

The Electronic Expenditure Reporting System

Illinois State Board of Education

User Guide

Funding and Disbursements Department

217-782-5256

Technology Questions

IWAS Help Desk

217-558-3600

Last Update – 03/29/2023

Definitions

EER – The Electronic Expenditure Reporting System in IWAS

IWAS – ISBE Web Application Security

Project – Grant information tied to a specific application in a specific fiscal year

Start Date – The day the project begins

Through Date – The date your expenditure report is reporting through

Due Date – The date a specific expenditure report is due

GATA – Grant Accountability and Transparency Act

GATA Expenditure Report – An additional expenditure report required by the GATA law if your grant is approved more than 30 days after the grant start date.

Obligation – A purchase/expense that has been created but not yet paid

Expenditure - A purchase/expense that has been paid

Outstanding Obligation - Any liability for which funds are committed prior to the end of the reporting period and is expected to be paid within 90-120 days

Commitment Amount - An advanced payment for an upcoming expense – you must expend these funds within the month and submit an additional month-end report to show how they were spent

Reimbursement – The amount ISBE will return to the entity

Cash-on-Hand – The amount you were previously paid over the amount you are currently claiming

Indirect Costs – the amount that represents the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs

Expenditure Report Due Dates

Expenditure reports are always due **20 calendar days after the expenditure through date**.

- You have the option of submitting monthly reports; however, there are typically only four month-end reports that are required. (See below).
 - If a month end report is not required, it will disappear from EER on the 20th of the following month.
 - **The report MUST be submitted to ISBE by 11:59 p.m. on the 19th to ensure receipt by ISBE on the 20th**
- **You must continue to submit required reports until the grant period concludes, and the final expenditure report is submitted, even if you have fully expended your funding.**
- Required reports that are not received by that due date will result in the project's funding being frozen until the required report is submitted.
 - Additionally, ***funds are always frozen after the initial approval until we receive your first expenditure report.*** You do not have to wait until your first required report is due to submit a report.

Required Reports

Typically, there are four quarterly reports that are always required:

1. Project start date through September 30 – Due October 20
2. Project start date through December 31 – Due January 20
3. Project start date through March 31 – Due April 20
4. Project start date through June 30 – Due July 20

Occasionally, you may have an additional required report – the situations in which this may happen are:

A GATA Expenditure Report

- a. This will occur whenever your project is approved more than 30 days after your project start date
- b. The through date needs to be in the same month your project was approved
 - i. Example: If your project is approved in November, you will need to submit an expenditure report with a through date in November
- c. If your project was approved in the same month a quarterly report is due, you will need to submit an expenditure report through the end of the month
- d. The GATA Expenditure Report will take precedence over any other quarterly report in EER. Once you have submitted the required GATA report, you may then need to submit a report with an earlier through date if one is required
 - i. Example: If your project start date is July 1, and your project is approved in November, you will first need to submit a November expenditure report. The following day you can submit the required September 30 expenditure report.

Project End-Date Report

- e. If your project ends on a date that does not align with the quarterly reports, you will need to submit an expenditure report through your project end date
 - i. Example: If your project ends on August 31, you will need to submit an expenditure report through August 31.

Obligation Vs. Expenditure

It is important to differentiate between obligations and expenditures when submitting your expenditure report

- **You should only be claiming expenditures AFTER they have been paid.** Below is a table to help determine what is an obligation and what is an expenditure in different scenarios:

