

## Grant Group - FIFO Challenge and Solution

### FIFO Challenge:

- Golive expenditures were assigned to a specific grant and need moved to the oldest grant.
- Expenditures moved from one grant group to another are moved from the older grant.
- 30% Out of School Youth enhancement was effective 4/1/14.

### Solution:

Agencies can perform a coding adjustment which will trigger the automatic FIFO process. Here are basic instructions:

1. Do a negative manual entry for the entire "Total" amount as of the most recent closed quarter for the grant grouping.
2. Do positive manual entry for the same amount in the same month.
3. Once cost allocation is performed the amounts will automatically FIFO to the oldest available grant line.

Over/Under Reconciliation

Sub-Area: All  
 Quarter Ending: March 2014  
 Report Option: By Sub-Area

| Grant                               | Liquidation | Budget            |                     | Draw             |                   | Financials by Account Type |                           |                         |                   | Ceiling Excess | (Over) /Under    |
|-------------------------------------|-------------|-------------------|---------------------|------------------|-------------------|----------------------------|---------------------------|-------------------------|-------------------|----------------|------------------|
|                                     |             | Allocation        | Available to Expend | Drawn            | Available to Draw | Revenue Account=4..        | Disbursements Account=5.. | Adjustments Account=8.. | Total             |                |                  |
| <b>Adult Admin</b>                  |             |                   |                     |                  |                   |                            |                           |                         |                   |                |                  |
| Admin Adult PY12-JFSFAP12-3V00-100% | 09/2014     | 634.00            | 0.00                | 0.00             | 634.00            | 0.00                       | 634.00                    | 0.00                    | 634.00            | 0.00           | 634.00           |
| FY13 ADULT                          | 09/2014     | 14,181.06         | 12,043.36           | 0.00             | 14,181.06         | 0.00                       | 2,137.70                  | 0.00                    | 2,137.70          | 0.00           | 2,137.70         |
| ADMIN-JFSCWADM-JFSFAF13-3V00-100%   | 09/2015     | 162.26            | 0.00                | 0.00             | 162.26            | 0.00                       | 162.26                    | 0.00                    | 162.26            | 0.00           | 162.26           |
| FY14 Adult Admin                    | 09/2015     | 7,140.04          | 7,140.04            | 0.00             | 7,140.04          | 0.00                       | 0.00                      | 0.00                    | 0.00              | 0.00           | 0.00             |
| <b>Total:</b>                       |             | <b>22,117.36</b>  | <b>19,183.40</b>    | <b>0.00</b>      | <b>22,117.36</b>  | <b>0.00</b>                | <b>2,933.96</b>           | <b>0.00</b>             | <b>2,933.96</b>   | <b>0.00</b>    | <b>2,933.96</b>  |
| <b>Adult Program</b>                |             |                   |                     |                  |                   |                            |                           |                         |                   |                |                  |
| Adult PY12-JFSFAP12-3V00-100%       | 09/2014     | 8,149.00          | 0.00                | 8,149.00         | 0.00              | 0.00                       | 8,149.00                  | 0.00                    | 8,149.00          | 0.00           | 0.00             |
| FY13 ADULT                          | 09/2014     | 98,652.00         | 0.00                | 66,001.61        | 32,650.39         | 0.00                       | 98,652.00                 | 0.00                    | 98,652.00         | 0.00           | 32,650.39        |
| PROGRAM-JFSCWADU-JFSFAF13-3V00-100% | 09/2015     | 2,084.71          | 0.00                | 0.00             | 2,084.71          | 0.00                       | 2,084.71                  | 0.00                    | 2,084.71          | 0.00           | 2,084.71         |
| FY14 Adult Program                  | 09/2015     | 174,490.38        | 162,645.14          | 0.00             | 174,490.38        | 0.00                       | 11,845.24                 | 0.00                    | 11,845.24         | 0.00           | 11,845.24        |
| <b>Total:</b>                       |             | <b>283,376.09</b> | <b>162,645.14</b>   | <b>74,150.61</b> | <b>209,225.48</b> | <b>0.00</b>                | <b>120,730.95</b>         | <b>0.00</b>             | <b>120,730.95</b> | <b>0.00</b>    | <b>46,580.34</b> |
| <b>Dislocated Worker Admin</b>      |             |                   |                     |                  |                   |                            |                           |                         |                   |                |                  |
| Admin Dislocated Worker PY12        | 09/2014     | 1,310.00          | 0.00                | 0.00             | 1,310.00          | 0.00                       | 1,310.00                  | 0.00                    | 1,310.00          | 0.00           | 1,310.00         |
| JFSCWADM-JFSFDP12-3V00-100%         | 09/2014     | 7,604.00          | 5,623.75            | 0.00             | 7,604.00          | 0.00                       | 1,980.25                  | 0.00                    | 1,980.25          | 0.00           | 1,980.25         |
| ADMIN-JFSCWADM-JFSDF13-3V00-100%    | 09/2015     | 718.20            | 718.20              | 0.00             | 718.20            | 0.00                       | 0.00                      | 0.00                    | 0.00              | 0.00           | 0.00             |
| FY14 Dislocated Worker Admin        | 09/2015     | 7,051.10          | 7,051.10            | 0.00             | 7,051.10          | 0.00                       | 0.00                      | 0.00                    | 0.00              | 0.00           | 0.00             |
| <b>Total:</b>                       |             | <b>16,683.30</b>  | <b>13,393.05</b>    | <b>0.00</b>      | <b>16,683.30</b>  | <b>0.00</b>                | <b>3,290.25</b>           | <b>0.00</b>             | <b>3,290.25</b>   | <b>0.00</b>    | <b>3,290.25</b>  |
| <b>Dislocated Worker Program</b>    |             |                   |                     |                  |                   |                            |                           |                         |                   |                |                  |
| Dislocated Worker PY12              | 09/2014     | 16,844.00         | 0.00                | 16,844.00        | 0.00              | 0.00                       | 16,844.00                 | 0.00                    | 16,844.00         | 0.00           | 0.00             |
| JFSCWDWK-JFSFDP12-3V00-100%         | 09/2014     | 114,049.85        | 70,381.65           | 26,217.59        | 87,832.26         | 0.00                       | 43,668.20                 | 0.00                    | 43,668.20         | 0.00           | 17,450.61        |
| PROGRAM-JFSCWDWK-JFSDF13-3V00-100%  | 09/2015     | 9,235.00          | 7,846.38            | 0.00             | 9,235.00          | 0.00                       | 1,388.62                  | 0.00                    | 1,388.62          | 0.00           | 1,388.62         |
| FY14 Dislocated Worker Program      | 09/2015     | 90,654.00         | 90,654.00           | 0.00             | 90,654.00         | 0.00                       | 0.00                      | 0.00                    | 0.00              | 0.00           | 0.00             |
| <b>Total:</b>                       |             | <b>230,782.85</b> | <b>168,882.03</b>   | <b>43,061.59</b> | <b>187,721.26</b> | <b>0.00</b>                | <b>61,900.82</b>          | <b>0.00</b>             | <b>61,900.82</b>  | <b>0.00</b>    | <b>18,839.23</b> |