



ECACE
EARLY CHILDHOOD ACCESS
CONSORTIUM FOR EQUITY

**Budgets and Periodic Financial
Reporting
June 16, 2022**



**Illinois
State Board of
Education**



**Governor's Office of
Early Childhood Development**





AGENDA

- Funding Requirements
- Things We Are Noting in Budgets
- Overview of the Reporting and Payment Request Process and Timeline
- Periodic Program Reports – coming soon
 - Likely schedule a webinar for next week on program reports
- Key Contacts
- Other Updates, Reminders, etc.
- Question/Answer

Funding Source/Regulations

Source of Funds:

- Federal funds – Child Care and Development Block Grant Stimulus funds
- All typical federal regulations apply
- When in doubt – 2 CFR 200 Subpart E, Cost Principles
 - Be necessary and reasonable for the performance of the Federal award;
 - The cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

Funding Source/Regulations

Generally Not Allowable

- Food – very limited allowances - when the objectives of the activity or grant cannot be completed without it
 - For example – 6 hour conference, with lack of available food options
 - Must be able to demonstrate it is reasonable and necessary
- SWAG – Tchotchkes are not allowed

Prior Approval and Limited Allowability

- Stipends for students
 - We are working w/IDHS to determine when and how these can be used.
 - These require written authorization and may/may not be allowable.
 - Must have appropriate controls in place to ensure being spent as intended.

Importantly, students are receiving funding up the **full cost of attendance through their scholarship.

- This is funding to cover things like books, transportation, room and board, etc. So, the stipend will have to be justifiable.
- Full cost of attendance is determined by each institution. (look on website or ask FAA)

- <https://studentaid.gov/help-center/answers/article/what-does-cost-of-attendance-mean>

- <https://fsapartners.ed.gov/knowledge-center/fsa-handbook/2020-2021/vol3/ch2-cost-attendance-budget>

Other Potential Flags

- Incorrect categories (GATA is very specific)
 - Computers, hotspots, printers go in supplies
- Lack of detail – can't determine how things are calculated, what they are for
 - Cant determine if reasonable, necessary- no justification; (why is going to X conferences needed to complete the work? Provide justification)
- Are not aligned to grant work
 - For elementary course development or special education course development
- Funding for financial holds – typically in grant exclusive
- No break down of all three fiscal years
- Doesn't seem to align with the implementation plan – lots of “stuff” purchased but not a lot of personnel/time and/or plan to complete Consortium work
- Missing – mentors, debt relief
- Things not calculated correctly
- Issues with indirect cost
- ***Flag** – The Consortium is subject to Open meetings Act, and will likely be in person soon – travel costs?

Quarterly Payment Request/Reporting

Three reports/two documents for reporting:

- 1) Payment Request + Periodic Financial Report (1 Excel File, which you should have received)
- 2) Periodic Program Report – **Coming Soon**
 - Deliverables, Program Standards/Measures

*Subject to change next fiscal year, as we have an annual agreement w/IDHS and as we learn more about what's needed.

Reports and payment requests are due within **15 days of the end of the Quarter** or we can not guarantee payment. This is particularly important at the end of the fiscal year (e.g., the July report and payment request).

- July 15* - *end of fiscal year close out*
- Oct 15
- Jan 15
- April 15

This is really important, as we have to compile and report to IDHS by 30 days after the end of the quarter.

Payment Requests & PFR

Process: Reimbursement

- You submit to us; we submit to IDHS; IDHS reimburses; we reimburse you

Format: Excel Template Provided

- Looks very similar to the GATA Budget Template
- Replica of the IDHS Template – so we have alignment and can quickly compile
- Rolls up into the Periodic Financial Report (GATA Required)

The screenshot shows an Excel spreadsheet with the following structure:

Budget Expenditure Categories:		TOTAL BUDGET	Total Earned				
			Q1 (July -Sept)	Q2 (Oct -Dec)	Q3 (Jan -Mar)	Q4 (Apr -June)	YTD (Q1-4)
1	Personnel (salaries & wages)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Fringe benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Contractual services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Consultants (Prof Services)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Construction						
9	Occupancy (rent & utilities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Research & development						
11	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Training & education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Direct Administrative Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Miscellaneous costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15a	Grant Exclusive						
16	TOTAL DIRECT COSTS (1-15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Costs State Grant Funds						

Annotations in the image:

- A blue arrow points to a blue cell in the 'Grantee Name' field with the text: "Enter the agency name information. Type in the blue cells. See bottom of page also".
- A red box with a black border contains the text: "Do NOT type in these cells - the information will be pulled from other sheets".

Sheets are protected to lock cell that should be auto-filled. No password to unprotect if you find an issue. Otherwise, please leave formulas in place.

