



Workforce Development



Fiscal Training





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WDD Team

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Monthly Claims

- WIOA expenditure claims are due on the 10th of every month except May and June. WDD may request an early submission due to grant closing or fiscal year end process.
- Claims should be submitted digitally to your program analyst
- Claim package must include the following items:
 - Authorized claim form
 - Accrual form, if applicable
 - Payroll Summary, if applicable
 - Supportive Services Request Form, if applicable
 - Supporting documentation for applicable expenditure classifications from "A" through "U"





Supporting Documentation for Expenditure Claims

- All providers need to include their current month-posted General Ledger entries matching their claims for reimbursement
- Separate and clearly identify each section with a cover page (marked A, B, C, D, etc.) with a calculator tape or Excel sheet showing the details and the total of the expenditures for each section. The tape should reflect each item listed in the section
- Arrange the pages of each section in order, to include the backup/support documents and receipts/invoices in the order they are listed on the cover page
- It is imperative documents attached to claims demonstrate, with absolute clearness, the allowable expenditure
- Clear allocation of cost must be included if the costs are going to be shared among different funding sources



It is at WDD's discretion to request additional documentation as necessary to provide compliance support for the program

Specific information for Sections A – T

- A cover page is placed at the front of each section with a calculator tape run of the breakdown
- Print the section title: A, B, C, etc., on the section cover page to identify each section
- Any expenses shared between multiple funding sources must be appropriately and clearly allocated
- Include written pre-approvals and quotes with the monthly claims





Section A – Staff Salaries and Benefits

- Hourly employees – Attach the payroll registry (with highlighted dollar amounts claiming) for verification of payment and time sheet/time tracking documentation, signed by the supervisor or person responsible for payroll
- Salary employees – attach payroll register (identify the dollar amounts claiming), provide details in this section and ensure WDD has a copy of the salary contract
- Any backup for benefits, again with a detailed breakdown of expenses (identify the dollar amounts claimed)
- Activities supporting Work Experience are expensed as Work Experience



Section B – Staff Travel/Training/Meetings

- Mileage, rate per mile, starting point, destination, and supporting documents to support the expenses (e.g. maps, meeting agendas)
- Mileage claimed for reimbursement should match to the distance noted on the maps. (i.e. Google Maps notes 10 miles, we can only reimburse 10 miles times the IRS rate)
- The mileage claim form must have the authorized signature and printed name of both employer & employee
- Copy of flyers for meetings/events, times, and amounts
- Copy of invoices or receipt for payments for any expenditures
- Providers may obtain pre-approval for routine travel maps from the WDD Fiscal Analyst

Itemized receipts are required. If an expenditure or item on the receipt needs to be explained, write a note for clarification



Staff Travel





Section C – Office Supplies/Postage

Section D – Telephone/Internet

- Total purchases/leases of \$500 and above must have:
 - Prior written approval from the WDD Youth Program Analyst
 - Three (3) competitive quotes are required prior to any approval for purchases/leases
- Copy of invoices or receipt for payments (identify the dollar amounts claimed)

If an expenditure or item on the receipt needs to be explained, write a note for clarification



Section E – Rent

- Include a copy of rental agreement with each monthly claim
 - Required annually, renewals, or new lease
- Copy of receipts for payments
- Breakdown of the charges according to the agreement



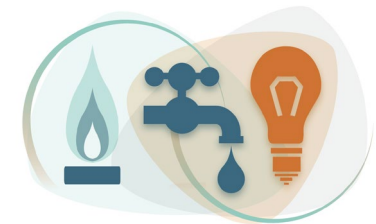
Budget adjustments need to be made if rental agreements change. Submit the modified budget so invoices can be processed timely

Section F – Utilities

Section G – Insurance

Section H – Accounting, Audit, or Annual Statements

- Copy of invoices or receipts for payments
- Annual fees will be reimbursed on a monthly basis
- Breakdown of the charges



Identify items and dollar amounts of expenses included with the claim



Section I – Equipment Purchases

- Copy of invoices or receipts for payments
- Explanation of the Purchase
 - Purchase of equipment at \$500 value, or more, must have prior written approval by the WDD Youth Program Analyst and be included in the invoice
 - Three (3) quotes must be obtained and included with the invoice
 - Items considered as WIOA inventory are, but are not limited to: desktop PCs, copiers, cameras, laptops, monitors, printers, projectors, rack mount keyboards & monitors, iPads, and mobile devices
- Breakdown of the charges

