

**APRIL 25, 2022**


**TO:** Western Piedmont Workforce Development Area Title I **Service Providers**

**SUBJECT:** Financial Reports Policy

**EFFECTIVE DATE:** Immediately

**EXPIRATION DATE:** Indefinite

**CONTACT:** Workforce Development Finance Manager



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Donna Gilbert  
Interim Workforce Development Director

## FINANCIAL REPORTS POLICY

**PURPOSE:** To provide updated Workforce Innovation and Opportunity Act (WIOA) Expenditure Reports for Adult/Dislocated Worker and Youth, and Request for Modification of Budget. *To rescind Western Piedmont Workforce Development Area Financial Reports Policy dated April 1, 2022.*

**BACKGROUND:** As a result of Implementation of the WIOA, the following financial forms have been updated in this policy statement: Adult and Dislocated Worker Expenditure Report (Attachment A), Youth Expenditure Report (Attachment B), Request for Modification of Budget – Adult and Dislocated Worker (Attachment C), Request for Modification of Budget – Youth (Attachment D) and Finish Line Grant Expenditure Report (Attachment E).

**PROCEDURE:** WIOA Title I **service providers** are to begin using these forms immediately.

## Financial Reporting Requirements

Financial reporting by WIOA Title I **Service Providers** (herein referred to as **service provider**) shall be done on a monthly basis, utilizing the form(s) provided by Western Piedmont Workforce Development Area (WPWDA). Note: A **service provider** who wishes to use their own in-house form(s) must first submit a copy to the Workforce Development Finance Manager for approval prior to use.

Reporting forms shall consist of:

Adult and Dislocated Worker Expenditure Report (Attachment A), Youth Expenditure Report (Attachment B) and Finish Line Grant Expenditure Report – These reports are required from all **service providers**. **Service providers** are to use the form corresponding to the funding source for their program. The Expenditure Reports are due monthly to the Workforce Development Financial Manager by the Expenditure Reports Due Date listed on the WIOA Title I **Service Provider Calendar** that is distributed to the **service provider** at the beginning of the Program Year. **Service Providers** will receive reimbursement for actual expenditures at the end of the month.

**Service Provider** Name – Enter your agency's name.

**Contract** Number – Enter the contract number assigned by the WPWDA.

Contract Period – Enter the beginning and ending date of the contract.  
(Example: 07/01/20 – 6/30/21)

Month – Enter the month for which the expenditures are reported.

Column 1 – Enter the approved project budget.

Column 2 – Enter only expenses for the current month.

Column 3 – Enter total year to date expenses. Column 3 from previous month + column 2 = column 3 of the current month's report.

Column 4 – Enter the budget balance. Column 1 – column 3 = column 4.

Request for Modification of Budget – Adult and Dislocated Worker (Attachment C) and Request for Modification of Budget – Youth (Attachment D) – To be submitted to the Workforce Development Financial Manager if requesting a change in line item amounts. Refer to the Request for Modification of Budget form for instructions.

## Western Piedmont Local Area Closeout Procedures

1. Expenditure Reports received after the due date will not be accepted. Any expenses not reported on the Expenditure Report will not be eligible for reimbursement.
2. The Adult/Dislocated Worker Expenditure Report (Attachment A), Youth Expenditure Report Attachment B) and Finish Line Grant Expenditure Report (Attachment E) for the last month that cost is incurred should be submitted by the Expenditures Due Date listed on the WIOA Title I **Service Provider Calendar** provided.

3. The final Adult/Dislocated Worker Expenditure Report (Attachment A), Youth Expenditure Report (Attachment B) and Finish Line Grant Expenditure Report (Attachment E) should reflect only actual expenses (no projected costs are allowed).
4. No obligations may be incurred after the end of the contract period.
5. **Service providers** who may be on advance basis and have cash on hand at the time of completion of the final Adult/Dislocated Worker Expenditure Report (Attachment A) and Youth Expenditure Report (Attachment B) must remit these funds with these reports. The check should be made payable to the Western Piedmont Council of Governments.
6. The Youth **service provider** must submit, along with the backup, a list of participants who received wages in the youth program. This data must contain first name, last name, timesheets, and wages.
7. When submitting the Youth Expenditure Reports (Attachment B), any trips and/or celebratory activities that are being reimbursed must have a sign-in sheet that lists the individuals who participated. This sign-in sheet is to be submitted along with the Youth Expenditure Report (Attachment B).

