



PEE DEE LWDA INSTRUCTION NUMBER: 22-001

TO: Pee Dee Local Workforce Development Area Contractors

SUBJECT: Pee Dee LWDA Financial Reporting Requirements

EFFECTIVE DATE: September 1, 2022

ISSUANCE DATE: August 10, 2022

EXPIRATION DATE: Indefinite

Purpose: The purpose of this instruction is to transmit financial reporting forms and requirements for the Pee Dee Local Workforce Development Areas workforce development programs. These are locally developed financial reporting requirements which are 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 Department of Employment and Workforce and/or the US Department of Labor.

This instruction will supersede Pee Dee LWDA Instruction #17-004 regarding this matter.

This instruction includes the following required forms:

- Request For Payment/Fiscal Report
- Status of Funds Report
- Accrual/Projection Worksheet
- Financial Status Report Supplement (FSRS)

Please Note:

- There are two different versions of the FSRS. The Youth program is a stand-alone form. The second form is used to report Adult, Dislocated Worker, Rapid Response and State grant expenditures
- Expenditures must be reported on a cumulative basis
- Books, supplies, uniforms, tools and fees are defined as supportive services when not included in the overall tuition cost

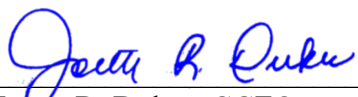
Action Required:

Each Workforce Innovation and Opportunity Act contractor is required to submit a ***Request for Payment Invoice/Fiscal Report and Accrual/Projection Worksheet*** 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 work day. Reports must be e-mailed to Teresa Jacobs at t-jacobs@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.

Unless otherwise prescribed, these reporting instructions and forms will apply to all grants administered by the Workforce Development Department of Pee Dee Regional Council of Governments (COG). With regard to special grants, the COG will notify contractors, if additional or alternate reporting instructions apply.

Inquiries: Questions pertaining to this instruction should be directed to Teresa Jacobs at t-jacobs@peedeecog.org.



Joette R. Dukes, CGFO
Workforce Development Director

REQUEST FOR PAYMENTS/FISCAL REPORT OVERVIEW AND INSTRUCTIONS

Overview

The Request for Payment/Monthly Financial Status Report outlines cumulative expenditures by cost category through the end of the reporting period and allows contractors to request funds to pay bills as the need arises. Reports from each contractor are combined to complete the Local Workforce Development Area's (LWDA) report to SC Department of Employment and Workforce. They are also used to compute projections as they relate to the local area's planning estimates for funding future programs. When financial reports are not received on time or do not include accruals, the LWDA's expenditures to State are understated and projections are incorrectly calculated. Therefore, it is imperative that this report is received in accordance with the established deadlines.

Financial Status Reports should be prepared from the contractor's accounting records. Since expenditures must be reported by line item/cost category on the fiscal report to the LWDA, the contractor's accounting system should permit the recording of expenditure by line item (as determined by the program budget) and cost category. The LWDA's financial monitor will perform an audit test to determine that financial reports were prepared directly from the agency's book of accounts.

The Request for Payment/Fiscal Report will be processed monthly (on the 10th of the month) for Workforce Innovation and Opportunity Act (WIOA) contractors. Reports that are not received until after the established deadline will not be processed until the following reporting cycle. The amount of time required to process a request for payment could vary from one week to six weeks. In order for a request to be processed, all required documentation must be on file. The LWDA reserves the right to delay the processing of a request if the contractor has unresolved audit and monitoring issues.

As it relates to the request for funds, contractors are permitted to request on the advance method (actual costs plus projections for a period of time) or the reimbursement method (actual costs, including accruals). Contractors are strongly urged to request advance payments if payment of wages to participants for work experience will place a strain on the contractor's financial resources. ***It is unacceptable to delay work experience paychecks to participants because there are no funds on hand to pay them. Under employment law, a contractor could be financially penalized for failure to compensate participants for work in accordance with their established pay schedule.*** The contractor must receive prior approval from the LWDA to use the advanced method of payment. A contractor's fiscal integrity, ability to expend requested funds within an appropriate time period, and fidelity bonding coverage will be evaluated prior to extending this privilege.

