

## INSTRUCTION LETTER

# Upstate WIB

WORKFORCE  
INVESTMENT BOARD

**INSTRUCTION NUMBER:** WIA 12-01 Amendment #2

**TO:** Youth Program Directors and Financial Contact

**SUBJECT:** Revised Financial Status Report Supplement (FSR-S) Form

**DATE**

**ISSUED:** February 4, 2013

**DATE**

**EFFECTIVE:** Immediately

**DATE**

**EXPIRES:** Indefinitely

**PURPOSE:** This amendment to Local Instruction Letter WIA 12-01 provides additional information regarding new financial reporting requirements for actual and accrued expenditures.

**BACKGROUND:** In response to recent discussions regarding the analysis of local area WIA expenditures, specifically costs depicted as overhead costs, the Department of Employment and Workforce revised the Financial Status Report Supplement (FSR-S) for use in reporting actual and accrued expenditures. The revised form will identify the salaries and fringe benefit as well as Indirect costs associated with the time front-line staff spend working directly with participants (i.e. providing/conducting eligibility certification, case management, workshops, and assessments). Salaries of center managers, program managers, etc. should **not** be included (only salaries of those that work directly with participants). If a staff member works with participants less than 100% of the time, please use the percentage of time spent to calculate the salary, fringe and indirect rates.

**ACTION:** The new form must be used effective with the submittal of January 2013 monthly reports. In addition, please note the following:

The FSR-S is required on a monthly basis, no later than the 10<sup>th</sup> of the following month.

The FSR-S should accompany and reconcile to the Financial Status Report (FSR).

The FSR-S for January should include the cumulative amounts – July through January. All subsequent FSR-S forms should build on these numbers.

The financial data is required to be reported on a cumulative basis, from grant inception through the end of the reporting period.

Expenditure data, as always, is required to be on an accrual basis.

**All "Other" categories that show expenditures for the month MUST specify the expenditure.**

The revised FSR-S form is attached to this instruction letter, as well as instructions on completing it. Please note numbers 6a(1) and 6c(1), which are new line items to report.

**INQUIRIES:** If there are any questions, please contact Natalia Valenzuela at [nvalenzuela@upstatewib.org](mailto:nvalenzuela@upstatewib.org) or 864-562-4251, TTY: 711.



Ann Angermeier, Director

**Source:** DEW Memo to LWIA Administrators and Fiscal Contacts

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# SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE

## WORKFORCE INVESTMENT ACT

### FINANCIAL STATUS REPORT SUPPLEMENT INSTRUCTIONS

#### Reporting Requirements

- 1) The Financial Status Report Supplement (FSR-S) is required on a monthly basis.
- 2) FSR-S should be submitted no later than the 10<sup>th</sup> of the following month.
- 3) A final FSR-S is required at the completion of the award agreement as part of the grant closeout process.
- 4) All financial data is required to be reported cumulatively from grant inception, through the end of each reporting period. Expenditure data is required to be reported on an accrual basis.
- 5) An FSR-S is required reporting of local formula funds (by each fund stream and each PY/FY).

#### Line Item Instructions for the Financial Status Report – Supplement

All yellow highlighted areas contain formulas and should not be altered or edited.

FSR-S Number	Reporting Item	Instructions
1	Recipient Organization	Enter name and complete address including zip code.
2	Grant Number Assigned by DEW	Enter the grant number assigned to the award by DEW.
3	Grant Period From: (Month, Day, Year) To: (Month, Day, Year)	Indicate the beginning date and ending date established in the grant agreement during which the funds are allowed to be expended.  EX: 7/1/2011 – 6/30/2012
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-S, the reporting period end date shall be no later than the end date of the grant period.
<b>Section 5 pertains only to Administration funds.</b> These are costs not related to the direct provision of workforce investment services. See 20 CFR 667.220		
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	This is an automatic calculation. It is the sum of administration expenses through the end of the reporting period.  <b>This amount should match administration expenditures, actual and accrued, reported on the monthly FSR- 11e, for the same period.</b>
<b>Section 6 and 7 pertain only to Program funds.</b> These are the non-administration costs of the program, broken down by staff, operating expenses, and participant costs.		



