



Early Childhood Block Grant

EARLY CHILDHOOD FISCAL INFORMATION

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www.isbe.net

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**EARLY CHILDHOOD BLOCK GRANT - BIRTH TO THREE BUDGET WORKSHEET
PREVENTION INITIATIVE AND PARENTAL TRAINING 0-3**

Function	Expenditure Account	Salaries (Object 100s)	Benefits (Object 200s)	Purchased Services (Object 300s)	Supp. & Mat. (Object 400s)	Capital Outlay (Object 500s)	Transfers (Object 700s)
2210	Improvement of Instruction (Staff Use)	.Planning time for staff (over & above regular salaries) .Subs for Staff to Attend Training	.Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Registration fees .Meals .Mileage .Hotel Accommodations .Transition Training	.Supplies & Materials for Inservice Workshops .Transition materials		
2300	General Administration	.Coordinator .Director .Secretary/Clerical	.Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Audit Fee (prorated) .Workman's Comp.* .Unemployment Comp.* .Equip. Repair & Maint.	.Administrative Supplies & Materials .Consumable Admin. Supplies & Materials		
2540	Operation. & Maintenance of Plant Services	.Janitor	.Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Rent .Custodial (Contractual) .Lease for Site	.Cleaning Supplies .Utilities		
2550	Pupil Transportation Services	.Bus Driver .Transportation Aides	.Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Contractual Bus Service	.Gas .Oil .Other Related Supplies		
2560	Food Services	.Cook	Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Catering Services	.Food .Snacks .Other Related Supplies		
3000	Community Services	.Parent Coordinator .Parent Educator .Parent Advocate .Screening Coordinator	.Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur	.Sub-contracted Services .Guest Speaker for Parent Meetings .Screening Activities .Workman's Comp.* .Unemployment Comp.* .Equip. Maint. & Repair .In-District Travel .Field Trip Fees	.Parental Supplies/Materials .Screening Supplies/Materials .Equipment < \$500/unit	.Equipment & Furniture >\$500/unit	
4100	Payment to Other Governmental Units			.Services by College ROE/ISC .Screening Costs by Special Education Cooperative			.Not a purchase .Flow through funds to another LEA

**EARLY CHILDHOOD BLOCK GRANT - THREE TO FIVE BUDGET WORKSHEET
PREKINDERGARTEN AT-RISK, PARENTAL TRAINING 3-5 AND PRESCHOOL FOR ALL CHILDREN)**

Function	Expenditure Account	Salaries (Object 100s)	Benefits (Object 200s)	Purchased Services (Object 300s)	Supp. & Mat. (Object 400s)	Capital Outlay (Object 500s)	Transfers (Object 700s)
1000	Instruction (Student Use)	.Teachers .Substitutes .Aides .Home-based Teachers	. TRS (NEC share only) .Life Insurance .FICA* .Medicare-Only * .IMRF* .Medical/Health Insur.	.Workman's Comp.* .Unemployment Comp.* .Equip. Maint. & Repair .In-District Travel .Field Trip Fees	.Software .Charts .Consumable Supplies .Books .Equipment < \$500/unit	.Equipment & Furniture >\$500/unit	
2210	Improvement of Instruction (Staff Use)	.Planning time for staff (over & above regular salaries) .Subs for Staff to Attend Training	.Related Benefits (list benefits requested)	.Registration fees .Meals .Mileage .Hotel Accommodations .Transition Training	.Supplies & Materials for Inservice Workshops .Transition materials		
2300	General Administration	.Coordinator .Director .Secretary/Clerical	.Related Benefits (list benefits requested)	.Audit Fee (prorated) .Workman's Comp.* .Unemployment Comp.* .Equip. Repair & Maint.	.Administrative Supplies & Materials .Consumable Admin. Supplies & Materials		
2540	Operation. & Maintenance of Plant Services	.Janitor	.Related Benefits (list benefits requested)	.Rent .Custodial (Contractual) .Lease for Site	.Cleaning Supplies .Utilities		
2550	Pupil Transportation Services	.Bus Driver .Transportation Aides	.Related Benefits (list benefits requested)	.Contractual Bus Service .Field Trip Transportation Costs	.Gas .Oil .Other Related Supplies		
2560	Food Services	.Cook	.Related Benefits (list benefits requested)	.Catering Services	.Food .Snacks .Other Related Supplies		
3000	Community Services	.Parent Coordinator .Parent Educator .Parent Advocate .Screening Coordinator	.Related Benefits (list benefits requested)	.Sub-contracted Services .Guest Speaker for Parent Meetings .Screening Activities	.Parental Supplies/Materials .Screening Supplies/Materials		
4100	Payment to Other Governmental Units			.Services by College ROE/ISC .Screening Costs by Special Education Cooperative			.Not a purchase .Flow through funds to another LEA

