

Ohio Department of Job and Family Services
**INSTRUCTIONS FOR COMPLETING JFS 1992,
WORKFORCE INVESTMENT ACT (WIA) QUARTERLY FINANCIAL STATEMENT**

Pursuant to OAC 5101:9-7-29, each WIA area fiscal agent is required to submit a JFS 1992 every quarter. The WIA area fiscal agent shall submit the completed quarterly financial statement no later than the last day of the month following the quarter the report represents. If this date falls on a weekend or state recognized holiday, reports shall be submitted on the first business day following the weekend or holiday.

Section A. Fund Statement

Section A contains monthly activity uploaded to CFIS for the WIA fund.

1. **Beginning balance:** Amounts uploaded to CFIS each month as beginning balance using the 391100 account code established by ODJFS. The quarter's beginning cash balance must be the same as the ending balance from the prior quarter's JFS 1992.
2. **Revenue (receipts):** Monthly totals uploaded to CFIS that include state or locally provided funds, advances from ODJFS, refunds and collections and/or other receipts using the 400000 series account codes established by ODJFS.
3. **Expense (disbursements):** Cash disbursements and transfers made from the WIA fund uploaded to CFIS using the 50000 account codes established by ODJFS.
4. **Ending (cash) Balance:** Monthly beginning balance plus receipts minus disbursements.

Section B. Expenditures and Obligations (Cash and Non-Cash Activity)

This section includes other cash and non-cash activity uploaded to CFIS for the WIA fund.

1. **RMS Cost Transfers:** RMS expenditures disbursed from PA fund for which reimbursement to PA fund has not occurred.
2. **Accruals:** Expenditures accrued during the reporting month for which a disbursement has not yet occurred.
3. **Obligations:** Legal commitments for services that have yet to be rendered during the reporting month.

Section C. Certification by WIA Area Fiscal Agent Director or WIA Area Board Designee

The WIA area fiscal agent or their designee must certify the cash balance reported in Section A and the expenditures and obligations reported in Section B. A signature stamp may be used for the WIA area fiscal agent director, or a designee may sign the director's name as long as that person also signs on the line indicated "Signature of WIA Area Board Designee".

REPORT SUBMISSION

A completed and signed copy is to be electronically submitted to the Bureau of County Finance and Technical Assistance (BCFTA-WIA@jfs.ohio.gov) no later than the last day of the month following the quarter the report represents.