

Illinois State Library  
Library Services & Technology Act (LSTA)  
Funded Grants  
Administrative Manual  
CFDA 45.310



*LSTA Funding is awarded by the Illinois State Library, a Division of the Office of Secretary of State, using funds provided by the U.S. Institute of Museum and Library Services, under the federal Library Services and Technology Act.*



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**CONTACT THE ILLINOIS STATE LIBRARY**

**Email reports and amendment requests to:**  
isl\_grants@ilsos.net

**Mail written correspondence to:**  
Grants & Programs, Room 410  
Illinois State Library  
300 South Second Street  
Springfield, Illinois 62701-1796

**All Grant Monitors can be reached at 800-665-5576 x2**

**Library Development Fax: 217-782-1877**

**Literacy Fax: 217-785-6927**

## LSTA PROGRAM OVERVIEW

The Federal Library Services and Technology Act (LSTA) is authorized by Public Law 101-81. LSTA grant funds are provided by the Institute of Museum and Library Services (IMLS). IMLS is the primary source of federal support for the nation's 123,000 libraries and 17,500 museums. The Institute's mission is to create strong libraries and museums that connect people to information and ideas.

Through the Grants to States program, (*Catalog of Federal Domestic Assistance*, number 45.310), IMLS provides LSTA funds to state libraries using a population-based formula.

Illinois has four state goals to use the federal-fiscal-years 2013 through 2017 LSTA funds in support of library services on behalf of the people who live and work in Illinois.

- Goal 1: Access to Information and Ideas. Position the Illinois library community to extend library services for all Illinois residents by providing access to information and ideas. This position is supported by providing diverse resources, whether virtual or tangible, embracing technology and sharing resources.
- Goal 2: Lifelong Learning. Position the Illinois library community as an educational anchor that provides experiences supporting lifelong learning and information fluency to address the diverse needs of Illinois residents.
- Goal 3: Reading. Position the Illinois library community to further a literate Illinois by creating a reading culture that encourages reading fluency for recreation and/or education.
- Goal 4: Innovation, Research and Discovery. Position the Illinois library community to provide quality library and information services through research and discovery, best practices, innovation and engaging strategies.

These goals may be accomplished through statewide initiatives and services, grant competitions or cooperative agreements that develop and advance access to library resources, connectivity and services as detailed in the *FY2013 - FY2017 Long Range Plan for the Use of Library Services and Technology Act Funds in Illinois*. <http://www.cyberdriveillinois.com/departments/library/grants/lsta.html>

## FFATA COMPLIANCE

The Federal Funding Accountability and Transparency Act Implementation (2 CFR Part 170) requires that awards made with federal funds are made available to the public via a single, searchable website, which is [www.USASpending.gov](http://www.USASpending.gov). The Illinois State Library will comply with the FFATA legislation by reporting all LSTA grant awards equal to and greater than \$25,000. Projects are described only by the title. Therefore to show good stewardship of federal funds, it is essential that project titles emphasize the provision of library services or opportunities for learning.

## GUIDELINES FOR PROGRAM INTEGRITY

The Illinois State Library distributes the LSTA appropriation to support statewide initiatives and services; and sub-grant competitions or cooperative agreements to public, academic, school and special libraries; regional library systems and library organizations as defined in 23 IL ADC 3030.10. Libraries must meet the requirements of full membership in a regional library system to be eligible to receive these funds.

LSTA funds are awarded for a specific purpose. The parameters of what may be paid for with grant funds are outlined in the contract and approved amendments. LSTA funds may NOT be used for any other purpose.

Grant funds may not be expended or obligated until the start date listed in the contract; however there are initial steps that should take place once the grant award letter is received.

- The contract must be signed and returned. The contract represents a legal agreement for federal financial assistance, and requires compliance with all applicable state and federal laws and regulations. All copies must be signed with the original signature of an authorized person (library director,

superintendent, fiscal officer, etc.) and returned to the Illinois State Library. Once the contract has been executed, a signed copy is returned to your agency.