**ADULT & DISLOCATED WORKER EXPENDITURE REPORT**  
**WORKFORCE INNOVATION & OPPORTUNITY ACT TITLE I**  
**PROGRAM YEAR \_\_\_\_\_**

**Service Provider:** \_\_\_\_\_

**Month:** \_\_\_\_\_

**Contract Number:** \_\_\_\_\_

**Fund Type:** \_\_\_\_\_

**Contract Period:** \_\_\_\_\_

Description	Line Item #	Approved Budget	Monthly Expenses	Expenses YTD	Budget Balance
Staff Salaries	200				\$0.00
Staff Payroll Exp & Fringes	201				\$0.00
Operating/Occupancy Costs	202				\$0.00
Program Development	203				\$0.00
Staff Travel	204				\$0.00
Equipment & Property	205				\$0.00
Participant Education Costs	206				\$0.00
Participant Training/Payroll Costs	207				\$0.00
Participant Fringe Benefits	208				\$0.00
Participant Support Costs	209				\$0.00
Indirect Costs	210				\$0.00
Program Profit Alloc	211				\$0.00
<b>Total</b>		\$0.00	\$0.00	\$0.00	\$0.00

<b>Funds received Y-T-D</b>	
<b>Expenses Y-T-D</b>	\$0.00
<b>Cash Balance on Hand</b>	

THE **SERVICE PROVIDER** CERTIFIES THAT THE COSTS REPORTED REPRESENT ACTUAL COSTS INCURRED DURING THE REPORTING PERIOD IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE CONTRACT AND WIOA.

\_\_\_\_\_  
 PRINTED NAME OF **SERVICE PROVIDER'S** AUTHORIZED AGENT

\_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 SIGNATURE OF **SERVICE PROVIDER'S** AUTHORIZED AGENT

\_\_\_\_\_  
 DATE

**YOUTH EXPENDITURE REPORT  
WORKFORCE INNOVATION & OPPORTUNITY ACT  
PROGRAM YEAR \_\_\_\_\_**

**Service Provider:** \_\_\_\_\_

**Month:** \_\_\_\_\_

**Contract Number:** \_\_\_\_\_

**Fund Type:** \_\_\_\_\_

**Contract Period:** \_\_\_\_\_

Description	Line Item #	Approved Budget	Monthly Expenses	In School	Out of School	Expenses YTD	Budget Balance
Staff Salaries	200						\$0.00
Staff Payroll Exp & Fringes	201						\$0.00
Operating/Occupancy Costs	202						\$0.00
Program Development	203						\$0.00
Staff Travel	204						\$0.00
Equipment & Property	205						\$0.00
Participant Education Costs	206						\$0.00
Participant Fringe Benefits	207						\$0.00
Participant Support Costs	208						\$0.00
Participant Work Experience	209						\$0.00
Indirect Costs	210						\$0.00
Program Profit Alloc	211						\$0.00
<b>Total</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

<b>Funds received Y-T-D</b>	
<b>Expenses Y-T-D</b>	\$0.00
<b>Cash Balance on Hand</b>	

THE **SERVICE PROVIDER** CERTIFIES THAT THE COSTS REPORTED REPRESENT ACTUAL COSTS INCURRED DURING THE REPORTING PERIOD IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE CONTRACT AND WIOA.

PRINTED NAME OF **SERVICE PROVIDER'S** AUTHORIZED AGENT \_\_\_\_\_

TITLE \_\_\_\_\_

SIGNATURE OF **SERVICE PROVIDER'S** AUTHORIZED AGENT \_\_\_\_\_

DATE \_\_\_\_\_

**REQUEST FOR MODIFICATION OF BUDGET- ADULT & DISLOCATED WORKER  
WORKFORCE INNOVATION & OPPORTUNITY ACT TITLE I  
PROGRAM YEAR \_\_\_\_\_**

SERVICE PROVIDER:

CONTRACT NUMBER:

FUND TYPE:

CONTRACT PERIOD:

DESCRIPTION	LINE ITEM #	APPROVED BUDGET	MODIFICATION REQUEST	MODIFIED BUDGET
Staff Salaries	200			\$0.00
Staff Payroll exp & fringe	201			\$0.00
Operating/Occupancy Costs	202			\$0.00
Program Development	203			\$0.00
Staff Travel	204			\$0.00
Equipment & Property	205			\$0.00
Participant Education Cost	206			\$0.00
Participant Training/Payroll Cost	207			\$0.00
Participant Fringe	208			\$0.00
Participant Support Cost	209			\$0.00
Indirect Program Cost	210			\$0.00
Program Profit Alloc	211			\$0.00
Grand Total		\$0.00	\$0.00	\$0.00