TotBud

- Summary of the Budget and Quarterly Expenditures
- Mostly auto-populated
- Basic info at the top

The screenshot shows the Microsoft Excel interface with the 'Review' tab selected. The spreadsheet contains the following data:

Illinois Board of Higher Education		Fiscal Year		2022			
Grantee Name:		FEIN #	DUNS #	CSFA:	CFDA(s)		
				601-00-2859			
Agreement Period:		August 1, 2021 - June 30, 2024		Grant #			
Budget Expenditure Categories:		TOTAL BUDGET	Total Earned				
			Q1 (July -Sept)	Q2 (Oct - Dec)	Q3 (Jan -Mar)	Q4 (Apr - June)	YTD (Q1-4)
1	Personnel (salaries & wages)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Fringe benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Contractual services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Consultants (Prof Services)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Construction						
9	Occupancy (rent & utilities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Research & development						
11	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Training & education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Direct Administrative Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Miscellaneous costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15a	Grant Exclusive						
16	TOTAL DIRECT COSTS (1-15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Costs State Grant Funds						

Annotations in the image:

- A blue arrow points to a blue cell in the 'Grantee Name' row with the text: "Enter the agency name information. Type in the blue cells. See bottom of page also".
- A red box with the text: "Do NOT type in these cells - the information will be pulled from other sheets" is located over the budget table columns.

Sheets are protected to lock cell that should be auto-filled. No password to unprotect if you find an issue. Otherwise, please leave formulas in place.

FY22 Tab

- Most information entered in this sheet
- Basic info like who completed the report and their contact information
- Enter your approved budget (Col C)
- Include monthly expenditures from August 1, 2021

Illinois Board of Higher Education										2022			
Grantee Name:		Grant #:	CSFA:	CFDA(s)	Appropriation #: state use only		FEIN #	DUNS #	Date prepared:	(j) Agreement Period:			
0		0	601-00-2859	0			0	0		August 1, 2021 - June 30, 2024			
<p>By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).</p>													
Name & Title of Authorized Grantee Representative:					date submitted	E-mail:			Telephone #:				
Budget category:	Approved Budget	Monthly Expenditures								% requested to date			
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD					
1 Personnel (salaries & wages)										\$ -	#DIV/0!		
2 Fringe benefits										\$ -	#DIV/0!		
3 Travel										\$ -	#DIV/0!		
4 Equipment										\$ -	#DIV/0!		
5 Supplies										\$ -	#DIV/0!		
6 Contractual services										\$ -	#DIV/0!		
7 Consultants (Prof Services)										\$ -	#DIV/0!		
8 Construction										\$ -	#DIV/0!		
9 Occupancy (rent & utilities)										\$ -	#DIV/0!		
10 Research & development										\$ -	#DIV/0!		
11 Telecommunications										\$ -	#DIV/0!		
12 Training & education										\$ -	#DIV/0!		
13 Direct Administrative Costs										\$ -	#DIV/0!		
14 Miscellaneous costs										\$ -	#DIV/0!		
15a Grant Exclusive										\$ -	#DIV/0!		
16 TOTAL DIRECT COSTS (1-15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
17 Indirect Costs										\$ -	#DIV/0!		
18 Total Costs State Grant Funds (16+17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Scroll down for June

PFR

- GATA required Periodic Financial Report
- Typically, this is completed quarterly
- This year, you will need to submit all four quarters at once, by July 15 (e.g., all four PFR tabs)

STATE OF ILLINOIS									
PERIODIC FINANCIAL REPORT									
			(b) Grant Number 0		(c) CSFA 601-00-2859		(d) CFDA(s) 0	(e) Appropriation Number(s) (State Agency Use Only)	
(g) DUNS 000000000			(h) Program Name and/or Code ECACE					(i) Date Prepared	
thru		06/30/24		(k) Report Period 07/01/21 thru 09/30/21		(l) Final Report for Award Period		(m) No changes from prior reporting period and/or No new expenses	
(o) Approved Indirect Co			(q) List of Restrictions:						
Yes		No		(s) Specify Match:					
N/A									
(u) Program Income (In current report)				(v) Interest earned (Award to Date)			(w) Interest earned (In current reporting period)		
\$0.00							\$0.00		
(y) Current Approved Budget			(z) Grant Expenditures				(aa) Current Period Match		
Approved Budget	Remaining Balance Available	Expend %	Current Period Grant Expense	Prior Approved Grant Expenses	Grant Expense Adjustment	Post-Adjustment Grant Expenses (award to date)	Cash	In-kind	Total
\$0.00	\$0.00	N/A	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -
\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -

