



PEE DEE LWDA INSTRUCTION NUMBER: 22-001, Change 1

TO: Pee Dee Local Workforce Development Area Contractors

SUBJECT: Pee Dee LWDA Financial Reporting Requirements

EFFECTIVE DATE: Immediately

ISSUANCE DATE: September 8, 2023

EXPIRATION DATE: Indefinite

Purpose: The purpose of this instruction is to transmit a revised Financial Status Report Supplement (FSRS) and reporting requirement for the Pee Dee Local Workforce Development Areas Workforce Innovation and Opportunity Act (WIOA) Title I Youth Program. This is a locally developed financial reporting form which is based on the SC Department of Employment and Workforce's financial reporting requirements for local areas in the State. Forms and reporting requirements are subject to change as additional requirements are imposed by the SC Department of Employment and Workforce and/or the US Department of Labor.

For the WIOA Title I Youth Program, this instruction will supersede Pee Dee LWDA #22-001. All other programs remain subject to the guidelines of LWDA Instruction #22-001. The previously issued Request for Payment/Fiscal Report, Status of Funds Report, and Accrual/Projection Worksheet will also continue to apply to the Youth Program.

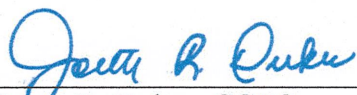
Background: Per Training and Employment Guidance Letter (TEGL) 9-22, supportive services that enable Workforce Innovation and Opportunity Act (WIOA) Title I Youth program participants to engage in work experiences count toward the 20% minimum work-based learning expenditure requirement. Local Workforce Development Areas (LWDAs) and subgrantees must report these additional expenditures on their monthly Financial Status Report (FSR) to ensure inclusion on the quarterly ETA-9130 submitted to the US Department of Labor (DOL). State and local reporting forms have been updated to facilitate the reporting of this new spending category.

Action Required:

Each Workforce Innovation and Opportunity Act contractor is required to discard old versions of the Financial Status Report Supplement and begin using the revised form beginning with the September 2023 reporting period. Therefore, the FSRS due on October 10, 2023 should reflect this change and include the cumulative amount of supportive services paid to enable participants to engage in work-based learning activities. All reports will continue to be due by 5:00pm on the 10th of each month for previous month ended.

If a report due date falls on Saturday, Sunday, or a holiday, reports must be received in the LWDA office by 5:00pm on the preceding workday. Reports must be e-mailed to Pamela Watts at pcwatts@peedeecog.org. A new Financial Status Report Supplement must be submitted each month for every open grant, even if no changes occurred since the previous reporting period.

Inquiries: Questions pertaining to this instruction should be directed to Joette Dukes at j-dukes@peedeecog.org.



Joette R. Dukes, CGFO
Workforce Development Director

PEE DEE REGIONAL COUNCIL OF GOVERNMENTS

WORKFORCE INNOVATION AND OPPORTUNITY ACT

YOUTH PROGRAM FINANCIAL STATUS REPORT SUPPLEMENT

INSTRUCTIONS

Reporting Requirements

- 1) The Financial Status Report Supplement (FSRS) is required on a monthly basis. Monthly reports are required to be submitted no later than the 10th of the following month.
- 2) A final FSRS is required at the completion of the award agreement as part of the grant closeout process. The final FSRS must be submitted no later than 60 calendar days after the grant end date.
- 3) All financial data is required to be reported cumulative from grant inception, through the end of each reporting period. Expenditure data is required to be reported on an accrual basis.
- 4) A separate FSRS is required for each program and each fund source awarded to a grant recipient.
- 5) The FSRS must be reviewed and emailed to Pamela Watts at pcwatts@peedeecog.org in its original Microsoft Excel format. Please ensure all documentation is signed and dated.

Line Item Instructions for the Financial Status Report

All yellow highlighted areas are fillable.

FSR #	Reporting Item	Instructions
1	Recipient Organization	Enter name and complete address including zip code.
2	Grant Number Assigned by PDRCOG	Enter the grant number assigned to the award by PDRCOG.
3	Grant Period From – To dates: (Month, Day, Year)	Indicate the beginning date establish in the grant agreement during which the funds are allowed to be expended.
4	Reporting Period End Date: (Month, Day, Year	Enter the last date of the month for which cumulative data is provided. For the final FSR, the reporting period end date shall be no later than the end date of the grant period.
Section 5 pertains only to Administration funds. These are costs not related to the direct provision of workforce services, including legal, accounting, and operator costs. See WIOA §683.215.		
5A	Salaries/Fringe Benefits	Enter the cumulative total amount of administration funds that was expended on salaries and fringe benefits.
5B	Operating Expenses	Enter the cumulative total amount of Administration funds that was expended on operating costs
5C	Indirect Cost	Enter the cumulative total amount of administration funds that was expended on indirect costs.
5D	Other	Enter the cumulative total amount of administration funds that was expended on costs that would not fall into one of the above categories. Please submit explanation.
5E	Total – Admin Expenses	This is an automatic calculation. It is the sum of administration expenses through the end of the reporting period.

