

Cash Request and Expenditure Reporting

Financial Management Unit

April 2018

Purpose

- Review Cash Request Process
- Review Expenditure Report Process
- Review Expenditure Report Line Items
- Review Closeout Requirements

Terminology

- Subrecipient Code – The 3 letter abbreviation of a Subrecipient name. Also known as ‘subgrantee’
- Subgrant Number – Is an alpha plus 6 or 7 digits code located near the top of your subgrant agreement. Grant codes are assigned to subgrant numbers.
- Grant Code – The three digit code that identifies a particular allocation. The Employment Development Department (EDD) accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant number.

Subgrant Agreement

WIOA SUBGRANT AGREEMENT

SUBGRANT NO: K7102024
MODIFICATION NO: 6
SUBRECIPIENT CODE: ALA
UNIQUE ENTITY NO:
INDIRECT COST RATE:

PASS-THROUGH ENTITY:

State of California
Employment Development Dept.
Central Office Workforce
Services Division
P.O.Box 826880, MIC 69
Sacramento, CA 94280-0001

SUBRECIPIENT:

GOVERNMENTAL
ENTITY: Yes

This Subgrant Agreement is entered into by and between the State of California, Employment Development Department, hereinafter the Pass-through Entity, and the _____ hereinafter the Subrecipient. The Subrecipient agrees to operate a program in accordance with the provisions of this Subgrant and to have an approved Workforce Innovation and Opportunity Act (WIOA) Local Plan for the above named Pass-through Entity filed with the Pass-through Entity pursuant to the WIOA. This modification consists of this sheet and those of the following exhibits, which are attached hereto and by this reference made a part hereof:

Funding Detail Chart
General Provisions

ALLOCATION(s)	PRIOR AMOUNT	\$6,554,308.00
The Pass-through Entity agrees to reimburse the Subrecipient not to exceed the amount listed hereinafter 'TOTAL'	INCREASE/DECREASE:	\$283,333.00
	TOTAL:	\$6,837,641.00

TERM OF AGREEMENT

From:4/1/2016 To: 9/30/2018

Terms of Exhibits are as designated on each exhibit

CalJOBSSM

The screenshot shows the top section of the CalJOBS website. At the top left is the CA.GOV logo and the CalJOBSSM logo. To the right, there is a language selector for "En Español" and a login area with "Username" and "Password" input fields and a "Sign In" button. Below the login area are links for "Register New User" and "Forgot Password?". The main banner features a background image of hands typing on a laptop. On the left of the banner is a blue box with the text "UI OnlineSM It's here!". On the right is a text block: "A fast, convenient, and secure way to access claim information, certify for benefits, and manage claims." with a right-pointing arrow and a "LEARN MORE >" button. Below the banner is a navigation bar with four buttons: "Find a Job", "Find a Candidate", "Find an Office", and "More Career Services". To the right of these are two green buttons: "More Career Services" and "More Employer Services".

The screenshot shows a vertical menu from a mobile application. The menu items are: "Quick Search", "Enter Search...", "My Staff Workspace", "Services for Workforce Staff", "Reports", "Services for Subgrantee Staff", "My Subgrantee", "My Subgrants", "My Cash Requests", and "Expenditures". A red circle highlights the "My Subgrantee" item.

Cash Requests

Reference Directive WSD 16-17

CalJOBSSM Cash Request

Cash Requests

General Information

- Subgrant funds are released only as requested (*referred to as 'Cash Requests'*)
- Funds are delivered two business days after Processing Date
- The Processing Date cut off is 2:00 pm.

Requesting Cash

- Select My Cash Requests (Under *Services for Subgrantee Staff* side bar menu)
- Select Add

CalJOBS™ Use this page to edit existing cash requests or to add new ones.

Indicates required fields. For help click the question mark icon.