1. Enter approved budget. If this is the first request for modification, enter original approved budget. If this is a subsequent request, enter last modified budget that has been approved.
2. Enter line item modifications- indicate decreases with brackets ().
3. Enter new budget totals requested.
4. Include an explanation for any increases on the line items above below:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
PRINTED NAME OF **SERVICE PROVIDER'S** AUTHORIZED AGENT TITLE

\_\_\_\_\_  
SIGNATURE OF **SERVICE PROVIDER'S** AUTHORIZED AGENT TITLE

APPROVAL:

\_\_\_\_\_  
SIGNATURE/TITLE DATE

**Western Piedmont Jobs Training Consortium**  
**WORKFORCE INNOVATION & OPPORTUNITY ACT TITLE I**  
**BUDGET SUMMARY**

**SERVICE PROVIDER:** \_\_\_\_\_ **0**

**PROGRAM (FUND):** \_\_\_\_\_ **0**

**PROGRAM YEAR:** \_\_\_\_\_ **0**

**SERVICE PROVIDER - ADMINISTRATIVE COSTS:**

STAFF SALARIES	\$	-
STAFF PAYROLL EXPENSE & FRINGE BENEFITS	\$	-
OPERATING/OCCUPANCY COSTS	\$	-
PROGRAM DEVELOPMENT	\$	-
STAFF TRAVEL	\$	-
EQUIPMENT & PROPERTY	\$	-

**SERVICE PROVIDER - PARTICIPANT COSTS:**

PARTICIPANT EDUCATION COSTS	\$	-
PARTICIPANT TRAINING/ PAYROLL COSTS	\$	-
PARTICIPANT FRINGE BENEFITS	\$	-
PARTICIPANT SUPPORT COSTS	\$	-
INDIRECT PROGRAM COSTS	\$	-

**TOTAL STAFF & PARTICIPANT COSTS** \$ -

**PROGRAM PROFIT ALLOCATION** \$ -  
*(For-Profit Program Operators Only)*

**GRAND TOTAL PROGRAM COST** \$ -

**Contractor - Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved By - Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_







**PARTICIPANT COSTS**

**PARTICIPANT EDUCATION COSTS:**

	NUMBER OF PARTICIPANTS	COST PER PARTICIPANT	TOTAL
TUITION, BOOKS & FEES	0	\$ -	\$ -
STUDENT SUPPLIES (Ex: Nursing Uniforms)	0	\$ -	\$ -
STUDENT INSURANCE	0	\$ -	\$ -
INSTRUCTIONAL MATERIALS	0	\$ -	\$ -
OTHER:	0	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>

**PARTICIPANT TRAINING/PAYROLL COSTS:**

	NUMBER OF PARTICIPANTS	TOTAL PROG WORK HOURS	RATE PER HOUR	TOTAL
ADULT	0	0	\$ -	\$ -
DISLOCATED WORKER	0	0	\$ -	\$ -
YOUTH (IN-SCHOOL) 14 - 17	0	0	\$ -	\$ -
YOUTH (OUT OF SCHOOL) 16-17	0	0	\$ -	\$ -
YOUTH (OUT OF SCHOOL) 18 -24	0	0	\$ -	\$ -
OTHER:	0	0	\$ -	\$ -
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>

*\*\*No OJT's at this time*

*\*\*No OJT's at this time*

**PARTICIPANT FRINGE BENEFITS:**

FICA	\$ -	0.00%	
OTHER PAYROLL TAXES	\$ -	0.00%	<i>*Insert percentage rate if applicable</i>
WORKMANS COMPENSATION	\$ -	0.00%	<i>*Insert percentage rate if applicable</i>
HEALTHCARE	\$ -		
OTHER:	\$ -	*SPECIFY COST	<i>*Attach Detailed Itemization</i>
<b>TOTAL</b>	<b>\$ -</b>		

**PARTICIPANT SUPPORT COSTS:**

**LIST & DETAIL EACH LINE ITEM:**

<i>Example:</i>	\$ -	*SPECIFY COST	<i>**Info &amp; Detail attached</i>	<i>*Attach Detailed Itemization</i>
<i>Childcare - Daycare Expense</i>	\$ -	*SPECIFY COST	<i>**Transportation Reimbursement not available at this time</i>	<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
	\$ -	*SPECIFY COST		<i>*Attach Detailed Itemization</i>
<b>TOTAL</b>	<b>\$ -</b>			

**INDIRECT /PROGRAM COSTS:**

	BASE AMOUNT	APPROVED % RATE	TOTAL
INDIRECT	\$ -	0%	\$ -
<b>TOTAL</b>	<b>\$ -</b>		<b>\$ -</b>

*\*Attach Detailed Itemization*

**TOTAL STAFF & PARTICIPANT PROG COS** **\$ -**

**PROGRAM PROFIT ALLOCATION:**

*("For-Profit" Program Operators Only)*

\$0.00 ◀Enter % to total

**GRAND TOTAL PROGRAM COST**

**\$ -**

#DIV/0!