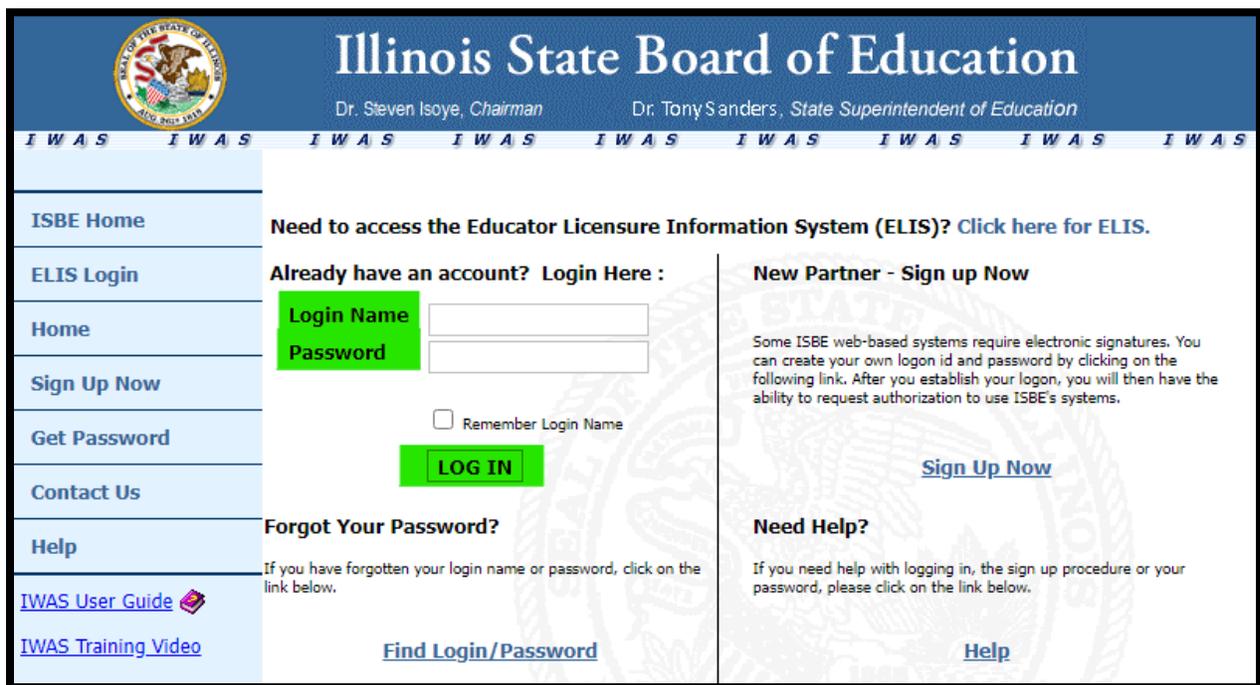
If the obligation is for:	The obligation is made:	The expenditure is made and may be reported:
Acquisition of real or personal property	On the date on which a written commitment to acquire the property has been made	When payment has been issued and sent to the seller
Personal services by an employee	When the services have been performed	When paycheck has been issued and sent to the employee
Personal services by a contractor (not an employee)	On the date on which a binding written commitment to obtain the services has been made	When payment has been issued and sent to the contractor
Performance of work other than a personal service	On the date on which a binding written commitment to obtain the work has been made	When payment has been issued and sent to the service provider.
Public utility service	When the service is received	When the payment has been issued and sent to the service provider
Travel	When the travel is taken	When the payment has been issued and sent to the traveler/travel provider
Rental of real or personal property	When the property is used	When the payment has been issued and sent to the renter
A pre-agreement cost that was properly approved by the state.	When the pre-agreement costs were approved by the State	When the payment has been issued and sent to the recipient

[How to access EER](#)

The EER system lives in IWAS. Visit isbe.net and select 'Log into IWAS' at the top of the page:



Then enter your Login Information



Select 'System Listing' from the column on the left, then scroll down and find 'Electronic Expenditure Reports'



Creating a New Expenditure Report

1. Select the Project Fiscal Year and Program and select 'continue'

The screenshot shows a web interface with a blue header containing the text "ELECTRONIC EXPENDITURE REPORTS" and "FISCAL YEAR & PROGRAM SELECTION SCREEN". Below the header, a red instruction reads "Please Choose a Year and Program.". There are two dropdown menus: "Fiscal Year:" with "2023" selected and "(project year)" in blue text, and "Program:" with "4300-00 Title I - Low Income" selected. At the bottom, there are three buttons: "<< Back", "Close Window", and "Continue >>".

2. Select which through date you would like to use and select 'continue'
 - a. If there is a symbol next to the date, please check the legend below to determine the meaning
 - b. Make sure to select the checkmark where it says 'check here to copy previously submitted expenditures' to bring in the information from your previously submitted report
 - c. **IMPORTANT: Please contact Funding and Disbursements at 217-782-5256 if you do not see the expenditure report you wish to enter.**

The screenshot shows a web interface with a green instruction at the top: "Please select a Thru Date / Current Date as Thru Date.". Below this, there are two sections: "Select Thru Date" and "Current Date". The "Select Thru Date" section has a dropdown menu with "02/28/2023" selected, and a legend below it. The "Current Date" section has a text input field with "03/09/2023". A green button with a checkmark icon and the text "Check here to copy previously submitted expenditures" is located below the legend. At the bottom, there are three buttons: "<< Back", "Close Window", and "Continue >>".

Legend :
Ⓢ - Expenditure Report is Required for this Thru Date.
Ⓢ - Expenditure Report has been Processed at ISBE for this Thru Date.
+ - Outstanding obligations reported.

- d. Note: A report only counts as a month end or required quarterly report if it comes from the list on the left

Section I – Project Information

1. The expenditure report begins on the next page; please ensure your project information listed in Section I is correct before continuing:
 - a. **IMPORTANT:** The information you are entering should include ALL expenses (even those previously reported) incurred between your project start date and the cumulative expenditures through date.