Subgrantee: ALA - ALAMEDA COUNTY

Cash Requests

Processing Date	Delivery Date	Status	Request Total	Approved Total	Action
12/30/2016	01/04/2017	Processed	\$1,161,348.60	\$1,161,348.60	View
08/23/2016	08/25/2016	Processed	\$2,438,208.75	\$2,438,208.75	View
08/22/2016	08/24/2016	Processed	\$463,913.02	\$463,913.02	View
06/09/2016	06/13/2016	Processed	\$3,407,664.87	\$3,407,664.87	View
09/11/2015	09/15/2015	Processed	\$10,000.00	\$10,000.00	View
09/10/2015	09/14/2015	Processed	\$126,854.33	\$126,854.33	View
08/19/2015	08/21/2015	Processed	\$4,693,531.49	\$4,693,531.49	View
06/26/2015	06/30/2015	Processed	\$192,854.21	\$192,854.21	View
01/26/2015	01/28/2015	Processed	\$1,446,415.40	\$1,446,415.40	View
10/30/2014	11/03/2014	Processed	\$260,625.05	\$260,625.05	View

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Add

Requesting Cash (continued)

Cash Request Information

- Create Date
- Earliest Delivery Date
- Processing Date
- Alternative Delivery Date

Cash Request Information

Subgrantee: ALAMEDA COUNTY

Create Date: 02/24/2017

Earliest Delivery Date: 02/28/2017

Note. By entering another valid business date for Alternate Delivery Date, the system will automatically calculate the proper Alternate Processing Date.

* **Alternate Delivery Date:** 

Cash Requestor: Kirstin Cordova

Earliest Processing Date: 02/24/2017

Alternate Processing 02/24/2017

Date:

Requesting Cash (continued)

- Select Subgrant/Grant Code Line Item
- Select Next

Select Subgrant Line Items

Subgrant Line Item	Total Allocation	Cash Requests	Cash Advances	Available Balance	Select
K7102024 - 2016 (WIA) 1081 - WAF 4.0 New Accelerator	\$150,000.00	\$0.00	\$0.00	\$150,000.00	<input type="checkbox"/>
K7102024 - 2016 (WIA) 201 - Adult Formula RD 1	\$221,460.00	\$139,408.85	\$0.00	\$82,051.15	<input type="checkbox"/>
K7102024 - 2016 (WIA) 202 - Adult Formula Rd 2	\$1,510,135.00	\$0.00	\$0.00	\$1,510,135.00	<input type="checkbox"/>
K7102024 - 2016 (WIA) 292 - Rapid Response Layoff Aversion	\$15,230.00	\$3,848.86	\$0.00	\$11,381.14	<input type="checkbox"/>
K7102024 - 2016 (WIA) 293 - Rapid Response Layoff Aversion	\$80,292.00	\$0.00	\$0.00	\$80,292.00	<input type="checkbox"/>
K7102024 - 2016 (WIA) 301 - Youth Formula Rd 1	\$1,852,462.00	\$579,989.18	\$0.00	\$1,272,472.82	<input type="checkbox"/>
K7102024 - 2016 (WIA) 501 - Dislocated Worker Rd 1	\$375,727.00	\$178,362.45	\$0.00	\$197,364.55	<input type="checkbox"/>
K7102024 - 2016 (WIA) 502 - Dislocated Worker Rd 2	\$1,991,986.00	\$0.00	\$0.00	\$1,991,986.00	<input type="checkbox"/>
K7102024 - 2016 (WIA) 540 - Rapid Response by Formula	\$53,770.00	\$34,599.72	\$0.00	\$19,170.28	<input type="checkbox"/>
K7102024 - 2016 (WIA) 541 - Rapid Response by Formula	\$284,977.00	\$0.00	\$0.00	\$284,977.00	<input type="checkbox"/>

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Note - Line items with missing selection checkboxes currently have a Cash Hold. Please contact your regional advisor for details.