◀Profit %

*\*\*Profit added will be reimbursement quarterly - not as lump sum from total program funding.*

*Comments & Other Information:*

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**Pre-Approved Program Operator Allocation:**

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## DETAILED BUDGET WORKSHEET - DIRECTIONS/INFORMATION GUIDE

**\*\*LOCKED CELLS HAVE FORMULA'S TO CALCULATE TOTALS & MERGE TO SUMMARY\*\***

### BUDGET SUMMARY TAB:

**\*\*DO NOT INSERT ANY DATA - ALL FIELDS WILL SUMMARY FROM BUDGET DETAIL TAB\*\***

### BUDGET DETAIL TAB:

**\*\*Enter Approved Program Allocation Amount in Budget Detail Tab - Cell B171 Before Beginning Budget Detail Preparation\*\***

#### HEADING:

**Contractor** *Insert Legal Business Name*  
**Program (Fund)** *Insert Program (Fund) (Example: WIOA Adult)*  
**Program Year** *Insert Program Year (Operating) (Example: PY10) July 1, 2010 through June 30, 2011)*

#### STAFF COSTS:

**Staff Salaries** *Insert Program Position*  
*Insert Employee Name or Identifying Employee Number*  
*Insert Hourly Wage*  
*Insert Number of Program Hours Each Employee will work*  
*\*\*Total Wage Per Week - Formula - Do not insert\*\**  
*Insert Number of Program Weeks Employee Will Work*  
*\*\*Total Salary Applied to Program - Formula - Do not insert\*\**

**Staff Payroll Expense & Fringe Benefits** *\*\*FICA - Formula From Total Staff Salary by current percentage (%) rate of 7.65%\*\**  
*Insert Other Payroll Taxes as a total or as a percentage (%) of Total Staff Salaries*  
*Insert Workers Compensation Insurance Total or as a percentage (%) of Total Staff Salaries*  
*Insert Group Health Insurance Costs*  
*Insert Pension/Retirement Contributions*  
*Insert any "Other" Employee Expense **\*\*Specify Cost and Attach Detailed Itemization***  
*Insert any "Other" Fringe Benefits **\*\*Specify Cost and Attach Detailed Itemization***  
*\*\*Total - Formula - Do not insert\*\**

**Operating/Occupancy Costs** *Insert Occupancy/Rent for Program Costs*  
*Insert Auto Insurance for Program Costs*  
*Insert Auto Taxes/License Fees for Program Costs*  
*Insert Auto Repairs/Maintenance for Program Costs*  
*Insert Liability Insurance for Program Costs*  
*Insert Telephone for Program Costs*  
*Insert Telephone Equipment for Program Costs*  
*Insert Utilities for Program Costs*  
*Insert Janitorial for Program Costs*  
*Insert Office Supplies for Program Costs*  
*Insert Postage & Freight for Program Costs*  
*Insert "Other" Operating/Occupancy Costs **\*\*Specify Cost and Attach Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Program Development** *Insert Conference Workshops Fee Related to Program Costs*  
*Insert Membership Fees or Dues Related to Program Costs*  
*Insert Advertising Costs Related to Program Costs*  
*Insert Marketing Costs Related to Program Costs*  
*Insert "Other" Program Development Costs **\*\*Specify Cost and Attach Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Staff Travel** *Insert "Miles Per Day, Rate Per Mile & Qty of Days" > Formula will total for Mileage Costs*  
*Insert Lodging Costs Related to Program Costs*  
*Insert Common Carrier Costs Related to Program Costs*  
*Insert Meals/Entertainment Costs Related to Program Costs*  
*Insert "Other" Travel Costs Related to Program **\*\*Specify Cost and Attached Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Equipment/Property** *Insert Non-Expendable Property Purchase's Related to Program*  
*Insert Non-Expendable Property Lease Related to Program*  
*Insert Equipment Lease Contract Costs Related to Program*  
*Insert Equipment Repairs & Maintenance Costs Related to Program*  
*Insert "Other" Equipment Costs Related to Program **\*\*Specify Cost and Attach Detailed Itemization\*\****

