

Welcome!

A Fiscal Overview of Grants

21st Century

Presented by:

Kim Lewis

Presentation Outline

- **General Grant Info**
- **Budgets & Amendments**
- **Receiving your \$\$\$**
- **Expenditure Reporting**

Terminology

- **Budget Summary** – restates project plan as expenses
- **Budget Breakdown** – itemizes and describes expenses
- **Amendment** – change in approved budgeted plan
- **Expenditure Report** – quarterly cumulative report of actual expenditures, based on approved budget

IMPORTANT GRANT GUIDELINES

Project Begin Dates

- Start date is dependent on grant receipt at ISBE. Grants cannot begin prior to JULY 1. Grants received at ISBE after JULY 1 begin on that date.
- Recipients submitting grants in “substantially approvable” form can begin obligating funds at the time of receipt by ISBE without written approval or July 1, whichever is later.
- If in doubt, do not obligate.

IMPORTANT GRANT GUIDELINES

Project End Dates

- In general, grants should be operated in a twelve month period, usually July 1 to June 30.
- August 31 end date applicable to projects offering summer activities past June 30.
- NO need to extend grant period to just pay salaries already earned (12 month basis)
- End date extensions **MUST** be requested 30 days prior to the end date of the project.
- Extension requests done via a budget amendment or via email to ISBE by due date

GRANT BUDGETS

- Understand allowable direct costs, forms and instructions.
- Make sure important contact information is provided.
 - Region-County-District-Type Code
 - Contact Name, Address, Phone, Fax Use
- Use forms that are provided
Do not “doctor” another form

GRANT BUDGETS

- **Provide sufficient detail for all expenditures.**
 - -function name is NOT sufficient detail
- **Sign and Attach Required Assurances (e.g. Drug Free Workplace)**
- **Proper Signatures and Copies**
- **Use the proper function and object per Title 23 Illinois Administrative Code-Part 100**

