



Illinois State Board of Education

**21st Century Grants
November, 2017**

General Grant Info and Fiscal Systems

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Funding and Disbursements Division

217/782-5256



- Importance of project begin/end dates
- Begin date relief for 2018 projects
- Substantially approvable
- Function/Object Issues
- Expenditure Reporting
- Indirect costs expanded
- TRS
- Amending
- Fiscal Systems
 - FRIS Inquiry
 - eGMS Dashboard
- Policy Book



Project Begin and End Dates

Begin Date Relief on Late FY18 Grants

- All activities must occur within the project begin and end dates.
- End date does NOT have to be extended to include salaries that were earned prior to 6/30 but paid during the summer. As long as “activities” occur within the project start/end dates, paying for the activities can be after the end date. Example: Salaries for a 9 month project but paid over 12 months.
- Project begin date relief for FY18: IF SUBMITTED TO ISBE by due date (9/30/17) on IWAS blast, obligations can begin by 7/1/17.
- Global begin date changes will occur soon.



Substantially Approvable

- In a normal year: Can start obligating on date **SUBMITTED TO ISBE** in substantially approvable form
 - On the proper form (eGMS)
 - All required fields completed (eGMS)
 - Expenditures included are normal for the program
 - If not sure what is “normal” for the program: call your consultant
 - If an expenditure is deemed “not approved,” it is the district’s responsibility if purchased prior to full approval
- In FY18, if grant **submitted to ISBE** by due date, then obligations can be made beginning on 7/1/17.



FUNCTIONS

(lines going across)

- Function 1000: Instruction
- Function 2210: Improvement of Instruction
- Function 2230: Assessment and Testing
- Function 2620: Planning, Research, Development and Evaluation
- Function 3000: Community Services
- Function 4000: Payments to other LEAs and Governmental Units
 - Payments to A PLACE (not a person) - A public, governmental place.
Examples: ROE, ISC, public college/university
 - Object 300: if the payment benefits the grantee
 - Object 600: if the payment DOES NOT benefit the grantee



OBJECTS

(columns going vertical)

- Object 100: Salaries
- Object 200: Benefits
- Object 300: Purchased Services
- Object 400: Supplies and Materials
- Object 500: Capital Outlay
- Object 700: Non-capitalized Equipment

Example of how to place an item on the budget



- Reports are due quarterly:
 - From project begin date through 9/30/2017 (due 10/20/2017)
 - From project begin date through 12/31/2017 (due 01/20/2018)
 - From project begin date through 03/31/2018 (due 04/20/2018)
 - From project begin date through 06/31/2018 (due 07/20/2018)
 - IF extended grant period, project end date through end date
- Due 20 days after the through date
- If no expenditures, report is still required. Submitted with zero expenditures
- CUMULATIVE (year-to date)
- IF commitment amount used, month end expenditure report required
- VOUCHERED (payments made) based on submitted expend reports
 - Vouchers completed on WEDNESDAY every week
- IWAS – System Listing – Reporting – Electronic Expenditure Reporting



Funding and Disbursement web page

General Grant Info – Policy and Guidance Section

Power Point for Expenditure Reporting

<https://www.isbe.net/Documents/electronic-expenditure-reports.pdf>

Policy and Guidance

- Fiscal Policies/Procedures/Requirements Handbook 📄
- Quick Help - FRIS Inquiry 📄
- Quick Help - Electronic Expenditure Reports (IWAS) 📄
- **Electronic Expenditure Reporting** 📄
- Electronic Grants Management System Dashboard Instructions 📄
- Expenditure Reports/Claims by Program - Due Dates 📄
- Fiscal Agent Core Duties 📄
- Indirect Cost, Cost Allocation Plan and Retirement Guidance 📄
- Steps to Become a Legal Entity 📄
- Equipment Deletion/Transfer 📄



- New if FY18: Allowable Variance between what's budgeted and expended.
- Amendment not needed if expenditures compared to what's budgeted is within this variance.
- Expenditures can be entered within 10% or \$1000, whichever is greater, of what is budgeted, per object/column total (but not going over the total budget or allotment – whichever is applicable)(beginning in FY18).
- In this example: Object 400 – Supplies: \$5000 can be expended in this object, in any of the approved



