Sel](#)

Overview	Contact Information	Planning	Allotment	Assurance Pages	Submit	Application History	Page Lock Control
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Application History(Read Only)

[Instruct](#)

Status Change	UserId	Action Date
Final Approved	klewis	08-19-2010
2nd Program Review Complete	Snaolhu	08-19-2010
1st Program Review Complete	jnieves	08-12-2010
Submitted to ISBE	mike140	08-12-2010
Submitted for Review	smetna1	08-12-2010
Returned for Changes	klewis	08-12-2010
2nd Program Review Complete	Snaolhu	08-11-2010
1st Program Review Complete	jnieves	08-02-2010
Submitted to ISBE	mike140	06-16-2010
Submitted for Review	smetna1	06-16-2010

AMENDMENTS

WHEN to AMEND:

- If anticipated expenditures will exceed 20% or \$1,000, whichever is greater, on a budgeted cell.
- To access carryover for federal entitlement grants.
- When there is a major change in project scope.
- Adding a new expenditure item
- Amendment needed when changing amounts in cells; **NOT NECESSARILY** needed when expending in a cell > than what was budgeted (see variance above).

Amendment Process

Application Select

[Instructions](#)

Select an application from the list(s) below and press one of the following buttons:

Open Application

Create Amendment

Delete Application/Amendment

Review Checklist

Print All

Print requests may take up to several hours depending on demand for conversion to a PDF.

Printed Applications:

	Application / Amendment	Original Submit Date	ISBE Final Approval Date	Status	Status Date	Consult
2010-2011						
<input checked="" type="radio"/>	11-ELL-00 Original Application	06-16-2010	08-19-2010	Final Approved	08-19-2010	<input type="checkbox"/>

Review Checklist

Project Number: 11-ELL-00-14-016-1400-02

Application: Original Application

Printer-Friendly

Spell Check

General
Comments

ELL-Consolidated

TBE/TPI

Title
III, LIPLEPS, IEP

Disbursements

Disbursements Checklist

Save Page

1. Applicant did not apply for LIPLEPS or IEP, therefore, Disbursements did not review.

Check to add comment.

2. On the Budget Detail pages for LIPLEPS and IEP, if applicable, all expenditures are adequately described and assigned to the appropriate function and object number.

Yes

Check to add comment.

(133 of 1000 maximum characters used)

function 2210/obj. 200: staff development activities should be budgeted in object 300. Please move 2,000 to object 300...OK 8/19/10

3. All materials requested > \$1,000 include detailed explanations of items requested.

Not Applicable

Check to add comment.

Amendment Summary

Budget (Read Only)

[Instructions](#)

LINE	FUNCTION	EXPENDITURE ACCOUNTING	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES & MATERIALS 400	CAPITAL OUTLAY** 500	OTHER OBJECTS 600	NONCAP EQUIP** 700	TOTAL
1	1000	Instruction	60,163,721 -6,577,756	21,741,159 -1,832,645	16,833,295 -893,960	15,102,072 +600,873	1,278,846 +41,846			115,119,093 -8,661,642
2	2110	Attendance & Social Work Services	1,254,331 +247,588	272,847 -121,412	316,900 +208,865	367,037 -345,263	9,396 +9,396			2,220,511 -826
3	2120	Guidance Services	754,869 +372,706	285,336 +158,777	174,086 +21,888	124,167 +37,067	16,000 +16,000			1,354,458 +606,438
4	2130	Health Services	6,750 +6,750	98 +98	11,000 +11,000	3,400 +3,400				21,248 +21,248
5	2140	Psychological Services								
6	2150	Speech Pathology and Audiology Services								
7	2210	Improvement of Instruction Services	35,303,605 +1,484,726	11,421,505 +200,274	12,992,679 +358,052	6,209,703 +311,336	92,213 -7,787			66,019,705 +2,346,601
8	2220	Educational Media Services			1,977,566 +431,566	586,443 +496,443	2,626 +2,626			2,566,635 +930,635
9	2230	Assessment & Testing	81,000 +81,000	1,175 +1,175	149,945 -31,055	60,644 -63,856				292,764 -12,736
10	2300	General Administration	7,973,539 -804,067	2,207,801 +221,610	3,130,851 -267,273	1,868,931 +768,931	24,116 -25,884			15,205,238 -106,683
11	2400	School Administration	1,426,730 -48,957	542,805 -33,809	22,114 -759					1,991,649 -83,525
13	2520	Fiscal Services*								
15	2540	Operation & Maintenance of Plant Services	359,304 +67,285	136,587 +28,625	5,352 +826					501,243 +96,736
16	2550	Pupil Transportation Services			6,500,000					6,500,000

EXPENDITURES

- Entered via IWAS-electronic expenditure reporting system.
- Expenditure reports should always reflect cumulative YEAR TO DATE expenditures.
- Expenditures can vary by 20% or \$1,000, whichever is the greater, on a budgeted cell.
- Excess cash will be withheld from future scheduled payment(s).
- A project is FINAL when the end date equals the expenditure through date with zero obligations. If an obligation is reported, the entity will have 90 days from the end date of the project to liquidate the obligation.

- **PROJECT FREEZES**

- **Excess Cash on Hand**

- **Late Expenditure Reports**

- **Refund Due from previous year (state grants)**

- **FEDERAL CARRYOVER (determined by prior year final report)**

- **Unbudgeted Funds**

- **Unexpended Funds (Prepayment)**

- **INTEREST INCOME**

- **Federal interest must be returned to appropriate Federal Agency if > \$100 per year. (34 CFR 80.21)**

- **State interest can be retained if it is applied back to the grant. IF not expended during grant period – interest earned must be returned to ISBE. (30 ILCS 705/10)**

- **RETURN OF FUNDS**

- **Unspent State money > \$50 should be returned within 45 days of notification by ISBE.**

ELECTRONIC SERVICES

- **Financial Reimbursement Information Inquiry (FRIS Inquiry)**
- **Electronic Expenditure Reports via IWAS**
- **Electronic Grants Management System**

WWW.ISBE.NET

Funding & Disbursement Services Division

FRIS Inquiry

FRIS Inquiry Home - Microsoft Internet Explorer

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Address <http://webprod1.isbe.net/FRISInquiry/finq.asp> Go

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Financial Reimbursement Information System
Illinois State Board of Education

FRIS INQUIRY

Search Info

Project Year: 2010

Search By: RCDT Code or Entity Name

Contains:

*Example:

- RCDT (Region County District Type) Code: 01001172022
- Entity Name: Quincy (not case sensitive)
- Enter RCDT Code or Entity Name for displaying project based Reports

Project Information

Display Projects

Payment Information

Recipient: Payee

Display Payments

Reports

Project Based

Summary Reports

[Contact Us](#)

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FRIS Internet



Division of Funding and Disbursements:

- www.isbe.net
- Divisions and Program Areas
- Funding & Disbursements

FRIS Inquiry:

- www.isbe.net
- FRIS Inquiry Link

State and Federal Grant Administration Policy, Procedures, Requirements:

- www.isbe.net
- Divisions and Program Areas
- Funding & Disbursements
- General Grant Info (Resources box)
- State and Federal Grant Admin Policy link

DIVISION OF FUNDING AND DISBURSEMENT SERVICES

DIVISION ADMINISTRATOR: Tim Imler

Division Supervisor: Brooke Morrison

Principal Fiscal Consultants: Kim Lewis or Sally Cray

Fiscal Contact for Bilingual/LIPLEP/IEP: Judy Conboy

217/782-5256

www.isbe.net

Funding & Disbursement Services Division