Cancel **Next >>**

Requesting Cash (continued)

- Select View in the Action column

Cash Request Information

Subgrantee Name:	ALAMEDA COUNTY	Cash Requestor:	Cordova, Kirstin
Status:	In Progress	Create Date:	02/24/2017
Processing Date:	02/24/2017	Delivery Date:	02/28/2017

Cash Request Line Items

Subgrant Line Item	Total Allocation	Cash Requests	Cash Advances	Available Balance	This Request	Action
K7102024 (WIA) YOA - 2016 1081 - WAF 4.0 New Accelerator	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	View Delete
				Total:	\$0.00	

Note - Cash request amounts in red indicate potential excess cash.

Requesting Cash (continued)

Cash Request Details

- Enter Amount Requested
- Enter Total Amount Disbursed
- Select Save

Cash Request Details

Grant Code: 1081 - WAF 4.0 New Accelerator
Subgrant Number: K7102024
Term Begin Date: 02/01/2017
Term End Date: 01/31/2018

Days Elapsed: 16

Total Allocation:	\$ 150,000.00	Approved Cash Requests:	\$ 0.00
Pending Cash Requests:	\$ 0.00	Cash Advances:	\$ 0.00
Available Balance:	\$ 150,000.00	* Amount Requested:	<input type="text" value="\$ 0.00"/>
New Available Balance:	\$ 150,000.00	Previously Disbursed:	\$ 0.00
* Total Amount Disbursed:	<input type="text" value="\$ 0.00"/>		

Save **Cancel**

Excess Cash

- The Department of Labor (DOL) and the EDD define excess cash as any amount that is not disbursed within three to four working days after receipt.
- Cash requests may be denied when excess cash is shown in the CalJOBSSM Cash Request Approval reports.
- Cash on hand should be limited to the amount needed for immediate disbursement.

Cash Request Modifications

- A cash request can only be **modified** by the original requestor, *before* the approval by the EDD.
- To **modify** a current cash request, select “View.”

Cash Hold

- Restricts the ability of an entity to request cash.
- This sanction occurs when an entity fails to submit required documentation (late expenditure reports, exhibits, etc.)

Financial Reporting Basics

*Reference: Directive WSD 16-13
Monthly and Quarterly Financial Reporting Requirements*

Monthly Financial Reporting

Monthly	Quarterly (Oct, Dec, Mar, Jul)
Cumulative reporting	Cumulative reporting
Splitting out cash/accruals is optional	Split out accruals

- Expenditure reports are due by the 20th of the month following the end of each report period
- If the 20th falls on a weekend or holiday, reports will be due on the business day prior to the 20th
- A separate expenditure report must be filed for each grant code
- If there are no expenditures, a 'zero' expenditure report must still be filed

Submit Expenditure Reports

- 1) Select **My Expenditures**
- 2) Select **Subgrant** (ie K7102024)
- 3) Select **Grant Code** (ie 301)
- 4) Select **Create**

CalJOBS™ Select the Subgrantee, Subgrant, and Grant Code below to Create, View, or Revise an expenditure report for a specific report period.

Grant Code Selection

Subgrantee: ALAMEDA COUNTY (ALA) **Subgrant:** K7102024

Grant Code: 1081 - WAF 4.0 New Accelerator

Expenditure Reports

Report Period	Date Submitted	Total Expenditures	Revision Number	Action
02-2017	01/20/2017	\$0.00	0	View Revise
03-2017				Create
04-2017				Create
05-2017				Create
06-2017				Create
07-2017				Create

The screenshot shows the CalJOBS interface. On the left is a sidebar with navigation options: Quick Search, My Staff Workspace, Services for Workforce Staff, Reports, Services for Subgrantee Staff, My Subgrantee, My Subgrants, My Cash Requests, My Expenditures (circled in red), Customer Relationship Management, Create a Marketing Lead, and Contacts List. The main content area has a search bar and a heading 'CalJOBS™ Select the Subgrantee, Subgrant, and Grant Code below to Create, View, or Revise an expenditure report for a specific report period.' Below this are two sections: 'Grant Code Selection' and 'Expenditure Reports'. The 'Grant Code Selection' section has three dropdown menus: 'Subgrantee' (ALAMEDA COUNTY (ALA)), 'Subgrant' (K7102024), and 'Grant Code' (1081 - WAF 4.0 New Accelerator). Red arrows point to the 'Subgrant' and 'Grant Code' dropdowns. The 'Expenditure Reports' section contains a table with columns: Report Period, Date Submitted, Total Expenditures, Revision Number, and Action. The table has 7 rows for report periods from 02-2017 to 07-2017. The 'Action' column for 03-2017 has a 'Create' link circled in red.