- Preliminary work that does not require LSTA funds to be obligated may be done between the time the award letter is received and the official start date of the contract. This may include the review of professional selection tools and having non-binding conversations with vendors, but wait until after the start date of the project to submit purchase orders or sign contractual agreements. It is appropriate to contact partnering agencies to reconfirm their role in the project but do not schedule meeting dates until the effective date of the contract.
- Talk with the bookkeeping, financial staff or the grants and contracts department to prepare for fiscal requirements. Consider review of procurement procedures, posting job positions, record keeping, tracking time for employees paid with LSTA funds, paying bills, timely reporting and audit requirements. Provide the accounting staff and auditors with the *Catalog of Federal Domestic Assistance*, or CFDA, number 45.310, for LSTA funded projects.
- Gather baseline statistics to use for comparison purposes later to evaluate and report whether or not the project is meeting its objectives. Refer to methods and evaluation techniques as written in the approved application and set up the mechanism early for gathering statistics to show results and impact on the intended audience.

An agency cannot be reimbursed for any funds disbursed, obligations or financial agreements made prior to the start date of the contract.

Failure of the library to spend funds in accordance with the application or approved amendment may result in ineligibility for future grants for a period of one year. 23 IL ADC 3035.140 (d)

### RELEASE OF GRANT FUNDS

For grant awards payable by reimbursement, your agency must first spend local funds on the project, and then request reimbursement on the Financial Reports. Submission of a timely Financial Report, in October, January, April and July will generate reimbursement within six to eight weeks. Late reports will delay reimbursement.

Use the Illinois Comptroller's web site to determine if a check has been issued. <http://www.ioc.state.il.us/>

1. In the top bar, click on "Financial Inquiries" then "Vendor Payments."
2. Enter the agency's federal employer identification number (FEIN) without the dash.
3. Click on "Payments."
4. Use the drop down box to change the 'select an agency' field to "350 Secretary of State."
5. Click "Find Warrants."

When a check has been issued, details are displayed on this screen. The "issue date" is when the Comptroller's office processed the payment. The "paid date" lists when the State Treasurer cleared the check. If a payment does not display on this screen, it has not been processed yet.

### ALLOWABLE AND UNALLOWABLE EXPENDITURES

Here is a sampling of activities that **cannot** be paid for with LSTA funds:

- ⊙ Advocacy, lobbying and "influencing" related to a yes/no vote
- ⊙ Activities or purchases outside the scope and intent of the approved project
- ⊙ Social activities and entertainment costs (e.g., tickets and travel to shows or sporting events)
- ⊙ Food, refreshments beverages and gratuities or food service supplies such as paper plates
- ⊙ Computer hardware or paying for an internet connection unless your agency certifies and is compliant with the Children's Internet Protection Act (CIPA) which requires filtering

- ⊙ Gifts and personal items including gift cards or certificates, donations, T-shirts, water bottles, mugs
- ⊙ General library promotional items:
  - Not allowed: Library bags, pens, buttons, key chains, pins, magnets and any giveaways that promote the library in general
  - Allowed: Supplies that are educational and integral to project activities such as books for a participant's home library
- ⊙ Public relations or advertising of general library services, although you may, and are encouraged to do public relations and advertising for specific services or programs you are providing using LSTA funds
  - Not allowed: "Come to the library, it's a great place to learn."
  - Allowed: "Come to the library's information literacy program, and learn how to search the databases provided with LSTA funds."
- ⊙ Literacy Programs may not use grant funds to purchase equipment 23 IL ADC 3035.220(d) 15

The federal administrative requirements are applicable to and flow through the LSTA program. The Code of Federal Regulations (CFR) and Office of Management and Budget (OMB) Circulars rules may differ so use the provisions based on the Internal Revenue classification for your agency.

