

WORKFORCE INVESTMENT ACT (WIA) LOCAL ADULT PROGRAM ACTIVITIES

FINANCIAL STATUS REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS. The Financial Status Report (FSR) entitled “WORKFORCE INVESTMENT ACT (WIA) - LOCAL ADULT PROGRAM ACTIVITIES” is the required mechanism for recipients to report program outlays (expenditures) for allowable adult activities funded through the Workforce Investment Act. Reported outlays (expenditures) and program income (addition method) must be reported on an accrual basis and cumulative by each funding source. Reports must also include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations.

States will be provided with software containing the required data elements (as identified on attached hard copy prototype format) for ease in reporting electronically via the Internet. Each State will be requested to provide an E-mail address which will be the point of Internet communication between the State and DOL. On-line reporting instructions and passwords will be issued to the E-mail address provided. A Personal Identification Number (PIN) will also be issued to a State-identified person who will be responsible for certifying that the data submitted is complete and accurate. When the PIN is entered by the specified State-level person, the data will become automatically accessible to DOL. Each State will be notified of the Regional Office individual (s) who will be responsible for reviewing the data. This individual (s) should be the point of contact for general reporting-related communications.

Financial reports are due no later than 45 days after the end of each quarter. A final financial report is required 90 days after the expiration of a funding period or the termination of grant support.

LINE ITEM INSTRUCTIONS.

- Item 1.** This entry should be “DOL/ETA” plus the Regional Office and Organizational Unit responsible for review of data submitted for this grant.
- Item 2.** This entry should be the grant number assigned by DOL, as it appears on the grant agreement.
- Item 3.** This entry should contain the complete name and address of the recipient organization.

- Item 4.** This entry should be the Employer Identification Number assigned by the U.S. Internal Revenue Service.
- Item 5.** This entry is for recipient use. It may be used for recipient account/identification number.
- Item 6.** Check yes only if this is the final report for the grant.
- Item 7.** Accrual box should be checked as program outlays (expenditures) and program income are required to be reported on an accrual basis.
- Item 8.** The "**funding year**" represents the Program Year or Fiscal Year (FY) of funds from which expenditures are being reported. Each year of funds available for expenditure under a WIA grant will require a separate FSR to be submitted.
- Item 9.** Enter beginning and ending dates of period covered by this FSR (Beginning of funding year through last day of reporting quarter.)
- Item 10.**
- a. TOTAL FEDERAL OUTLAYS** (accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
 - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, subgrantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
 - b. REFUNDS, REBATES** or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount shown on line 10a.
 - c. NET FEDERAL OUTLAYS** are Line a. minus Line b.
 - d. RECIPIENT OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES** should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec.185(f)(2)}
 - e. NET FEDERAL OUTLAYS** is the amount identical to Line c. Line e. equals Line c.
 - f. FEDERAL UNLIQUIDATED OBLIGATIONS** are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated

obligations to subgrantees and contractors. (State has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)

g. TOTAL FEDERAL OBLIGATIONS is the sum of Net Federal outlays (Line e.) and the Federal unliquidated obligations (Line f.) On the final FSR, Line g. must be zero.

h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (This line must be adjusted to reflect local area funds recaptured by a State, if retained by the State for Statewide Activities. Local area funds recaptured by a State and reallocated to other local areas would NOT require an adjustment to this line item.)

i. TRANSFERS FROM DISLOCATED WORKER PROGRAM ACTIVITIES refers to the aggregate amount of the 20% maximum of dislocated worker funds that is allowed to be transferred to the adult worker program with the consent of the Governor.

k. TRANSFERS TO DISLOCATED WORKER PROGRAM ACTIVITIES is the aggregate amount of the 20% maximum of adult program funds transferred to the dislocated worker program with the consent of the Governor

j. ADJUSTED TOTAL FEDERAL FUNDS AVAILABLE is the total funds available for this grant, including any transfers.

l. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds available (Line k.) and total Federal obligations (Line g.).

m. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.

n. UNDISBURSED PROGRAM INCOME is program income earned but not expended.

o. TOTAL PROGRAM INCOME REALIZED is the sum of Lines m. and n.

Item 11. Remarks

Provide any additional comments deemed necessary to further explain data reported. Also explain any changes to previously submitted data.

Item 12. Certification