FY 2012 Federal Grant
Year End Expenditure Report Changes

Funding and Disbursement Services
Kim Lewis, Marj Beck and Sally Cray

217/782-5256

**********
Review of Major Changes

Effective July 1, 2011 (FY 2012)

• Traditional monthly payment schedules eliminated

• Grant recipients must document *immediate cash need* to receive Federal funds (i.e. expenditure reports)

• Two funding methods: Reimbursement & Modified Advance

• Cumulative expenditure reports must be submitted on a *cash accounting basis* (i.e. expenses are recognized when cash is actually paid)
Review of Major Changes

Effective July 1, 2011 (FY 2012)

• Liabilities/Obligations are not permitted to be reported during the project year

• Weekly ISBE Vouchering
  ➢ Every Wednesday-Business Day

• Payments can be expected within 3-5 business days from voucher date
Two Funding Methods
Effective July 1, 2011 (FY 2012)

1. Traditional Reimbursement (Preferred):

   Payments are distributed as cumulative cash basis expenditure reports are submitted via the Electronic Expenditure Reporting System in IWAS.

   Grant recipients have flexibility to submit expenditures quarterly, monthly, bi-monthly or weekly.
Two Funding Methods
Effective July 1, 2011 (FY 2012)

2. Modified Advance (Less Preferred):

Grant recipient has the option to request a monthly advance, “Commitment Amount” which must be in alignment with the actual cash needs in the following month.

SECTION V - (B) - COMMITMENT AMOUNT (Line 35)

<table>
<thead>
<tr>
<th>LINE</th>
<th>EXPENDITURE ACCOUNTING</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>Enter the amount needed for expenditures on a cash basis from: 01/01/2012 to: 01/31/2012 (maximum 1 month allowed)</td>
<td>0</td>
</tr>
</tbody>
</table>
Two Funding Methods

Effective July 1, 2011 (FY 2012)

2. Modified Advance (Less Preferred):

Less Flexibility

• Commitment Amt allowed to be entered on month end expenditure reports only
• Subsequent month end report required
• Must be able to justify commitment amount to an auditor
• Advances must be expended before further funds can be requested
Required Quarterly Reports

- Dependent on the project begin or end date, quarterly expenditure reports are required regardless of funding method or if expenditures have occurred.

<table>
<thead>
<tr>
<th>Project Begin Date Through:</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30</td>
<td>October 20</td>
</tr>
<tr>
<td>December 31</td>
<td>January 20</td>
</tr>
<tr>
<td>March 31</td>
<td>April 20</td>
</tr>
<tr>
<td>June 30</td>
<td>July 20</td>
</tr>
</tbody>
</table>
FY 2012
Year End
Federal Expenditure Reporting Changes
Primary Changes

- Obligation amount can be entered

- Reports can be filed with through dates AFTER the project end date until all obligations have been paid (should be within 90 days)

- Payments will continue to be made on cumulative cash basis expenditures plus the Commitment Amount but will **NOT** include obligations reported

- Reporting outstanding obligations ONLY keeps the project active and open, not final
Obligations

• Any liability (e.g. purchase order) recorded on or before the end of the project and is expected to be paid within 90 days.

• Payroll expenditures must be supported by time and effort or equivalent records for individual employees.

• Payments will be processed towards your actual cash expenditures and will not include the obligated amount.
## Obligations

<table>
<thead>
<tr>
<th>If the obligation is for:</th>
<th>The obligation is made:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) acquisition of real or personal property.</td>
<td>-on the date on which a written commitment to acquire the property has been made.</td>
</tr>
<tr>
<td>b) personal services by an employee.</td>
<td>-when the service has been performed.</td>
</tr>
<tr>
<td>c) personal services by a contractor (not an employee).</td>
<td>-on the date on which a binding written commitment to obtain the services has been made.</td>
</tr>
<tr>
<td>d) performance of work other than a personal service.</td>
<td>-on the date on which a binding written commitment to obtain the work has been made.</td>
</tr>
<tr>
<td>e) public utility service.</td>
<td>-when the service is received.</td>
</tr>
<tr>
<td>f) travel.</td>
<td>-when the travel is taken.</td>
</tr>
<tr>
<td>g) rental of real or personal property.</td>
<td>-when the property is used.</td>
</tr>
<tr>
<td>h) a pre-agreement cost that was properly approved by the State.</td>
<td>-when the pre-agreement costs were approved by the State.</td>
</tr>
</tbody>
</table>
Completion vs. Final Reports

Completion Report:

• All approved project activities are complete by the project end date

• Expenditure report is equal to or greater than the project end date

• Obligation amount entered (90 days)
  - Commitment Amount allowed (30 days)
  - Commitment Amount cannot be entered without an Obligation amount reported
  - Commitment Amount cannot be > than obligation
Completion vs. Final Reports

Final Report:

• All approved project activities are complete by the project end date

• Expenditure report is equal to or greater than the project end date

• NO obligations reported
  - Commitment Amount Not Available
  - Final payment calculated
  - Carryover, if applicable, will be determined
Illinois State Board of Education

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

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Contact Us
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- Password: ********
- Remember Login Name

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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 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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District / RCDT Administrator

Hello Educational, you last logged in 2/23/2012 2:45:00 PM.