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Electronic Expenditure Reporting



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

ELECTRONIC EXPENDITURE REPORTS MAIN SCREEN

- [⊕ 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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- Indirect Cost details expanding in FY18
 - What are indirect costs?
 - If indirect costs are budgeted, then more explanation will be required for approval
- TRS
- AMEND BEFORE EXPENDING/OBLIGATING
 - Any NEW item on an amendment will begin the obligation period WHEN THE AMENDMENT IS **SUBMITTED TO ISBE**
 - Substantially approvable rules apply
 - Reasons to amend
 - Not within the variance
 - Change in scope
 - Adding additional funds
 - Adding new cells



[FRIS Inquiry Home](#)

[Help](#)

[Content Summary](#)

[ISBE Home](#)

[Division Links](#)

Financial Reimbursement Information System
Illinois State Board of Education



Search Info

Project Year: 2018

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

Display Projects

Payment Information

Recipient

Payee

Display Payments

Reports

Project Based

Summary Reports

[Contact Us](#)



- Financial Reimbursement Information System
- VIEW-ONLY
- Instantaneously updated with the FRIS production system
- PUBLIC Information
- 23 years worth of FINANCIAL data (not text)
- Grants and claim-based programs included (not contracts)
- Project information and payment information
- Reports component – reports can be exported into excel, pdf, etc.
 - Not where you submit reports to ISBE (expenditure reports for example)
 - Entity specific and State wide reports
- See Help document within the system
 - ISBE Home Page – System Quick Links – FRIS Inquiry



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	10/1/2017
GATA Risk Assessment	Original Application	Returned for Changes	9/6/2017

Funding Summary: - This section indicates the total funds available for each grant, along with the total of the last approved budget.

Click on any triangle (▲) next to a program name to expand or collapse the summary.

Program	Application Name	Total Allotment *	Last Approved Budget	Funds Remaining
▼ 21st Century CLC Continuation _ 4421				
CCLC-21Cent-Cohort 13 - Grant 1	21st Century CLC Continuation	\$230,186	\$230,186	\$0
Totals:		\$230,186	\$230,186	\$0

* This amount is the sum of carryover, current year and unexpended cash, as applicable.

Function and Object Code Data: - This section indicates summed totals of all approved grants by function and object code.

Select a Program :

Function	Expenditure Accounting	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES & MATERIALS 400	Total
1000	Instruction	\$129,375	\$9,897	\$8,200	\$3,600	\$151,072
2210	Improvement of Instruction Services	\$0	\$0	\$1,098	\$0	\$1,098
2300	General Administration	\$0	\$0	\$0	\$1,800	\$1,800
2900	Other Support Services	\$70,800	\$5,416	\$0	\$0	\$76,216
Indirect Costs: (3.1500%)						\$0
Grand Totals:		\$200,175	\$15,313	\$9,298	\$5,400	\$230,186

† If expenditures are shown, the indirect cost rate cannot be used
 ** Capital Outlay cannot be included in the indirect cost calculation.



- Shows all projects within the eGMS system
- Application Status: where a document is within the system
- Funding Summary: Total allocation compared to what's on file
- Function and Object Code Data
 - By one project or a summary of all projects
- IWAS – System Listing – Grants – eGMS Dashboard



- ISBE Homepage (www.isbe.net)
- Funding and Disbursements
- General Grants Info
- Policy and Guidance



FINANCE, BUDGETS & FUNDING

- Evidence-Based Funding
- Agency Budget Information
- Federal and State Monitoring
- Funding and Disbursements
- Illinois School Funding Reform Commission (ISFRC)
- School Finance



ILLINOIS STATE BOARD OF EDUCATION

Division of Funding and Disbursement Services

State and Federal Grant Administration Policy,
Fiscal Requirements, and Procedures

In accordance with the
Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq
and
Title 2 Code of Federal Regulations Part 200—Uniform Administrative
Requirements, Cost Principles, and Audit Requirements for Federal Awards

Updated: April 2017



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Fiscal Updates and General Grant Info

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Expenditure Reports and Payment Questions

Diann Gragg