#### PARTICIPANT COSTS:

##### SECTION:

**Participant Education** *Tuition & Fees "Insert-Number of Participants in cell B98, Insert-Cost Per Participant in cell C98,*  
*\*\*Total (Cell D98) - Formula - Will Calculate - Do not Insert\*\**  
*Student Supplies - Repeat same steps as "Tuition & Fees"*  
*Student Insurance - Repeat same steps as "Tuition & Fees"*  
*Instructional Materials - Repeat same steps as "Tuition & Fees"*  
*"Other" - Repeat same steps as "Tuition & Fees" **\*\*Specify Cost and Attached Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Participant Training & Payroll Costs** *\*Select Program Operation Category (Example: Summer Youth (In-School) 14-17), Insert-Number of Participants,*  
*Insert-Total Program Work Hours and Insert-Rate (\$) Per Hour > Total - Formula - Will Calculate-Do Not Insert\*\**  
*\*\*Total - Formula - Do Not Insert\*\**

**Participant Fringe Benefits** FICA **\*\*Formula from Total Participant Payroll Costs by Current Percentage (%) of 7.65%\*\***  
 Insert Other Payroll Taxes as a total or as a percentage (%) of Total Participant Training/Payroll Cost  
 Insert Workers Compensation Insurance Total or as a percentage (%) of Total Participant Training/Payroll Cost  
 Insert Healthcare Costs Related to Program Participants  
 Insert "Other" Participant Fringe Benefits **\*\*Specify Cost and Attach Detailed Itemization\*\***  
**\*\*Total - Formula - Do Not Insert\*\***

**Participant Support** **\*\*List and Detail Each Cost\*\* (Example: Clothing/Uniforms, Safety Equipment) > Separate Line Item for Each Support Cost and Attach Detailed Itemization.**  
**\*\*Total - Formula - Do Not Insert\*\***

#### **INDIRECT/PROFIT & TOTAL**

**Indirect Program Costs** Insert Base Amount, Insert Approved Percentage (%) Rate > Total - Formula - Do Not Enter  
**\*\*Total Formula - Do Not Insert\*\***

**Total Staff & Participant Costs** **\*\*Total Formula - Do Not Insert\*\***

**Program Profit Allocation** For-Profit Program Operators - Insert Profit Percentage (%) Rate in cell C159.  
**\*\*Profit to be added with each month reimbursement invoice from program expenditures - not as a lump sum from total program funding\*\* (Profit % rate awarded by Performance Based Profit Schedule)**

**Grand Total Program Cost** **\*\*Grand Total - Formula - Do Not Insert\*\***

**HELP? Any Questions:** [Contact Workforce Development Financial Manager at \(828\) 485-4298](#)

**REQUEST FOR MODIFICATION OF BUDGET- YOUTH  
WORKFORCE INNOVATION & OPPORTUNITY ACT TITLE I  
PROGRAM YEAR \_\_\_\_\_**

SERVICE PROVIDER:

CONTRACT NUMBER:

FUND TYPE:

CONTRACT PERIOD:

DESCRIPTION	LINE ITEM #	APPROVED BUDGET	MODIFICATION REQUEST	MODIFIED BUDGET
Staff Salaries	200			\$0.00
Staff Payroll exp & fringe	201			\$0.00
Operating/Occupancy Costs	202			\$0.00
Program Development	203			\$0.00
Staff Travel	204			\$0.00
Equipment & Property	205			\$0.00
Participant Education Cost	206			\$0.00
Participant Fringe	207			\$0.00
Participant Support Cost	208			\$0.00
Participant Work Experience	209			\$0.00
Indirect Program Cost	210			\$0.00
Program Profit Alloc	211			\$0.00
Grand Total		\$0.00	\$0.00	\$0.00

1. Enter approved budget. If this is the first request for modification, enter original approved budget. If this is a subsequent request, enter last modified budget that has been approved.
2. Enter line item modifications- indicate decreases with brackets ().
3. Enter new budget totals requested.
4. Include an explanation for any increases on the line items above below:

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PRINTED NAME OF **SERVICE PROVIDER'S** AUTHORIZED AGENT \_\_\_\_\_ TITLE \_\_\_\_\_

SIGNATURE OF **SERVICE PROVIDER'S** AUTHORIZED AGENT \_\_\_\_\_ TITLE \_\_\_\_\_

APPROVAL:

\_\_\_\_\_  
SIGNATURE/TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**Western Piedmont Jobs Training Consortium**  
**WORKFORCE INNOVATION & OPPORTUNITY ACT TITLE I**  
**BUDGET SUMMARY**

**SERVICE PROVIDER:** \_\_\_\_\_ **0**

**PROGRAM (FUND):** \_\_\_\_\_ **0**

**PROGRAM YEAR:** \_\_\_\_\_ **0**

**SERVICE PROVIDER - ADMINISTRATIVE COSTS:**

STAFF SALARIES	\$	-
STAFF PAYROLL EXPENSE & FRINGE BENEFITS	\$	-
OPERATING/OCCUPANCY COSTS	\$	-
PROGRAM DEVELOPMENT	\$	-
STAFF TRAVEL	\$	-
EQUIPMENT & PROPERTY	\$	-