Messages:

- 8 unread Inbox message(s)
- 0 unread Archived message(s)

Require Action:

- 0 Sign-ups pending your approval
- 14 Documents pending your approval

We have your email address listed as: hhammel@isbe.net
If this is NOT correct, click here to update.

News Items

Presently there are no active News Items

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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.

<table>
<thead>
<tr>
<th>Categories - Click to Expand/Collapse Tree</th>
<th>Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reporting</td>
<td>Authorized</td>
</tr>
<tr>
<td>American Recovery and Reinvestment Act (ARRA) Reporting</td>
<td></td>
</tr>
<tr>
<td>District Spec Ed Profile</td>
<td>Authorized</td>
</tr>
<tr>
<td>Electronic Expenditure Reports</td>
<td>Authorized</td>
</tr>
<tr>
<td>Annual</td>
<td>Authorized</td>
</tr>
<tr>
<td>CLASS SIZE SURVEY</td>
<td>Authorized</td>
</tr>
</tbody>
</table>

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

Want to Signup for Other Systems?

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ELECTRONIC EXPENDITURE REPORTS
FISCAL YEAR & PROGRAM SELECTION SCREEN

Entity Name:

Please Choose a Year and Program.

Fiscal Year: 2012 (project year)

Program: 4300-00 Title I - Low Income

<< Back  Close Window  Continue >>

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### ELECTRONIC EXPENDITURE REPORTS
#### THRU DATE SELECTION SCREEN

**Entity Name:**

---

**Select Thru Date** | **Current Date as Thru Date**
---|---
06/30/2012 | OR | 06/21/2012

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

- ✔ Check here to copy previously submitted expenditures

**Buttons:**
- << Back
- Close Window
- Continue >>

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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.

<table>
<thead>
<tr>
<th>PROJECT NUMBER</th>
<th>DISTRICT NAME</th>
<th>DUE DATE</th>
<th>PROJECT START DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-4300-00-</td>
<td></td>
<td></td>
<td>07/01/2011</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURE REPORT SUBMISSION DATE</th>
<th>CUMULATIVE EXPENDITURES THROUGH DATE</th>
<th>CONTACT PERSON</th>
<th>TELEPHONE NUMBER</th>
<th>FAX NUMBER</th>
<th>PROJECT END DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/21/2012</td>
<td>06/30/2012</td>
<td>KIM LEWIS</td>
<td></td>
<td></td>
<td>06/30/2012</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PROJECT SUMMARY</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGET AMOUNT</td>
<td>$1,847,203</td>
</tr>
<tr>
<td>PRE-PAYMENT AMOUNT*** (PP)</td>
<td>$0</td>
</tr>
<tr>
<td>CARRYOVER ALLOTMENT (COA)</td>
<td>$204,792</td>
</tr>
<tr>
<td>CURRENT YEAR ALLOTMENT (CYA)</td>
<td>$1,642,411</td>
</tr>
<tr>
<td>TOTAL ALLOTMENT (PP+ADJ+COA+CYA)</td>
<td>$1,847,203</td>
</tr>
</tbody>
</table>

*** Pre-payments are disbursements made in the prior year project applied to the current year project. Line 31 includes the pre-payment amount.
Completion/Final Report

SECTION IV. - APPROVED INDIRECT COSTS (Line 29)

<table>
<thead>
<tr>
<th>LINE</th>
<th>EXPENDITURE ACCOUNTING</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Approved Indirect Costs x 4.8 %</td>
<td>0</td>
</tr>
</tbody>
</table>

SECTION V - (A) - OUTSTANDING OBLIGATIONS (Line 33)

<table>
<thead>
<tr>
<th>LINE</th>
<th>EXPENDITURE ACCOUNTING</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Outstanding Obligations (Use Whole Dollars)</td>
<td>0</td>
</tr>
</tbody>
</table>

SECTION V - (B) - COMMITMENT AMOUNT (Line 35)

<table>
<thead>
<tr>
<th>LINE</th>
<th>EXPENDITURE ACCOUNTING</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>Enter the amount needed for expenditures on a cash basis from 7/1/2012 to 7/31/2012 (maximum 1 month allowed)</td>
<td>0</td>
</tr>
</tbody>
</table>
# Completion/Final Expenditure Report

**FY12 Federal Project**  
**Project End Date:** 06-30-2012  
**Budget:** 10,000  

<table>
<thead>
<tr>
<th></th>
<th>Through June 30</th>
<th>Through July 31</th>
<th>Through August 31</th>
<th>Through September 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Basis</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>7,000</td>
<td>8,000</td>
<td>8,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Outstanding</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obligations</td>
<td>3,000</td>
<td>2,000</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>Commitment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount</td>
<td>1,000</td>
<td>0</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursed</td>
<td>8,000</td>
<td>8,000</td>
<td>10,000</td>
<td>Final 10,000</td>
</tr>
</tbody>
</table>
Reminders

• Obligations AND project activities cannot occur until a “substantially approvable” application has been received at ISBE

• Expenditure reports (requests for payment) cannot be submitted prior to an APPROVED application on file at ISBE

• Regardless of when the application is approved, the begin date will determine the required quarterly reports that must be submitted
Questions

Kim Lewis klewis@isbe.net, Principal Consultant

Sally Cray scray@isbe.net, Principal Consultant

Marj Beck mbeck@isbe.net, Principal Consultant

Phone: (217) 782-5256