

Instruction for Completion of Quarterly Financial Report

10. Transactions Federal Cash

10a.	Cash Receipts	Enter the cumulative amount of actual cash received from the DOL/ETA grant as of the reporting period end date. Cash receipts are reflected in the total amount of grant funds drawn down from the Payment Management System (PMS).
10b.	Cash Disbursements	Enter the cumulative amount of DOL/ETA grant fund disbursements (e.g., cash, checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to sub-recipients and subcontractors.
10c.	Cash On Hand (Line 10a minus line 10b)	Enter the amount of Line 10a minus Line 10b. This amount should represent immediate cash needs. If any drawdown was made prematurely or there are other reasons for any excess cash on hand, provide an explanation on line 11, Remarks.

Federal Expenditures and Unobligated Balance:

10d.	Total Federal Funds Authorized	Enter the total amount of DOL/ETA grant funds authorized as of the reporting period end date.
10e.	Federal Share of Expenditures	Enter the cumulative amount of accrued expenditures from DOL/ETA grant funds. 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; and the amount of cash advances and payments made to sub-recipients and subcontractors MINUS any rebates, refunds, or other credits. Accrued expenditures also include the total costs of all goods and property received or services performed, whether or not a cash payment has occurred. Accrued expenditures are recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.
10f.	Total Administrative Expenditures	Enter the cumulative amount of accrued expenditures for administrative activities. Administrative activities are necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but to overall general administrative functions. Consult your program/grant regulations for specific definitions and limitations on administrative costs. (This is a portion of the amount reported on line 10e.)
10g.	Federal Share of Unliquidated Obligations	Unliquidated obligations reflect any obligation that has not been reported as an accrued expenditure or for which a cash disbursement has not yet occurred as of the reporting period end date. Enter the DOL/ETA grant funds portion of unliquidated obligations which includes direct and indirect expenditures incurred but not yet paid or charged to the award, including amounts due to sub-recipients and subcontractors. On the final report, this line should be zero. <i>[Do not include any amount in line 10g that has been reported in line 10e or line 10f. Do not include any amount in line 10g for a future commitment of funds (e.g., long-term contract) for which an obligation/accrual has not been incurred].</i>
10h.	Total Federal Share (Sum of lines 10e and 10g)	Enter the sum of lines 10e and 10g.
10i.	Unobligated Balance of Federal funds (Line 10d minus line 10h)	Enter the amount of line 10d minus line 10h.

Recipient Share:

10j.	Total Recipient Share Required	If your DOL/ETA program/grant includes a required matching amount of funds, enter the total required match amount for the project/grant period. The required recipient share to be provided includes all matching funds provided by recipients and third-party providers to meet the level required by the DOL/ETA. This amount should not include any match funds in excess of the amount required by DOL/ETA (e.g., cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level match than the level required by DOL/ETA). If your program/grant does not have a required match, enter zero.
10k.	Recipient Share of Expenditures	Recipient share refers to any non-DOL/ETA funds, including any required matching funds, expended for the purposes or activities of the project or program. Enter the total amount of actual disbursements or accrued expenditures (less any rebates, refunds, or other credits) including payments to sub-recipients and subcontractors from non-DOL/ETA funds only. This amount may include the value of allowable in-kind match contributions and any non-DOL/ETA sources of program income.
10l.	Recipient Share of Unliquidated Obligations	Unliquidated obligations reflect any obligations that has not been reported as an accrued expenditure or for which a disbursement has not occurred as of the reporting period end date. Enter the portion of unliquidated obligations which includes direct and indirect expenses incurred but not yet paid, including amounts due to sub-recipients and subcontractors from non-DOL/ETA funds only. <i>[Do not include any amount in Line 10l that has been reported in Line 10k. Do not include any amount in Line 10l for a future commitment of funds (e.g., long-term contract) for which an obligation/accrual has not been incurred].</i>
10m.	Total Recipient Share (Sum of lines 10k and 10l)	Enter the sum of Lines 10k and 10l.
10n.	Remaining Recipient Share to be Provided (line 10j minus line 10m)	Note: Recipient share may exceed the required match amount as stated in Line 10j. Enter the amount of line 10j minus line 10m. If recipient share in line 10m is greater than the required match amount in line 10j, enter zero.

Program Income:

10o.	Total Federal Program Income Earned	Enter the total amount of program income earned by the recipient directly generated as a result of allowable and supported activities of the DOL/ETA program/grant. If no program income is earned during the project/grant period, enter zero for this line item and section.
10p.	Program Income Expended in Accordance With the Addition Alternative	Enter the total amount of program income that is expended to further or continue any allowable project or program activities of the DOL/ETA grant.
10q.	Unexpended Program Income (line 100 minus line 10p)	Enter the amount of line 100 minus line 10p. This is the amount of program income that has been earned but not expended, as of the reporting period end date.
11. Additional Expenditure Required Data (DETR/WISS – Request)		
11a.	Other Federal Funds Expended	Other Federal non-DOL ETA funds expended for the same purpose for which subject grant was awarded.
11b.	Real Property Proceeds	Cash proceed from a sale of assets previously purchased with WIA Title I funds.
11c.	Recaptured Funds Expended (Statewide adult, youth and dislocated workers)	Recaptured funds.
11c.	Expenditure of Adult Funds Transferred to DW Program	Approved dollar amounts transferred from adult funds to dislocated workers program funds.

11c.	Expenditure of DW Funds Transferred to Adult Program	Approved dollar amounts transferred from dislocated workers funds to adult program funds.
11c.	Out of School Youth Expenditures – Program Only no Admin	Sub-recipients amounts reported to have been spent on out of school youth (OSY)
11d.	In School Youth Expenditures – Program Only no Admin	Sub-recipients amounts reported to have been spent on in school youth (ISY).
11e.	Summer Employment Opportunities Expenditures	Sub-recipients amounts reported to have been spent on summer employment opportunities OSY and ISY.
11f.	Matched or Leveraged Funds	Total dollar amount in reported leveraged and/or matched funds