Financial Reporting Summary

*Reference: Directive WSD 16-13 (Monthly and
Quarterly Financial Reporting Requirements)*

Section I: General Information

- Displays subrecipient and grant information
- Data auto-populates and cannot be changed

I. General Information

Subgrantee:	AI . COUNTY	YOA:	2016
Subgrant:	K71020_4	Term Dates:	07/01/2016 - 06/30/2018
Grant Code:	201 - Adult Formula RD 1	Cash Received:	\$139,4^3.85
Allocation:	\$221,4^0.00	Revision:	0
Report Period:	12-2016	Report Interval:	Quarterly
Report Type:	Version 1 - Adult / Dislocated Worker / Other		

Close Out

Is Closeout Report? No

Section II: Total Expenditures (Administrative + Program)

- Auto populates based on Sections III (Administrative Expenditures) and Section V (Cumulative Expenditures)

II. Total Expenditures (Administrative + Program)		
	Previous 02-2017 rev. 0	Current 03-2017 rev. 0
Total Expenditures	\$0.00	\$0.00

Section III: Administrative Expenditures

- Total Administrative Expenditures
- Total separated by Cash and Accrued Expenditures

III. Administrative Expenditures		
	Previous 02-2017 rev. 0	Current 03-2017 rev. 0
Total Administrative Expenditures	\$0.00	\$0.00
a. Cash Portion	\$0.00	\$0.00
b. Accrued Portion	\$0.00	\$0.00

Section III: Administrative Expenditures

Administrative Expenditures

- Can be personnel and non-personnel costs
- Can be Direct and indirect costs
- Costs may include:
 - financial and cash management functions
ie accounting or budgeting
 - procurement and purchasing functions
 - property management functions
 - personnel management functions
 - payroll functions
 - costs of rent, equipment, postage

Section IV: Other Reportable Items (Admin.)

- Stand in costs paid with non-federal dollars
- Unliquidated Obligation: Admin. expense which has not been received or paid for
- Program Income Earned or Expended

IV. Other Reportable Items (Administrative)

	Previous 02-2017 rev. 0	Current 03-2017 rev. 0
1. Non-Federal Support (Stand-In)	\$0.00	\$0.00
2. Unliquidated Obligations	\$0.00	\$0.00
3. Program Income Earned	\$0.00	\$0.00
4. Program Income Expended	\$0.00	\$0.00

Section V: Cumulative Expenditures (Program)

- Career Services, separated by Basic, Individualizes, Follow up and Training Services (Payments)
- Other program expenditures
- Cash and Accrued Portion of above expenditures

V. Cumulative Expenditures (Program)		
	Previous (Not Applicable)	Current 07-2016 rev. 0
1. Core Self Service	\$0.00	\$0.00
2. Core Registration / WIOA Career Services Basic	\$0.00	\$0.00
3. Intensive Services / WIOA Career Services Ind.	\$0.00	\$0.00
4. Career Services Follow-Up	\$0.00	\$0.00
5. WIOA Training Services		
a. WIOA Training Payments	\$0.00	\$0.00
b. WIOA Other Training Services	\$0.00	\$0.00
Total Training Services	\$0.00	\$0.00
6. Other	\$0.00	\$0.00
7. Total Program Expenditures (sum of the above items)	\$0.00	\$0.00
a. Cash Portion	\$0.00	\$0.00
b. Accrued Portion	\$0.00	\$0.00

