

# Career Service Provider Fiscal Training

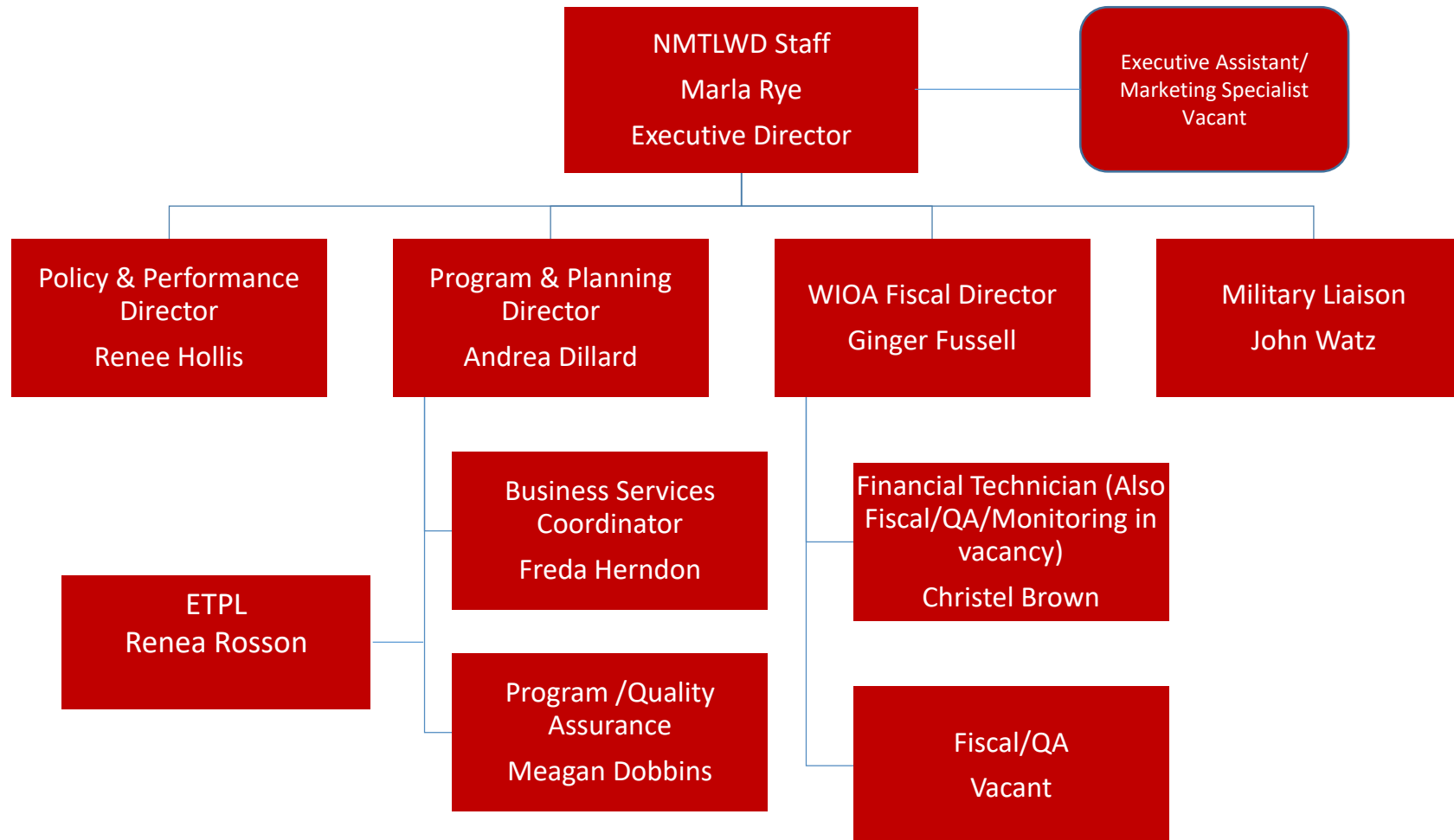
## **Invoicing and the Grant Reporting Process**

- **Who - Contacts and Roles**
- **When - Invoicing and Reporting Timeframes**
- **Why - State Reporting of Performance Requirements**
- **What - Invoice Package Needed**
- **How - How Invoice Data is Reported**
- **Where - Finding Resources**

