



A Business & Job Training Resource

Workforce Investment Board Of Tulare County

FISCAL POLICY MANUAL

(Revised August 2011)

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Adam Peck
Executive Director

Approved: by WIB Executive Committee June 9, 2010

CHART OF ACCOUNTS PROGRAM YEAR

I. GENERAL INFORMATION

Workforce Investment Board of Tulare County (WIB), Chart of Accounts is based on the guidelines and requirements of the Workforce Investment Act (WIA) regarding the reporting of expenditures and revenue. A current copy of the chart of accounts is attached. Separate grants are represented by unit (i.e. 3000-pooled costs, 3700 series DW-Formula, etc.)

Expenditures and revenues are recorded using the Tulare County Local Government Financial System (AFIN) and internal financial reports. The methodologies and procedures in reporting costs have been developed in accordance with Generally Accepted Accounting Principles and regulations applicable to WIA.

II. EXPENDITURES

Expenditures are reported by fund number (015 for WIB), agency, unit number, and object code on the "Detail Listing of Obligations Versus Budget" and the On Line General Ledger.

The Fiscal Department assigns expenditures on payment vouchers and after the approval signature of the Administrator they are keyed into the accounting system. Our county is striving to be a paperless system. The original invoice and the payment voucher are filed at the WIB Fiscal Department.

III. REVENUE

Like expenditures, the revenue accounts are made up of agency, unit number and object code. There are revenue codes for grant funding, interest earned and reimbursement of expenses (i.e. fees collected to reimburse expenses from the job fair).

Cash Drawdown and Reconciliation Process

Cash is requested from the State of California or Federal Government on Mondays for an electronic deposit to take place by the following Wednesday. The request can be made by connecting to the State Computer, Internet or by faxing the request. County Treasurer's department will receive funds within two days and verifiable within 3 days.

Reconciliation of expenditures to required cash draw downs will include the following documents:

- Print screen(BBAL) of the cash required (from AFIN)
- Substantiation of Cash Draw
- Print out of JTA Cash Draw Screen or Other Funding Source Equivalent

Our cash request amount uses current expenditures and augments them both with positively and negatively (ex.: a positive- accrued cost incurred by schools that has not been invoiced does not require cash. Negative - A payment to a vendor for a services after payment made for items placed into service are not accrued). The following are steps for completion of a cash request by the Fiscal Department:

1. The form is completed as follows:

a. Heading – Indicate the date of the request.

b. Subgrant – Subgrant number or title if different

c. Cash Requested to Date (BBAL + p/r + advances) – Enter the total cash requested to date under the present sub-agreement. Include any cash requested but not yet received.

d. Draw from section – Adult Formula, DW Formula, Youth Formula, ARRA (Adult, DW, Youth), or other. The most recent cost allocation plan will also be used as a guide for cash draw down.

e. Notating what constitutes need – a note will be made to indicate the need for the draw. Based on input from State Monitors we will be very specific in noting what will constitute need (i.e. OSO invoice Youth Service Provider invoice, group size training invoice, etc.)

2. The Fiscal Department reviews the Request to ensure that there are no negative balances. The first in first out method for cash drawdown is used for each grant title. For example, after PY 06-07 grant funds are liquidated per each Title, cash is drawn against the PY 07-08 expenditures.

3. Used only in emergency - The Cash Request Form (for manual requests only) is signed by the person(s) authorized to request cash. The Cash Request Form is

faxed to the Cash Control Unit of the Employment Development Department (EDD) in Sacramento.

4. **Reconciliation of Cash Draw Downs to Quarterly Expenditure Reports** – On a quarterly basis the expenses and cash drawn. A positive negative transaction will be utilized to bring the cash draws and expenses into alignment. If Adult and DW funds are not accessible, a possibility at the beginning of the program year, as soon as they are available the reconciliation will be completed. An example of the worksheet is attached.

