Welcome!

A Fiscal Overview of Grants

21st Century

Presented by:
Kim Lewis
Presentation Outline

- General Grant Info
- Budgets & Amendments
- Receiving your $$$
- Expenditure Reporting
- FFATA (Federal Funding Accountability and Transparency Act)
- Fiscal Resources
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
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.
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 via IWAS.
GRANT BUDGETS

- Understand allowable direct costs, forms and instructions.
- Make sure important contact information is provided.
- Provide sufficient detail for all expenditures.
  - function/object name is NOT sufficient detail
- 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 Services
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
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<th>LINE</th>
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<th>EXPENDITURE ACCOUNT (2)</th>
<th>SALARIES (3) (Obj. 1000s)</th>
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<th>PURCHASED SERVICES (5) (Obj. 3000s)</th>
<th>SUPPLIES AND MATERIALS (6) (Obj. 4000s)</th>
<th>CAPITAL OUTLAY** (7) (Obj. 5000s)</th>
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21st Century Grant Process

- Revised Budgets Submitted
  - Due: 01/20
- Expenditures Thru: 12/31
- Expenditures Due: 07/20
- Expenditures Thru: 09/30
- Expenditures Due: 10/20
- Expenditures Thru: 03/31
- Expenditures Due: 04/20
- Amendment (if applicable)

- July – submit your original application
- June
- May
- April
- March
- February
- January
- November
- October
- GRANT PROCESS

Final Payment/Prepayment Determined
- Final Expenditures Thru: 06/30
- Due: 07/20
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
- **30 days prior to current project end date**
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

- Cumulative (year-to-date) reports
- Cannot complete an expenditure report UNTIL application approved
- Federal grants only
- Quarterly reports required (9/30, 12/31, 3/31 and 6/30 due: 20 days later)
- Reimbursement vs. advanced funding method (commitment field on current report)
Cash Management Process

- 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

- 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)
  - Programmatic issues

- 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)
FFATA

- Federal Funding Accountability and Transparency Act
- Statement should be short (255 characters)
- Brief description of how the funding received will support the activities and actions to meet the purpose and goals of the Federal grant
Electronics Services

- www.isbe.net
- Financial Reimbursement Information System Inquiry (FRIS Inquiry)
- Electronic Expenditure Report System
- Policy Book (http://www.isbe.net/funding/pdf/fiscal_procurement_hanbk.pdf)
- Dashboard

**IWAS HELP DESK 217-558-3600**
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
Policy/Procedures/Requirements Handbook (June, 2013)
Highlights

Fiscal Policies/Procedures/Requirements

- Function/Object Code Descriptors
  - Pages 36-39

Indirect Cost Rates
- Pages 25-29 (state-wide average for 2016 = 2.80%)

- Cost Allocation Plans
  - Pages 25-29

- Supplementing vs. Supplanting
  - Page 45-47

www.isbe.net/funding/pdf/fiscal_procedure_handbk.pdf
**IWAS - Sign Up Now**

Illinois State Board of Education

James T. Meeks, Chairman  Tony Smith, Ph.D., State Superintendent

**Already have an account? Login Here:**

- **Login Name:** klewis
- **Password:** 

  - **Remember Login Name**

  ![LOG IN Button](LOG IN)

**New Partner - Sign up Now**

Some ISBE web-based systems require electronic signatures. You can create your own login 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.

**Forgot Your Password?**

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

**Find Login/Password**

**Need Help?**

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

**Help**

This website 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

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.

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

Want to Signup for Other Systems?

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Electronic Expenditure Reports

ELECTRONIC EXPENDITURE REPORTS
MAIN SCREEN

Entity Name: E

- Start New Expenditure Report
- Edit Saved / Pending Expenditures (0)
- View Submitted Expenditures (0)
- Approve/Disapprove Expenditures (0)

On-line Help  What's New?  Feedback

Close Window

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Dashboard
### Dashboard

**Select Fiscal Year:** 2016

**Select Dashboard Sections:**
- Application Status
- Funding Summary
- Function Code and Object Code Data

**Application Status:** This section displays all electronic grants for which your entity is eligible, along with the status of the last created application or amendment.

Click on the drop-down arrow next to "Select Fiscal Year" above to choose desired fiscal year.

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<th>Application Name</th>
<th>Last Created Cycle</th>
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DIVISION ADMINISTRATOR: TIM IMLER
SUPERVISOR: AZEEZAT SULAIMON (State/Federal Grants)
FISCAL CONSULTANTS: KIM LEWIS & SALLY CRAY
EXPENDITURE REPORTS: DIANN GRAGG

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scray@isbe.net
dgragg@isbe.net