PEE DEE REGIONAL COUNCIL OF GOVERNMENTS
Workforce Innovation & Opportunity Act/ WIOA PROGRAM
REQUEST FOR PAYMENT
FINANCIAL REPORT

This document is a summary of expenditures for which the Grantee is requesting payment. Please be sure to provide all information requested on the form. Please show all amounts in whole dollars and cents. All required documentation must be submitted in order to receive payment.

Federal ID#: _____ Grant #: _____ Request for Payment #: _____

Grantee Name: _____
 Address: _____

Grant Name: _____

Payment Type: **F** (M=Monthly/Semi-Monthly Report F=Final Report)

Period Ending Date: _____ Grant Period: _____

PROGRAM AWARD \$ - PROGRAM BALANCE \$ -

ADMIN AWARD \$ - ADMIN BALANCE \$ -

		Cumulative to Date	
		PROGRAM	ADMINISTRATION
REVENUES:	WIA Funds Received:	\$ -	\$ -
	WIA Funds Requested but Not Yet Received:	\$ -	\$ -
TOTAL REVENUES:		\$ -	\$ -
EXPENDITURES:	Actual Disbursements to Date	\$ -	\$ -
	Invoice /Vouchers on Hand - Accounts Payable	\$ -	\$ -
	Projected Expenditures: (Not Booked)	\$ -	\$ -
	TOTAL EXPENDITURES:	\$ -	\$ -
REQUEST FOR PAYMENT AMOUNT :		\$ -	\$ -

EXPENDITURE BREAKOUT	Program		Administration	
	Budget	Actual	Budget	Actual
Salaries/Fringe	\$0.00	\$0.00	\$0.00	\$0.00
Operating Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Indirect Cost	\$0.00	\$0.00	\$0.00	\$0.00
Supportive Services	\$0.00	\$0.00	\$0.00	\$0.00
Institutional Training	\$0.00	\$0.00	\$0.00	\$0.00
Participant Wages and Fringe	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

For Youth Only: (Out-of-school must equal at least 30%)		
In-school Expenditures	\$ -	#DIV/0!
Out-of-school Expenditures	\$ -	#DIV/0!
Total	\$ -	

Program Income		
Program Income Earned:	\$ -	\$ -
Program Income Spent:	\$ -	\$ -
	\$ -	\$ -

CERTIFICATION
 I certify that this is a correct statement of expenditures for the period identified above and that the appropriate documentation to support these costs are attached. Additionally, all expenses claimed are made in compliance with federal, state, and local statues and regulations and are in accordance with the approved contract.

 Prepared By (Signature) _____ Date _____

 Authorized Official to Sign _____ Date _____

Comments or Notes:

PEE DEE REGIONAL COUNCIL OF GOVERNMENTS

WORKFORCE INNOVATION AND OPPORTUNITY ACT

**LOCAL ADULT, LOCAL DISLOCATED WORKER,
RAPID RESPONSE and STATE GRANTS 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 45 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. In addition, Local Adult and Local Dislocated Worker funds must be reported separately by Program Year.
- 5) The FSRS must be reviewed and emailed to Teresa Jacobs at t-jacobs@peedeecog.org in its original Microsoft Excel format. Please ensure all documentation is signed and dated.

Line Item Instructions for the Financial Status Report

Only the 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.