Early Childhood Block Grant

Frequently Asked Questions

General/Budget/Payment Schedule/Amendment/Expenditure Report

* **General**

1. What is the difference between FRIS Inquiry and IWAS?
 - FRIS Inquiry is an “inquiry” system where you can look up previously submitted and approved documents. FRIS Inquiry is updated every day and is a “view only” environment. (See FRIS Inquiry Quick Help – page 11)
 - IWAS (ISBE Web Application Security System) is an interactive way to submit documents and information to ISBE. (Expenditure Reports, Continuation Applications, Program Reports)
2. What is the RCDT code?
 - Each entity funded by ISBE is identified by a unique code, a Region-County-District-Type (RCDT) code. The RCDT code entered on the budget determines who receives the payment for a grant. If you do not know your RCDT code, contact the Early Childhood Division at 217/524-4835.

* **Budgets/Payment Schedules/Amendments:**

1. Has my budget/amendment been approved?
 - You can look up your project information on the Internet from the State Board of Education’s home page. (See FRIS Inquiry Quick Help – page 11)
 - You can call the Early Childhood Division at phone number 217/524-4835.
2. When can I start obligating funds?
 - As soon as a document has been received at the Illinois State Board of Education in “approvable form” (the initial RFP on the appropriate forms, the continuation application on IWAS), or July 1, whichever is later, an entity may begin obligating funds. This procedure also applies to amendments.
3. When should I amend my budget?
 - Amendments are due in the Early Childhood Division by March 1 in order to maintain fiduciary responsibility.
 - All amendments are due at the Illinois State Board of Education 30 days prior to the end of the project (project end date: 6/30, amendment due date: 5/31)
 - Amendments must be received prior to the obligation of funds based on the amendment.
 - Amendments are required when:
 - the total funds available become known
 - the scope of your program is expected to change (adding a new component)
 - the expected expenditures exceed the budget cell by 20% or \$1000, whichever is greater

-opening a previously unbudgeted cell

-closing a previously budgeted cell

-Each sub-project (00-PreKindergarten/ Parental Training 3-5, and 01- Prevention Initiative/Parental Training 0-3) must be amended separately. New program funds and continuation program funds must be amended separately.

-New program funds are amended on paper.

-Continuation program funds are amended through IWAS.

4. Can activities for my program occur after the project ending date?

-No. All activities for a project must be completed within the project period. Paying salaries on a 12 month cycle (as long as the activity is completed) is acceptable. The salaries for July and August would be shown on the final expenditure report on line 33 as outstanding obligations. Summer activities in July and August would be included in the following year's application.

5. Is there a limit on how much can be **budgeted** in a cell or a line?

-In accordance with 23 Illinois Administrative Code 235, the budget shall specify that no more than 5 percent of the total grant award shall be used for administrative and general expenses not directly attributed to program activities, except that a higher limit not to exceed 10 percent may be negotiated with an applicant that has provided evidence that the excess administrative expenses are beyond its control and that it has exhausted all available and reasonable remedies to comply with the limitation. The General Administration Function (total of Line 10, Function 2300, column 11) may not exceed 5% of the total budget unless an exception up to 10% has been approved. The appropriate functions and objects are open to use on the appropriate budget/amendment form. The budget should be formulated based on the needs of the entity.

6. Can I include cents on the Budget/Amendment/Payment Schedule?

-No. All cents (including .00-decimal points and zeroes) will be eliminated from the Budget/Amendment/Payment Schedule. Appropriate rounding will occur to equal the total approved budget.

7. Can I budget for TRS?

-The employer's portion of TRS (NEC portion only) is an allowable budget item with state funds.

8. Where does Worker's Compensation and Unemployment Compensation belong on the budget?

-Worker's Compensation and Unemployment Compensation are insurances paid by the employer on behalf of the employee; therefore these are considered purchased services NOT fringe benefits. Worker's Compensation and Unemployment Compensation are budgeted in Object 300, in the function in which the employee's salary is being budgeted.

