



Illinois State Board of Education

Gery J. Chico, Chairman

Dr. Christopher Koch, State Superintendent

FY 2012 Federal Grant Year End Expenditure Report Changes

**Funding and Disbursement Services
Kim Lewis, Marj Beck and Sally Cray**

217/782-5256



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Review of Major Changes

Effective July 1, 2011 (FY 2012)

- Traditional monthly payment schedules eliminated
- Grant recipients must document immediate cash need to receive Federal funds (i.e. expenditure reports)
- Two funding methods: Reimbursement & Modified Advance
- Cumulative expenditure reports must be submitted on a cash accounting basis (i.e. expenses are recognized when cash is actually paid)



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Review of Major Changes

Effective July 1, 2011 (FY 2012)

- Liabilities/Obligations are **not** permitted to be reported during the project year
- Weekly ISBE Vouchering
 - Every Wednesday-Business Day
- Payments can be expected within 3-5 business days from voucher date



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Two Funding Methods

Effective July 1, 2011 (FY 2012)

1. Traditional Reimbursement (Preferred):

Payments are distributed as cumulative cash basis expenditure reports are submitted via the Electronic Expenditure Reporting System in IWAS.

Grant recipients have flexibility to submit expenditures quarterly, monthly, bi-monthly or weekly.



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Two Funding Methods

Effective July 1, 2011 (FY 2012)

2. Modified Advance (Less Preferred):

Grant recipient has the option to request a monthly advance, “Commitment Amount” which must be in alignment with the actual cash needs in the following month.

SECTION V - (B) - COMMITMENT AMOUNT (Line 35)

LINE	EXPENDITURE ACCOUNTING 2	AMOUNT
35	Enter the amount needed for expenditures on a cash basis from : 01/01/2012 to: 01/31/2012 (maximum 1 month allowed)	0



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Two Funding Methods

Effective July 1, 2011 (FY 2012)

2. Modified Advance (Less Preferred):

Less Flexibility

- **Commitment Amt allowed to be entered on month end expenditure reports only**
- **Subsequent month end report required**
- **Must be able to justify commitment amount to an auditor**
- **Advances must be expended before further funds can be requested**



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Required Quarterly Reports

- Dependent on the project begin or end date, quarterly expenditure reports are required regardless of funding method or if expenditures have occurred.

Project Begin Date Through:	Due Date
September 30	October 20
December 31	January 20
March 31	April 20
June 30	July 20



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FY 2012 Year End Federal Expenditure Reporting Changes



Primary Changes

- **Obligation amount can be entered**
- **Reports can be filed with through dates AFTER the project end date until all obligations have been paid (should be within 90 days)**
- **Payments will continue to be made on cumulative cash basis expenditures plus the Commitment Amount but will NOT include obligations reported**
- **Reporting outstanding obligations ONLY keeps the project active and open, not final**



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Obligations

- **Any liability (e.g. purchase order) recorded on or before the end of the project and is expected to be paid within 90 days.**
- **Payroll expenditures must be supported by time and effort or equivalent records for individual employees.**
- **Payments will be processed towards your actual cash expenditures and will not include the obligated amount.**



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Obligations

If the obligation is for:	The obligation is made:
a) acquisition of real or personal property.	-on the date on which a written commitment to acquire the property has been made.
b) personal services by an employee.	-when the service has been performed.
c) personal services by a contractor (not an employee).	-on the date on which a binding written commitment to obtain the services has been made.
d) performance of work other than a personal service.	-on the date on which a binding written commitment to obtain the work has been made.
e) public utility service.	-when the service is received.
f) travel.	-when the travel is taken.
g) rental of real or personal property.	-when the property is used.
h) a pre-agreement cost that was properly approved by the State.	-when the pre-agreement costs were approved by the State.



Completion vs. Final Reports

Completion Report:

- All approved project activities are complete by the project end date
- Expenditure report is equal to or greater than the project end date
- Obligation amount entered (90 days)
 - Commitment Amount allowed (30 days)
 - Commitment Amount cannot be entered without an Obligation amount reported
 - Commitment Amount cannot be > than obligation



Completion vs. Final Reports

Final Report:

- All approved project activities are complete by the project end date
- Expenditure report is equal to or greater than the project end date
- NO obligations reported
 - Commitment Amount Not Available
 - Final payment calculated
 - Carryover, if applicable, will be determined



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- Rules / Waivers
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[Parents/Students](#)

A-Z Index

- Career & Tech Ed
- Charter Schools
- Early Childhood
- English Lang Learning
- Homeless
- Home-Schooling
- School Info
- Special Education
- Transportation



[Teachers/Administrators](#)

Administrator A-Z Index

- Innovation & Improvement
- ILDS Project
- Nutrition
- SIS
- Teacher A-Z Index
- Certification
- Regional Offices of Education (ROE)



[Illinois Schools](#)

A-Z Index

- General State Aid
- IL Honor Roll
- IL School Code
- Interactive Report Cards
- Report Cards
- Reports & Statistics
- Response to Intervention (Rtl)



[Learning Standards](#)

Math & English

- ILS/Common Core
- Illinois Learning Standards
- Assessment
- ISAT Test Info
- AYP - Adequate
- Yearly Progress
- Curriculum
- NCLB



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DISTRICT / RCDT Administrator

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Pending Documents

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Messages - Inbox

Messages - Archived

Preferences

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Hello Educational, you last logged in 2/23/2012 2:45:00 PM.