The uniform administrative requirements are:

- 2 CFR 225 – Cost principles for state, local, and Indian tribal government  
[http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105_a87.pdf)
- 2 CFR 220 – Cost principles for educational institutions  
[http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105\\_a21.pdf](http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105_a21.pdf)
- 2 CFR 230 – Cost principles for non-profit organizations  
[http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105\\_a122.pdf](http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105_a122.pdf)

The provisions of Circular A-102's common rule apply to public libraries and libraries governed by state and local governments. [http://www.whitehouse.gov/omb/circulars\\_index-slg](http://www.whitehouse.gov/omb/circulars_index-slg)

The provisions of 2 CFR Part 215 apply to institutions of higher education, hospitals, nonprofit organizations, as well as for-profit organizations. (Formerly OMB Circular A-110) <http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part215.xml>

### **CHILDREN'S INTERNET PROTECTION ACT**

The agency awarded the funds must agree to comply with all federal and state laws, rules, and regulations that govern federal LSTA funds administered by the State of Illinois. This includes compliance with the Children's Internet Protection Act (CIPA).

Congress passed CIPA in 2000 with the intent of protecting minors from visual depictions that are obscene, child pornography or materials considered harmful to minors. CIPA requires public schools, public libraries, and consortia that include public schools and public libraries to filter all computers that access the Internet if they accept certain federal funds, including LSTA funds.

If LSTA funds are used to purchase computers or pay an Internet Service Provider, libraries must make a good faith effort to block visual depictions that are obscene, that are child pornography or that are harmful to minors. CIPA defines minors as persons below the age of 17. CIPA also requires the library to implement an Internet Safety Policy that addresses: access by minors to inappropriate matter on the Internet as defined by local library board; safety of minors when using email; unauthorized access; unlawful activities by minors; unauthorized disclosure of personal information about minors; and measures to restrict minors' access to harmful materials.

<http://www.fcc.gov/guides/childrens-internet-protection-act>

### OBLIGATING GRANT FUNDS

100% of the grant funds must be expended or obligated at ending date of the contract.

All grant funded activities must conclude by the ending date of the contract. This includes programs, personnel and contractual agreements.

Grant funds are considered expended (liquidated or disbursed) on the date payment is made. Grant funds are considered obligated as indicated below:

If the obligation is for:	The obligation is made:	Payment must be made:
Services performed by an employee (Personnel)	The date the service is performed	Obligated funds may be paid out for up to 45 days after the end of the contract
Services provided by a vendor or speaker (Contractual Services)	The date a binding, written commitment to obtain the services is signed e.g., execution of a contract with a vendor or speaker	Obligated funds may be paid out for up to 45 days after the end of the contract
Rental of equipment or facilities (Contractual Services or Other)	The date the item is used	All funds must be paid out prior to the end of the contract
Travel or registration fee (Travel)	The date the travel is taken or date of attendance	All funds must be paid out prior to the end of the contract
Acquisition of equipment or supplies (Materials, Supplies & Equipment)	The date a written commitment to acquire the item is submitted, e.g., submission of a purchase order	Obligated funds may be paid up to 45 days after the end of the contract

### PAYING EMPLOYEES WITH LSTA FUNDS

Payroll documentation must be kept for time spent performing project related tasks for all employees compensated with LSTA funds. The Illinois State Library recommends using timesheets that are parallel to payroll periods, to clearly track time and activities compensated with grant funds. The employee or supervisor having firsthand knowledge of the employee's work should sign this with a copy of the timesheet(s) kept in the grant file and made available to auditors. It is not necessary to submit timesheets to the Illinois State Library unless asked.

**Full Time Staff:** LSTA funds and salary may never be paid for the same hours worked or tasks completed. Consider what a prudent person would do under similar circumstances. LSTA funds are not intended as an "overtime windfall."

To maintain the integrity of the program, if 100% of an employee's wages are paid with LSTA funds, that employee must dedicate 100% of their time to project related tasks and activities.

Consider the relationship of the task/activity to the grant-funded project:

1. Does the task or activity result in a direct benefit to the grant program?
2. Can the task or activity be easily and accurately traced back to the grant program?

If the answer to both of these questions is yes, then the time is allowable and compensation with grant funds is appropriate.

**Part Time Staff:** Part-time staff may have hours added to their schedule to work on an LSTA funded project. For example, Sue works part-time at the library, and extra hours have been added to her schedule to work on the grant activities.