Line #	Reporting Item	Instructions
Section 6 and 7 pertain only to Program funds. These are the non-administration costs of the program, broken down by staff, operating expenses, and participant costs.		
6A	Salaries/Fringe Benefits	Enter the cumulative total amount of program funds that was expended on salaries and fringe benefits.
6A (1)	Salaries/Fringe Benefits of Staff Working Directly with Participants	Enter the cumulative salaries and fringe benefits of only those staff working directly with participants (i.e. providing/conducting eligibility certification, case management, workshops & assessments). Do not include funds for time staff spent on other activities. (This is a subset of line 6A, not in addition to line 6A.)
6B	Operating Expenses	Enter the cumulative total amount of program funds that was expended on operating costs
6C	Indirect Cost	Enter the cumulative total amount of program funds that was expended on indirect cost.
6C (1)	Indirect Costs of Staff Working Directly with Participants	Enter the cumulative indirect costs of only those staff working directly with participants. (This is a subset of line 6C, not in addition to line 6C.)
6D	Other	Enter the cumulative total amount of program funds that was expended on staff and operating costs that would not fall into one of the above categories. Please submit explanation.
6	Additional Expenditure Data Required	
6a	Pay-for-Performance Expenditures	Enter the cumulative amount of expenditures for pay-for-performance contract costs. This line item should represent the total actual and accrued pay-for-performance contract expenditures. There is a pay-for-performance contract expenditure cap of ten percent.
6b	Pay-for-Performance Unliquidated Obligations	Enter any obligation incurred for pay-for-performance contracts for which an expenditure has not yet been recorded.
6c	Out-of-School Youth Expenditures	Enter expenditures for allowable program activities for participants meeting eligibility criteria for out-of-school youth.
6d	In-School Youth Expenditures	Enter expenditures for allowable program activities for participants meeting eligibility criteria for in-school youth.
7A	Assessment	Enter the cumulative total amount of program funds that was expended on assessment services.
7B	Education/Training	
7B(1)	High School Equivalency and Basic Skills	Enter the cumulative total amount of program funds that was expended on the education activity. This includes books, fees, and supplies <u>only</u> when included in overall tuition costs.
7B(2)	Occupational Classroom Training	Enter the cumulative total amount of program funds that was expended on classroom training, both occupational and prerequisite training. This includes books, fees, and supplies <u>only</u> when included in overall tuition costs.
7C	Work-Based Learning	
7C(1)	Work Experience or Internships	Enter the cumulative total amount of program funds that was expended on work experience and internships wages and/or stipends.

Line #	Reporting Item	Instructions
7C(2)	On-the-Job Training	Enter the cumulative total amount of program funds that was expended for on-the-job training reimbursements.
7C(3)	Registered Apprenticeship	Enter the cumulative total amount of program funds that was expended on on-the-job or classroom training as part of a registered apprenticeship.
7C(4)	Pre-Apprenticeship	Enter the cumulative total amount of program funds that was expended on pre-apprenticeship activities.
7C(5)	Youth Summer Employment Opportunities	Enter the cumulative total amount of program funds that was expended on Summer Youth Program Activities for wages and/or stipends.
7C(6)	Salaries/Fringe Benefits of Staff Working to Develop and Manage Work-Based Learning (WBL)	Enter the cumulative total amount of program funds that was expended on staff time working with employers to develop, monitor and facilitate Work-Based Learning opportunities, as well as staff time devoted to WBL orientation sessions for both participants and employers
7C(7)	WBL Incentives	Enter the cumulative total amount of program funds that was expended on incentives payments directly tied to the completion of Work Based Learning activities. This is a subset of youth incentives in 7D.
7C(8)	Supportive Services that Enable WBL Activities	Enter the cumulative total amount of program funds that was expended on supportive services directly tied to participation in work-based learning activities. This is a subset of supportive services reported in 7E.
7C(9)	Total WBL	This is an automatic calculation which is the sum of expenditures reported in 7C(1) through 7C(7).
7D	Youth Incentives	Enter the cumulative total amount of program funds that was expended on youth incentives.
7E	Supportive Services	Note: Supportive Services are categorized as those required to complete work-based learning activities and total supportive services, with the WBL supportive services being a subset of total supportive services.
7E(1)	Supportive Services – Transportation	Enter the cumulative total amount of program funds that was expended on supportive services for transportation.
7E(2)	Supportive Services – Child Care	Enter the cumulative total amount of program funds that was expended on supportive services for child care.
7E(3)	Supportive Services – Books, Supplies, Uniforms, Tools, Fees	Enter the cumulative total amount of program funds that was expended on supportive services for books, supplies, uniforms, tools and fees for applications, tests & certifications.
7E(4)	Supportive Services – Other	Enter the cumulative total amount of program funds that was expended on supportive services that are not included in 7E(1), (2), or (3)
7F	Other	Enter the cumulative total amount of program funds that was expended on participant costs that would not fall into one of the above categories. Provide an explanation.
7G	Total – Participant Costs	This is an automatic calculation. It is the sum of program participant costs through the end of the reporting period.
8	Total Program Costs	This is an automatic calculation. It is the sum of program expenditures through the end of the reporting period.
9	Total Actual & Accrued Expenditures	This is an automatic calculation. It is the sum of all grant expenditures.
10	Prepared by	Type name and contact information for the person who prepared the report.
11	Certification	Note: The certifying official should be someone other than the preparer and should be a higher ranking official. Preparers should not certify their own work. This individual should be on the authorized signature page in the required documentation.