## **Fiscal Monitoring**

December 17, 2020

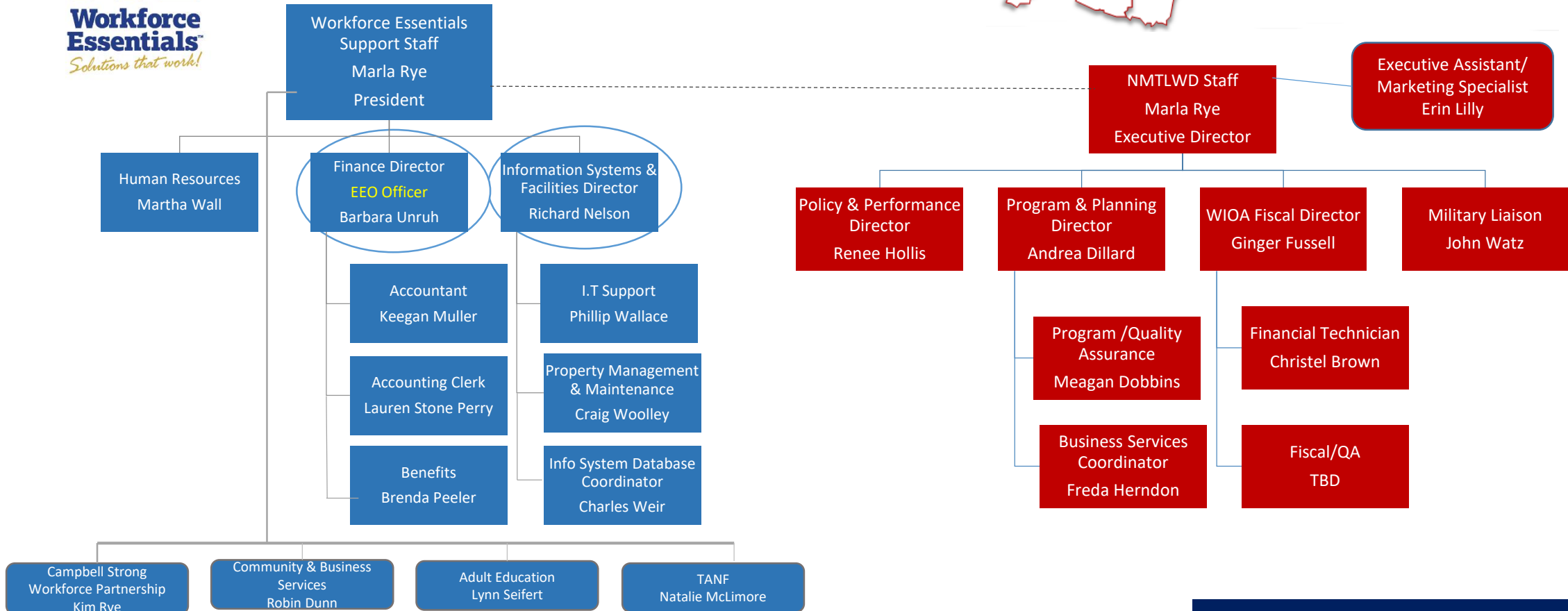
# Northern Middle Staff to the LWDB



# Entity Overview – 2 Separate Not-for-Profits



## Northern Middle Tennessee Local Workforce Development Board



Workforce Essentials serves as Fiscal Agent and Staff to the Northern Middle TN LWDB.

### Barbara Unruh- EEO Officer

Support Staff, Executive Director & Marketing Specialist assist with all programs.

Northern Middle TN LWDB is the official subrecipient of TNLWD WIOA grants.

# Northern Middle Fiscal Contact List

Contact Name	Contact Title	Phone Number	N	Invoice Recipient	Other Areas
Marla Rye	NM Executive Director	931-905-3500	<a href="mailto:Mrye@workforceessentials.com">Mrye@workforceessentials.com</a>		Governance, Vision, Strategy, Contracts
*vacant*	NM Executive Assistant/Marketing	931-905-3504			Contract admin, Meetings, IFA/MOU signatures
Renee Hollis	NM Policy & Performance Director	931-905-3506	<a href="mailto:RHollis@workforceessentials.com">RHollis@workforceessentials.com</a>	YES	Policy, Jobs4TN (VOS), KPI's, Program and Fiscal Monitoring, Reconciliations
Andrea Dillard	NM Program & Planning Director	931-905-3501	<a href="mailto:Adillard@workforceessentials.com">Adillard@workforceessentials.com</a>		Program Policy, AJC Program Service Delivery, Incumbent Worker Contracts, Program Monitoring
Meagan Dobbins	NM Program QA Monitoring	931-905-3532	<a href="mailto:mdobbins@workforceessentials.com">mdobbins@workforceessentials.com</a>		Program Policy, Monitoring, Technical Assistance
Freda Herndon	NM Business Services Coordinator	615-533-0635	<a href="mailto:pherndon@workforceessentials.com">pherndon@workforceessentials.com</a>		ETPL, Business Resources, Incumbent Worker, Apprenticeships
Ginger Fussell	NM WIOA Fiscal Director	931-905-3559	<a href="mailto:gfussell@workforceessentials.com">gfussell@workforceessentials.com</a>	YES	NM Budgeting, Reporting, Additional Funding, PAR, Audit, Monitoring
Christel Brown	NM Fiscal Tech/Reporting & Monitoring	931-905-3508	<a href="mailto:ckbrown@workforceessentials.com">ckbrown@workforceessentials.com</a>		Fiscal Reporting, Monitoring
John Watz	NM Military Liason	931-905-3502	<a href="mailto:jwatz@workforceessentials.com">jwatz@workforceessentials.com</a>		Policy, Governance, Military Liason
Barbara Unruh	WE Finance Director	931-905-3507	<a href="mailto:Bunruh@workforceessentials.com">Bunruh@workforceessentials.com</a>	YES	Financial Acct for Both NM and WE (CSP Invoice Processing), EEO, IFA/MOU (Bgts, FTE's, <u>Signatures!</u> )
Richard Nelson	WE Info Systems & Facilities Director	931-905-3505	<a href="mailto:rnelson@workforceessentials.com">rnelson@workforceessentials.com</a>		Equipment, Inventory, Procurement, IT in AJCs

# Northern Middle's State Reporting Dates

NM Activity	NM Reports To	Recurrence	Due Dates
Claims for Reimbursement	TLWD Grants and Budgets Unit	TN Weekly/NM Monthly	Fridays at Noon for 2-Week Reimbursement
Drawdown Requests	TDLWD Grants and Budgets Unit	TN Weekly/NM Monthly	Mondays by 10AM following Friday Claim
Status Reports (Enter Mo.\$, Calculates Contract-to-Date)	TDLWD Grants and Budgets Unit	Monthly	Last business day before the 25th, <u>unless</u> holiday or year end
Monthly Expenditure Reports (Enter Contract-to-Date)	TDLWD Finance	Monthly	Last business day before the 25th, <u>unless</u> holiday or year end
Monitoring Reports	State Workforce Board/Program Integrity Unit	Quarterly	30th of the month following end of quarter
Inventory	TDLWD Grants and Budgets Unit	Quarterly	15th of month following end of quarter
IFA/MOU Partner Meetings	N/A - One-Stop Operator will arrange quarterly partner meetings	Quarterly	One-Stop Operator will schedule
IFA/MOU Documents with Partner Updates	TDLWD Grants and Budgets Unit	Quarterly	Per Workforce Services Calendar/ <u>Partner Signatures should be timely</u>
NMTWB Meeting	Northern Middle TN Local Workforce Development Board	Quarterly	As announced
Equal Employment Opportunity AJC Complaint Logs	State Workforce Board	Quarterly	10th of month following end of quarter
Program Integrity Unit Monitoring	TDLWD Program Integrity Unit	Ongoing	Newly implemented monitoring policy
PAR Monitoring	TDLWD Performance Accountability Review (PAR)	Annual	As announced; refer to 2020-2021 Monitoring Guide