9. Should I itemize all budgeted items being claimed on my budget/amendment breakdown?

-Yes. Please itemize **all** budgeted items – including all benefits included in your budget/amendment breakdown. (Example: Benefits: Insurance, IMRF, FICA, etc.) Re-

statement of the Expenditure Account is NOT acceptable. Please include enough detail that a reader can identify what costs are being requested.

10. How do you define Capital Outlay?
-An equipment item is any instrument, machine, apparatus, or set of articles which meets **ALL** of the following criteria:
 - 1) under normal conditions of use, including reasonable care and maintenance it can be expected to serve its principal purpose for longer than twelve months;
 - 2) it does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
 - 3) it is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
 - 4) it retains its appearance and character through use; and
 - 5) it costs **\$500 or more** per unit at the time of acquisition.

11. What is the difference between salaries and purchased services for staff time?
-Salaries are amounts paid to permanent, temporary or substitute employees on the payroll of the administrating agency. Purchased services are amounts paid for personal services rendered by personnel who are not on the payroll of the administrating agency.

12. Where are field trip **fees** budgeted?
-Field trip fees (zoo entrance fee, museum entrance fee, etc.) are part of the instructional process and belong in Function 1000, Object 300 – or Function 3000 for family activities. These costs are not a part of the transportation costs and should **not** be included in Function 2550.

13. What belongs in Function 2210?
-Function 2210 - Improvement of Instruction is used for improving the instructional process. Included in this function would be staff time to develop new curriculum, staff time to attend workshops, conference attendance cost for staff and cost for staff in-service activities/materials. This function also includes staff training, supplies and materials for vertical transition activities. This does **not** include instructional activities/materials for students.

14. Where does the Early Childhood portion of the audit fee belong on the budget?
-The audit fee is budgeted in Function 2300, Object 300. The audit fee should be prorated to include only the Early Childhood portion of the entity’s audit costs.

15. What is considered an “other governmental unit” (Function 4100)?
-Other local educational agencies, community colleges, state universities, Regional Offices of Education, Vocational Education Cooperatives, and Special Education Cooperatives would be considered a governmental unit. When an entity is being paid instead of a person, the expenditure would be budgeted in Function 4100 not Function 3000-Community Services. Include what governmental unit being paid in the budget breakdown description.

16. What is budgeted in Function 3000-Community Services?
-Communities Services are services provided to the community as a whole or some segment of the community such as parent activities, recreation programs, child-care programs, libraries, nonpublic school services and home/school services.
17. How do I determine the payment schedule?
-The payment schedule requests should be based on the **cash needs of the entity** for this project. **If salaries/benefits are being requested, these should be reflected evenly throughout the entire span of the payment schedule.** Supplies, materials and equipment purchases to begin the new year should be reflected in the months in which the purchase orders will be paid. If staff development activities are being planned for the spring, these costs should be reflected in the month in which the planned activity costs will be paid. The payment schedule should always equal the total approved budget (line 30).
18. Should the amendment reflect the total new budget and payment schedule?
-Yes. Each budget amendment/payment schedule replaces the one prior. So, please include all budget cells (even the ones that are not changing) and a new payment schedule (even if it is not changing) on the Budget Summary and Payment Schedule. Only the budget **changes** should be included on the Breakdown.
19. Who must sign the budget/amendment page?
-The signature must be the LEA Superintendent, the Administrative Agent Administrator or their designee. We must have one copy of an original signature on the budget page on file at the Illinois State Board of Education.
-An electronic signature is used for continuing applications and budget amendments.
20. When can I expect my payments?
-Payments are made usually one month ahead of the scheduled date. In other words, the March payment will be made by mid-February so you should be receiving your March payment in March.
21. Why would my payments be different from the approved Payment Schedule or not be received at all?
-Payments would be different from the approved Payment Schedule if an expenditure report has been received with excess cash on hand (indicated on line 37 of the most currently approved expenditure report). (See #31 below.)
-If a payment has not been received,
 - check to make sure all required expenditure reports have been sent to the Illinois State Board of Education (including the Final Report from the prior year). If the proper reports have not been filed, payments are withheld (frozen) until the required reports have been received and approved.
 - check to make sure all funds due the Illinois State Board of Education from the prior year have been remitted. Payments are withheld (frozen) until all funds have been recovered from the prior year.

