

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

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 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

21st Century Grant Process

July – submit
your original
application

Revised Budgets
Submitted

Final Payment/
Prepayment
Determined

September

June

Expenditures
Thru: 09/30
Due: 10/20

Final
Expenditures
Thru: 6/30
Due: 07/20

May

October

GRANT
PROCESS

April

November

Expenditures
Thru: 12/31
Due: 01/20

Expenditures
Thru: 03/31
Due: 04/20

March

December

February

January

Amendment (if applicable)

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

Electronic Services

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

****IWAS HELP DESK 217-558-3600****

ISBE Electronic Resources



Illinois State Board of Education

Jesse Ruiz, Board Chair
Dr. Christopher Koch, State Superintendent

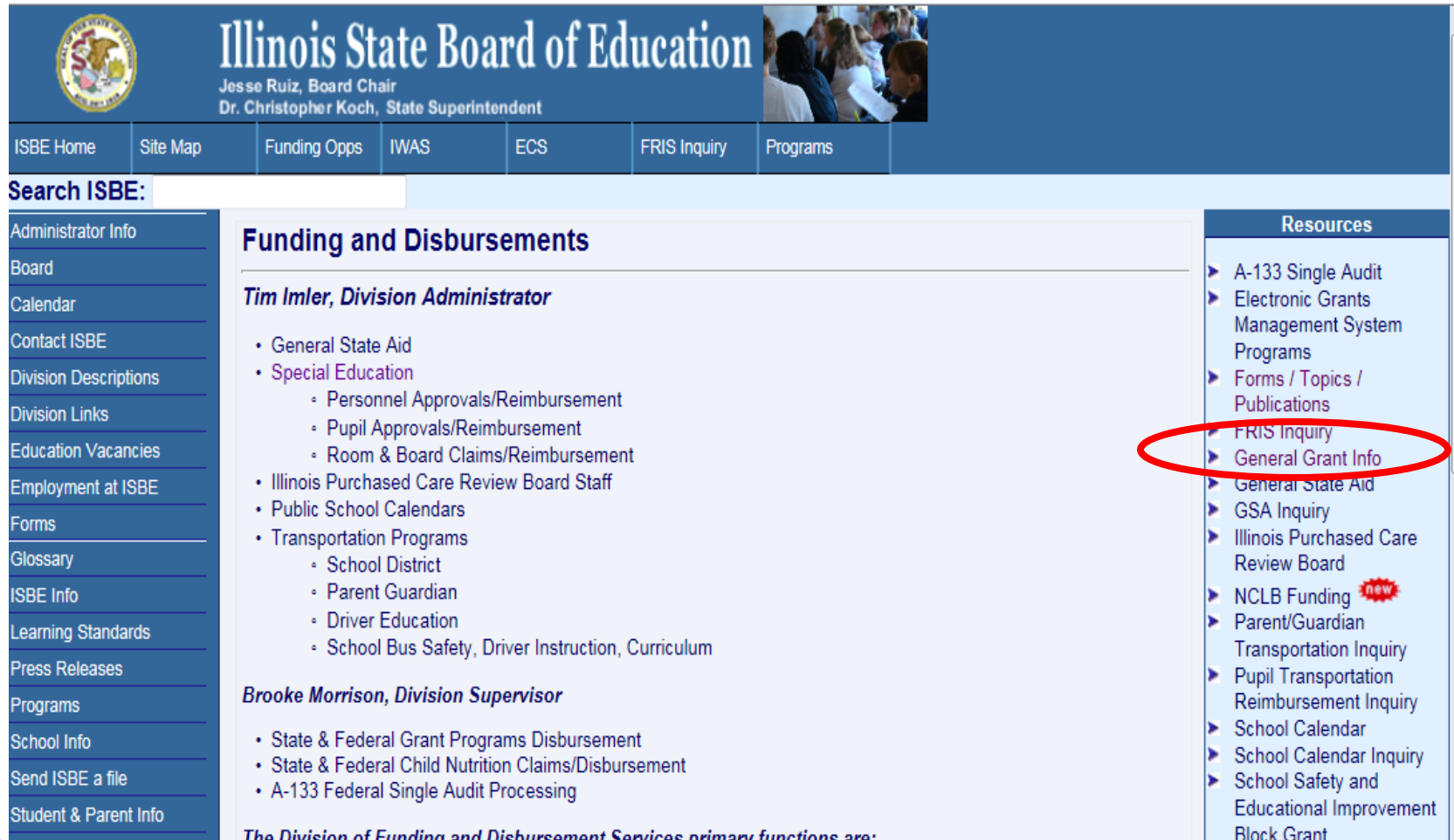
Site Map	Forms	Funding Opportunities	IWAS	ECS	FRIS Inquiry	Division & Program Areas
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Search ISBE: [Send ISBE a file](#)