PFR – Q1-4 – Top Portion

STATE OF ILLINOIS									
PERIODIC FINANCIAL REPORT									
(a) Grantee Name 0			(b) Grant Number 0		(c) CSFA 601-00-2859	(d) CFDA(s) 0	(e) Appropriation Number(s) (State Agency Use Only)		
(f) FEIN Number 000000000		(g) DUNS 000000000		(h) Program Name and/or Code ECACE				(i) Date Prepared	
(j) Agreement 08/01/21 thru 06/30/24			(k) Report Period 07/01/21 thru 09/30/21		(l) Final Report for Award Period		(m) No changes from prior reporting period and/or No new expenses		
(n) Indirect Cost Rate:		(o) Approved Indirect Co							
(p) Program Restrictions:		Yes	No	(q) List of Restrictions:					
(r) Mandatory Match %:		N/A		(s) Specify Match:					
(t) Program Income (Award to Date) \$0.00		(u) Program Income (In current reporting period) \$0.00		(v) Interest earned (Award to Date) \$0.00		(w) Interest earned (In current reporting period) \$0.00			

- Most auto-populated
- Need to include at the top:
 - Date prepared
 - Program Income in current reporting period
 - Interest Earned in current reporting period

PFR – Q1-4 – Middle Portion

(x) Category/Program Expenses	(y) Current Approved Budget			(z) Grant Expenditures				(aa) Current Period Match			(bb) Total Match (Award to Date)
	Approved Budget	Remaining Balance Available	Expend %	Current Period Grant Expense	Prior Approved Grant Expenses	Grant Expense Adjustment	Post-Adjustment Grant Expenses (award to date)	Cash	In-kind	Total	
Personnel	\$0.00	\$0.00	N/A	\$ -	\$ -		\$ -			\$ -	\$ -
Fringe Benefits	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Travel	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Equipment	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Supplies	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Contractual	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Consultant	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Construction	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Occupancy	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Research & Develop	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Telecommunications	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Training & Education	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Direct Admin	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Misc Costs	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
Grant Exclusive	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
(cc) TOTAL DIRECT EXPENSES	\$0.00	\$0.00	n/a	\$ -	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -
(dd) Indirect Costs	\$0.00	\$0.00	n/a	\$ -	\$ -		\$ -			\$ -	\$ -
(cc) TOTAL EXPENDITURES	\$0.00	\$0.00	n/a	\$ -	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -

- Most auto-populated
- Check to see if information is accurate
- Open fields:
 - *Grant Expense Adjustment* Enter any adjustments / corrections needed to restate expenditures reported in a prior period.
 - *Cash* contributed during the grant program – *Optional this year, may use for legislative reporting next year*
 - *In-kind* contributed during grant program – *Optional this year, may use for legislative reporting next year*

PFR – Q1-4 – Bottom Portion/Certification

GRANTEE CERTIFICATION (2CFR 200.415)		
By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, fals statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).		
(ff) Name and Title of Authorized Grantee Representative:		(gg) Date Submitted:
(hh) E-mail:	(ii) Telephone Number:	
STATE AGENCY USE ONLY		
(jj) Name and Title of <u>State Agency</u> Individual Authorized to Approve Report:	(kk) Date Received:	(ll) Date Approved:

- Contact information and date submitted

Other Miscellaneous Information

- **Budget Revision:**

- Please let us know asap if you want to revise based on this meeting (or wait until we return it)
- The budget modification is only needed if the budget line will be exceeded by 10% or \$1000, whichever is greater.
- Generally, we are guessing much of the FY22 funding will need to be reallocated to FY23 and FY24. We are working on a process for this.
- *If budget revisions are needed, we will work with you on how this plays out for billing and budgets this fiscal year.*

Other Miscellaneous Information

- **FY23 Internal Controls Questionnaire:**

- Please make sure your FY2023 ICQ is completed in the GATA system
- This will hold up payment next fiscal year

- **Contacts:**

- Unless told otherwise, we are including the following people in communications about grant work
- From the Application:
 - Program contact
 - Business Contact
- From the Grant Agreement – Grant contact
- Please send any additional contacts to ecace@ibhe.org – but please be thoughtful and only send a small number. To the degree possible, please coordinate within your institution.

Periodic Program Reporting Template

- **Template coming soon**
- **Will be aligned to:**
 - Exhibit B: Deliverables and Exhibit E/F: Measures/Standards
 - Implementation Plan,
 - Mentors,
 - CDA, AAS,
 - Student supports,
 - Debt relief,
 - Outreach to students and engaging employers,
 - Institutional teams, etc.)
- We understand that much of the work is just getting started.
- Reporting on Goals will largely be a separate process – more info coming soon.

Contact and Questions

- Please send all reports to ecace@ibhe.org
- Feel free to contact me Chadwick@ibhe.org or ecace@ibhe.org with questions