# CSP Invoicing Schedule Due Dates 2021-2022

INVOICE MONTH	DUE DATE
December, 2020	January 8, 2021
January, 2021	February 10, 2021
February, 2021	March 10, 2021
March, 2021	April 9, 2021
April, 2021	May 10, 2021
May, 2021	June 10, 2021
June, 2021	July 6, 2021 *

INVOICE MONTH	DUE DATE
July, 2021	August 10, 2021
August, 2021	September 10, 2021
September, 2021	October 8, 2021
October, 2021	November 9, 2021 **
November, 2021	December 9, 2021 **
December, 2021	January 10, 2022
January, 2022	February 10, 2022
February, 2022	March 10, 2022
March, 2022	April 8, 2022
April, 2022	May 10, 2022
May, 2022	June 10, 2022
June 2022	July 5, 2022 *

If the 10<sup>th</sup> falls on a weekend, the invoice is due on the Friday before.

\*The June report is due early because of state closeout requirements.

\*\* Early due to holiday schedule

# Northern Middle Reporting Goals – January 2021

January						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
			6	7	8	9
			13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Phases of the Moon: 6:☉ 13:☿ 20:☾ 28:☾

Holidays and Observances: 1: New Year's Day, 18: Martin Luther King Jr. Day

January	Deadline	NM Goal
Contractor Invoices Due	Friday 1/8/20	
Status Rpts	Monday 1/25/21 COB	Thursday 1/21/20 COB
MERs (Portfolios)	Monday 1/25/21 COB	Thursday 1/21/20 COB
IFA Claim	Monday 1/25/21 COB	Thursday 1/21/20 COB
Claims	Friday 1/22/21 Noon	Wednesday 1/20/21 COB
	Friday 1/29/21 Noon	
Drawdowns due	Monday 1/25/21 10AM	Friday 12/22/21 COB

Claims normally due on Fridays at Noon. Reimbursements follow 2 weeks after.

# TDLWD Report Card – 12 Sections (Next Slide)

LWDA NM Report Card												
Contract Balances - this reflects the funds allocated to each area and all expenditures and obligations against these funds												
	Funds Authorized	ADM Budget	PRG Budget	Total Expenditures	ADM Expenditures	PRG Expenditures	Unliquidated Obligations	Total Obligations	Unobligated Balance			
P19 Youth	2,351,514.97	235,151.50	2,116,363.47	1,796,350.90	38,306.86	1,758,044.04	358,319.43	2,154,670.33	196,844.64			
P20 Youth	2,070,081.09	207,008.10	1,863,072.99						207,008.10			
P19 Adult	348,584.54	34,858.45	313,726.09						15,177.67			
F20 Adult	1,856,337.50	185,633.75	1,670,703.75						159,234.67			
P20 Adult	328,113.38	32,811.33	295,302.05						32,811.33			
P19 DSLWK	592,840.29	59,284.03	533,556.26						40,562.25			
F20 DSLWK	2,822,451.01	282,245.10	2,540,205.91						258,996.35			
P20 DSLWK	591,508.13	59,150.81	532,357.32						59,150.81			
Percent Expended - this represents the amount of funds expended against the total available												
	Total Expenditures %	ADM Expenditures %	PRG Expenditures %	Unliquidated Obligations %								
P19 Youth	76.39%	1.63%	74.76%	15.24%								
P20 Youth	0.00%	0.00%	0.00%	90.00%								
P19 Adult	85.33%	5.65%	79.69%	10.31%								
F20 Adult	59.13%	1.43%	57.70%	32.30%								
P20 Adult	0.00%	0.00%	0.00%	90.00%								
P19 DSLWK	93.16%	3.16%	90.00%	0.00%								
F20 DSLWK	45.26%	0.82%	44.43%	45.57%								
			0.00%	90.00%								
Youth: WIOA Law mandates that Youth allocations must be used for Youth												
P19 Youth	20,666.14	96.74%										
P20 Youth	70,577.10	21.08%										
Incumbent Worker Training: WIOA Law mandates that IWTT funds must be used for Incumbent Worker Training												
P19	30,883.99	0.61%										
Potential Recapture - This represents the amount of funds that may be recaptured												
	Total Contracts	80% program	Amount of Recapture	80% program	Youth	Amount of Recapture						
LWDA	2,152,564.22		-	1,490,436.79								
LWDA NM		% Expended	% Recaptured	% Expended	% Recaptured							
		100.00%	0.00%	100.00%	0.00%							
Minimum Expenditure Requirements - The state requires each LWDA to meet the following minimum expenditure requirements												
MPCR by Contract Type												
LWDA	ADULT	ADULT	ADULT	ADULT	ADULT	ADULT						
LWDA NM	43.30%	52.10%	52.10%	41.71%	0.00%							
Enrollment Numbers: This reflects the total number of participants enrolled in the program												
	July Carry In	September	September	September	September	September						
Youth	494	523										
Adult	660	886										
Dislocated Worker	463	541										
Invoicing/Reimbursements												
# of Payments to OSO	3											
\$ of Payments to OSO	18,938											
Infrastructure Funding												
Current Through	September											
# of Approved Claims Submitted	3											
Total Amount Billed	51,494											
Reporting Requirements												
Active Contracts	20											
Total Reports	60											
Submitted Timely	60											
Submitted Late	0											
1-5 Days	0											
> 5 Days	0											
Inaccurate Reporting	0											
Number of Days Late	0											
Review Findings												
Review Held	Yes or No											
Findings	FY20	Yes										
Review Held	FY21	No										
Findings	FY21	No										
Resolved Findings	FY20	No										
Resolved Findings	FY21	No										
Total Participants												
September monthly cost per participant	Youth											
Total Participants	Adult											
September monthly cost per participant	Adult											
Total Participants	DSLWK											
September monthly cost per participant	DSLWK											