Title I - Low Income FISCAL YEAR 2023 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
2023-4300-00-		████████████████████		03/20/2023	08/30/2022
EXPENDITURE REPORT SUBMISSION DATE	CUMULATIVE EXPENDITURES THROUGH DATE	CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER	PROJECT END DATE
03/09/2023	02/28/2023	██████████	██████████	██████████	06/30/2023
PROJECT SUMMARY				AMOUNT	
BUDGET AMOUNT				\$213,111	
PRE-PAYMENT AMOUNT*** (PP)				\$0	
CARRYOVER ALLOTMENT (COA)				\$62,128	
CURRENT YEAR ALLOTMENT (CYA)				\$150,983	
TOTAL ALLOTMENT (PP+ADJ+COA+CYA)				\$213,111	
*** Pre-payments are disbursements made in the prior year project applied to the current year project. Line 31 includes the pre-payment amount.					

Section II + III – Expenditure Objects

1. Section II + III is where you will enter your **cumulative expenditures** from the start of your grant through the expenditure report through date
 - a. Section II is for **objects 100-400**
 - b. Section III is for **objects 500-800**
2. Budget lines
 - a. The cells marked with a capital **B** are cells that have been budgeted
 - b. You can click the **B** to see the total budget for that cell

apps.isbe.net says

SECTION II. - EXP Your budgeted amount for this cell is \$93,963.

Please enter your **CUMU** specified in SECTION I f or hover the mouse point

THROUGH DATE' for each cell, click on

OK

LINE	FUNC	EXPENDITURE ACCOUNTING 2	SALARIES 3 (Obj 100's)	EMPLOYEE BENEFITS 4 (Obj 200's)	PURCHASED SERVICES 5 (Obj 300's)	SUPPLIES & MATERIALS 6 (Obj 400's)
1	1000	Instruction	39152 B	13072 B	0	0 B
2	2110	Attendance & Social work Services	0	0	0	0

- c. Excess expenditures can be entered within 10% or \$1000 (whichever is greater) of what is budgeted, per object/column total so long as you do not exceed your total budget or allotment

Section IV – Approved Indirect Costs

- a. If you qualify for indirect costs, you may enter them in line 30 so long as they do not exceed the max indirect cost in the line above.
 - i. If the max indirect cost is \$0, the 'total' cell will not be editable

Max Indirect Costs Expended Calculation

Total of Lines 1-28	Max Indirect Cost Expended for this Report
52224	0

SECTION IV. - APPROVED INDIRECT COSTS (Line 30)

LINE	EXPENDITURE ACCOUNTING 2	TOTAL 11
30	Approved Indirect Costs X 1.02 %	0

Section V (A) – Outstanding Obligations

1. An outstanding obligation is any liability for which funds are committed prior to the end of the reporting period and is expected to be paid within 90 days
 - a. This is typically only available to report at the end of the grant period and isn't necessary before that time.
 - b. **If you include outstanding obligations on your last report, your grant will not be finalized. You will then need to submit an additional report showing those outstanding obligations as expended within 90 days to finalize your grant.**

Section V (B) – Commitment Amount

1. A commitment amount is an advanced payment for an upcoming expense – **You must expend these funds within the month and submit an additional month-end report to show how they were spent**
 - a. Example: If you request \$300 on 12/31, you will have all of January to spend that \$300; you will need to submit a 01/31 report showing those funds as expended
 - b. **You cannot request an additional commitment amount until the prior amount has been fully expended.**

Customized Program Section for TANF

1. This section will only appear for early childhood programs
 - a. The first line is for all the students who were served, regardless of if they eligible for the program
 - b. The second line is for the number of those student who were eligible.
 - c. **This is the only section that should not be cumulative** – Please only submit the numbers for the quarter in which you are reporting.

Section VI – Calculate Totals for Following Sections

1. After you have completed Sections I-V, press the 'calculate totals for following sections' button.
 - a. You may receive a pop-up asking you to review certain sections or exceptions; if you make any changes to the above sections you will need to press the calculate button again.
 - b. If you receive a message saying "amount exceeds X% of the current approved budget" this is not an error, just a warning. If your numbers are correct, select 'ok' to continue.

Section VI (A) – Expenditure Split for amounts expended after June 30

1. This section appears when a grant crosses fiscal years and your expenditures are greater than your previous report. This section is wanting to know if any of your new (not previously reported) expenses are for activities that occurred in the prior fiscal year.
 - a. The message in red will say, "**\$X.XX has been expended since June 30. Please provide a split of \$X.XX between Lines A and B:**"
 - i. **Line A** - How much of this amount paid for activities or obligations that occurred June 30 or prior? (If none, enter \$0.)
 - ii. **Line B** - How much of this amount paid for activities or obligations that occurred after July 1?