Sue works:

55% of her time on general library responsibilities  
45% of her time on LSTA Grant A

Sue's salary and benefits may be allocated:

55% funded with local or other funding sources  
45% funded with LSTA Grant A funds

Use other funding sources to pay for work done outside the scope of the grant-funded project. If employees are assigned to more than one grant funded project, payroll expenditures must be supported by appropriate time distribution records.

### PROJECT MODIFICATIONS AND AMENDMENTS

Unfortunately, no matter how carefully a project is planned, sometimes things do not go as expected.

A change in the use of funds from that stated in the executed contract always requires prior written approval. Amendment requests must be in writing, preferably on letterhead and may be submitted by mail, fax or email to:

Grants & Programs, Room 410  
Illinois State Library  
300 South Second Street  
Springfield, Illinois 62701-1796

Fax to: (217) 782-1877.

Email the amendment as an attachment to: [isl\\_grants@ilsos.net](mailto:isl_grants@ilsos.net)

**Non-substantial** reasons to modify an LSTA project might include weather, changes in project personnel or slight variations in the costs of materials purchased.

The Illinois State Library allows the project director to make non-substantial changes as long as the modification does not change the essence of the goals or objectives of the project. For example, rescheduling the date of an approved activity is considered non-significant.

- *The project director and/or contact information have changed.*  
As soon as possible, notify the Illinois State Library in writing with updated contact information for the Project Director. Include changes in name, telephone number, email address, and mailing address.
- *News Flash . . . Blizzard Hits Illinois . . . Library Program Rescheduled . . .*  
Report any challenges and how they are being addressed or resolved in the next quarterly report.
- *Actual costs are slightly different than the amount budgeted (10% or less).*  
Slight differences between actual costs and the approved budget are common. Calculate 10% of the total LSTA award. You have the flexibility to vary from the approved budget lines providing the potential to overspend any combination of budget lines is 10% or less of the total grant award, with no change to the total funding amount.

**Substantial deviations** require a contract amendment, due May 1, before proceeding.

- *Actual costs are substantially different than the budget (more than 10%).*  
The potential to overspend any combination of budget lines by more than 10% of the total grant award is considered substantial and requires prior approval from the Illinois State Library.
- *Funds are necessary in a budget line that is \$0.*  
An increase to a budget line approved at \$0 is considered a substantial change and requires prior approval.
- *Substantial revisions that alter the program outcomes or the target audience.*  
The contract is a legally binding document including legal responsibilities, approved project activities and expenditures. Occasionally, a major challenge will occur and the only viable solution is to rework the

project. Any major deviation from the contract, such as a change in the focus of the project plan, target audience or project objectives require an amendment.

Requests to amend the contract must be submitted no less than two full months (60 days) prior to the end of the contract to allow sufficient time for the amendment to be executed before the contract expires.

**Procedure to request a budget amendment:**

- Call your grant monitor if a budget amendment appears to be necessary.
- Submit the Budget Amendment Request form. Include the current budget (showing all budget lines and amounts) as well as the requested budget changes.
- An explanation justifying the change must accompany the Budget Amendment Request form.

**Procedure to request a program amendment:**

- Call your grant monitor if a major change in the program or activities appears to be necessary.
- Send a written request. State the challenge(s), what aspect of the program needs revision, and the proposed solution.
- Usually, an amendment to the program results in a corresponding budget amendment, so please submit both at the same time.

It takes approximately six weeks to process a contract amendment. The Illinois State Library will notify the project director of the decision to approve the amendment or will ask for clarification. When an amendment is approved, the Illinois State Library will mail a contract amendment to your agency's administration for signature.

Until the contract amendment is executed, (signed by a representative of the Office of the Secretary of State) and returned to your agency, the previous contract and its budget and program continue to be in effect. Therefore, reports must continue to use the original budget; and requests for reimbursement may not use the new budget amounts until the contract amendment has been executed.

**MONITORING**

As the agency awarding the LSTA funds, the Illinois State Library has a vested interest to monitor compliance with applicable requirements and the appropriate use of grant funds. Monitoring may take various forms such as the review of financial and programming reports, electronic conversations (e.g., email, telephone, videoconference) with the project director and/or appropriate personnel or in-person meetings. Monitoring will include a discussion on issues such as the overall progress of the project, challenges and successes, fiscal and audit responsibilities.