**SERVICE PROVIDER - PARTICIPANT COSTS:**

PARTICIPANT EDUCATION COSTS	\$	-
PARTICIPANT FRINGE BENEFITS	\$	-
PARTICIPANT SUPPORT COSTS	\$	-
PARTICIPANT WORK EXPERIENCE	\$	-
INDIRECT PROGRAM COSTS	\$	-

**TOTAL STAFF & PARTICIPANT COSTS** \$ -

**PROGRAM PROFIT ALLOCATION** \$ -  
*(For-Profit Program Operators Only)*

**GRAND TOTAL PROGRAM COST** \$ -

**Service Provider - Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved By - Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_





SERVICE PROVIDER: \_\_\_\_\_

PROGRAM (FUND): \_\_\_\_\_

PROGRAM YEAR: \_\_\_\_\_

**STAFF SALARIES:**

PROGRAM POSITION/TITLE	EMPLOYEE NAME/NUMBER	MONTHLY SALARY	% OF TIME APPLIED-PROG	MONTHS APPLIED-PROG	TOTAL SALARY APPLIED TO PROG.
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
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		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
		\$ -	0%	0	\$ -
<b>TOTAL</b>					<b>\$ -</b>

**PAYROLL EXPENSE & FRINGE BENEFITS:**

FICA	\$ -	0.00%	
OTHER PAYROLL TAXES	\$ -		*Insert percentage rate if applicable
WORKERS COMP INSURANCE	\$ -	0.00%	*Insert percentage rate if applicable
UNEMPLOYMENT INSURANCE	\$ -		

\*Payroll Expense & Fringe Benefits - Continued to page (2)

**HEALTH INSURANCE:**

EMPLOYEE NAME/NUMBER	INS. PREMIUM - MTH RATE	% OF PROG TIME	MONTHS-PROG TIME	TOTAL
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
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0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
0	\$ -	0%	0	\$ -
<b>TOTAL GROUP HEALTH INSURANCE</b>	<b>\$ -</b>		<b>TOTAL</b>	<b>\$ -</b>



**PARTICIPANT COSTS**

**PARTICIPANT EDUCATION COSTS:**

	NUMBER OF PARTICIPANTS	COST PER PARTICIPANT	TOTAL
TUITION, BOOKS & FEES	0	\$ -	\$ -
STUDENT SUPPLIES (Ex: Nursing Uniforms)	0	\$ -	\$ -
STUDENT INSURANCE	0	\$ -	\$ -
INSTRUCTIONAL MATERIALS	0	\$ -	\$ -
OTHER:	0	\$ -	\$ -
<b>TOTAL</b>			<b>\$ -</b>

**PARTICIPANT WORK EXPERIENCE/PAYROLL COSTS:**

	NUMBER OF PARTICIPANTS	TOTAL PROG WORK HOURS	RATE PER HOUR	TOTAL
ADULT	0	0	\$ -	\$ -
DISLOCATED WORKER	0	0	\$ -	\$ -
YOUTH (IN-SCHOOL) 14 - 17	0	0	\$ -	\$ -
YOUTH (OUT OF SCHOOL) 16-17	0	0	\$ -	\$ -
YOUTH (OUT OF SCHOOL) 18 -24	0	0	\$ -	\$ -
OTHER:	0	0	\$ -	\$ -
<b>TOTAL</b>				<b>\$ -</b>

**PARTICIPANT FRINGE BENEFITS:**

FICA	\$ -	0.00%	
OTHER PAYROLL TAXES	\$ -	0.00%	*Insert percentage rate if applicable
WORKMANS COMPENSATION	\$ -	0.00%	*Insert percentage rate if applicable
HEALTHCARE	\$ -		
OTHER:	\$ -	*SPECIFY COST	*Attach Detailed Itemization
<b>TOTAL</b>			<b>\$ -</b>

**PARTICIPANT SUPPORT COSTS:**

**LIST & DETAIL EACH LINE ITEM:**

<i>Example:</i>	\$ -	*SPECIFY COST	*Info & Detail attached	*Attach Detailed Itemization
Transportation (Mileage Reimbursement)	\$ -	*SPECIFY COST		*Attach Detailed Itemization
Childcare - Daycare Expense	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
	\$ -	*SPECIFY COST		*Attach Detailed Itemization
<b>TOTAL</b>				<b>\$ -</b>

**INDIRECT /PROGRAM COSTS:**

	BASE AMOUNT	APPROVED % RATE	TOTAL
INDIRECT	\$ -	0%	\$ -
<b>TOTAL</b>			<b>\$ -</b>

**TOTAL STAFF & PARTICIPANT PROG COS** \$ -

**PROGRAM PROFIT ALLOCATION:**

(\$0.00) 0.00% ◀Enter % to total

(\*For-Profit\* Program Operators Only)

**GRAND TOTAL PROGRAM COST**

\$ -

#DIV/0! ◀Profit %

\*\*Profit added will be reimbursement quarterly - not as lump sum from total program funding.

