

Thoughts to consider when reviewing o/u During Liquidation or after close of quarter prior to liquidation (i.e. after close of April-June).

Do you have expenses on newer lines?

No - During liquidation use "prior quarter" for "service as of" when possible to use funds on older lines - see scenario 1 below.

Yes - Are older lines fully utilized?

Yes - Adjustments should not be needed, proceed with using reporting month for "service as of".

No - Agency may need to perform adjustment with negative amount to reporting month and positive amount to prior quarter "service as of" - see Scenario 2 below.

Scenario 1: At end of April - June quarter, agency had no expenses on newer grant lines, and still has funding available on liquidating lines.

Grant	Liquidation	Budget		Draw		Financials by Account Type		
		Allocation	Available to Expend	Drawn	Available to Draw	Revenue Account=4..	Disbursements Account=5..	Adjustments Account=8..
Dislocated Worker Program								
Dislocated Worker PY12	09/2014	7,620.30	0.00	7,188.20	432.10	0.00	7,620.30	0.00
JFDCWDWK-JFSFDP12-3V00-100%								
FY13 DW	09/2014	36,758.18	2,291.27	18,673.81	18,084.37	0.00	34,466.91	0.00
PROGRAM-JFDCWDWK-JFSFDP13-3V00-100%								
FY13 Dislocated Worker Prgm	09/2015	4,173.00	4,173.00	0.00	4,173.00	0.00	0.00	0.00
FY14 Dislocated Worker Program	09/2015	40,960.00	40,960.00	0.00	40,960.00	0.00	0.00	0.00
Total:		89,511.48	47,424.27	25,862.01	63,649.47	0.00	42,087.21	0.00

Print Date: 9/15/2014 10:05:58AM

Report #: WR501

During July - Sept. if agency pays invoices for services provided by June 30th, agency should use "Service as Of" as "6" for expenses up to the amount still Available to Expend as of end of April-June quarter. Remaining invoice amount should use service as of the "reporting month" for FIFO to utilize newer grant lines. Therefore, this could result in the possible "split coding" of an invoice with each portion having a different "service as of".

Scenario 2: At end of April-June quarter, agency ended with expenses on newer lines and funds still available on older grants:

Grant	Liquidation	Budget		Draw		Financials by Account Type		
		Allocation	Available to Expend	Drawn	Available to Draw	Revenue Account=4..	Disbursements Account=5..	Adjustments Account=8..
Dislocated Worker Program								
Dislocated Worker PY12	09/2014	7,620.30	0.00	7,188.20	432.10	0.00	7,620.30	0.00
JFDCWDWK-JFSFDP12-3V00-100%								
FY13 DW	09/2014	36,758.18	2,291.27	18,673.81	18,084.37	0.00	34,466.91	0.00
PROGRAM-JFDCWDWK-JFSFDP13-3V00-100%								
FY13 Dislocated Worker Prgm	09/2015	4,173.00	1,336.14	0.00	4,173.00	0.00	2,836.86	0.00
FY14 Dislocated Worker Program	09/2015	40,960.00	40,960.00	0.00	40,960.00	0.00	0.00	0.00

Agency would need to perform a coding adjustment. In this case the adjustment would be: - 2,291.27 with "service as of" "7 or reporting month" and also +2,291.27 with service as of "6". This should shift the expenses from newer grant lines onto the older grant lines. An exception to this may be Youth In/Out School which may require an APAA to be created in system with assistance from ODJFS Fiscal Supervisor - due to the 30% FIFO logic in the system.

Scenario 3: During current July - Sept. quarter agency has expenses reported to newer grant lines, but still had funding available on older grant lines.

Grant	Liquidation	Budget		Draw		Financials by Account Type		
		Allocation	Available to Expend	Drawn	Available to Draw	Revenue Account=4..	Disbursements Account=5..	Adjustments Account=8..
Dislocated Worker Program								
Dislocated Worker PY12	09/2014	7,620.30	0.00	7,188.20	432.10	0.00	7,620.30	0.00
JFDCWDWK-JFSFDP12-3V00-100%								
FY13 DW	09/2014	36,758.18	2,291.27	18,673.81	18,084.37	0.00	34,466.91	0.00
PROGRAM-JFDCWDWK-JFSFDP13-3V00-100%								
FY13 Dislocated Worker Prgm	09/2015	4,173.00	1,336.14	0.00	4,173.00	0.00	2,836.86	0.00
FY14 Dislocated Worker Program	09/2015	40,960.00	40,960.00	0.00	40,960.00	0.00	0.00	0.00

Agency should review / update the "Service as Of" for those current expenses. If agency is paying invoices for services provided by June 30th, agency will need to use "6" for the "Service as Of" in order for FIFO to push those expenses to the liquidating grant lines. Use prior quarter "service as of" to code up to the amount that was still Available to Expend on the liquidating grant line(s) as of end of April-June quarter. Additional expenses should then use reporting month.