Timeliness and Accuracy of Reporting

Tennessee Department of Labor's Grants and Budget's unit (GBU) tracks LWDA performance on a Monthly Report received in an Excel Spreadsheet. Reporting Sections are listed on the Next Slide. The Grants and Budgets unit provides reporting at State Workforce Board meetings.

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# TDLWD Monthly Report of LWDA Performance

Sections include:

1. Contract balances – Funds allocated, expenditures & obligations
2. Percent expended – Per each A, DW & Y contract
3. Youth – Out of School/In School requirement, Work Experience requirement
4. Incumbent Worker – no more than 20% of A and DW program
5. Potential Recapture – by fund stream > 80% requirement
6. Minimum Participant Cost Rate (MPCR) – by A, DW, Y, SWA, RSP, Total
7. Enrollment #'s – Total carried in and total enrollments during month
8. OSO Invoicing/Reimbursements - # and \$ of payments to OSO
9. Infrastructure Funding – Approved claims and amount billed
10. Reporting Requirements – Timeliness and Inaccuracies
11. PAR Monitoring – Y/N for Review held, finding, resolutions for 2 years
12. Performance - # participants by fund stream and monthly cost per participant

# TDLWD Monthly Report - Reporting Requirements

## Northern Middle - September 2020

Reporting Requirements	
Active Contracts	20
Total Reports	60
Submitted Timely	60
Submitted Late	0
1-5 Days	0
> 5 Days	0
Inaccurate Reporting	0
Number of Days Late	0

Report timeliness is monitored by the Grants and Budgets unit (GBU), as well as the Performance Accountability Review (PAR) team.

Inaccurate reporting is based on whether the Grants and Budgets unit puts the report in an “editing” status for LWDA correction of any kind before GBU approval of the report.

# TDLWD Monthly Report of LWDA Systems Reconciliation

TDLWD Monthly Reports are received in Excel with a separate tab indicating an LWDA status of “Reconciled” or “Not Reconciled”

As of September 2020, TDLWD showed Northern Middle as “Reconciled” with a difference of \$328.

Grants4TN data (fiscal system) = \$952,633.24

Jobs4TNdata (VOS program/participant system)= \$952,961.24


TDLWD allows for a variance based on a monthly average of data reported, which can be generous. However, data sets are pulled from two different TDLWD departments (on two different dates) and are not always in proper alignment, narrowing the acceptable range.

# CSP Invoice Submission by Due Date

Invoice submissions should adhere to requirements specified in the RFP and contract to include:

1. Certified Invoice (pdf), Invoice Date, Period Covered, Unique Invoice #
  - a) Budget, Cumulative (contract-to-date), % Spent, Amount Invoiced, Remaining Balance by Fund Stream; Youth needs separate line items for ISY and OSY
  - b) Tracking for Cumulative and Amount Invoiced for Work Experience ISY, Work Experience OSY, program income, stand-in costs
2. Supporting Invoice Spreadsheet (for FAR by location reporting)
  1. Separate tabs for Fund Streams; Youth needs separate tabs for ISY and OSY
  2. Grants4TN FAR line items by location
3. Jobs4TN (VOS) reports pivoted to demonstrate reconciliation to invoice by activity (**Contact Renee Hollis for specific report format**)
4. GL expense data by participant pivoted to demonstrate reconciliation to Jobs4TN. Current provider tracks expenses in Concur
5. Paid Work Experience detail by participant (salaries, fringe)

# Northern Middle Example of Certified Invoice

Workforce Innovation and Opportunity Act WIOA Report of Expenditures and Invoice for Reimbursement					
					NM
Name And Address of Contractor:  Mid Cumberland Human Resource Agency 1101 Kermit Drive, Suite 300 Nashville, TN 37217			Invoice Number: 17		
			Invoice Ending Date: 9/30/2020		
			Contract Period:		
Contract Number & WIA program: NM-01-MCHRA			From: 04/01/19 To: 12/31/20		
			Contact Person/Telephone No. Terry Dixon/615-850-3902		
COST CATEGORIES	%	A. CONTRACT BUDGET EXPENDITURES	B. CUMULATIVE ACCRUED EXPENDITURES	C. MONTHLY ACCRUED EXPENDITURES	D. CONTRACT BALANCE
a. Adult	69.45%	\$ 3,240,440.75	\$ 2,250,362.04	\$ 284,830.13	\$ 990,078.71
a1 Adult/DW	100.00%	\$ 1,238,421.62	\$ 1,238,421.62	\$ -	\$ -
b. Youth OSY	81.94%	\$ 2,908,572.24	\$ 2,383,223.75	\$ 218,755.42	\$ 525,348.49
c. Youth ISY	100.00%	\$ 57,627.92	\$ 57,627.92	\$ 19,859.16	\$ -
d. Dislocated Worker	67.85%	\$ 3,194,938.49	\$ 2,167,743.28	\$ 297,092.65	\$ 1,027,195.21
e. OSO	72.34%	\$ 653,072.11	\$ 472,409.55	\$ 15,577.22	\$ 180,662.56
f. RESEA	87.40%	\$ 223,520.41	\$ 195,361.61	\$ 7,254.96	\$ 28,158.80
<b>"TOTAL EXPENDITURES"</b>		<b>\$ 11,516,593.54</b>	<b>\$ 8,765,149.77</b>	<b>\$ 843,369.54</b>	<b>\$ 2,751,443.77</b>
1. Total Cumulative Accrued Expenditures (Sum of B):					\$ 8,765,149.77
2. Less Payments Invoiced to Date:					\$ 7,921,780.23
3. AMOUNT DUE this invoice:					\$ 843,369.54
Portion of "TOTAL EXP" that is OSY WE:		Contract Budget	Cumulative Expenditures	Monthly Expenditures	
		\$ -	\$ 539,045.80	\$ 45,653.29	
Portion of "TOTAL EXP" that is ISY WE:		\$ -	\$ 25,260.82	\$ 8,003.02	
Program Income:		Disbursed	Undisbursed	Total Program Income	
Stand-In Costs OSY:		Cumulative Expenditures		Monthly Expenditures	
		\$ -		\$ -	
Stand-In Costs ISY:		\$ -		\$ -	
<b>CERTIFICATION</b>					
I certify to the best of my knowledge and belief that the data above are correct and that all expenditures were made in accordance with the contract conditions and that payment is due and has not been previously requested.					
 CONTRACTOR'S AUTHORIZED SIGNATURE					
TITLE: Executive Director			DATE: 10/06/2020		