Program Income

Program income means gross income received by the grantee or subgrantee directly generated by a grant supported activity, or earned only as a result of a grant agreement during the grant period. (29 CFR Section 97.25(b)). Program income received will be used before drawing cash down. Program income will be accounted for in the following manner:

- A. Receipt of the program income (i.e. interest)
- B. Recording the income in AFIN (Cash Request)
- C. Recognition of the program income via a journal voucher (debiting the appropriate income code and crediting the corresponding expense)
- D. Incorporation of program income received (deposited) and disbursed (journal voucher) on the quarterly reports filed in EDD reporting system

Accrued Expenditures

WIB will follow the policy set forth in EDD's Quarterly and Monthly Financial Reporting Requirements (WIAD09-11). This policy states, "*Accrual Basis of Accounting*—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the Subrecipient and Subrecipient Contractor's records are not normally kept on the accrual basis of accounting, then the Subrecipient and Subrecipient Contractor must develop accrual information through analysis of documentation on hand. *Accrued Expenditures*—The charges incurred and recorded, but not yet paid for, during a report period requiring the provision of funds by the grantee, the Subrecipient, or its Subrecipient Contractor for (1) goods and other tangible property received, (2) services performed by employees, contractors, subrecipient contractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments."

WIB will utilize a two pronged approach.

For WIB In-House accruals:

A schedule will be developed using the current year to date OLGL and quarter end AFIN summary report as a basis of comparison. This schedule will identify expenses by funding source and total accruals will be developed using this as back up documentation. The average expenditures by month will be determined.

For non One Stop Operator (OSO)/Service Provider (SP) expenses **one half of the average monthly expenses** will be computed and used as the estimated accrual.

If an actual invoice has been received from the OSO/SP it will be used as the estimated accrual. In the absence of an actual invoice, the **average monthly expense** (based on the prior months in the program year) will be used.

There may be alterations in this methodology due to historical data or unforeseen circumstances (new program started). The accrued expenses will be "tracked" using this schedule.

For Service Provider and One Stop Operator accruals:

Quarterly, 10-15 days after the reporting quarter has ended, Service Providers and One Stop Operators will report (format attached) to WIB Fiscal department their accruals.

Total Accruals will be compiled by adding the WIB In House Accruals to the Subrecipients (OSO/SP) accruals and reported via the JTA system. The accrued expenditures will be entered on the Summary of WIA Expenditures Report.

In development of the first quarter reports for the new program year, the accrued expenses will be deducted from reported expenditures. The cumulative total of expenditures will be used in reporting the quarter's costs. This will ensure that accrued expenditures will not be double counted.

Cost Allocation Plan (CAP)

I. GENERAL INFORMATION

Policy:

This cost allocation plan is based on the guidelines and requirements of the Workforce Investment Act (WIA) regarding the allocation and categorization of costs.

The plan describes the methods used to collect, analyze and distribute shared costs by the Workforce Investment Board of Tulare County. The methodologies and procedures described in the plan have been developed in accordance with Generally Accepted Accounting Principles and regulations applicable to WIA.

Applicability:

The cost allocation plan is applicable to all grants and contracts entered into by Workforce Investment Board of Tulare County. The same guidelines and principles established by the WIA are also applicable to subcontractor expenditures.

II. Statements of Support for Cost Allocation:

COWCAP:

The basis of direct costs for all units (including administration) is appropriate to use to allocate COWCAP indirect county costs due to the nature of these expenses. There is only one code in this allocation - 3531. This expense includes the indirect costs allocated to the WIB from the County of Tulare. Based on this information, it was determined these cost elements are best allocated via expenses from all units (including administrative).

Based on direction from our Regional Director, these costs will not be allocated to the Rapid Response/Business grants.

Administrative Costs:

The basis of payroll expense is appropriate to use to allocate administrative costs due to the nature of these expenses. Codes: 1011, 1013, 1014, 1015, 1021, 1022, 1024, 1097, 2050, 2070, 2170, and 3099.

A detailed analysis/review of specific charges to these accounts for 7/1/09-3/31/10 was conducted. Based on this information, it was determined these cost elements are best allocated via payroll expenses. For example, the entire 1011 series relates to payroll charges. These charges are for staff who provide administrative functions (Executive Director, Deputy Director - Admin, Fiscal Staff, and Department Secretary). These expenses will not be allocated to rapid response - there is no "administrative" cost category in that grant funding stream. Based on direction from our Regional Director, these costs will not be allocated to the Rapid Response/Business grants.

Payroll Related Costs:

The basis of payroll expense is appropriate to use to allocate payroll related costs due to the nature of these expenses. Codes: 2072, 3309, 3523 and 2030.