This monitoring will be noted in grant files maintained by the Illinois State Library and should also be noted in grant files maintained by the agency awarded the grant.

Project directors are encouraged to contact their monitor any time there is a question or concern.

**PROJECT PROMOTION**

Publicity should happen before, during and after your project. You are encouraged to promote grant related services and programs and the results. Please acknowledge the Institute for Museum and Library Services (IMLS) and the Secretary of State/Illinois State Library (SOS/ISL).

- At programs or public events specifically related to your grant, acknowledge IMLS and the SOS/ISL verbally.
- Press Announcements: Include an acknowledgement of IMLS and the SOS/ISL in press releases. At press events, acknowledge IMLS and the SOS/ISL orally.

- Web Sites: Acknowledge IMLS and the SOS/ISL where grant information is posted.
- Printed Materials: Include the following statement in publications (fliers, websites, posters, manuals, articles, etc). For posters, use a font size to ensure that the funding statement is legible from a distance.

Funding for this grant was awarded by the Illinois State Library, a Department of the Office of Secretary of State, using funds provided by the U.S. Institute of Museum and Library Services, under the provisions of the Library Services and Technology Act (LSTA).

- Books do not need special book plates or labels.

Save two separate copies of all significant publications (posters, manual, articles, etc) to mail to the Illinois State Library any time during the project, but prior to July 15. A copy will be forwarded to IMLS.

Send a thank you note to your federal legislators letting them know how federal LSTA dollars are being used in their home district. <http://www.elections.il.gov/districtlocator/districtofficialsearchbyaddress.aspx>

## REPORTS

**Report Forms** are available on the Illinois State Library's website at:  
[http://www.cyberdriveillinois.com/departments/library/grants/grant\\_reports.html](http://www.cyberdriveillinois.com/departments/library/grants/grant_reports.html)

Submit reports by email to: [isl\\_grants@ilsos.net](mailto:isl_grants@ilsos.net)

Reports demonstrate accountability for state and/or federal grant funds. Late reports can delay payments and jeopardize an agency's eligibility to receive future grant funds. Failure of the grant recipient to file required reports on a timely basis or to expend all grant funds may result in suspension of future grant awards for the period of one year. 23 IL ADC 3035.140 (d)

Grant funds must be obligated and activities conclude on or before the ending date listed in the signed agreement. Funds remaining that are not encumbered (obligated) at the end date of the grant period must be refunded to the Illinois State Library within 45 days after the grant end date.

Reports start and end based on the terms of the contract.

If no activities or obligations/expenditures occurred during any given quarter, the reports are still due. In this instance, submit the Financial Report showing \$0 for the appropriate reporting period. Submit a Narrative Report indicating no activity and why, e.g., school is closed for the summer.

- **The Quarterly Financial and Narrative Reports are due at the Illinois State Library no later than 15 days after the close of each quarter.** Quarters are defined as: January-March; April-June; July-September; and October-December of each calendar year. Reports must be submitted for each quarter represented within the dates of the grant agreement.
- **Encumbrance Report:** This final financial report is required for all grantees with grant funds encumbered (obligated) at the end of the grant period. The Encumbrance Report documents the liquidation of obligated grant funds during the 45 days after the end of the grant period. If all grant funds are disbursed at the end date of the grant period, the Encumbrance Report is not required.
- **Equipment Report:** An inventory report is due 45 days after the end of the grant period only for significant equipment/items costing \$5,000 or greater. This report is due annually for five years.
- **Final LSTA Narrative Report:** A final narrative report is due 60 days after the end of the grant period for all projects awarded federal Library Services and Technology Act (LSTA) funds. This narrative report is an overview of the whole project, includes statistical totals and is shared with the Institute of Museum and Library Services.