Section VI (B) – Outstanding Obligations Split for amounts obligated after June 30

1. This section appears when you have reported outstanding obligations and the project end date is after June 30
 - a. The message in red will say “**\$X.XX has been reported as outstanding obligations. Please provide a split of \$X.XX between Lines A and B:**”
 - i. **Line A** – How much of this amount was obligated on or before June 30?
 - ii. **Line B** – How much of this amount was obligated after July 1?

Section VII + VIII – Total Direct Costs

1. These are read-only sections; please review for accuracy.

Section IX – Total Expenditures

1. This section is the total value of the expenditures you have submitted. **Please make sure this matches your total cumulative expenses from the start of the grant period through the expenditure through date.**

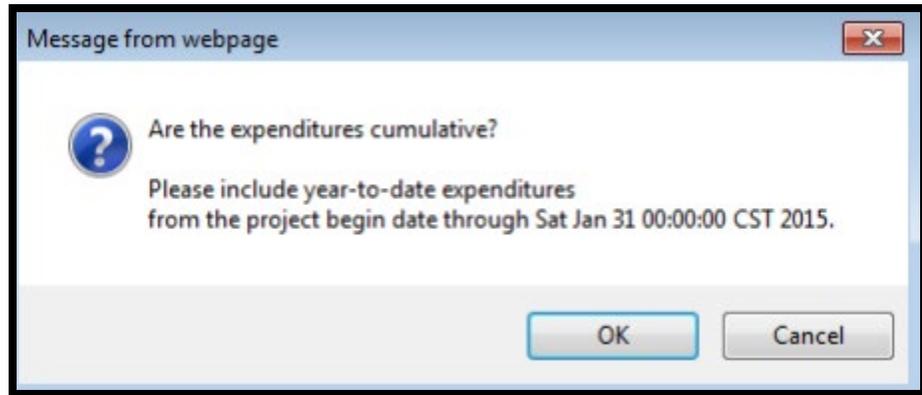
Section X – Cash Summary

1. This section will summarize the information you are about to submit. **Please make sure this information matches your records before you submit the report.**
 - a. Line 32 – Vouchered to Date: Shows how much we have previously reimbursed you
 - b. Line 33 – Cumulative Expenditures YTD: The amount you have submitted on this report
 - c. Line 34 – Outstanding Obligations: The obligations you claimed in this report
 - d. Line 35 – Total Exp + Obligations: Line 33+34
 - e. Line 36 – Commitment Amount: The commitment amount claimed in this report
 - f. Line 38 – Balance – Line 32-33:
 - i. A negative amount means ISBE will be reimbursing you
 - ii. A positive amount means you have excess cash on hand
 - g. Line 39 – Adjusted Commitment Amount: The commitment amount we will be sending you. It can be less than line 36 if you have a positive balance.

Section XI – Submit Expenditure Report

1. **Calculate and Save** – This button saves the report as a pending/draft document
2. **Submit for Approval** – This button will send the report to the next approval level within your organization
 - a. **Approvers Only** – You will see two different buttons
 - i. **Disapprove** – Will send the report back to the document author
 - ii. **Approve** – Will send the report forward to the next approval level
3. **Submit to ISBE or Approve (if you are the RCDT/District Admin)** – This button will send the report to ISBE.
 - a. **Once the report has been submitted to ISBE, it cannot be edited or deleted.**
 - i. If you discover an error on your report and it is **NOT** a final report, you will need to make the correction on the next available expenditure report
 - ii. If you discover an error on your report and it **IS** a final report, you will need to contact the Funding and Disbursements Department to request access to submit a new final report. You may contact us at 217-782-5256

- iii. You will receive a pop-up asking if your expenditures are cumulative. This will be your **FINAL OPPORTUNITY** to adjust your report. Clicking 'ok' will send the report to ISBE



4. **Return to Main Screen** – This button WILL NOT SAVE the document and will return the user to the main screen

Confirmation Page

1. It is recommended you print your confirmation page. **It will not be available again**
2. A confirmation email will be sent to the RCDT/District Administrator when the report is successfully submitted to ISBE.

Additional Information

- Required reports **MUST** be submitted first
- Only one report per project can be submitted per day
- All reports submitted to ISBE by 11:59 p.m. will be loaded the next business day
- Required reports are DUE at ISBE on the 20th of the month following the quarter or month-end. **The report MUST be submitted to ISBE by 11:59 p.m. on the 19th to ensure receipt by ISBE on the 20th**
- If the required reports are not submitted in a timely manner, the project will be **FROZEN**, and no further disbursements will be made until the required report has been received at ISBE.
- **You must continue to submit required reports until the grant period concludes and the final expenditure report is submitted, even if you have fully expended your funding.**

Help

If you need additional assistance submitting your expenditure report, you may contact Funding and Disbursements by calling 217-782-5256

Please have your RCDT number and program number(s) ready when you call.