Section VI: Other Reportable Items (Program)

- Program Stand in costs paid with non-federal dollars
- Unliquidated Obligation: Program expense which has not been received or paid for
- Program Income Earned or Expended
- Separate Unliquidated Obligations by Career, Training and Other Services
- Incentive Fund Expenditures

VI. Other Reportable Items (Program)		
	Previous (Not Applicable)	Current 07-2016 rev. 0
1. Non-Federal Support (Stand-In)	\$0.00	\$0.00
2. Unliquidated Obligations		
a. Core and Intensive Services / Career Services	\$0.00	\$0.00
b. Training Services	\$0.00	\$0.00
c. Other	\$0.00	\$0.00
Total Unliquidated Obligations	\$0.00	\$0.00
3. Program Income Earned	\$0.00	\$0.00
4. Program Income Expended	\$0.00	\$0.00
5. Incentive Funds Expended	\$0.00	\$0.00

Section VII: Miscellaneous Items (Admin and/or Program)

- Federal and State Match funds separated by Cash and In-Kind Contributions
- Federal and State Leveraged Resources separated by Cash and In-Kind Contributions

VII. Miscellaneous Items (Administrative and/or Program)		
	Previous (Not Applicable)	Current 07-2016 rev. 0
1. Federally-Mandated Match		
a. Cash Contributions	\$0.00	\$0.00
b. In-Kind Contributions	\$0.00	\$0.00
Total Federally-Mandated Match	\$0.00	\$0.00
2. State-Mandated Match		
a. Cash Contributions	\$0.00	\$0.00
b. In-Kind Contributions	\$0.00	\$0.00
Total State-Mandated Match	\$0.00	\$0.00
3. Federal Leveraged Resources		
a. Cash Contributions	\$0.00	\$0.00
b. In-Kind Contributions	\$0.00	\$0.00
Total Federal Leveraged Resources	\$0.00	\$0.00
4. Non-Federal Leveraged Resources		
a. Cash Contributions	\$0.00	\$0.00
b. In-Kind Contributions	\$0.00	\$0.00
Total Non-Federal Leveraged Resources	\$0.00	\$0.00
Total Miscellaneous Items	\$0.00	\$0.00

Section VII: Miscellaneous Items (Admin and/or Program)

- Pay for Performance Contracts, Obligations and Expenditures
- Transitional Jobs expenditures
- Incumbent Worker Training expenditures

5. Fed Share of Unliquidated Obligations for PFP	\$0.00	\$0.00
6. PFP Contract Expenditures *	\$0.00	\$0.00
7. Transitional Jobs Expenditures **	\$0.00	\$0.00
8. Incumbent Worker Training Expenditures ***	\$0.00	\$0.00
Total Miscellaneous Items	\$0.00	\$0.00

Section IX: Comments

- Input as needed

IX. Comments

Please enter any additional information regarding this Expenditure Report.

Section X: Certification

- Certified By: The entities Fiscal Administrator
- Contact: Staff inputting report

X. Certification

Certified By

* First Name:

* Last Name:

* Title:

* Phone:

Date Submitted:

Contact

Name:

Title:

Phone:

Grant Closeout

*Reference: Directive WSD16-05
WIOA Closeout Requirements*

Closeout Expenditure Report

- Closeout: Final expenditure report and paperwork/packet submitted after all funds have been expended and program is complete
- Due 60-days after the grant term end date
- May be submitted early if funds are fully utilized
- Accelerated closeout may be required 30 days closeout
- Must be 're-opened' to revise report

Closeout Report

- After allotment reported as expended and all cash has been received a menu will appear in Section I of expenditure reports to specify a closeout report
- Only select for final reports

I. Subgrant Information

Year of Appropriation:	2013
Revision Number:	0
Report Type:	Version 3 - Rapid Response
Total Approved Allotment:	\$450,000.00
Closeout Report?:	<input type="text" value="Yes"/>

Closeout Packet

- Packet documents available as attachments of directive
- Signed originals must be mailed* to EDD