Line #	Reporting Item	Instructions
11A	Typed or printed Name and Title of Authorized Certifying Official	Authorized certifying official must enter his/her typed signature and title
11B	Signature of Authorized Certifying Official	Authorized certifying official must enter his/her signed signature and title
11C	Telephone	Enter the telephone number (including area code and extension) of certifying individual.
11D	E-mail Address	Enter the e-mail address of the certifying individual.
11E	Date Report Submitted	Enter the date that the FSRS is submitted to PDRCOG in the format of month, day, year.

PEE DEE REGIONAL COUNCIL OF GOVERNMENTS

WORKFORCE INNOVATION & OPPORTUNITY ACT - FINANCIAL STATUS REPORT SUPPLEMENT

LOCAL YOUTH ONLY

1. Recipient Organization (Name and complete address including zip code)		2. Grant Number Assigned by PDRCOG	
		3. Grant Period	
		4. Report Period	
		Actual & Accrued Expenditures	
5. Administration Funds			
A. Salaries/Fringe Benefits			
B. Operating Expenses			
C. Indirect Cost			
D. Other (Specify)			
E. Total		\$0.00	
6. Program Funds - Staff & Operating Expenses			
A. Salaries/Fringe Benefits			
1. Salaries/Fringe Benefits of Frontline Staff that Provide Services			
B. Operating Expenses			
C. Indirect Cost			
1. Indirect Cost of Frontline Staff that Provide Services			
D. Other (Specify)			
E. Total - Staff & Operating Expenses		\$0.00	\$0.00
Additional Expenditure Data Required			
a. Pay-for-Performance Expenditures	\$	-	
b. Pay-for-Performance Unliquidated Obligations	\$	-	
c. Out-of-school youth expenditures			
d. In-school youth expenditures	\$	-	
7. Program Funds - Participant Costs			
A. Assessment			
B. Education/Training			
1. High School Equivalency			
2. Occupational Classroom Training			
C. Work-Based Learning			
1. Work Experience or Internships			
2. OJT			
3. Registered Apprenticeship			
4. Pre-Apprenticeship			
5. Youth Summer Employment Opportunities			
6. Salaries/Fringe Benefits of Staff Working to Develop and Manage Work-Based Learning			
7. WBL Incentives			
8. Supportive Services that enable WBL Activities			
9. Total Work-Based Learning		\$0.00	
D. Youth Incentives			
E. Supportive Services (SS)		WBL Supportive Services	
1. SS - Transportation			
2. SS - Child Care			
3. SS - Books, Supplies, Uniforms, Tools, Fees			
4. SS - Other			
F. Other (Specify)			
G. Total - Participant Costs		\$0.00	
8. Total Program Costs		\$0.00	
9. Total Actual & Accrued Expenditures		\$0.00	
10. Prepared by		Preparer's Contact Information	
		Telephone:	
		Email:	
11. Certification: I certify to the best of my knowledge and belief this report is correct and complete.			
A. Typed or Printed Name and Title of Authorized Certifying Official:			
B. Signature of Authorized Certifying Official:			
C. Telephone (Area code, number and extension):			
D. E-mail address:			
E. Date Report Submitted:			