A detailed analysis/review of specific charges to these accounts for 7/1/09-3/31/10 was conducted. Based on this information, it was determined these cost elements are best allocated via payroll expenses. For example, 3309 I/F - Workers Compensation is directly related to payroll expenses and benefits staff who perform duties related to all projects and programs of the Workforce Investment Board.

Non Direct Pool:

The basis of payroll expense is appropriate to use to allocate non direct costs due to the nature of these expenses. Codes: 2120, 2140, 2150, 2210, 2220, 3335, 3341, 3342, 3343 and 3530.

A detailed analysis/review of specific charges to these accounts for 7/1/09-3/31/10 was conducted. Based on this information, it was determined these cost elements are best allocated via payroll expenses. For example, 2150 Professional and Specialist services benefit all projects and programs of the Workforce Investment Board. Historically these expenses are consultants focused on best practice process development.

Facilities Costs:

This pool will be allocated on a step down basis. It includes the codes: 2000, 2180, 3312, 3313, 3316, 3320, 3324, 3326, 3327, 3330, 3515, 3546, and 3548. Total cost will be pooled into a facilities cost center. Any revenue attributed to this cost center will be netted against the corresponding expense via journal entry. These costs will then be divided/pooled into program and administrative charges. The disbursement of these charges will be by square footage of the facility and the type of work done (program or administrative).

Administrative offices for the WIB moved into a separate facility as of October 1, 2010. These facility costs will be allocated using WIB staff salaries as a basis.

A detailed analysis/review of specific charges to these accounts for 7/1/09-9/30/10 was conducted. Based on the move of WIB staff to a separate facility, it was determined cost element charges from 10/1/10 forward are best allocated via staff salaries.

The One Stop Facility costs are now directly charged to grants. Quarterly they are reconciled. A journal entry is completed to ensure the costs are charged based on direct expenditures of the programs located in the One Stop (Adult, DW, DOL NEG, Youth, etc.).

III. Basis of Allocations***Direct expenditures:***

This basis will be developed by pulling cumulative costs for the quarter via AFINreports OLGL. An analysis (pivot table) will be completed incorporating all direct expenditures (non pooled costs). A review of the total will be used as a "check" number to ensure all

Journal Entries are included in the analysis. Resulting percentages (i.e. 3100 series - Adult Formula expenditures divided by all direct Expenditures) are considered the basis of allocation.

Admin - Staff Salaries no Rapid Response:

This basis will be developed using cumulative payroll expenses (corresponding to the quarter) from the OLGL directly charged to - Adult, DW, Youth, Adult - ARRA, DW - ARRA and Youth - ARRA . An analysis (pivot table) will be compiled summarizing total of expenses charged to each funding source. The resulting ratios (percentages) will be considered the basis of allocation.

Staff Salaries:

This basis will be developed using actual payroll expenses directly charged to the cumulative OLGL for the corresponding quarter. An analysis (pivot table) will be compiled summarizing total of expenses charged to each funding source. The resulting ratios (percentages) will be considered the basis of allocation.

IV. Cost Center and Allocation Basis

As of 3/31/10 the cost center and allocation basis are listed below:

Cost Center	Basis
COWCAP Cost Center	Direct Expenditures
Administrative Cost Center	Staff Salaries no Rapid Response
Payroll Related Cost Center	Staff Salaries
Non Direct Cost Center	Staff Salaries
Facilities	Direct Expenditures of One Stop Operators

DEBT COLLECTION

I. PURPOSE

The purpose of this policy is to formalize the established procedures, relating to the collection of debts, that will govern all program operators receiving funds under Title I of the Workforce Investment Act (WIA).

II. GENERAL INFORMATION

The following provisions of the WIA Final Rule are followed:

20 CFR Part 626 - Definition of Service Providers & Vendors

20 CFR Part 627.702 - Sanctions and Corrective Action

20 CFR Part 627.706 - Process for Advance Approval of a Recipients Contemplated Corrective Actions

20 CFR Part 627.708 - Offset Process

III. POLICY

It is the administrative policy of the Tulare WIB that the guidelines and procedures included herein will govern the collection of debts.