It is the Provider's responsibility to maintain an updated inventory list and provide the list to WDD staff when there are changes and/or upon an audit request. An inventory list needs to be sent annually or when changes occur or for disposal of items





Section J – Equipment Rent/Lease

- Copy of invoices or receipts for payments
- Copy of rental or lease agreement for the equipment
- Any equipment purchased or leased over \$500 must have prior written approval from WDD Youth Program Analyst and is included with the invc
- Annual fees will be reimbursed on a monthly basis
- Breakdown of the charges



Identify items and dollar amounts of expenses included with the claim



Section K – Equipment Maintenance

Section L – Printing & Reproduction (Instruction Material)

- Purchases at \$500 value, or more, must have prior written approval by the WDD Youth Program Analyst and be included with the invoice
- Copy of contracts, if any
- Copy of invoices or receipts for payments (highlight the dollar amounts claiming)
- Breakdown of the charges
- Examples:
 - Printing brochures, flyers, or posters for WIOA programs (need WDD approval from the analyst)
 - Reproducing intake forms, eligibility packets, or training materials
 - Copying participant handbooks or orientation guides
 - Printing business cards for WIOA-funded staff
 - Producing branded folders or signage for job fairs or workshops

If an expenditure or item on the receipt needs to be explained, written clarification is required

Section M – Recruitment and Outreach

- Copy of invoices or receipt for payments and explanation of any expenses (identify the dollar amounts claiming)
- Breakdown of the charges
- Examples:
 - Advertisements
 - Job Fairs
 - Outreach tools (messaging app)



Itemized receipts are required. If an expenditure or item on the receipt needs explanation, write a note for clarification



Section N – Training/Materials, Class Supplies, & Books

- Copy of contracts, if any
- Copy of invoices or receipts for payments (identify the dollar amounts claiming)
- Copy of any printed flyers, if any
- Breakdown of the charges

If an expenditure or item on the receipt needs to be explained, written clarification is required



Section O – Participant Wages & Benefits

- Attach the payroll register and the time cards or time tracking sheet stating the participants' hours and pay (must be signed by both participant and employer with their printed name)
- Participants must be paid at least minimum wage
 - Must comply and adhere to all Federal, State, and Local Labor Laws
- Breakdown of the wages per program
- 100% of expenses are Work Experience

Identify the items and dollar amounts of items included with the claim



Section P – Supportive Services



- Please include a summary sheet for supportive services issued
- Supportive services request forms should be included in the order the participants are listed on the summary sheet
- The reason for the issuance of the Supportive Services must be clearly explained on the Supportive Services form and signed by all parties, including the participant
 - Corresponding case note and activity code must be completed to document the reason for the issuance of Supportive Services
- Reimbursements can only be made for gas cards that are actually issued to participants

Identify the items and dollar amounts of expenses included with the claim



Section Q – Contracted Services

- Copy of the contracts
- Copy of invoices or receipts for payments (identify the dollar amount claiming)
- Breakdown of charges
- Example of Contracted services:
 - 1099 contractors,
 - Janitorial Service, etc.



Contracted Services

If an expenditure or item on the receipt needs to be explained, write a note for clarification

Section R – Subcontracts/Formal Agreements

- Subcontracts must have prior written approval from the WDD Youth Program Analyst
- Copy of any subcontracts or formal agreements
- Copy of invoices or receipts for payments (identify the dollar amounts claimed)
- Provider entered agreement/subcontract with another entity (3rd party) to complete some of the program services the provider contracted to do for WDD
 - Must have written approval from WDD Youth Analyst prior to execution
 - Example: ABC Provider subcontracted with Charter School for Tutoring Services
- Breakdown of the charges

Itemized receipts are required. If an expenditure or item on the receipt needs explanation, write a note for clarification

Section S – Indirect Costs

- Negotiated indirect cost rate agreement from cognizant agency (if applicable)
- Calculation of the amount (% or fixed amount) according to the agreement



Section T – Other (List)

- Copy of invoices or receipts for payments
- Identify the items and dollar amounts of expenses included with the claim

If an expenditure or item on the receipt needs to be explained, write a note for clarification

OTHER



Questions