FSR #	Reporting Item	Instructions
5E	Total – Admin Expenses	This is an automatic calculation. It is the sum of administration expenses through the end of the reporting period.
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.
6E	Total – Staff & Operating	This is an automatic calculation. It is the sum of program staff and operating expenses through the end of the reporting period.
7A	Assessment	Enter the cumulative total amount of program funds that was expended on assessment services.
7B	Work Experience	Enter the cumulative total amount of program funds that was expended on work experience wages and/or stipends.
7C	Education/Training	
7C (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.
7C (2)	Occupational Classroom Training (CT)	Enter the cumulative total amount of program funds that was expended for classroom training, both occupational and prerequisite training. This includes books, fees, and supplies <u>only</u> when included in overall tuition costs.
7C (3)	On-the-Job Training (OJT)	Enter the cumulative total amount of program funds that was expended for on-the-job training reimbursements.
7C (4)	Apprenticeship (CT and/or OJT)	Enter the cumulative total amount of program funds that was expended for registered apprenticeships. State grants may include funds expended for non-registered special population apprenticeships if allowable.
7C (5)	Incumbent Worker Training (IWT)	Enter the cumulative total amount of program funds that was expended for incumbent worker training.
7C (6)	Customized Training	Enter the cumulative total amount of program funds that was expended on

FSR #	Reporting Item	Instructions
		customized training.
7D	Supportive Services	
7D (1)	Supportive Services – Transportation	Enter the cumulative total amount of program funds that was expended on supportive services for transportation.
7D (2)	Supportive Services – Child Care	Enter the cumulative total amount of program funds that was expended on supportive services for child care.
7D (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.
7D (4)	Supportive Services – Other	Enter the cumulative total amount of program funds that was expended on supportive services that are not transportation or child care.
7E	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. Please submit explanation.
7F	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 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.
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 ADULT, DISLOCATED WORKER, RAPID RESPONSE AND STATE GRANTS

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 Admin Expenses	\$0.00
6. Program Funds - Staff & Operating Expenses	
A. Salaries/Fringe Benefits	-
1. Salaries/Fringe Benefits of Staff Working Directly with Participants	-
B. Operating Expenses	-
C. Indirect Cost	-
1. Indirect Cost of Staff Working Directly with Participants	-
D. Other (Specify)	-
E. Total - Staff & Operating Expenses	\$0.00
7. Program Funds - Participant Costs	
A. Assessment	-
B. Work Experience	-
C. Education/Training	-
1. High School Equivalency and Basic Skills	-
2. Occupational Classroom Training (CT)	-
3. On-the-Job Training (OJT)	-
4. Apprenticeship (CT and/or OJT)	-
5. Incumbent Worker Training	-
6. Customized Training	-
D. Supportive Services (SS)	-
1. SS Transportation	-
2. SS Child Care	-
3. SS Books, Supplies, Uniforms, Tools, Fees	-
4. SS Other	-
E. Other (Specify)	-
F. 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:	

PEE DEE REGIONAL COUNCIL OF GOVERNMENTS

WORKFORCE INNOVATION AND OPPORTUNITY ACT

YOUTH PROGRAM FINANCIAL STATUS REPORT SUPPLEMENT

INSTRUCTIONS

Reporting Requirements

- 6) 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.
- 7) 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.
- 8) 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.
- 9) A separate FSRS is required for each program and each fund source awarded to a grant recipient.
- 10) The FSRS must be reviewed and emailed to Teresa Jacobs at t-jacobs@peedeecog.org 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.

FSR #	Reporting Item	Instructions
<p align="center">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.</p>		
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.

FSR #	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)	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	
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 transportation or child care.
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.
11A	Typed or printed Name and Title of Authorized	Authorized certifying official must enter his/her typed signature and title

FSR #	Reporting Item	Instructions
	Certifying Official	
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 Staff Working Directly with Participants		-	
B. Operating Expenses		-	
C. Indirect Cost		-	
1. Indirect Cost of Staff Working Directly with Participants		-	
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 Enrichment Opportunities		-	
6. Salaries/Fringe Benefits of Staff Working to Develop and Manage Work-Based		-	
7. WBL Incentives		-	
8. Total Work-Based Learning		\$0.00	
D. Youth Incentives		-	
E. Supportive Services (SS)			
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:			

Stand-In, Matching, Leveraged Costs

The Request for Payment/Fiscal Report does not contain a section for reporting Stand-In Costs. Stand-In Costs are incurred and paid on behalf of a WIOA program, but are actually paid by another funding source. There must be an invoice documenting payment of the stand-in costs and that it was allocable to the WIOA program to which it is to be applied. Donated space for which there is no associated payment of rent or mortgage is an in-kind-cost rather than a stand-in cost. Prior approval must be obtained from the LWDA to report stand-in costs. Upon approval the mechanism for documenting and reporting the stand-in cost will be established directly with the contractor.

