

U.S. DOL ETA FINANCIAL REPORT

(Follow attached instructions)

| | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted | | 2. Federal Grant or Other Identifying Number Assigned by DOL | | | OMB Approval No 1205-0461 Expires 11/30/2009 |
| 3. Recipient Organization (Name and complete address including Zip code) | | | | | |
| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number | 6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No | 7. Basis of Accounting <input type="checkbox"/> Accrual | |
| 8. Project/Grant Period From: (Month, Day, Year) | | To: (Month, Day, Year) | | 9. Reporting Period End Date (Month, Day, Year) | |
| 10. Transactions | | | | Cumulative | |
| Federal Cash : | | | | | |
| a. Cash Receipts | | | | | |
| b. Cash Disbursements | | | | | |
| c. Cash on Hand (line a minus b) | | | | | |
| Federal Expenditures and Unobligated Balance: | | | | | |
| d. Total Federal funds authorized | | | | | |
| e. Federal share of expenditures | | | | | |
| f. Total administrative expenditures | | | | | |
| g. Federal share of unliquidated obligations | | | | | |
| h. Total Federal obligations (sum of lines e and g) | | | | | |
| i. Unobligated balance of Federal funds (line d minus h) | | | | | |
| Recipient Share: | | | | | |
| j. Total recipient share required | | | | | |
| k. Recipient share of expenditures | | | | | |
| l. Recipient share of unliquidated obligations | | | | | |
| m. Total recipient obligations (sum of lines k and l) | | | | | |
| n. Remaining recipient share to be provided (line j minus m) | | | | | |
| Program Income: | | | | | |
| o. Total Federal program income earned | | | | | |
| p. Program income expended in accordance with the addition method | | | | | |
| q. Unexpended program income (line o minus line p) | | | | | |
| 11. Additional Expenditure Data Required | | | | | |
| a. Other Federal funds expended | | | | | |
| b. Real property proceeds expended | | | | | |
| c. Recaptured funds expended | | | | | |
| 12. <i>Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:</i> | | | | | |
| 13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents. | | | | | |
| a. Typed or Printed Name and Title of Authorized Certifying Official | | | c. Telephone (Area code, number and extension) | | |
| | | | d. Email address | | |
| b. Signature of Authorized Certifying Official | | | e. Date Report Submitted (Month, Day, Year) | | |
| | | | 14. Agency use only: | | |

Prescribed by OMB A-102 and A-110

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (PI 106-107, Sec 8), is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Financial and Administrative Management, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

7/9/2008
**WORKFORCE INVESTMENT ACT
STATEWIDE DISLOCATED WORKER**

**U.S. DOL ETA
Financial Report
Instructions**

Report Submission

- 1) The U.S. DOL/ETA requires all grant recipients to submit the Financial Report (FR) electronically through an on-line reporting system.
- 2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at www.etareports.gov. Upon accessing the system, detailed on-line reporting instructions are provided.
- 3) Report submission is a three step process: **1. DATA ENTRY** – the *Secondary Contact* person, designated by the grantee organization, is responsible for entering the required data on the FR, using the password; **2. DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in grantee organization, is responsible for certifying the accuracy of the data by entering the PIN; and **3. DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified FR, communicating with grantee as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

Reporting Requirements

- 1) Submission of the FR is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter FR is required at the completion of the quarter encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarterly FR must be indicated by selecting “YES” in Item 6, Final Report.
- 2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 15, November 15, and February 15.**
- 3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
- 4) 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**.
- 5) A separate FR is required for each program and each fund source (subaccount) awarded to a grant recipient.
- 6) Both cash management and financial status information are required for all reports.

Assistance with completing the reports can be found primarily through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to: e-grants.help@dol.gov.

Please ensure that the certifying official information contained in Items 13a -13d is correct. Any outdated information will delay transmission of the grant’s closeout package and relevant information affecting the grant. To request a change in the signatory/certifying official, you must send an e-mail to logan.shantay@doleta.gov and malone.avery@dol.gov.