* **Expenditure Reports:**

22. When are Expenditure Reports required?
 -For the Early Childhood Block Grant, Expenditure Reports are required for the periods ending September 30, December 31, March 31 and a final report through June 30. The reports must be filed electronically. (See the Electronic Expenditure Reports Quick Help Guide - page 12).
23. When are the Expenditure Reports due at the Illinois State Board of Education?
 -All Expenditure Reports are due one month after the Cumulative Expenditure Through Date. If there are outstanding obligations reported on the Completion Report (6/30), you will receive a Final Expenditure Report to complete when all outstanding obligations have been liquidated. This report is due 90 days after the end of the project. (See #30 below).

Period Ending: 9/30	Due Date: 10/31
Period Ending: 12/31	Due Date: 01/31
Period Ending: 03/31	Due Date: 04/30
Period Ending: 06/30	Due Date: 07/31
Final Expenditure: (no outstanding obligations)	Due Date: 09/30

24. What is the Expenditure Report Submit Date?
 -The Expenditure Report Submit Date is the date submitted to ISBE.
25. What is the Cumulative Expenditures Through Date?
 -The Cumulative Expenditures Through Date is the date through which the cumulative expenditures should be reported. The report should include expenditures from the project begin date through this date.
-REMINDER: ALL EXPENDITURE REPORTS ARE CUMULATIVE
26. Who should I indicate as the Contact Person?
 -The Contact Person should be the person that will be able to answer questions about the Expenditure Report. (Bookkeeper, Business Manager, Program Administrator, Superintendent, etc.)
27. Can I include cents on the Expenditure Report?
 -No. WHOLE DOLLARS ONLY.
28. Can I expend funds in any cell?
-Expenditures can be claimed ONLY in cells that have been previously approved through the Budget/Amendment approval process. The allowable variance between what is budgeted and what can be expended is 20% or \$1000, whichever is greater. Example: If the approved budget cell (Function/Object) has been approved for \$15,000, the most that can be expended in that cell is \$18,000 (120% of the budgeted amount). *If there is nothing budgeted in a particular cell, funds can NOT be expended in that cell.*

Amendments to adjust for expenditures above this variance or to budget funds in a cell not previously approved must be received at the Illinois State Board of Education prior to the obligation of funds.

29. Can the total expenditures (plus obligations) be greater than my total budget?
-The only expenditures required to be reported are the expenditures associated with the approved budget for this project. All other expenditures should be recorded in the entities bookkeeping system. So, the total of Line 30 plus Line 33 of the Expenditure Report can **never** be greater than the total budget.
30. What is an outstanding obligation?
-An outstanding obligation is any unpaid debt for which funds were requested prior to the end of the reporting period and are expected to be paid within 90 days. **Salaries can only be obligated on the Completion Report.** (If outstanding obligations are reported on the Completion Report, a Final Expenditure Report must be submitted when all outstanding obligations have been liquidated.)
31. What does the balance on Line 37 mean?
-A *positive* balance on line 37 indicates excess cash on hand. In other words, more funds were requested than were actually expended. This balance will be withheld from the next payment. When an expenditure report is received showing these funds expended, the funds will be released in the next payment. If there is a positive balance on line 37 on the Final Expenditure Report, this indicates a project overpayment and you will be requested to return these funds to the Illinois State Board of Education within 45 days.
- A *negative* balance on line 38 indicates the cash needs were understated. In other words, more funds were expended than have been disbursed, based on the approved payment schedule. If this situation happens consistently, it is recommended to reevaluating the payment schedule to more accurately reflect the cash flow needs of the project. This can be accomplished in the amendment process.

* **Questions:**

32. Who can I call for questions?
-Questions regarding whether an activity, an item, or a service is approvable for your project should be directed to the Early Childhood Program Consultant at 217/524-4835.
- Questions regarding the Budget Summary and Payment Schedule, amendments, expenditure reports and payments may be directed to Kim Lewis or Ernie Barrow in the Funding and Disbursement Services Division at 217/782-5256.
33. What is the Funding and Disbursement Services Division's fax number?
Funding and Disbursement Services Division's fax number is 217/782-3910.
34. What is the Early Childhood Division's fax number?
The Early Childhood Division's fax number is 217/785-7849.