# Monthly Grants4TN FAR-BY-LOCATION Expenses (6 Sections for each location)

Status Report: LWNMP201YOUTH21 - 06

Grant: **LWNMP201YOUTH21-P20 YOUTH**

Status: Editing

Program Area: Formula Grants

Grantee Organization: Northern Middle Tennessee Local Workforce Deve

Program Officer: Chandra Pleas

**Components**

Complete each component of the status report and mark it as complete. Click Submit when you are done.

Name
<a href="#">General Information</a>
<a href="#">Expenses</a>
<a href="#">LOCAL YOUTH - Financial Report</a>
<a href="#">FAR by Location</a>
<a href="#">Additional Status Report Documents</a>

FAR BY LOCATION	
Data Sections for Expenses	
Administrative	Program
1. Workforce Board Admin	2. Workforce Board Program
3. One-Stop Operator Admin	4. One-Stop Operator Program
Expenses for each location are entered by NM from the CSP's Supporting Invoice Spreadsheet. Note: Section 6 must reconcile by line item	5. Career Service Provider (SP) Non-Direct
	6. Career Service Provider Direct Participant

# Grant Reporting – FAR Data Entry Monthly Expenses

Status Reports	
# of Report Sections	6
x Ave. # of Lines per Section	13
Potential lines for each location	78
x # locations	14
Potential lines for 14 locations	1,092
x # grants	25
Potential lines for 25 grants	27,300

Claims	
# of Report Sections	6
x Ave. # of Lines per Section	13
Potential lines for each location	78
x # locations	14
Potential lines for 14 locations	1,092
x # grants with claims	13
Potential lines for 13 claims	14,196

Realistically, we don't use every section and line on each grant, but there is considerable labor intensive data entry each month AFTER all accounting and closing at the Board level is done.



# Example of CSP Invoice Spreadsheet and Grants4TN reporting of SP (Non-Direct) expenses

B	C	D	E	F
	Report of Expenditures and Invoice for reimbursement	Cheatham	Da	
Youth OSY - September, 2020				
1. Service Provider Salaries	42,966.53	2,547.76		
2. Service Provider Fringe	12,501.78	1,055.80		
3. Service Provider Travel	892.70	15.50		
4. Service Provider Printing	136.35	6.83		
5. Service Provider Utilities	102.60	0.81		
6. Service Provider Communications	804.72	47.67		
7. Service Provider Maintenance	512.09	36.91		
8. Service Provider 3rd Party Affiliates	-	-		
9. Service Provider Supplies	270.99	10.46		
10. Service Provider Rent	1,415.34	54.65		
11. Service Provider Motor Vehicle Operational	-	-		
12. Service Provider Equipment	-	-		
13. Service Provider Employee Training	10.79	0.54		
14. Service Provider Computer	797.43	22.14		
15. Service Provider Indirect	4,228.83	265.94		
16. Participant Assessments	-	-		
17. Participant CRC	-	-		
18. Participant Instructional Training	86,134.99	9,595.00		
19. Participant OJT	-	-		
20. Participant Internships	-	-		
21. Participant Work Exp Participant Costs(Wages)	20,732.50	1,120.00		
21. Participant Work Exp Participant Costs(ER)	2,156.89	88.74		
22. Participant Work Experience Internal Costs	22,763.90	562.47		
23. Participant Youth Incentives	2,850.00	700.00		
24. Participant Costs Incumbent Worker	-	-		
25. Participant Costs Child Care	4,282.00	-		
26. Participant Costs SS Transportation	3,901.99	196.00		
27. Participant Costs Other Support Services	11,293.00	449.00		
28. Participant Costs Nonfundable Activity	-	-		
Total	218,755.42	16,776.22		
Service Provider Total	87,404.05	4,627.48		
Participant Total	131,351.37	12,148.74		
Work Experience Total	45,653.29	1,771.21	9,845.48	6,378.99

## Service Provider Costs

### Grants4TN

Salaries	\$0.00
Fringe	\$0.00
Travel	\$0.00
Printing	\$0.00
Utilities	\$0.00
Communications	\$0.00
Maintenance	\$0.00
3rd Party Affiliates	\$0.00
Supplies	\$0.00
Rent	\$0.00
Motor Vehicle Operations	\$0.00
Equipment	\$0.00
Employee Training	\$0.00
Computers and Related Costs	\$0.00
Indirect Costs	\$0.00
Work Exp-Internal Costs	\$0.00