FSR-S Number	Reporting Item	Instructions
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 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	Instructional Training	Enter the cumulative total amount of program funds that was expended on classroom training, both occupational and remedial.
7c	OJT	Enter the cumulative total amount of program funds that was expended for on-the-job training reimbursements.
7d	Work Experience or Internships	Enter the cumulative total amount of program funds that was expended on work experience and internships wages and/or stipends.
7e	Youth Summer Employment Opportunities	<p>Enter the cumulative total amount of program funds that was expended on youth summer employment opportunities for wages and/or stipends.</p> <p><i>This item is only applicable when reporting youth funds.</i></p> <p><b>This amount should match amount reported on the monthly FSR- 14d, for the same period.</b></p>
7f	Youth Incentives	<p>Enter the cumulative total amount of program funds that was expended on youth incentives.</p> <p><i>This item is only applicable when reporting youth funds.</i></p>
7g	Supportive Services – Transportation	Enter the cumulative total amount of program funds that was expended on supportive services for transportation.
7h	Supportive Services – Child Care	Enter the cumulative total amount of program funds that was expended on supportive services for child care.
7i	Supportive Services – Other	Enter the cumulative total amount of program funds that was expended on supportive services that are not transportation or child care.
7j	Other	Enter the cumulative total amount of program funds that was expended on costs that would not fall into one of the above categories. Please submit explanation.
7k	Total – Participant Costs	This is an automatic calculation. It is the sum of program participant costs

FSR-S Number	Reporting Item	Instructions
		through the end of the reporting period.
	Program Total	<p>This is an automatic calculation. It is the sum of program expenditures through the end of the reporting period.</p> <p><b>This amount should match program expenditures, actual and accrued, reported on the monthly FSR- 11e, for the same period.</b></p>
8	Total Actual & Accrued Expenditures	<p>This is an automatic calculation. It is the sum of grant expenditures.</p> <p><b>This amount should match total expenditures, actual and accrued, reported on the monthly FSR- 11e, for the same period.</b></p>
9	Prepared by	Type or print name and contact information for the person who prepared the report.
10a	Certifying Official	<p>Type or print name and title of authorized certifying official.</p> <p><b>Please 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.</b></p>
10b	Signature of Certifying Official	Enter signature of authorized certifying official.
10c	Telephone	Enter the telephone number (including area code and extension) of certifying individual.
10d	E-mail Address	Enter the e-mail address of the certifying individual.
	Date Report Submitted	Enter the date that the FSR-S is submitted to DEW in the format of month, day, year.



**UPSTATE WORKFORCE INVESTMENT BOARD**  
**WORKFORCE INVESTMENT ACT - FINANCIAL STATUS REPORT SUPPLEMENT**

<b>1. Recipient Organization (Name and complete address including zip code):</b>   <b>Invoice #:</b>		<b>2. Grant Number Assigned by DEW</b> 12Y003		
		<b>3. Grant Period:</b>  		
		<b>4. Report Period:</b>  		
		<b>Actual and Accrued Expenditures</b>		
<b>5. Administration Funds</b>	<b>Budget</b>	<b>Current Month</b>	<b>Cumulative Expenditures</b>	<b>Accruals</b>
A. Salaries/Fringes				
B. Operating Expenses				
C. Indirect Cost				
D. Other (Specify)				
<b>E. Total</b>	\$ -	\$ -	\$ -	\$ -
<b>6. Program Funds - Overhead</b>				
A. Salaries/Fringes				
1. Salaries/Fringe Benefits of Staff Working Directly with Participants				
B. Operating Expenses				
C. Indirect Cost				
1. Indirect Costs of Staff Working Directly with Participants				
D. Other (Specify)				
<b>E. Total - Overhead</b>	\$ -	\$ -	\$ -	\$ -
<b>7. Program Funds - Participant Costs</b>				
A. Assessment				
B. Instructional Training				
C. OJT				
D. Work Experience or Internships				
E. Youth Summer Employment Opportunities				
F. Youth Incentives				
G. Supportive Services - Transportation				
H. Supportive Services - Child Care				
I. Supportive Services - Other				
J. Other (Specify)				
K. Total - Participant Costs		\$ -	\$ -	\$ -
<b>L. Program Total</b>	\$ -	\$ -	\$ -	\$ -
<b>8. Total Actual &amp; Accrued Expenditures</b>	\$ -	\$ -	\$ -	\$ -
<b>9. Prepared by</b>			<b>Preparer's Contact Information</b>	
			Telephone:	
			E-mail:	
<b>10. Certification: I certify to the best of my knowledge and belief this report is correct and complete.</b>				
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				