IV. PROCEDURES

A. Demand for Repayment

When a debt is established as a result of an audit, a monitoring finding, investigation or other means, the following actions must be taken to collect the debt:

1. The Administrator shall notify person/agency and the Employment Development Department of the establishment of the debt. The notice shall include the following:
 - (a) The reason for the establishment of debt, findings, etc. including citation of law;
 - (b) The amount of the debt and a demand for immediate repayment;
 - (c) The date the debt will be considered delinquent;
 - (d) Appeal rights;
 - (e) Whether or not interest will be charged on the debt and at what rate;
 - (f) A statement that payment(s) for services rendered will be withheld until the debt is satisfied and:

- (g) Possible sanctions if the debt is not repaid (including being barred from further funding).
2. A minimum of three (3) debt collection letters will be sent to the contractor/vendor at no less than thirty (30) day's intervals if payment has not been received or a satisfactory alternative repayment plan has not been negotiated.
3. If the debt is still outstanding after 45 days, Tulare WIB will turn over the debt to the County Collector for collection.

B. RECORDS

Tulare WIB will use the established county account receivable system to record debt repayment. A permanent file will be maintained documenting all actions with respect to debt collection procedures followed including resolutions and supportive documents of agency's decision(s). Such documentation will be available for state/federal review.

C. METHOD OF PAYMENT

While cash to be paid in a lump sum is the required method of repayment, Tulare WIB will consider the following options for resolution of debts.

1. Installment payments:

Cash installment repayment agreements will be developed by the Fiscal unit and approved by the Workforce Investment Division's (WID) Compliance Resolution Unit (CRU). Installment repayment agreements will be of short duration (maximum of 36 months). Duration is negotiated based on size of the debt and the debtor's ability to pay.

Use of cash installment repayment is suggested for instances when debt collection efforts are impeded by an inability to pay the full debt amount in a lump sum. A program operator shall present proof of inability to make a lump sum payment of the debt.

2. Withholding/Offset

This repayment method will involve withholding amounts owed the debtor for past services or other considerations already provided in satisfaction of the debt owed.

D. CAUSES FOR SANCTION

Where it is determined that the action or inaction that resulted in the creation of the debt involved gross negligence willful disregard for the requirements of the Act or failure to meet acceptable standards of administration, the repayment of debt will be in the form of cash from a non-federal source. Settlements of such debts on a non-cash basis will be the exception and any form of repayment other than cash will be subject to the approval of WIB's CRU.

E. STANDARDS FOR TERMINATING, COMPROMISING OR LITIGATING DEBTS

Since all debts that are outstanding after 45 days are turned over to the County Collector, the standards or criteria utilized by the County apply to these debts. However, the County must first seek an approval from WIB, which will in turn seek approval from the Department of Labor per WIA Information Bulletin B95-40 before a debt can be terminated or compromised.

PROCEDURES FOR PROCESSING EMPLOYEE TIME SHEETS

The following are the guidelines for processing time sheets.

1. Time sheets are prepared and signed by each employee. On the Friday before the end of the pay period, the employee submits the time sheet to his/her supervisor for review, approval, and signature. WIB's Executive Director's timesheet will be signed by one of the Deputy Directors. The time sheet must be complete for time worked, vacation, sick, or administrative leave taken.

2. The supervisor submits them to the Principal Account Clerk who performs the following review:

a. Verifies that the dates on the time sheet are for the current pay period.

If there are adjustments from prior time periods such as leave not previously accounted for, the accrued time is adjusted on the current timecard with a notation as to the circumstances.

b. Verifies that both the employee and their supervisor sign all time sheets.

c. Time sheets not signed by either party are returned for signature.

d. After verifying the dates and signatures, the actual hours are audited. Auditing the actual hours is done on a line-by-line basis.

If time is missing on the time sheet, it must be verified with the employee's supervisor.

3. After all information on the time sheets is verified, the fiscal staff recaps all timesheets according to time spent within each title and function.

4. The recap is then keyed into the Horizon payroll system and transferred to the payroll dept for further processing. If the system is down, a manual pay card is submitted for each employee to the County Payroll Dept by Tuesday 2:00 PM for processing. The cards are transmitted with a certification signed by the Executive Director.

5. Payments are made to employees either by direct deposit to bank accounts or actual paycheck. Fiscal staff picks up paychecks at the County. Total hours are verified against recap to ensure that all was processed.

6. Fiscal staff distributes the checks to staff. Checks, which cannot be distributed due to the absence of the employee, are maintained in a locked cabinet in the fiscal office.

