

# Illinois State Board of Education

James T. Meeks, Chairman

Tony Smith, Ph.D., State Superintendent



**FY 2015**

## **Year End Expenditure Reporting Changes – Obligations**

**Funding and Disbursement Services**

<http://www.isbe.net/funding/default.htm>

**Phone: (217) 782-5256**

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## Why The Change?

### *ISBE Audit Finding Summary:*

*Improve collection and reporting controls to ensure an accurate accounting of statewide liabilities under Generally Accepted Accounting Principles*

## Summary of Major Changes – Effective Fiscal Year 2015

- All federal grant programs with required expenditure reports (e.g. IDEA Part B, Title I, Title II, 21<sup>st</sup> Century etc.)
- All federal grant recipients with
  - Project end dates after June 30; and
  - Expenditure report being submitted is after June 30; and
  - Outstanding Obligations are reported; then

**Recipient must report the portion of outstanding obligations for costs incurred June 30 or prior compared to the portion of new obligations for costs incurred July 1 or later.**

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## Year End Expenditure Reporting

- ✦ **Examine the need for an end date extension:**
  - ✦ **NOT** needed for regular term employee salaries paid on a 12-month salary schedule
  - ✦ **NOT** needed to pay obligations (e.g., purchase order for supplies) incurred June 30 or prior
  - ✦ **IS** needed for new activities and obligations incurred July 1 or later (e.g. Summer School, Professional Development)

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## Year End Expenditure Reporting Obligations

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

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## Year End Expenditure Reporting Changes

### Federal Grant Example

- ✦ **Project End Date: August 31**
- ✦ **July 31 expenditure report - outstanding obligations entered: **\$1,000****
- ✦ **New Reporting Requirement:**
  - **What portion of the \$1,000 obligation reported on the July 31 expenditure report is attributed for costs incurred June 30 or prior compared to the portion of new obligations for costs incurred July 1 or later?**



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RCDT475

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••••••••

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Login: RCDT475

## My Systems

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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

District Spec Ed Profile



Authorized

Electronic Expenditure Reports



Authorized

#### Annual

CLASS SIZE SURVEY



Authorized

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

[Want to Signup for Other Systems?](#)

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1. Choose "System Listing"
2. Under Reporting Category choose Electronic Expenditure Reports





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## ELECTRONIC EXPENDITURE REPORTS

MAIN SCREEN

Entity Name :

**Start a New Report:** new report  
**Edit Saved/Pending Expenditures:**  
report in progress  
**View Submitted Expenditures:** report  
submitted but not yet loaded at ISBE

**Approve/Disapprove Expenditures:**  
Administrators only

**On-line Help:** Step-by-step  
instructions

**What's New:** Latest changes/upgrades  
**Feedback:** Questions/problems/issues  
with this system

[Start New Expenditure Report](#)



[Edit Saved / Pending Expenditures \(0\)](#)

[View Submitted Expenditures \(1\)](#)

[Approve/Disapprove Expenditures \(2\)](#)

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Close Window

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1. Choose a Federal Program from Drop Down
2. Choose Start New Expenditure Report



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## ELECTRONIC EXPENDITURE REPORTS THRU DATE SELECTION SCREEN

Select a month-end thru date  
or the Current Date (if applicable)  
NOTE: Required reports must be  
submitted first

Please select a Thru Date / Current Date as Thru Date.

Select Thru Date

01/31/2015 ▼

OR

Current Date

01/20/2015

### 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](#)

<< Back

Close Window

Continue >>

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1. Choose Expenditure Thru Date from Drop Down (e.g. 7-31-15) OR
2. Current Date
3. Choose "Continue" button



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## SECTION II. - EXPENDITURE OBJECTS (100 - 400)

Please enter your **CUMULATIVE** expenditures through the '**CUMULATIVE EXPENDITURES THROUGH DATE**' specified in SECTION I for Expenditure Objects (100 - 400). To see the budgeted amount for each cell, position your mouse pointer over the **B**.

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	<b>B</b> 410349	<b>B</b> 132251	<b>B</b> 8046	<b>B</b> 404
2	2110	Attendance & Social Work Services				
3	2120	Guidance Services				
4	2130	Health Services				
5	2140	Psychological Services				
6	2150	Speech Pathology and Audiology Services				
7	2210	Improvement of Instruction Services	<b>B</b> 1235	<b>B</b> 34	<b>B</b> 347	<b>B</b> 398
8	2220	Educational Media Services				
9	2230	Assessment & Testing				
10	2300	General Administration	<b>B</b> 58000	<b>B</b> 15749	<b>B</b> 859	<b>B</b> 0
11	2400	School Administration				
12	2510	Direction of Business Support Services*				

**B**: Click on or hover over the "B" to see what is budgeted in each cell. Expenditures entered are edited against current approved budget.

Expenditures can be entered within 20% or \$1000, whichever is greater, of what is budgeted, per cell (but not going over the total budget or allotment – whichever is applicable).

**Enter year-to-date cash accounting basis expenditures in approved budgeted cells.**



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## Outstanding Obligations

Available on ALL June 30 expenditure reports and thereafter – even if the project ends after June

### SECTION V - (A) - OUTSTANDING OBLIGATIONS (Line 34)

LINE	EXPENDITURE ACCOUNTING 2	AMOUNT
34	Outstanding Obligations (Use Whole Dollars)	<input type="text" value="15000"/> ?

*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.*



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## SECTION VI. - CALCULATE TOTALS FOR FOLLOWING SECTIONS

Press this button when you are finished entering the information for Sections II, III, IV and V above. Each time this button is pressed, validity checks are performed and you may be asked to react to an exception before moving on. You may calculate the totals at any time.