For special grants involving matching or leveraged costs, Pee Dee Regional Council of Governments will establish reporting policies and procedures specific to those grants as part of the contractor's statement of work or in a separate instruction letter.

STATUS OF FUNDS REPORT INSTRUCTIONS

A Status of Funds Report is to be submitted by each contractor on the advance method of payment (i.e., projections are included to compute funds requested). For each day of the month, federal funds received from the LWDA, as well as expenditures, should be listed. Program income and other sources of funds need not to be reported on this form. Using the beginning balance, adding the receipt, subtracting disbursements, entering any adjustment, an ending balance is computed. This ending balance will be utilized by the LWDA to determine if the contractor has excess cash on hand. There is no maximum allowable balance or number of days within which funds must be expended. When reviewing this report, many factors, including the number and size of the agency's program(s), the schedule on which bills must be paid, and the availability of other unrestricted sources of financing are considered. Due diligence must be exercised that large cash balances are not maintained for an extended period of time. In the event that a large ending cash balance is reported, the LWDA may request a written explanation for documentation purposes.

The month for which the report is being prepared, the contractor's name, the estimated days until cash on hand at the end of the month is to be expended, and the approval section must always be completed. There is no need to enter anything on the days of the month for which there was no activity.

A single Status of Funds Report may be completed for all WIOA funds.

For the month of		
TO:	Pee Dee Regional Council of Governments Post Office Box 5719 Florence, SC 29502	FROM:

Date	Funds Received	Funds Disbursed	Funds on Hand
Ending Balance of Previous Month			
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-
11	-	-	-
12	-	-	-
13	-	-	-
14	-	-	-
15	-	-	-
16	-	-	-
17	-	-	-
18	-	-	-
19	-	-	-
20	-	-	-
21	-	-	-
22	-	-	-
23	-	-	-
24	-	-	-
25	-	-	-
26	-	-	-
27	-	-	-
28	-	-	-
29	-	-	-
30	-	-	-
31	-	-	-
Totals	-	-	-
Estimated number of days until cash on hand at the end of the month is expended:			

Approved by: (Signature)	Name and Title	Date:

ACCRUAL/PROJECTION WORKSHEET INSTRUCTIONS

All Pee Dee LWDA contractors are required to prepare financial reports on the accrual basis of accounting. Some contractors do not record accruals (i.e., accounts payable) on their books of account each month. The Accrual/Projection Worksheet is designed to capture those accruals that are not recorded on the contractor's books of account, but are legitimate expenditures that have been incurred, but not paid during the reporting period.

An Accrual/Projection Worksheet is to be submitted monthly for WIOA programs.

Only those contractors who receive funds using the advance payment method are required to complete the section detailing projected expenditures.

FOR THE MONTH OF		DATE	
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TO: Pee Dee Regional Council of Governments Post Office Box 5719 Florence, SC 29502	FROM:
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I. Actual Cumulative Disbursements \$ -

This total should agree to the contractor's general ledger, if accruals are not recorded and to "actual disbursements" on the RFP/Fiscal Report

II. Current Period Accruals

(This section should be completed by the contractor if accruals are not recorded in the general ledger)

Please list each item and amount below:

	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

(This total should agree to "invoices/vouchers on hand" on the RFP/Fiscal Report)

+ \$ -

III. Sub-Total - Cash and Accrued Expenditures = \$ -

(This total should agree to "total expenditures" in the breakout and youth only sections)

IV. Projected Cash Payments

(To be completed by contractors on advanced payment only)

Salaries and Fringe	\$ -
Indirect Costs	\$ -
Insurance	\$ -
Communications	\$ -
Other: List each item below	
	\$ -
	\$ -
	\$ -
Subtotal	\$ -

Total \$ -