Review of Service Provider/One Stop Operator Cash Advances

Excerpt from Contract:

“SCHEDULE OF PAYMENTS

- (1) The OSO/SP shall limit cash advances to actual cash requirements for a one month period. Cash advances shall not exceed 20% of the total contract amount.
- (2) The OSO/SP may submit reimbursement invoices bi-monthly. Invoices submitted monthly shall be submitted within ten (10) days of the month end, or as agreed upon by both the TCWIB and the OSO/SP. Invoice backup must consist of a listing of staff, with a copy of the payroll for said staff and other non-staff cost.
- (3) The OSO/SP must report all costs applicable to this contract no later than 60 days after the end of the program year. Costs incurred during this time period may include those necessary to close out this contract. No additional costs will be accepted after 08/31/10.”

WIB program staff shall review the Service Provider/One Stop Operator invoice. Current expenditure rates will be analyzed using the Performance Operating Plan (POP) expenditure plan, historical data, and if applicable, discussion with Service Provider.

The advance request will not be approved absent the invoice for the prior month's advance. The expenditure rates and level will be compared to the current request for advance.

If reasonable assurances have been met via the analysis, Program Staff will sign off on the invoice for further processing.

Attachments:

- Chart of Accounts
- Substantiation for Cash Draw
- Cash Reconciliation Template
- Accrual Report
- Time Sheet

DEPT	UNIT	OBJEC T	OBJECT NAME
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Pooled Costs

**WIB of Tulare
Chart of Accounts 6/2/10**

120	3000	1011	Alloc. Sal.
120	3000	1013	Other Pay
120	3000	1014	Benefits
120	3000	1015	Extra Help
120	3000	1021	Retire-Co
120	3000	1022	Soc Sec
120	3000	1024	Pob
120	3000	1097	Dept Savings
120	3000	2000	Services
120	3000	2030	Communicate
120	3000	2050	Food
120	3000	2070	Insurance
120	3000	2072	Unempl Ins
120	3000	2120	Memberships
120	3000	2140	Office Expen
120	3000	2150	Prof & Spec
120	3000	2170	Pub & Leg No
120	3000	2180	Rent-Bldg
120	3000	2210	Training
120	3000	2220	Trans & Trav
120	3000	3099	Dis Adm Cost
120	3000	3309	I/F-Wk Comp
120	3000	3312	I/F Exp-Prop
120	3000	3313	I/F Exp-Liab
120	3000	3316	I/F Tele Rep
120	3000	3320	I/F Dp Proc
120	3000	3324	I/F Maint
120	3000	3326	I/F Util
120	3000	3327	I/F CsdI Ser
120	3000	3330	I/F Serv Oth
120	3000	3335	I/F Motor Pl
120	3000	3341	I/F Rma-Prnt
120	3000	3342	I/F Rma-Mail
120	3000	3343	I/F Copiers
120	3000	3515	I/F Exp-Tele
120	3000	3523	I/F-Adp Pr/H
120	3000	3530	I/F Ser Dept
120	3000	3531	Cowcap Chged
120	3000	3546	I/F Rma-Crr
120	3000	3548	I/F-Prop Mgt

Adult Formula

120	3001	1011	Alloc. Sal.
120	3001	1014	Benefits
120	3001	1021	Retire-Co
120	3001	1022	Soc Sec
120	3001	1024	Pob
120	3001	1097	Dept Savings
120	3002	1011	Alloc. Sal.
120	3002	1012	Overtime
120	3002	1013	Other Pay
120	3002	1014	Benefits
120	3002	1021	Retire-Co
120	3002	1022	Soc Sec
120	3002	1024	Pob
120	3002	1097	Dept Savings
120	3015	1097	Dept Savings
120	3015	3020	Contr To Oth
120	3100	1011	Alloc. Sal.
120	3100	1013	Other Pay
120	3100	1014	Benefits
120	3100	1021	Retire-Co