FRIS Inquiry
(Financial Reimbursement Information System)
Quick Help

How to Get There:

- 🕒 From ISBE Home Page: WWW.ISBE.NET
- 🕒 Funding and Disbursement Services Division Link (left side of screen)
- 🕒 FRIS Inquiry (Resources box-right side of screen)

Instructions:

- 🕒 Choose Fiscal Year (defaulted to current)
- 🕒 Enter RCDT Code (NO DASHES) or Entity Name in the Contains field
(if partial information entered – select appropriate entity from search results)

🕒 **Project Information:**

- Click on “Display Projects” to view **all projects** for selected entity
- From Search Results Screen: click on # column or program code of project you wish to view more detailed information
- Project Summary Screen: most current information on file at the Illinois State Board of Education for the selected project
- Click for Details: to view more details (if applicable)

🕒 **Payment Information:**

- Choose: - Recipient: entity responsible for administrating project, **or**
 - Payee: entity receiving funds for distribution to participating entities/recipients
- Click on “Display Payments” to view entities receiving payments based on the information entered above
- Recipient/Payee Payment Screen: click on RCDT code of entity you wish to view more detailed information
- Voucher Search Screen: enter **EITHER**: Voucher Number **OR** Date Range (see format)
 - Default sort order = by descending voucher date
 - Sort by Program Code = sort by Program Code in descending voucher date order
 - Sort by Processed Date = sort by date processed by Comptroller in descending date order
- Voucher List Screen: list of vouchers based on the information entered above
- Click on Voucher Number you wish to view more detailed information
- Recipient/Payee Payment Screen: detailed payment information based on the information entered above (Date payments released from the Comptroller's Office included)

🕒 **Reports:**

- Click on “Project Based” to view reports based on **project** specific information
- Click on “Summary Reports” to view reports based on **program** summary information
 - select program
 - hover over Report Description to view detailed description

🕒 Click on **HELP** link for more detailed instructions, field descriptors and instructions on the Comptroller’s web site

🕒 Click on **Content Summary** link for outline of all information included on this site

🕒 Information is updated daily

🕒 Information is view only

🕒 **Questions:**

🕒 Funding and Disbursement Services Division at 217/782-5256

🍏 Kim Lewis KLEWIS@ISBE.NET

🍏 Beth Roughley BROUGHLE@ISBE.NET

🍏 Marj Beck MBECK@ISBE.NET

Electronic Expenditure Reporting Quick Help

How to Get There:

From the ISBE Home Page: WWW.ISBE.NET

IWAS Link

How to sign up: Through ISBE Web Application Security System (IWAS)

- 1) District Superintendent/Agency Administrator: sign up for IWAS administrative access
(one-time only)
- 2) Expenditure Report submitter: Sign up through IWAS **(first time only)**
 - New Partner – Sign Up Now
 - Complete profile to become an IWAS user
 - System Listing – Electronic Expenditure Reports – Sign Up Now
 - Complete profile (Access Levels-see Help Screens)
 - submit to District Superintendent/Agency Administrator for approval
- 3) Technical Support: Call Center - 217/558-3600

Submitting Expenditure Reports Electronically:

- ⌚ **Must be an approved system user/IWAS administrator.** (see above)
- ⌚ IWAS: "Already Have an Account: Log In Here"
 - Log In Name/Password
 - IWAS Inbox – **All Confirmation Emails/Reminder Emails will be sent to this Inbox**
 - System Listing – Electronic Expenditure Reports
 - Main Screen:
 - Select: Start New Expenditure Report
 - Edit Saved/Pending Expenditures (work-in-progress)
 - View Submitted Expenditures (status of Exp. pending/processed)
 - Admin. Use Only: Approve/Disapprove Exp.
 - Fiscal Year/Program Selection Screen:
 - Select the appropriate fiscal year/program in which to enter expenditure data. Continue
 - Thru Date Selection Screen:
 - Select appropriate expenditure thru date. Continue
 - Expend Report Entry Screen:
 - Complete Contact Person, Phone and Fax Number (scroll)
 - Sections I-V: enter expenditure data in appropriate cells
 - Section VI: Click Calculate Totals button
 - Verify information in Sections VII-X (**Print-Optional**)
 - Section XI: Click:
 - Continue & Save: to save a work-in-progress
 - Submit for approval/to ISBE button
 - Confirmation Screen:
 - Confirmation of information submitted for approval/transmitted to ISBE (**Print**)
 - Confirmation email sent to IWAS inbox
 - ADMIN. USE ONLY:
 - Approve/Disapprove Expenditure Reports
 - Return to Main Screen:
 - Click on Return to Main Screen button to enter new data
- ⌚ Click on **HELP** link for more detailed instructions and field descriptors

Questions:

- ⌚ Division of Funding and Disbursement Services at 217/782-5256
- 🍷 Kim Lewis KLEWIS@ISBE.NET
- 🍷 Marj Beck MBECK@ISBE.NET