For example, for a project with an active contract from July 1 to June 30, the following timeline is in effect:

<b>Deadline</b>	<b>Report</b>
July 1	Contract begins; activities and obligation of grant funds may start
October 15	Quarterly Reports due covering July, August and September
January 15	Quarterly Reports due covering October, November and December
April 15	Quarterly Reports due covering January, February and March
May 1	Last day to submit a contract amendment
June 30	Contract ends; last day to obligate grant funds*; activities end
July 15	Quarterly Reports due covering April, May and June; Forward copies of significant publications to ISL Equipment Report due if required
August 15	All obligated funds are disbursed** (aka bills paid); Encumbrance Report due *Return grant funds not obligated
August 30	Final LSTA Narrative Report due
September 30	**Return encumbered funds not disbursed

**LSTA and the IPLAR** - Public libraries should report LSTA awards on the *Illinois Public Libraries Annual Report* (IPLAR) as federal LSTA funds: Operating Receipts By Source - Federal Government - LSTA Funds Received.

### **RETURNING GRANT FUNDS**

Sometimes, grant funds cannot be spent as planned. If it becomes necessary to return grant funds, make the check payable to "Secretary of State," write your grant number on the check or enclose an identifying cover letter and mail to:

Grants & Programs, Room 410  
Illinois State Library  
300 South Second Street  
Springfield, Illinois 62701-1796

Grant funds not obligated:

- If grant funds were issued upon execution of the contract, all grant funds not obligated by the end of the contract must be refunded to the Illinois State Library within 45 days.
- If grant funds being reimbursed, on the last quarterly report indicate the total grant funds that will not be requested and explain why.

Grant funds obligated but not disbursed:

- Any grant funds not paid out during the 45 days after the contract ending date must be refunded to the Illinois State Library within 45 days.
- On the Final Expenditure Report that documents the expenditure of obligated funds, indicate the amount of grant funds not liquidated.

## EQUIPMENT

All equipment purchased with LSTA funds must be reasonable and necessary for the provision of grant related services or activities. Individual items purchased for \$5,000 or more must be labeled as follows:

Purchased with LSTA Funds providing by the Secretary of State/ Illinois State Library using federal funds provided by the US Institute of Museum & Library Services

Contract # \_\_\_\_\_  
Date of Purchase \_\_\_\_\_

An Equipment Report on each item costing \$5,000 or more must be filed by July 15, or 15 days after the end of the grant period. This report is due annually for the five-year life of the equipment.

Contact the Illinois State Library before taking out of service any capital outlay purchase costing \$5,000 or more that was purchased with LSTA funds.

## AUDITS

All Secretary of State/Illinois State Library grantees that receive a combined cumulative total of \$175,000 or more from any of our administered grant programs are required to file their annual agency-wide audit upon completion of grant activity and completion of their annual agency audit. 23 IL ADC 3035.140 (e)

This is cumulative and includes all grant programs: LSTA grants, Per Capita grants, Disaster grants, Literacy grants, Construction grants, Educate & Automate grants, Project Next Generation, Live & Learn grants and Technology grants and any other grant programs awarded by the Secretary of State/Illinois State Library regardless of the funding source.

The agency-wide audit shall be for the corresponding state fiscal year(s) in which grant activities/expenditures occurred. Accordingly, agencies that are not on a July 1 - June 30 fiscal year may be required to file more than one audit that corresponds with all grant activity and expenditure.

Upon completion of your annual agency audit, please mail a copy to:

Accounting Department  
Illinois State Library  
300 S. Second Street  
Springfield, IL 62701-1796

Noncompliance with this request shall jeopardize future funding considerations.

## AFTER THE GRANT CONTRACT ENDS

- Retain records for LSTA funded projects for five years after the final report is submitted.
- Maintain equipment purchased for five years. For items \$5,000 or greater, submit an updated Equipment Report annually by July 15.
- Contact the Illinois State Library prior to printing or re-printing any documents, booklets, curriculum or materials that were created using LSTA grant funds. IMLS..."reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use for Federal Government purposes: (a) the copyright in any work developed under a grant, subgrant, or contract under a grant or subgrant." (45 CFR 1183.34) and any subsequent permission must incorporate the Federal interest." In addition, the Illinois State Library reserves this right for Illinois.
- This statement must appear in publications printed after the contract ends: *This publication is made possible by a grant from U.S. Institute of Museum and Library Services to the Secretary of State/Illinois State Library under the provisions of the Library Services and Technology Act.*