120	3100	1022	Soc Sec
120	3100	1024	Pob
120	3100	1097	Dept Savings
120	3100	2020	Clothing Sup
120	3100	2150	Prof & Spec
120	3100	2220	Trans & Trav
120	3100	2230	ITA - V
120	3100	3211	SP - Prot Core
120	3100	3212	SP - Prot Int
120	3100	3215	SP - Prot Trng
120	3100	3220	SP - Reap Bus
120	3100	3221	SP - Reap Core
120	3100	3222	SP - Reap Int
120	3100	3225	SP - Reap Trng
120	3100	3250	SP - Cset Bus
120	3100	3251	SP - Cset Core
120	3100	3252	SP - Cset Int
120	3100	3255	SP - Cset Trng
120	3100	3269	ITA - P
120	3101	1011	Alloc. Sal.
120	3101	1012	Overtime
120	3101	1013	Other Pay
120	3101	1014	Benefits
120	3101	1015	Extra Help
120	3101	1021	Retire-Co
120	3101	1022	Soc Sec
120	3101	1024	Pob
120	3101	1097	Dept Savings
120	3102	1011	Alloc. Sal.
120	3102	1012	Overtime
120	3102	1013	Other Pay
120	3102	1014	Benefits
120	3102	1015	Extra Help
120	3102	1021	Retire-Co
120	3102	1022	Soc Sec
120	3102	1024	Pob
120	3102	1097	Dept Savings
120	3102	3099	Dis Adm Cost
120	3103	1011	Alloc. Sal.
120	3103	1012	Overtime
120	3103	1013	Other Pay
120	3103	1014	Benefits
120	3103	1015	Extra Help
120	3103	1021	Retire-Co
120	3103	1022	Soc Sec
120	3103	1024	Pob
120	3103	1097	Dept Savings

Youth Formula

120	3300	1011	Alloc. Sal.
120	3300	1013	Other Pay
120	3300	1014	Benefits
120	3300	1021	Retire-Co
120	3300	1022	Soc Sec
120	3300	1024	Pob
120	3300	1097	Dept Savings
120	3300	2020	Clothing Sup
120	3300	2150	Prof & Spec
120	3300	2220	Trans & Trav
120	3300	3214	SP - Prot Osy
120	3300	3243	SP - See Isy
120	3300	3244	SP - See Osy
120	3300	3253	SP - Cset Isy
120	3300	3254	SP - Cset Osy
120	3300	3268	ITA - V
120	3300	3269	ITA - P

120	3301	1011	Alloc. Sal.
120	3301	1012	Overtime
120	3301	1013	Other Pay
120	3301	1014	Benefits
120	3301	1015	Extra Help
120	3301	1021	Retire-Co
120	3301	1022	Soc Sec
120	3301	1024	Pob
120	3301	1097	Dept Savings
120	3301	3099	Dis Adm Cost
120	3302	1011	Alloc. Sal.
120	3302	1012	Overtime
120	3302	1013	Other Pay
120	3302	1014	Benefits
120	3302	1015	Extra Help
120	3302	1021	Retire-Co
120	3302	1022	Soc Sec
120	3302	1024	Pob
120	3302	1097	Dept Savings

Dislocated Worker Formula

120	3700	1011	Alloc. Sal.
120	3700	1013	Other Pay
120	3700	1014	Benefits
120	3700	1021	Retire-Co
120	3700	1022	Soc Sec
120	3700	1024	Pob
120	3700	1097	Dept Savings
120	3700	2020	Clothing Sup
120	3700	2150	Prof & Spec
120	3700	3211	SP - Prot Core
120	3700	3212	SP - Prot Int
120	3700	3215	SP - Prot Trng
120	3700	3250	SP - Cset Bus
120	3700	3251	SP - Cset Core
120	3700	3252	SP - Cset Int
120	3700	3255	SP - Cset Trng
120	3700	3268	ITA - V
120	3700	3269	ITA - P
120	3701	1011	Alloc. Sal.
120	3701	1012	Overtime
120	3701	1013	Other Pay
120	3701	1014	Benefits
120	3701	1015	Extra Help
120	3701	1021	Retire-Co
120	3701	1022	Soc Sec
120	3701	1024	Pob
120	3701	1097	Dept Savings
120	3701	3099	Dis Adm Cost
120	3702	1011	Alloc. Sal.
120	3702	1012	Overtime
120	3702	1013	Other Pay
120	3702	1014	Benefits
120	3702	1015	Extra Help
120	3702	1021	Retire-Co
120	3702	1022	Soc Sec
120	3702	1024	Pob
120	3702	1097	Dept Savings
120	3703	1011	Alloc. Sal.
120	3703	1013	Other Pay
120	3703	1014	Benefits
120	3703	1015	Extra Help
120	3703	1021	Retire-Co
120	3703	1022	Soc Sec
120	3703	1024	Pob
120	3703	1097	Dept Savings