# Example of CSP Invoice Spreadsheet and Grants4TN reporting of Participant (Direct) expenses

B	C	D	E	F
	Report of Expenditures and Invoice for Reimbursement	Cheatham		
Youth OSY - September, 2020				
1. Service Provider Salaries	42,966.53	2,547.76		
2. Service Provider Fringe	12,501.78	1,055.80		
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\*\*\* This Participant Cost Section for each location in Grants4TN must reconcile by expense line item to corresponding Jobs4TN (VOS) activities. \*\*\*

## Participant Costs

### Grants4TN

Assessments

\$0.00

CRC

\$0.00

Instructional Training

\$0.00

OJT

\$0.00

Internships

\$0.00

Work Exp - Participant

\$0.00

Youth Incentives

\$0.00

Incumbent Worker

\$0.00

Child Care

\$0.00

SS Transportation

\$0.00

Other Supportive Services

\$0.00

NonFundable Activity

\$0.00

Disaster Relief Employment

\$0.00

# Jobs4TN vs Grants4TN Crosswalk

Code	Jobs4TN Description	Grants4TN Description
180	SS - Child Care	Childcare
181	SS - Transportation	SS - Transportation
182	SS - Medical	Other Supportive Services
184	SS - Temporary Shelter	Other Supportive Services
185	SS - Other	Other Supportive Services
186	SS - Seminar/Workshop Allowance	Other Supportive Services
187	SS -Job Search Allowance	Other Supportive Services
216	Out-of-area job search	Other Supportive Services
217	SS - Relocation Assistance	Other Supportive Services
219	Work Experience	WE - Participant
223	Financial Literacy Services	Instructional Training
300	ITA	Instructional Training
301	OJT	OJT
302	Entrepreneurial Training	Instructional Training
303	Distance Learning	Instructional Training
304	Customized Training	Instructional Training
314	Enrolled in Apprenticeship Training	Instructional Training
320	Private Sector Training	Instructional Training
323	Workplace Training & Cooperative Ed	Instructional Training
324	Adult Ed ITA	Instructional Training
325	Employed Worker Sills Upgrade	Incumbent Worker
326	SS - Needs Related Payments	Other Supportive Services
327	SS - Training Allowance	Other Supportive Services

400	Youth - Summer Employment	WE - Participant
406	Youth - Tutoring, study skills T&I	Instructional Training
410	Youth - Leadership Development	Instructional Training
415	Youth - Enrolled in Alternative Second Ed	Instructional Training
416	Youth - Occupational Skills - Approved Provider	Instructional Training
419	Youth - SS -Stipends	WE - Participant
425	YOUTH - Work Experience - Paid	WE - Participant
426	Youth - Work Experience - unpaid	WE - Participant
427	Youth - Internship - Paid	Internship
428	Youth - OJT	OJT
430	Youth - Occ Skills Training - non approved provider	Instructional Training
431	Youth - Financial Literacy	Instructional Training
432	Youth - Ed offered concurrent w/ Workforce prep	Instructional Training
433	Youth - Entrepreneurial Training	Instructional Training
434	Youth - Pre-Apprenticeship Activities	Instructional Training
480	Youth -SS - Child Care	Childcare
481	Youth - SS - Transportation	SS - Transportation
482	Youth - SS - Medical	Other Supportive Services
483	Youth - SS - Temporary Shelter	Other Supportive Services
484	Youth - SS - Incentives/Bonuses	Youth Incentives
485	Youth - SS - Other	Other Supportive Services
F09	Tutoring	Other Supportive Services
F10	Leadership Development	Other Supportive Services
F12	SS -Transportation	SS - Transportation
F13	SS - Purchase work related uniforms	Other Supportive Services
F14	SS - Purchase work related boots	Other Supportive Services
F15	SS - Housing Assistance	Other Supportive Services
F16	SS - Utilities	Other Supportive Services
F17	SS - Dependent Care	Childcare
F18	SS - Medical	Other Supportive Services
F19	SS - Incentives/Bonuses	Other Supportive Services
F21	Youth - Post exit ed/Trng Prgm leading to Postsec Cred	Other Supportive Services
F22	Youth Financial Literacy svcs follow up	Other Supportive Services

# Northern Middle Example of Invoice Spreadsheet supporting Wk Exp entry in G4T

B	C	D	E	F
	Report of Expenditures and Invoice for Reimbursement	Cheatham	Davidson	Dickson
Youth OSY - September, 2020				
1. Service Provider Salaries	42,966.53	2,547.76	9,190.38	1,948.67
2. Service Provider Fringe	12,501.78	1,055.80	3,434.82	789.94
3. Service Provider Travel	892.70	15.50	232.25	34.24
4. Service Provider Printing	136.35	6.83	24.70	5.52
5. Service Provider Utilities	102.60	0.81	2.94	0.66
6. Service Provider Communications	804.72	47.67	131.25	30.51
7. Service Provider Maintenance	512.09	36.91	92.17	22.15
8. Service Provider 3rd Party Affiliates	-	-	-	-
9. Service Provider Supplies	270.99	10.46	37.82	8.45
10. Service Provider Rent	1,415.34	54.65	197.59	44.14
11. Service Provider Motor Vehicle Operational	-	-	-	-
12. Service Provider Equipment	-	-	-	-
13. Service Provider Employee Training	10.79	0.54	1.95	0.44
14. Service Provider Computer	797.43	22.14	442.90	32.66
15. Service Provider Indirect	4,228.83	265.94	965.21	204.22
16. Participant Assessments	-	-	-	-
17. Participant CRC	-	-	-	-
18. Participant Instructional Training	86,134.99	-	-	-
19. Participant OJT	-	-	-	-
20. Participant Internships	-	-	-	-
21. Participant Work Exp Participant Costs(Wages)	20,732.50	-	-	-
21. Participant Work Exp Participant Costs(FB)	2,156.89	-	-	-
22. Participant Work Experience Internal Costs	22,763.90	-	-	-
23. Participant Youth Incentives	2,850.00	-	-	-
24. Participant Costs Incumbent Worker	-	-	-	-
25. Participant Costs Child Care	4,282.00	-	-	-
26. Participant Costs SS Transportation	3,901.99	-	-	-
27. Participant Costs Other Support Services	11,293.00	-	-	-
28. Participant Costs Nonfundable Activity	-	-	-	-
Total	218,755.42	16,776.22	45,033.76	10,910.59
Service Provider Total	87,404.05	4,637.48	20,162.80	4,223.69
Participant Total	131,351.37	12,148.74	24,875.96	6,686.90
Work Experience Total	45,653.29	1,771.21	9,845.48	6,378.99