Function Codes

1000 – Instruction

**2110 – Attendance and Social Work
Services**

2120 – Guidance

2210 – Improvement of Instruction

2220 – Educational Media Services

2230 – Assessment & Testing

2300 – General Administration

Function Codes

2520 – Fiscal Services

2540 – Operations & Maintenance

2550 – Pupil Transportation

**2620 – Planning, Research, Development
& Evaluation**

2900 – Other Support Services

3000 – Community Services

**4000 – Payments to Other LEAs and
Governmental Units**

Object Codes

100 – Salaries

200 – Benefits

300 – Purchased Services

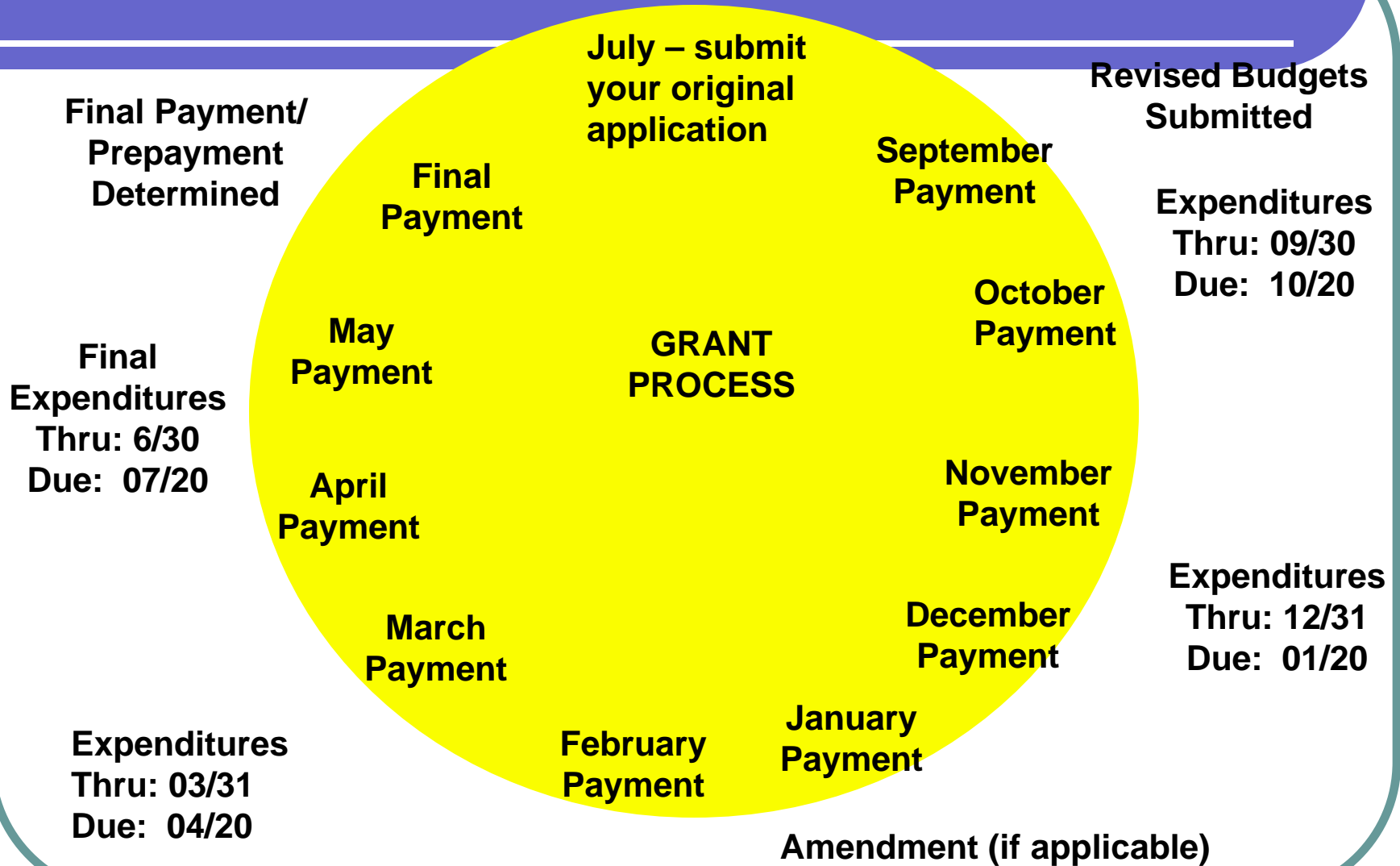
400 – Supplies & Materials

500 – Capital Outlay

700 – Non-Capitalized Equipment

Pages 34-37 from the policy booklet

21st Century Grant Process



GRANT AMENDMENTS

WHEN TO AMEND:

- If anticipated expenditures will exceed 20% or \$1,000, whichever is greater, on a budgeted cell.
- When there is a major change in project scope.
- Adding a new expenditure item
- Unique program requirements

GRANT EXPENDITURES

- Expenditure reports should always reflect cumulative 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.

Cash Management Process 2012

- **NOT CHANGED:**
 - Cumulative (year-to-date) reports
 - Cannot complete an expenditure report UNTIL application approved
- **CHANGED:**
 - Federal grants only
 - Quarterly reports required
 - Reimbursement vs. advanced funding method (new field on current report)

Cash Management Process 2012

- Cash out the door (not in the drawer) = no outstanding obligations (except on final)
- Expenditures submitted by Tuesday (midnight) vouchered on Wednesday(weekly)
- Federal funds released within 3-5 business days from Comptroller's Office

Cash Management Process 2012

- If commitment field completed, committing yourself to another expenditure report
- Can switch between methods (reimbursement method preferred)

OTHER FISCAL ISSUES

- **PROJECT FREEZES**
 - Excess Cash on Hand (Any Positive Balance)
 - Late Expenditure Reports (After 20 calendar days)
- **FEDERAL CARRYOVER**
 - Unexpended Funds (Prepayment)
 - Determined based on FINAL expenditure report
- **INTEREST INCOME**
 - Federal interest must be returned to appropriate Federal Agency if > \$100. (34 CFR 80.21)

Problems from Previous Years

- Final expenditure report NOT cumulative
- Final expenditure report overstated or understated
- Expenditure reports do not agree with the amounts recorded in the entity's general ledger
- Grant funds were not segregated (i.e., federal grant funds were used to cover local operating expenditures)

Electronic Services

- www.isbe.net
- Financial Reimbursement Information System Inquiry (FRIS Inquiry)
- Electronic Expenditure Report System

IWAS HELP DESK 217-558-3600

Navigating ISBE.net



Illinois State Board of Education
Jesse Ruiz, Board Chair
Dr. Christopher Koch, State Superintendent

Site Map | Forms | Funding Opportunities | **IWAS** | ECS | **FRIS Inquiry** | **Division & Program Areas**

Search ISBE: [Send ISBE a file](#)

 ISBE Info	 Parents/Students	 Teachers/Administrators	 Illinois Schools	 Learning Standards
ISBE Agency Info Agency Programs Board Budget Division Links Employment Gov't Relations Rules / Waivers Task Forces & Committees	A-Z Index Career & Tech Ed Early Childhood Ed English Lang Learning Homeless Home-Schooling School Info Special Education Transportation	Administrator A-Z Index Innovation & Improvement ILDS Project Nutrition Student Info System Teacher A-Z Index Certification Regional Offices of Education (ROE)	A-Z Index General State Aid IL Honor Roll IL School Code Interactive Report Cards Report Cards Reports & Statistics Response to Intervention (Rti)	New Math & English ILS/Common Core Illinois Learning Standards Assessment ISAT Test Info AYP - Adequate Yearly Progress Curriculum NCLB

Funding & Disbursements

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ISBE Home | Site Map | Funding Opps | IWAS | ECS | FRIS Inquiry | Programs

Search ISBE:

- Administrator Info
- Board
- Calendar
- Contact ISBE
- Division Descriptions
- Division Links
- Education Vacancies
- Employment at ISBE
- Forms
- Glossary
- ISBE Info
- Learning Standards
- Press Releases
- Programs
- School Info
- Send ISBE a file
- Student & Parent Info