Line Item Instructions for the U.S. DOL ETA Financial Report

| FR Number | Reporting Item | Instructions |
|--------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cover Information | | |
| 1 | Federal Agency and Organizational Element to Which Report is Submitted | “U.S. Department of Labor Employment & Training Administration.” PRE-ENTERED |
| 2 | Federal Grant or Other Identifying Number Assigned by Federal Agency | Grant number assigned for the award by DOL/ETA and contained on the grant award document. PRE-ENTERED |
| 3 | Recipient Organization | Name and complete address of recipient organization PRE-ENTERED |
| 4a | DUNS Number | Recipient organization’s Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. PRE-ENTERED |
| 4b | EIN | Recipient organization’s Employer Identification Number (EIN). PRE-ENTERED |
| 5 | Recipient Account Number or Identifying Number | Enter the account number or any other identifying number assigned by the recipient to the grant award. This number is strictly for the recipient’s use only and is not required by DOL/ETA. |
| 6 | Final Report (Yes/No) | Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are fully expended. However, the grant closeout will not occur until after the grant end date. |
| 7 | Basis of Accounting (Accrual) | Basis of Accounting is intended to read and be interpreted as “Basis of Reporting” . ACCRUAL has been pre-entered on all reporting formats. DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis. For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established. Note: Recipients are not required to change their accounting systems to accommodate DOL/ETA requirements that differ from their underlying accounting practices. Instead, recipients must furnish the required accrual information based on available documentation and best estimates. |
| 8 | Project/Grant Period, From: (Month, Day, Year) | The beginning date of the grant award as defined in the grant award document. PRE-ENTERED |

| FR Number | Reporting Item | Instructions |
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| | Project/Grant Period ,To: (Month, Day, Year) | The ending date of the grant award as defined in the grant award document, and the final date for which any accrued expenditures can be incurred under subject grant award. PRE-ENTERED. |
| 9 | Reporting Period End Date: (Month, Day, Year) | The last date of the quarter for which cumulative data is provided on subject FR. (Required reporting quarter end dates are contained in “Reporting Requirements” in first section of these instructions.) PRE-ENTERED |
| 10 | Transactions | <p>Enter cumulative amounts in the Cumulative Column for each line item requiring data entry, as of the reporting period end date. NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.</p> <p>Line items which will be automatically calculated will be grayed out, and no data entry will be permitted by reporting entity.</p> <p>Cumulative data for current reporting quarter will become Previous Period Column in following quarter. This Period data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.</p> |
| Federal Cash | | |
| 10a | Cash Receipts | <p>Enter the cumulative quarter-end cash received from the Payment Management System (PMS) for the Statewide Dislocated Worker component piece of the subaccount identified in Item 2. Cash received is interpreted as meaning cash “deposited in your bank account”, <i>Drawdowns initiated on the last business day of a quarter should NOT be reflected in this amount, but in the subsequent quarter’s cash receipts.</i></p> <p><i>This entry is a component piece of the amount posted in the note above Item 10a, which reads “DOL records reflect total quarter-end cumulative drawdowns of \$_____.” The sum of the 10a entry on this format plus the 10a entries on the Statewide Rapid Response and the Local Dislocated Worker formats must equal the DOL record amount posted for this subaccount.</i></p> <p><i>HARD EDIT – The sum of all 10a entries for a subaccount must equal DOL record amount. (This hard edit will be imposed on the FINAL 10a subaccount entry.)</i></p> <p>Cash receipts reported should correspond to payment for allowable Statewide Dislocated Worker costs (and allowable advances to subrecipients) associated with the funding authority identified on 10d.</p> <p>HARD EDIT – Line 10a cannot exceed Line 10d.</p> |