Rapid Response

120	3709	1011	Alloc. Sal.
120	3709	1012	Overtime
120	3709	1013	Other Pay
120	3709	1014	Benefits
120	3709	1021	Retire-Co
120	3709	1022	Soc Sec
120	3709	1024	Pob
120	3709	1097	Dept Savings
120	3709	2150	Prof & Spec
120	3709	3099	Dis Adm Cost

Veterans

120	3840	1011	Alloc. Sal.
120	3840	1013	Other Pay
120	3840	1014	Benefits
120	3840	1021	Retire-Co
120	3840	1022	Soc Sec
120	3840	1024	Pob
120	3840	1097	Dept Savings
120	3840	2220	Trans & Trav
120	3840	3099	Dis Adm Cost
120	3840	3268	ITA - V
120	3840	3269	ITA - P

Healthcare - AHF

120	3880	1011	Alloc. Sal.
120	3880	1013	Other Pay
120	3880	1014	Benefits
120	3880	1021	Retire-Co
120	3880	1022	Soc Sec
120	3880	1024	Pob
120	3880	1097	Dept Savings
120	3880	2220	Trans & Trav
120	3880	3099	Dis Adm Cost
120	3880	3295	HC PC
120	3880	3296	HC DAS
120	3880	3297	HC PAS
120	3880	3298	HC VAS
120	3880	3299	HC TAS

Business/Rapid Response

120	4000	1011	Alloc. Sal.
120	4000	1012	Overtime
120	4000	1013	Other Pay
120	4000	1014	Benefits
120	4000	1021	Retire-Co
120	4000	1022	Soc Sec
120	4000	1024	Pob
120	4000	1097	Dept Savings
120	4000	3020	Contr To Oth

ARRA - Adult

120	4200	1011	Alloc. Sal.
120	4200	1012	Overtime
120	4200	1013	Other Pay
120	4200	1014	Benefits
120	4200	1015	Extra Help
120	4200	1021	Retire-Co
120	4200	1022	Soc Sec
120	4200	1024	Pob
120	4200	1092	Sal. Savings
120	4200	1094	Budget Bal
120	4200	1097	Dept Savings
120	4200	2020	Clothing Sup
120	4200	2030	Communicate
120	4200	2050	Food
120	4200	2120	Memberships
120	4200	2150	Prof & Spec

120	4200	2220	Trans & Trav
120	4200	2230	ITA - V
120	4200	3211	SP - Prot Core
120	4200	3212	SP - Prot Int
120	4200	3215	SP - Prot Trng
120	4200	3226	Customized Trai
120	4200	3236	SP Dinuba OSO
120	4200	3237	SP Tulare OSO
120	4200	3238	SP Visalia OS
120	4200	3239	SP Pville OSO
120	4200	3240	ITA Dinuba
120	4200	3241	ITA Tulare
120	4200	3250	SP - Cset Bus
120	4200	3251	SP - Cset Core
120	4200	3252	SP - Cset Int
120	4200	3255	SP - Cset Trng
120	4200	3269	ITA - P
120	4200	3280	Grp Size Trng

ARRA - Youth

120	4400	1011	Alloc. Sal.
120	4400	1012	Overtime
120	4400	1013	Other Pay
120	4400	1014	Benefits
120	4400	1015	Extra Help
120	4400	1021	Retire-Co
120	4400	1022	Soc Sec
120	4400	1024	Pob
120	4400	1097	Dept Savings
120	4400	2020	Clothing Sup
120	4400	2050	Food
120	4400	2125	Misc Exp
120	4400	2140	Office Expen
120	4400	2150	Prof & Spec
120	4400	2220	Trans & Trav
120	4400	3214	SP - Prot Osy
120	4400	3217	SP - Prot ISY
120	4400	3243	SP - See Isy
120	4400	3244	SP - See Osy
120	4400	3253	SP - Cset Isy
120	4400	3254	SP - Cset Osy
120	4400	3268	ITA - V
120	4400	3269	ITA - P