Comments & Other Information:

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**Pre-Approved Program Operator Allocation** \$ -

## DETAILED BUDGET WORKSHEET - DIRECTIONS/INFORMATION GUIDE

\*\*LOCKED CELLS HAVE FORMULA'S TO CALCULATE TOTALS & MERGE TO SUMMARY\*\*

### BUDGET SUMMARY TAB:

\*\*DO NOT INSERT ANY DATA - ALL FIELDS WILL SUMMARY FROM BUDGET DETAIL TAB\*\*

### BUDGET DETAIL TAB:

\*\*Enter Approved Program Allocation Amount in Budget Detail Tab - Cell B235 Before Beginning Budget Detail Preparation\*\*

#### HEADING:

**Contractor** *Insert Legal Business Name*  
**Program (Fund)** *Insert Program (Fund) (Example: WIOA Adult)*  
**Program Year** *Insert Program Year (Operating) (Example: PY10) July 1, 2010 through June 30, 2011)*

#### STAFF COSTS:

**Staff Salaries** *Insert Program Position*  
*Insert Employee Name or Identifying Employee Number*  
*Insert Hourly Wage*  
*Insert Number of Program Hours Each Employee will work*  
*\*\*Total Wage Per Week - Formula - Do not insert\*\**  
*Insert Number of Program Weeks Employee Will Work*  
*\*\*Total Salary Applied to Program - Formula - Do not insert\*\**

**Staff Payroll Expense & Fringe Benefits** *\*\*FICA - Formula From Total Staff Salary by current percentage (%) rate of 7.65%\*\**  
*Insert Other Payroll Taxes as a total or as a percentage (%) of Total Staff Salaries*  
*Insert Workers Compensation Insurance Total or as a percentage (%) of Total Staff Salaries*  
*Insert Group Health Insurance Costs*  
*Insert Pension/Retirement Contributions*  
*Insert any "Other" Employee Expense **\*\*Specify Cost and Attach Detailed Itemization***  
*Insert any "Other" Fringe Benefits **\*\*Specify Cost and Attach Detailed Itemization***  
*\*\*Total - Formula - Do not insert\*\**

**Operating/Occupancy Costs** *Insert Occupancy/Rent for Program Costs*  
*Insert Auto Insurance for Program Costs*  
*Insert Auto Taxes/License Fees for Program Costs*  
*Insert Auto Repairs/Maintenance for Program Costs*  
*Insert Liability Insurance for Program Costs*  
*Insert Telephone for Program Costs*  
*Insert Telephone Equipment for Program Costs*  
*Insert Utilities for Program Costs*  
*Insert Janitorial for Program Costs*  
*Insert Office Supplies for Program Costs*  
*Insert Postage & Freight for Program Costs*  
*Insert "Other" Operating/Occupancy Costs **\*\*Specify Cost and Attach Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Program Development** *Insert Conference Workshops Fee Related to Program Costs*  
*Insert Membership Fees or Dues Related to Program Costs*  
*Insert Advertising Costs Related to Program Costs*  
*Insert Marketing Costs Related to Program Costs*  
*Insert "Other" Program Development Costs **\*\*Specify Cost and Attach Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Staff Travel** *Insert "Miles Per Day, Rate Per Mile & Qty of Days" > Formula will total for Mileage Costs*  
*Insert Lodging Costs Related to Program Costs*  
*Insert Common Carrier Costs Related to Program Costs*  
*Insert Meals/Entertainment Costs Related to Program Costs*  
*Insert "Other" Travel Costs Related to Program **\*\*Specify Cost and Attached Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Equipment/Property** *Insert Non-Expendable Property Purchase's Related to Program*  
*Insert Non-Expendable Property Lease Related to Program*  
*Insert Equipment Lease Contract Costs Related to Program*  
*Insert Equipment Repairs & Maintenance Costs Related to Program*  
*Insert "Other" Equipment Costs Related to Program **\*\*Specify Cost and Attach Detailed Itemization\*\****