| FR Number | Reporting Item | Instructions |
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| | | <p>NOTE: For grant recipients operating on a reimbursement basis, this amount should NOT reflect cash utilized from other fund sources of the grantee organization to initially pay for subject grant activities.</p> |
| 10b | Cash Disbursements | <p>Enter the cumulative amount of cash disbursed from the cash receipts identified on 10a, as of the reporting period end date. The cash disbursements reported must be “all or a portion of” the actual cash “deposited in your bank account”, and therefore can never be greater than the entry of cash receipts on Line 10a.</p> <p>HARD EDIT – Line 10b cannot exceed Line 10a.</p> <p>Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and subcontractors.</p> <p>SOFT EDIT – Line 10b should not exceed Line 10e. CAUTION: Line 10e will typically be greater than Line 10b due to inclusion of accruals, for which payment has not been made. If allowable advances made to sub-entities cause Line 10b to exceed Line 10e, a valid explanation should be provided in Item 12, Remarks.</p> <p>SOFT EDIT – Line 10b for “This Period” should not be negative. CAUTION: If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p> |
| 10c | Cash On Hand (Line 10a minus Line b) | <p>This is an automatic calculation, which is Line 10a minus Line 10b. The cash on hand amount should represent immediate cash needs. If any drawdowns were made prematurely, or there are other reasons for any excess cash on hand, an explanation should be provided in Section 12, Remarks.</p> <p>HARD EDIT – Line 10c must be equal to Line 10a minus Line 10b.</p> <p>HARD EDIT – Line 10c cannot be negative.</p> |
| Federal Expenditures and Unobligated Balance: | | |
| 10d | Total Federal Funds Authorized | <p>Enter the total amount of DW funds (from the DW funding stream allotment) retained at the state level for allowable statewide activities.</p> <p>HARD EDIT – Sum of Lines 10d for all subaccount components must be equal to DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10d subaccount entry.)</p> |

| FR Number | Reporting Item | Instructions |
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| | | <p>NOTE: This entry cannot exceed 15% of the DW funding stream allotment in the first 2 years of a Program Year of funding. After the first 2 years, the recapture of local DW funds to be used for allowable statewide activities should be reflected as an increase in this entry. A corresponding reduction should be made to the local DW format on Line 10d.</p> |
| 10e | Federal Share of Expenditures | <p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line 10d. Accrued expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; MINUS any rebates, refunds, or other credits; PLUS the total costs of all goods and property received or services performed, whether or not an invoice has been received or a cash payment has occurred. Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</p> <p>Unless cash advances have been made to subrecipients, this entry will usually be greater than Line 10b, cash disbursements, because accruals (goods and services received but not yet paid for) must be included on this line item. In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur (no matter what source initially pays the costs.)</p> <p>HARD EDIT – Line 10e cannot exceed Line 10d.</p> <p>HARD EDIT – Sum of Lines 10e for all subaccount components cannot exceed DOLAR\$ cumulative obligation. (This hard edit will be imposed on the FINAL 10e subaccount entry.)</p> <p>NOTE: During the closeout process, funds not expended during the grant period will be de-obligated.</p> <p>SOFT EDIT – Line 10e for “This Period” should not be negative. CAUTION: If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p> |
| 10f | Total Administrative Expenditures | <p>Enter the cumulative amount of accrued expenditures charged to the DW statewide subaccount for administrative activities.</p> <p>NOTE: While the up to 5% of the Dislocated Worker funds available for the costs of administration is part of the up to 15% of the total Dislocated Worker funds retained at the state level for statewide activities, those funds, identified on this line item, do not need to be allocable to the statewide DW program, but may be allocable to</p> |

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| | | <p>Youth and Adult activities, as well.</p> <p>Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions. Consult the WIA regulations at 20 CFR 667.220 for the specific definition for administrative costs and guidance on the distinction between administrative and program costs.</p> <p>(This line item is a portion of the amount reported on Line 10e.)</p> |
| 10g | Federal Share of Unliquidated Obligations | <p>Enter any obligations (legally binding commitments to expend subject grant funds authorized) for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>NOTE: For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.</p> <p><i>Do not include any amount on Line 10g that has been reported on Line 10e or 10f. Do not include any amount on Line 10g for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p> |
| 10h | Total Federal Obligations | <p>This is an automatic calculation, which is the sum of Lines 10e and 10g.</p> <p>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g.</p> <p>HARD EDIT – Line 10h cannot exceed Line 10d.</p> |
| 10i | Unobligated Balance of Federal funds | <p>This is an automatic calculation, which is Line 10d minus Line Item 10h.</p> <p>HARD EDIT – Line 10i must be equal to Line 10d minus Line 10h.</p> |
| Recipient Share: | | |
| 10j | Total Recipient Share Required | <p>Enter match requirement, if applicable.</p> <p>If there is no match requirement, a ZERO must be entered.</p> <p>.</p> |
| 10k | Recipient Share of Expenditures | <p>Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include other non-Federal leveraged resources. The value of allowable non-Federal in-kind contributions should also be included.</p> <p>NOTE: Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under subject grant (due to a program specific</p> |