Work Experience Expenditures		Grants4TN
Work Experience Expenditures Previous Cumulative		\$28,857.96
Work Experience Expenditures Current Month		\$0.00
Work Experience Expenditures Current Cumulative		\$28,857.96

# OSY/ISY Breakout in Grants4TN

## Grants4TN

Expenses			
Budget Category	Contract Budget	Expenses This Period	Prior Expenses
<b>Administration Budget</b>			
Administration	\$207,005.10	\$0.00	\$0.00
<b>Program Budget</b>			
Out of School Program	\$931,523.00	\$0.00	\$100,568.85
In School Program	\$931,522.99	\$0.00	\$14,226.72

OSY/ISY Breakdown is needed on the invoice, and separate spreadsheet tabs are needed on the supporting invoice spreadsheet.

COST CATEGORIES	%	A. CONTRACT BUDGET EXPENDITURES	B. CUMULATIVE ACCRUED EXPENDITURES	C. MONTHLY ACCRUED EXPENDITURES	D. CONTRACT BALANCE
a. Adult	69.45%	\$ 3,240,440.75	\$ 2,250,362.04	\$ 234,830.13	\$ 990,078.71
a1 Adult/DW	100.00%	\$ 1,238,421.62	\$ 1,238,421.62	\$ -	\$ -
b. Youth OSY	81.94%	\$ 2,908,572.24	\$ 2,383,223.75	\$ 218,755.42	\$ 525,348.49
c. Youth ISY	100.00%	\$ 57,627.92	\$ 57,627.92	\$ 19,859.16	\$ -

# Processing of CSP Invoices

## CSP Submits Invoice

- CSP submits invoice before due date
- Invoice must be certified with required supporting detail

## NM Initial Desk Review

- NM Fiscal and Performance directors review for:
  - Mathematical accuracy, roll-forward, alignment with support
- Systems reconciliation

## NM Communicates to CSP corrections needed

- CSP is contacted by NM for corrections needed to invoice (priority), underlying data or Jobs4TN reports (if invoice or reconciliation is affected)
- CSP **Point of Contact** must be able to oversee **prompt** correction to both systems (G4T and J4T) and re-submission to NM

## CSP Submits Corrected Invoice and/or Jobs4TN reports

- CSP re-submits corrected documents or files
- NM Fiscal and Performance directors review corrected submissions until accepted

## NM forwards Corrected Invoice to WE Finance for Processing

- WE codes invoice for appropriate GL funds/ contracts
- WE enters invoice into AP system for processing and month end close

**\* Provide CSP Point(s) of Contact for this notification \***



# Northern Middle's Month-End Closeout Period After Invoice Due Date

Workforce Essential Closes Accounting Month  
Northern Middle Continues Monitoring and Prepares  
for Monthly Grant Reporting

WE Processes Invoices, Performs  
WE & NM Allocations, IFA  
Partner Allocations to include  
OSO expenses, Records Month  
End Entries, Closes the Month,  
Produces Fund/Grant GL Income  
Statements

NM Continues Desk Review of  
CSP/OSO Invoicing  
NM Performs various Fiscal,  
Program and Performance  
Monitoring and Internal Analysis

# CSP Analysis Due by 15<sup>th</sup> of following month

**Self-analysis** of contract performance (a template to be provided) to include:

## Fiscal

- **\*\*Needed for grant reporting:** Explain Negative Line Items per Invoice Detail (down to location and line item)\*\*
- Cumulative Expenditure Rate vs Contract Progression
- MPCR by Fund Stream
- Work Experience
- ISY vs OSY
- Program
  - Enrollments
  - Staffing
  - Strengths
- General
  - Challenges with forward-looking strategies
  - Corrective Actions Planned; Response to NM's previous inquiries
  - Requests for technical assistance

# CSP - Performance Calculations for MPCR, Work Exp, ISY

Service Provider (Non-Direct)	ISY	OSY	Total	
Salaries	14,000	21,000	35,000	
Fringe	3,600	5,400	9,000	
Travel	100	150	250	
Supplies	300	450	750	
Work Experience - Internal	2,000	3,000	5,000	** Wk Exp
<b>Total Service Provider Non-Direct</b>	<b>20,000</b>	<b>30,000</b>	<b>50,000</b>	
<b>Participant Cost (Direct) excluding IW</b>				
Work Experience - Paid Salaries	5,600	8,400	14,000	** Wk Exp
Work Experience - Paid Fringe	2,400	3,600	6,000	** Wk Exp
Instructional Training	8,000	12,000	20,000	
OJT	1,600	2,400	4,000	
Childcare	800	1,200	2,000	
Transportation	400	600	1,000	
Other Support Services	1,200	1,800	3,000	
<b>Total Participant (Direct)</b>	<b>20,000</b>	<b>30,000</b>	<b>50,000</b>	* MPCR
<b>Total Expenses</b>	<b>40,000</b>	<b>60,000</b>	<b>100,000</b>	

\*\*\* ISY

Measure		Numerator	Denominator	CSP Result	CSP Target
Minimum Participant Cost Rate (MPCR)	*	50,000	100,000	50.00%	50.00%
Work Experience Requirement	**	25,000	100,000	25.00%	25.00%
In-School Youth Requirement	***	40,000	100,000	40.00%	40.00%