				
ISBE Info	Parents/Students	Teachers/Administrators	Illinois Schools	Learning Standards

<p><u>ISBE Agency Info</u> Agency Programs Board Budget Division Links Employment Gov'tl Relations Rules / Waivers Task Forces & Committees</p>	<p><u>A-Z Index</u> Career & Tech Ed Early Childhood Ed English Lang Learning Homeless Home-Schooling School Info Special Education Transportation</p>	<p><u>Administrator A-Z Index</u> Innovation & Improvement ILDS Project Nutrition Student Info System <u>Teacher A-Z Index</u> Certification Regional Offices of Education (ROE)</p>	<p><u>A-Z Index</u> General State Aid IL Honor Roll IL School Code Interactive Report Cards Report Cards Reports & Statistics Response to Intervention (Rtl)</p>	<p><u>New Math & English ILS/Common Core</u> Illinois Learning Standards Assessment ISAT Test Info AYP - Adequate Yearly Progress Curriculum NCLB</p>
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Funding & Disbursements



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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, followed by a left sidebar with various site categories. The main content area is titled 'Funding' and contains a list of links under 'General Grant Information'. One link, 'Fiscal Policies/Procedures/Requirements', is circled in red. A right sidebar titled 'Navigation' provides a list of additional resources.

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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
- ▶ 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

Highlights

Fiscal Policies/Procedures/Requirements

- **Function/Object Code Descriptors**

- Pages 36-39

Indirect Cost Rates

- Pages 25-29 (state-wide average for 2015 = **2.86%**)

- **Cost Allocation Plans**

- Pages 25-29

- **Supplementing vs. Supplanting**

- Page 45-47

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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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](#)

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Electronic Expenditure Reports

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[IWAS Training Video](#)

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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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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Dashboard



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I W A S I W A S I W A S I W A S I W A S I W A S I W A S I W A S I W A S

Login: KLEWIS

My Systems

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Categories - Click to Expand/Collapse Tree	Authorization
<input type="checkbox"/> Grants	
eGMS Dashboard	   Authorized
eGMS Reports	   Authorized
<input type="checkbox"/> Active Grants	
21st Century Continuation	   Authorized
21st Century New Awards	   Authorized

Dashboard

Dashboard

[Click for Instructions](#)

Select Fiscal Year:

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.

Application Name	Last Created Cycle	Application Status	Date
21st Century CLC Continuation - Sub Project 13	Original Application	Final Approved	9/10/2014
21st Century New Awards - Sub Project 15	Original Application	Not Submitted	
21st Century New Awards - Sub Project 25	Original Application	Not Submitted	
Career and Tech Ed Improvement (CTEI)	Amendment 1	Accepted by Admin Agent	6/19/2014
Career and Technical Ed.-WECEP	Original Application	Final Approved	8/20/2014
ELL-TBE/TPI and Title III	Amendment 1	Submitted to ISBE	1/7/2015
ELL Enrollment Summary and Ceiling Calculator	Original Application	Final Approved	2/10/2014
IDEA Part B Flow Through	Amendment 2	Final Approved	1/8/2015
IDEA Part B Preschool	Amendment 1	Final Approved	12/31/2014

FUNDING & DISBURSEMENT SERVICES

DIVISION ADMINISTRATOR: TIM IMLER

SUPERVISOR: AZEEZAT SULAIMON (State/Federal Grants)

FISCAL CONSULTANTS: KIM LEWIS & SALLY CRAY

EXPENDITURE REPORTS: DIANN GRAGG

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