| FR Number | Reporting Item | Instructions |
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| | | restriction), should not be reported on this line item, but should be included in the quarterly progress report. |
| 10l | Recipient Share of Unliquidated Obligations | <p>Enter any obligations (legal commitments to expend non-Federal funds) for which an accrued expenditure has not yet been incurred, as of the reporting period end date.</p> <p><i>Do not include any amount on Line 10l that has been reported on Line 10k. Do not include any amount on Line 10l for a future commitment of funds (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p> |
| 10m | Total Recipient Share (sum of Lines 10k and 10l) | <p>This is an automatic calculation, which is the sum of Lines 10k and 10l.</p> <p>NOTE: For grants having match requirements, this amount may often be greater than the required match.</p> <p>HARD EDIT - Line 10m must equal Line 10k plus Line 10l. .</p> |
| 10n | Remaining Recipient Share to be Provided (Line 10j minus Line 10m) | <p>This is an automatic calculation, Line 10j minus Line 10m. When the match requirement identified on Line 10j has been met, the value on Line 10n will be automatically set to zero.</p> <p>HARD EDIT – Line 10n must be equal to Line 10j minus Line 10m.</p> <p>HARD EDIT – Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to zero.</p> |
| Program Income: | | |
| 10o | Total Federal Program Income Earned | <p>Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs. Additional reference on program income is found in the WIA regulations at 20 CFR 667.200 and in the DOL regulations at 29 CFR 95.24 and 29 CFR 97.25.</p> <p>Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included on Line 10e. If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10o.</p> <p>If no program income is earned, a ZERO must be entered.</p> |
| 10p | Program Income Expended | <p>Enter the total cumulative amount of accrued expenditures incurred against the program income earned on Line 10o.</p> <p>NOTE: Program income is to be expended during the same grant period in which it is earned.</p> |
| 10q | Unexpended Program Income (Line 10o minus | This is an automatic calculation, which is Line 10o minus Line 10p. |

| FR Number | Reporting Item | Instructions |
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| | Line 10p) | HARD EDIT – Line 10q must be equal to Line 10o minus Line 10p. |
| 11. Additional Expenditure Data Required | | |
| 11a | Other Federal funds expended | <p>Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations, but not by any non-subrecipient partner organizations, for the same purposes or activities of subject grant.</p> <p>Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.</p> <p>Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report.</p> <p>This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.</p> |
| 11b | Real Property Proceeds Expended | <p>Enter expenditure of funds resulting from the sale of real property purchased with DOL/ETA - ES or UI funds. Further guidance on this requirement can be found in Training and Employment Guidance Letter No. 3-07, Transfer of Federal Equity in State Real Property to the States, dated August 1, 2007.</p> <p>NOTE: This amount should <i>not</i> be included in the amount reported on Line 10e.</p> |
| 11c | Recaptured Funds Expended | Enter expenditure of funds recaptured from the local areas. This amount should be included on Line 10e, total expenditures. |
| 12 | Remarks | Enter any explanations deemed necessary by the grantee or information required by DOL ETA. |
| 13a-b | Certification | The authorized official certifies accuracy of reported data by entering assigned PIN. |
| 13c | Telephone (Area Code, Number and Extension) | The telephone number of certifying official is automatically displayed. |
| 13d | Email Address | The email address of the certifying individual is automatically displayed. |
| 13e | Date Report Submitted (Month, Day, Year) | The date the FR is certified/submitted to DOL/ETA is automatically displayed. |
| 14 | Agency Use Only | This section is reserved for DOL/ETA use. |