# LWDA NM - Performance Calculations for MPCR, Work Exp, ISY

WFB and IFA Expenses	ISY	OSY	Total	
Total NMTWB (Program)	2,100.00	4,900.00	7,000.00	increases LWDA denominator
Total Infrastructure OSO (Program)	1,500.00	3,500.00	5,000.00	increases LWDA denominator
Total Infrastructure Other (Program)	1,950.00	4,550.00	6,500.00	increases LWDA denominator
Service Provider (Non-Direct)	ISY	OSY	Total	
Total Service Provider Non-Direct	20,000	30,000	50,000	
Participant Cost (Direct) <u>excluding IW</u>				
Total Participant (Direct)	20,000	30,000	50,000	* MPCR
Total Expenses	45,550	72,950	118,500	

\*\*\* ISY

Measure		Numerator	Denominator	NM Result	NM Target
Minimum Participant Cost Rate (MPCR)	*	50,000	118,500	42.19%	40.00%
Work Experience Requirement	**	25,000	118,500	21.10%	20.00%
In-School Youth Requirement	***	45,550	118,500	38.44%	35.00%

Note: Incumbent Worker expenses (IW) are excluded from MPCR numerator and denominator

# CSP Invoice Desk Review - Performance Analysis

- Invoice Certification
- Timeliness of Invoicing Package
- Accuracy of Invoicing Package
- Cumulative Expenditure Rate vs Contract Progression
- MPCR by Fund Stream
- Work Experience
- ISY vs OSY
- Enrollments
- Systems Reconciliation (Jobs4TN Data to GL Invoice Data by Participant)
- Analytical Review (Line Item Actual-to-Budget, Trends, Adjustments)
- Corrective Actions or Response for Previous Inquiries

# TN Department of Labor WIOA Technical Assistance

<https://www.tn.gov/workforce/general-resources/program-management/program-management-redirect/workforce-services.html>

## Financial Management

Financial management policies and resources are provided for Tennessee records.

→ Read More

## Workforce Services Pres

Presentation documents from past

→ Read More

Overarching Fiscal Resources:  
Supplementary Financial  
Guide contains list of Sensitive  
Items to be Tagged at Page 8  
and Property Management  
Policy as an Attachment

## WIOA Technical Assistance

The Department of Labor and Workforce Development provides technical assistance and policies for Tennessee's records.

→ Read More

## Economic Data

Economic data from the state of Tennessee  
Patterns, Demographics, and Labor Force Statistics

→ Read More

Policies, Guidance,  
Memorandums,  
Manuals (See  
Subsequent Slide for  
fiscal examples for  
search names)

# TN Department of Labor

## WIOA Technical Assistance

Show

10 ▾

entries

1 to 10 of 88 records

Search:

Effective ▴▾	Category ▴▾	Type ▴▾	Name ▴▾	Expiration ▴▾
01/21/2020	AJC & WIOA	Manual	<a href="#">AJC Style Guide</a>	N/A
01/8/2019	AJC & WIOA	Guidance	<a href="#">WIOA - Cost Classification</a>	06/30/2020
02/10/2017	Vets	Policy	<a href="#">TN WIOA 17-6   Veteran Referral Process</a>	until changed
04/12/2018	AJC & WIOA	Memo	<a href="#">OSO Administrative Costs Advisory Notice</a>	N/A
04/16/18	AJC & WIOA	Memorandum	<a href="#">Timeliness and Accuracy of Reporting</a>	indefinite

# Names for Technical Assistance Search

Type	Effective	Name
Guidance	1/8/2019	WIOA Cost Classification
Policy	11/8/2019	Minimum Participant Cost Rate
Memo	4/12/2018	Timeliness and Accuracy of Reporting ** Systems Reconciliation **
Policy	11/8/2021	Property Management
Policy	5/10/2019	Sanctions for Failure to Meet Federal and State Standards
Policy	8/11/2017	Requesting Additional WIOA Funds
Policy	2/10/2017	Allowable and Unallowable Costs
Policy	2/20/2017	Conflict of Interest
Guidance	1/22/2018	Correcting Disallowed Costs
Guidance	6/19/2018	OSO and CSP Contracts
Guidance	3/20/2018	LWDB Monitoring Activities
Manual	N/A	2020-21 Monitoring Guide
Guidance	N/A	MOU/One-Stop Service Delivery and Infrastructure Funding Agreement
Guidance	N/A	Fillable AJC Complaint Log
Policy	11/13/2020	Grievance and Complaint Resolution
Policy	11/13/2020	Monitoring



# Northern Middle Policies

<https://www.nm-wb.com/board/policies-and-agreements>

## Policies:

Adult and Dislocated Worker Eligibility Guidance

Adult Eligibility & Priority of Service

Supportive Services Policy

Individual Training Accounts

Contract Modification Limitation Policy

WIOA Minimum Participant Cost

Conflict of Interest

Board Meeting Access

Consolidated Business Grants

ETPL

Monitoring Guidance

AJC Initial Assessment

Co Enrollments

Electronic Case Files

Property Management

Verifying Identity Employment Eligibility

Grievance and Complaint Resolution Policy

Procurement Policy

Selective Service

One-Stop Certification

Youth Eligibility

Youth Incentives Policy

Credential Attainment Guidance

# Fiscal Monitoring

In addition to Program Monitoring, fiscal sampling will be performed on a systematic basis. Currently, direct participant cost samples are selected each month, with fiscal steps being performed at NM location via electronic access to underlying documents. These sample selections are forwarded to the Program monitor for further program review.

Since the TDLWD monitoring policy changed recently, modifications to our approach will be upcoming. Additionally, monitoring of Career Service Provider non-direct expenses will be conducted periodically.

We will be working with each Career Service Provider to perform walkthroughs to determine the most efficient and effective monitoring approaches.