#### PARTICIPANT COSTS:

##### SECTION:

**Participant Education** *Tuition & Fees "Insert-Number of Participants in cell B163, Insert-Cost Per Participant in cell C163,*  
*\*\*Total (Cell D169) - Formula - Will Calculate - Do not Insert\*\**  
*Student Supplies - Repeat same steps as "Tuition & Fees"*  
*Student Insurance - Repeat same steps as "Tuition & Fees"*  
*Instructional Materials - Repeat same steps as "Tuition & Fees"*  
*"Other" - Repeat same steps as "Tuition & Fees" **\*\*Specify Cost and Attached Detailed Itemization\*\****  
*\*\*Total - Formula - Do not insert\*\**

**Participant Training & Payroll Costs** *\*Select Program Operation Category (Example: Summer Youth (In-School) 14-17), Insert-Number of Participants,*  
*Insert-Total Program Work Hours and Insert-Rate (\$) Per Hour > Total - Formula - Will Calculate-Do Not Insert\*\**  
*\*\*Total - Formula - Do Not Insert\*\**

**Participant Fringe Benefits** FICA **\*\*Formula from Total Participant Payroll Costs by Current Percentage (%) of 7.65%\*\***  
 Insert Other Payroll Taxes as a total or as a percentage (%) of Total Participant Training/Payroll Cost  
 Insert Workers Compensation Insurance Total or as a percentage (%) of Total Participant Training/Payroll Cost  
 Insert Healthcare Costs Related to Program Participants  
 Insert "Other" Participant Fringe Benefits **\*\*Specify Cost and Attach Detailed Itemization\*\***  
**\*\*Total - Formula - Do Not Insert\*\***

**Participant Support** **\*\*List and Detail Each Cost\*\* (Example: Clothing/Uniforms, Safety Equipment) > Separate Line Item for Each Support Cost and Attach Detailed Itemization.**  
**\*\*Total - Formula - Do Not Insert\*\***

#### **INDIRECT/PROFIT & TOTAL**

**Indirect Program Costs** Insert Base Amount, Insert Approved Percentage (%) Rate > Total - Formula - Do Not Enter  
**\*\*Total Formula - Do Not Insert\*\***

**Total Staff & Participant Costs** **\*\*Total Formula - Do Not Insert\*\***

**Program Profit Allocation** For-Profit Program Operators - Insert Profit Percentage (%) Rate in cell C223.  
**\*\*Profit to be added with invoice from program expenditures - not as a lump sum from total program funding\*\* (Profit % rate awarded by Performance Based Profit Schedule)**

**Grand Total Program Cost** **\*\*Grand Total - Formula - Do Not Insert\*\***

**HELP? Any Questions:** [Contact Workforce Development Financial Manager at \(828\) 485-4298](tel:8284854298)

**FINISH LINE GRANT EXPENDITURE REPORT**  
**WORKFORCE INNOVATION & OPPORTUNITY ACT**  
**PROGRAM YEAR \_\_\_\_\_**

**Service Provider:** \_\_\_\_\_

**Month:** \_\_\_\_\_

**Contract Number:** \_\_\_\_\_

**Fund Type:** \_\_\_\_\_

**Contract Period:** \_\_\_\_\_

Description	Line Item #	Approved Budget	Monthly Expenses	Expenses YTD	Budget Balance
FINISH LINE- WESTERN PIEDMONT	200				\$0.00
FINISH LINE- CCC&TI	201				\$0.00
FINISH LINE- CVCC	202				\$0.00
<b>Total</b>		\$0.00	\$0.00	\$0.00	\$0.00

<b>Funds received Y-T-D</b>	
<b>Expenses Y-T-D</b>	\$0.00
<b>Cash Balance on Hand</b>	

THE **SERVICE PROVIDER** CERTIFIES THAT THE COSTS REPORTED REPRESENT ACTUAL COSTS INCURRED DURING THE REPORTING PERIOD IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE CONTRACT AND WIOA.

\_\_\_\_\_  
 PRINTED NAME OF **SERVICE PROVIDER'S** AUTHORIZED AGENT

\_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 SIGNATURE OF **SERVICE PROVIDER'S** AUTHORIZED AGENT

\_\_\_\_\_  
 DATE






# Financial Reports Policy - Final - 4-25-22

Final Audit Report

2022-04-25

Created:	2022-04-21
By:	Elizabeth Hilliard (elizabeth.hilliard@wpcog.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAABBYdQMGusW0LRe8WSCwWFqPJUweEo7_8

## "Financial Reports Policy - Final - 4-25-22" History

-  Document created by Elizabeth Hilliard (elizabeth.hilliard@wpcog.org)  
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