Required for each Grant Code	Required for Subgrant
WIOA Summary of Expenditures	Subrecipient Release
Closeout Status of Cash	Subrecipient's Assignment of Refunds, etc.
End of Project Report**	Tax Certification
	Property Inventory Certification**

*Address listed in directive

**Only if applicable

WIOA Summary of Expenditures

- Printed final expenditure report
 - Select Print from the bottom of the View Report page
 - Closeout Report marked as 'Yes'

Page 1 of 2	WIA/WIOA SUMMARY OF EXPENDITURES	05/18/2017 11:20:52 AM
Subgrantee Code:	Report Type: Q	
Grant Code: 202	Report Period: 201606	
Grant Term: 10/01/2014-06/30/2016		
I.SUBGRANT INFORMATION		
1. Year Of Appropriation		2014
2. Report Revision Number		0
3. Subgrant Number		K594 E
4. Subgrant Term From-To:		4/1/2014-6/30/2016
5. Total Allotment		\$E 7,857.00
6. Closeout Report (Y/N)		Yes

Closeout Status of Cash

- Basic review sheet of Grant
 - Information can be obtained from final report
 - If any funds are not expended note balance for deobligation (line 3)

Project Term	<input type="text"/>	to	<input type="text"/>
Total allocation for this grant code:	<input type="text"/>		
1. How much cash has been drawn down <u>under this grant code?</u>	<input type="text"/>		
2. Total expenditures reported in Section II <u>of the WIOA Summary of Expenditures Report</u>	<input type="text"/>		
3. Unexpended balance to be <u>deobligated?</u>	<input type="text"/>		

End of Project Report

- Submit to Project Manager as required

Submit *WORKFORCE INNOVATION AND OPPORTUNITY ACT*
END OF PROJECT REPORT

Instructions: Submit the End of Project Report within 60 days of the project end date. E-mail the completed report to your assigned Project Manager or Regional Advisor. Address questions regarding the completion of the report to your Project Manager or Regional Advisor.

<u>Subrecipient Name</u>	■	Date	■
Contact Person	■	Phone	■
<u>Subgrant #</u>	■	Grant Code	■
Project Name	■		

1. Complete the table below. In columns one and two, list the project's required performance measures and goals, as indicated in the Solicitation for Proposal. In column three, list the planned total number of participants to be enrolled in the project, and the planned number of participants to achieve each performance measure. In column four, enter the planned performance goal for each performance measure. Note – the percentages in column four should be greater than or equal to those in column two. In column five, list the actual number of participants to achieve each performance measure, as reported in CalJOBSSM. In column six, calculate the actual performance achieved for each performance measure as a percentage of the planned goal (e.g., divide the actual number of participants to achieve each performance measure by the number of

Other Closeout Packet Documents

Document	Scope
Subrecipient Release	Certification of cash draw down for entire subgrant (all grant codes)
Subrecipient's Assignment of Refunds, Rebates and Credits	Certification to cooperate with COWSD in event claims, refunds, etc.
Tax Certification	Certification of tax policy adherence
Property Inventory Certification	Certification retained property purchased with WIOA funds <i>Submit only if applicable</i>

Resources

- WSD 16-17 – CalJOBS Cash Request
- WSD 16-13 – Monthly and Quarterly Financial Reporting Requirements
- WSD16-05 - WIOA Closeout Requirements
- Cash Help Desk: (916) 654-7868
- CalJOBS Log-In Issues: (916) 654-7868
- CalJOBSSM Staff Online Resources



Other Staff Services	
Labor Market Services	▶
Assistance Center	▶
Staff Online Resources	
Staff Online Courseware	▶
Geographic Solutions Community Site	

Financial Management Contacts

Kevin Webb – Governor's
Discretionary Funds

(916) 653-5294

Kevin.webb@edd.ca.gov

Laura Caputo – Manager

(916) 653-9150

laura.caputo@edd.ca.gov

Questions?