Messages :

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Require Action :

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We have your email address listed as:

hhammel@isbe.net

If this is NOT correct, [click here](#) to update.

News Items

Presently there are no active News Items

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My Systems

Below are systems that you are either authorized to use or are awaiting authorization from either your district (Pending-District), ROE (Pending-ROE) or ISBE (Pending-ISBE). Once you are "Authorized" to access a system, simply click on the system description to use it.

[Click Here for Due Dates](#)

- Home
- System Listing
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- Pending Documents
- Change Password
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Categories - Click to Expand/Collapse Tree Authorization

Reporting				
American Recovery and Reinvestment Act (ARRA) Reporting				Authorized
District Spec Ed Profile				Authorized
Electronic Expenditure Reports				Authorized
Annual				
CLASS SIZE SURVEY				Authorized

Legend: : System Description - Detailed : Due Dates : Profile

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ELECTRONIC EXPENDITURE REPORTS MAIN SCREEN

Entity Name : _____

[Start New Expenditure Report](#)

[Edit Saved / Pending Expenditures \(0\)](#)

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ELECTRONIC EXPENDITURE REPORTS FISCAL YEAR & PROGRAM SELECTION SCREEN

Entity Name : _____

Please Choose a Year and Program.

Fiscal Year: 2012 (project year)

Program: 4300-00 Title I - Low Income

<< Back

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ELECTRONIC EXPENDITURE REPORTS THRU DATE SELECTION SCREEN

Entity Name : _____

Please select a Thru Date / Current Date as Thru Date.

Select Thru Date

06/30/2012 ▾

OR

Current Date as Thru Date

06/21/2012

Legend :

- @ - Expenditure Report is Required for this Thru Date.
- # - Expenditure Report has been Processed at ISBE for this Thru Date.
- + - Outstanding obligations reported.

[Check here to copy previously submitted expenditures](#)

<< Back

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ELECTRONIC EXPENDITURE REPORTS
EXPENDITURE REPORT ENTRY SCREEN

Entity Name :

Project Number

Title I - Low Income
FISCAL YEAR 2012 EXPENDITURE REPORT

SECTION I. - PROJECT INFORMATION

Please update the 'CONTACT PERSON', 'TELEPHONE NUMBER' and 'FAX NUMBER' with your name and number(s) so that we may contact you for any questions about this expenditure report.

PROJECT NUMBER		DISTRICT NAME		DUE DATE	PROJECT START DATE
2012-4300-00-					07/01/2011
EXPENDITURE REPORT SUBMISSION DATE	CUMULATIVE EXPENDITURES THROUGH DATE	CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER	PROJECT END DATE
06/21/2012	06/30/2012	KIM LEWIS			06/30/2012

PROJECT SUMMARY	AMOUNT
BUDGET AMOUNT	\$1,847,203
PRE-PAYMENT AMOUNT*** (PP)	\$0
CARRYOVER ALLOTMENT (COA)	\$204,792
CURRENT YEAR ALLOTMENT (CYA)	\$1,642,411
TOTAL ALLOTMENT (PP+ADJ+COA+CYA)	\$1,847,203

*** Pre-payments are disbursements made in the prior year project applied to the current year project. Line 31 includes the pre-payment amount.



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Completion/Final Report

SECTION IV. - APPROVED INDIRECT COSTS (Line 29)

LINE	EXPENDITURE ACCOUNTING 2	TOTAL 11
29	Approved Indirect Costs X <input type="text" value="4.8"/> %	<input type="text" value="0"/>

SECTION V - (A) - OUTSTANDING OBLIGATIONS (Line 33)

LINE	EXPENDITURE ACCOUNTING 2	AMOUNT
33	Outstanding Obligations (Use Whole Dollars)	<input type="text" value=""/>

SECTION V - (B) - COMMITMENT AMOUNT (Line 35)

LINE	EXPENDITURE ACCOUNTING 2	AMOUNT
35	Enter the amount needed for expenditures on a cash basis from : 7/1/2012 to : 7/31/2012 (maximum 1 month allowed)	<input type="text" value="0"/>

Completion/Final Expenditure Report

FY12 Federal Project

Project End Date: **06-30-2012**

Budget: 10,000

	Through June 30	Through July 31	Through August 31	Through September 30
Cash Basis Expenditures	7,000	8,000	8,000	10,000
Outstanding Obligations	3,000	2,000	2,000	0
Commitment Amount	1,000	0	2,000	0
Total Disbursed	8,000	8,000	10,000	Final 10,000



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Reminders

- **Obligations AND project activities cannot occur until a “substantially approvable” application has been received at **ISBE****
- **Expenditure reports (requests for payment) cannot be submitted prior to an APPROVED application on file at ISBE**
- **Regardless of when the application is approved, the begin date will determine the required quarterly reports that must be submitted**

Questions

Kim Lewis klewis@isbe.net, Principal Consultant

Sally Cray scray@isbe.net, Principal Consultant

Marj Beck mbeck@isbe.net, Principal Consultant

Phone: (217) 782-5256