ARRA - DW

120	4500	1011	Alloc. Sal.
120	4500	1012	Overtime
120	4500	1013	Other Pay
120	4500	1014	Benefits
120	4500	1015	Extra Help
120	4500	1021	Retire-Co
120	4500	1022	Soc Sec
120	4500	1024	Pob
120	4500	1097	Dept Savings
120	4500	2020	Clothing Sup
120	4500	2120	Memberships
120	4500	2150	Prof & Spec
120	4500	2220	Trans & Trav
120	4500	3211	SP - Prot Core
120	4500	3212	SP - Prot Int
120	4500	3215	SP - Prot Trng
120	4500	3227	Group Size Trai
120	4500	3243	SP - See Isy
120	4500	3244	SP - See Osy
120	4500	3250	SP - Cset Bus
120	4500	3251	SP - Cset Core
120	4500	3252	SP - Cset Int

120	4500	3255	SP - Cset Trng
120	4500	3268	ITA - V
120	4500	3269	ITA - P
120	4500	3280	Grp Size Trng

NEG 4700 series - in process

New Start

120	4850	3236	SP Dinuba OSO
120	4850	3237	SP Tulare OSO
120	4850	3238	SP Visalia OS
120	4850	3239	SP Pville OSO

WIB Cash Draw _____ vs. Expenditure _____

Grant	Total Drawn	Expenses	Difference	Issue - month of exp
Adult 201				
Adult 202				
Youth K0				
DW 201				
DW 202				
Rapid Response 540				
Rapid Response 541				
Adult ARRA				
ARRA Youth Summer				
DW ARRA				
DW 25%				
NEG				
New Start				
Total	-	-	-	-

note: not all expenditures were represented... if completely pulled and completely expended and R9 not included

WIB One Stop Operator/Service Provider Accruals
31-Mar-10

OSO - Visalia	Administrative	Total
Admin OSO		
Adult		
DW		
Adult ARRA		
DW ARRA		
New Start		
NEG		
Total	0	-

OSO - Tulare	Administrative	Total
Admin OSO		
Adult		
DW		
Adult ARRA		
DW ARRA		
New Start		
NEG		
Total	0	-

OSO - Pville	Administrative	Total
Admin OSO		
Adult		
DW		
Adult ARRA		
DW ARRA		
New Start		
NEG		
Total	0	-

OSO - Dinuba	Administrative	Total
Admin OSO		
Adult		
DW		
Adult ARRA		
DW ARRA		
New Start		
NEG		
Total	0	-

Total	
Admin OSO	-
Adult	-
DW	-
Adult ARRA	-
DW ARRA	-
New Start	-
NEG	-
Grand Total	-

WIB Service Provider Accruals
31-Mar-10

Service Provider - Accruals	ISY	OSY
CSET		
SEE		
Proteus		
Total	-	-

NAME:

Pay Period #1

Dept. #

120

BEGINS: 12/20 ENDS 01/02/10

Workforce Investment Board	Week Day	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	
	Date	12/20	12/21	12/22	12/23	12/24	12/25	12/26	12/27	12/28	12/29	12/30	12/31	01/01	01/02	
	IN															
	OUT															
	IN															
	OUT															
	IN															
	OUT															
	Codes	Total	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00
Administration	3000															
Business	4000															
Rapid Response	3709															
A - Core Services	3101															
A - Intensive Services	3102															
Youth In-School	3301															
Youth Out of School	3302															
DW - Core Services	3701															
DW - Intensive Services	3702															
ARRA - A - Core	4200															
ARRA - A - Intensive	4200															
ARRA - Youth In-School	4400															
ARRA - Youth Out of Schl	4400															
ARRA - DW - Core	4500															
ARRA - DW - Intensive	4500															
Other (i.e. NEG)																
VACATION																
HOLIDAY																
SICK LEAVE																
OTHER (Court Duty)																
COMP TIME (Taken)																
ABSENT WITHOUT																
TOTAL		0														

I HEREBY CERTIFY THAT THIS TIME AND ATTENDANCE REPORT IS CORRECT:

Employee's Signature:	Date:
Supervisor's Signature:	Date:

A = Adult DW = Dislocated Worker - Adult

(For Accty Only)

REG	
VAC	
S/L	
COMP+	
COMP-	