Funding and Disbursements

Tim Imler, Division Administrator

- General State Aid
- Special Education
 - Personnel Approvals/Reimbursement
 - Pupil Approvals/Reimbursement
 - Room & Board Claims/Reimbursement
- Illinois Purchased Care Review Board Staff
- Public School Calendars
- Transportation Programs
 - School District
 - Parent Guardian
 - Driver Education
 - School Bus Safety, Driver Instruction, Curriculum

Brooke Morrison, Division Supervisor

- State & Federal Grant Programs Disbursement
- State & Federal Child Nutrition Claims/Disbursement
- A-133 Federal Single Audit Processing

The Division of Funding and Disbursement Services primary functions are:

Resources

- ▶ A-133 Single Audit
- ▶ Electronic Grants Management System Programs
- ▶ Forms / Topics / Publications
- ▶ FRIS Inquiry
- ▶ **General Grant Info**
- ▶ General State Aid
- ▶ GSA Inquiry
- ▶ Illinois Purchased Care Review Board
- ▶ NCLB Funding **new**
- ▶ Parent/Guardian Transportation Inquiry
- ▶ Pupil Transportation Reimbursement Inquiry
- ▶ School Calendar
- ▶ School Calendar Inquiry
- ▶ School Safety and Educational Improvement Block Grant

Policy/Procedures/Requirements

The screenshot displays the Illinois State Board of Education website. At the top, the logo and name of the board are visible, along with the names of the Board Chair and State Superintendent. Below this is a navigation menu with links for ISBE Home, Site Map, Funding Opps, IWAS, ECS, FRIS Inquiry, and Programs. A search bar is present, and a 'Search ISBE:' section is active. On the left, a vertical menu lists various site sections. The main content area is titled 'Funding' and contains a sub-section 'General Grant Information' with a list of links. One link, 'Fiscal Policies/Procedures/Requirements', is circled in red. On the right, a 'Navigation' sidebar lists various programs and inquiries.

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Press Releases
Programs

Funding

General Grant Information

- Indirect Cost, Cost Allocation Plan and Retirement Guidance
- **Fiscal Policies/Procedures/Requirements**
- Fiscal Grant Review
- Expenditure Reports/Claims Due by Program
- Expenditure Reports/Claims Due by Month
- Carryover Limitations & Waiver Requests
- Electronic Funds Transfer (EFT)
- Electronic Equipment Deletion/Transfer
- Indirect Cost Rates - Historical
- Steps to Become a Legal Entity (8/11)

Navigation

- A-133 Single Audit
- Electronic Grants Management System Programs
- Forms / Topics / Publications
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Highlights

Fiscal Policies/Procedures/Requirements

- **Function/Object Code Descriptors**
 - Pages 34-37
- **Indirect Cost Rates**
 - Pages 23 and 24 (state-wide average for 2012 = **2.47%**)
- **Cost Allocation Plans**
 - Pages 24-27
- **Supplementing vs. Supplanting**
 - Page 43-44

www.isbe.net/funding/pdf/fiscal_procedure_handbk.pdf

FRIS INQUIRY

[FRIS Inquiry Home](#)

[Help](#)

[Content Summary](#)

[ISBE Home](#)

[Finance](#)

[Division Links](#)


Financial Reimbursement Information System Illinois State Board of Education



Search Info

Project Year: 2012 ▾

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


Payment Information

Reports


[Contact Us](#)

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IWAS - Sign Up Now

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Gery J. Chico, Chairman Christopher A. Koch, State Superintendent

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- ISBE Home
- Home
- Sign Up Now**
- Get Password
- Contact Us
- Help
- [IWAS User Guide](#) 
- [IWAS Training Video](#)

Already have an account? Login Here :

Login Name

Password

Remember Login Name

LOG IN

Get Password?
If you have forgotten your login name or password, click on the link below.

[Find Login/Password](#)

New Partner - Sign up Now



Some ISBE web-based systems require electronic signatures. You can create your own logon id and password by clicking on the following link. After you establish your logon, you will then have the ability to request authorization to use ISBE's systems.

[Sign Up Now](#)

Need Help?
If you need help with logging in, the sign up procedure or your password, please click on the link below.

[Help](#)

This web site has been optimized for Internet Explorer 6.0 or above / Firefox 2.0 or above. You can download the latest version of these browsers by clicking on the following icons.

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


Electronic Expenditure Reports


Login: SPRINGFIELD

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](#)

Categories - Click to Expand/Collapse Tree	Authorization
Reporting	
American Recovery and Reinvestment Act (ARRA) Reporting   	Authorized
Electronic Expenditure Reports   	Authorized
Annual	
Noncertified Staff Salary Study   	Authorized

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

[Want to Signup for Other Systems?](#)

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[IWAS Training Video](#)

Electronic Expenditure Reports




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ELECTRONIC EXPENDITURE REPORTS MAIN SCREEN

Entity Name :

 [Start New Expenditure Report](#)

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

 [View Submitted Expenditures \(0\)](#)

[On-line Help](#)

[What's New?](#)

[Feedback](#)

Close Window

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FUNDING & DISBURSEMENT SERVICES

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EXPENDITURE REPORTS: ERNIE BARROW

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