Calculate Totals for Following Sections

**Choose the “Calculate Totals” button after entering all expenditures/outstanding obligations...**

**Additional reporting will be required IF:**

- The federal project end date is AFTER 6/30; **AND**
- The expenditure thru date is AFTER 6/30; **AND**
- Outstanding obligations have been reported



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**This message will appear if all the criteria as stated on the previous slide is met and informs the user to report the split of outstanding obligations after June 30.**



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## SECTION V - (A) - OUTSTANDING OBLIGATIONS (Line 34)

LINE	EXPENDITURE ACCOUNTING 2	AMOUNT
34	Outstanding Obligations (Use Whole Dollars)	5000

## SECTION VI. (b). - OUTSTANDING OBLIGATIONS SPLIT FOR AMOUNTS OBLIGATED AFTER JUNE 30

\$5,000 has been reported as outstanding obligations. Please provide a split of \$5,000 between Lines A and B:

LINE #	DESCRIPTION	TOTAL
A.	Obligations incurred June 30 or Prior	2000
B.	Obligations incurred July 1 through	3000

**EXAMPLE - \$5,000 is reported as outstanding obligations:**

**Line A.** Enter the amount of outstanding obligations incurred on June 30 or prior.

**Line B.** Enter the amount of outstanding obligations incurred on July 1 through the current report or the project end date (whichever is earlier).



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## **SECTION XI. - SUBMIT EXPENDITURE REPORT TO DISTRICT/AGENCY ADMINISTRATOR/ISBE**

Press the 'Submit for Approval' / 'Submit To ISBE' Button when you are ready to submit this expenditure report. Totals will be recalculated before submission. This expenditure report can be printed from FRIS Inquiry at <http://webapps.isbe.net/frisinquiry/finq.asp> in a few days.

I hereby certify that the financial expenditures reported are accurate to the best of my knowledge and belief and are only being used to support the activities approved within this State grant.

 Calculate & Save

Close Window

 Submit to

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**Choose “Submit to” the next approval level (e.g. Administrator or ISBE)**

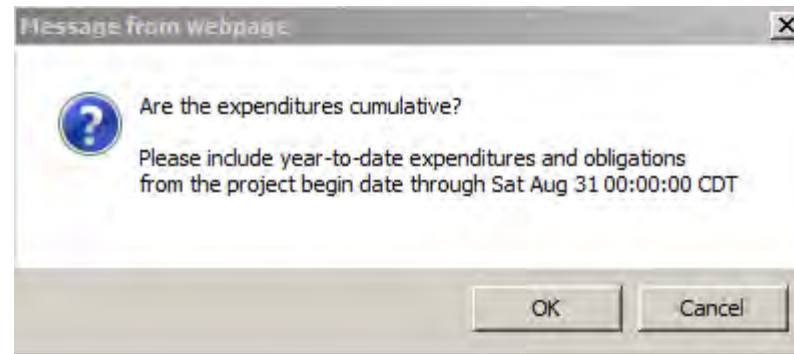




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**This message is to confirm that all expenditures are cumulative (i.e. year-to-date).**

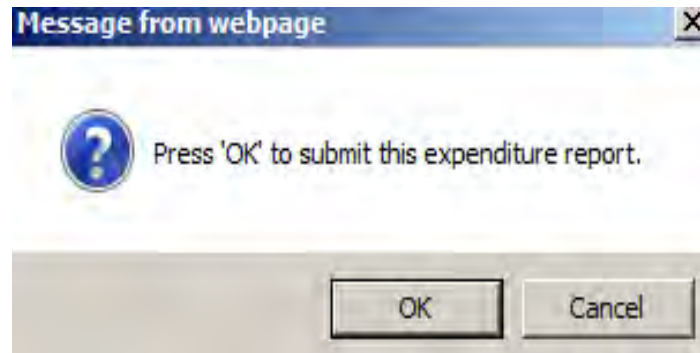
**Choose "Ok" to continue or "Cancel".**



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**This message is to submit the report to the next approval level (e.g. Administrator or ISBE).**



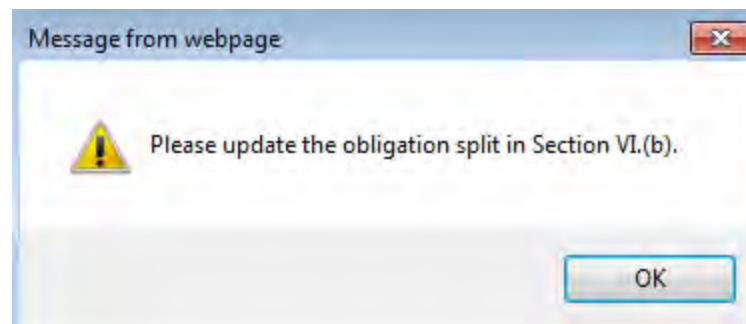
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## Leaving outstanding obligations split fields blank

This message will appear:





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## ELECTRONIC EXPENDITURE REPORTS CONFIRMATION SCREEN

Entity Name

Project Number :

**Your Expenditure Report has been Successfully Submitted to ISBE - Thank You!**

It is recommended that you print this confirmation screen for your records.

Entity Name	
Program Name	
Project Number	
Expenditures Thru Date	
Expenditures Submit Date	
Total (Exp+Oblig)	
Date & Time	

Close Window

Return To Main Screen

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**This message confirms that the expenditure report has been successfully submitted to ISBE by the local education agency administrator.**

# Questions?

**FUNDING and DISBURSEMENTS DIVISION**

**217/782-5256**

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**Marj Beck:** [mbeck@isbe.net](mailto:mbeck@isbe.net)

