



Quarterly Reporting PFR, PPR, & Trial Balance Forms

October 24, 2017



Illinois
Department of Commerce
& Economic Opportunity
OFFICE OF EMPLOYMENT & TRAINING
Bruce Rauner, Governor

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New Reporting Forms

- PPR-Periodic Performance Report
- PFR- Periodic Financial Report
- Trial Balance
- Implementation Plan Report

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How to Save Your Documents

- **PPR-Periodic Performance Report**
 - Grant Number PPR Date – *with spaces between each*
 - Example: 16-XXXXXX PPR 093017
- **Trial Balance**
 - Grant Number Trial Balance Date – *with spaces between each*
 - Example: 16-XXXXXX Trial Balance 093017
- **PFR- Periodic Financial Report**
 - Grant Number PFR Date – *with spaces between each*
 - Example: 16-XXXXXX PFR 093017
- **Implementation Plan Report**
 - Grant Number Implementation Plan Date – *with spaces between each*
 - Example: 16-XXXXXX Implementation Plan 093017

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PPR-Periodic Performance Report



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Report Transmittal

1. Grantee Name (per UGA):		2. Grant Number:	3. Grantee DUNS:
		4. CSFA Number:	5. Grantee FEIN:
6. Program Name (per UGA):		7. CFDA Number(s):	
8. State Agency (Grantor):			
9. Agreement Period:		10. Report Period End Date:	
Start Date (Month/Day/Year):		End Date (Month/Day/Year):	
11. Final Report?	12. Report Frequency:		13. Prepared Date:
<input type="checkbox"/> Yes	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly	
<input type="checkbox"/> No	<input type="checkbox"/> Semi-annually <input type="checkbox"/> Other (specify):		
<p>Responses to Sections 14 - 22 may be provided in a separate format. All grantees must complete Section 23.</p>			
<input type="checkbox"/> Alternative file or database used.			
File Name or Database Source:			

PPR-Periodic Performance Report

Responses to Sections 14 - 22 may be provided in a separate format.
All grantees must complete Section 23.

Alternative file or database used.

File Name or Database Source: See Illinois Workforce Development System – IWDS or
See Illinois WorkNet -IWN

14. Deliverable (if applicable): <small>(Separate line for each based on UGA)</small>	15. Due Date <small>(based on UGA)</small>	16. Date Completed	17. Deliverable Explanation:	Add - Delete
				ADD
				DEL
18. Performance Measures: <small>(Separate line for each based on UGA Exhibit E)</small>	19. Performance Standard-Frequency <small>(Based on UGA Exhibit F)</small>	20. Results - Accomplishments in Reporting Period		21. Required (R) or Inform Only (IO)
				Add - Delete
				ADD
				DEL

PPR-Periodic Performance Report

22. Performance Explanation - Award to Date:	Add - Delete
<input type="checkbox"/> All performance accomplishments are on schedule with performance standards.	
<input type="checkbox"/> Not all performance accomplishments are on schedule with performance standards. Explanation(s) required below: <small>(Separate lines as appropriate.)</small>	
ADD	
DEL	
23. Performance Accomplishments Correlated to Reported Expenses:	Add - Delete
<input type="checkbox"/> Performance is consistent with grant-to-date expected services and expenditures/earnings.	
<input checked="" type="checkbox"/> Performance is not consistent with grant-to-date expected services and expenditures/earnings. Explanation(s) required below: <small>(Separate lines as appropriate.)</small>	
ADD	
DEL	

GRANTEE CERTIFICATION (2 CFR 200.415)

By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements, cash receipts and reported performance are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

24. Name and Title of Authorized Individual from Grantee Organization:	25. Phone Number
	26. Email Address:

PFR- Periodic Financial Report



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

(a) Grantee Name		(b) Grant Number	(c) CSFA	(d) CFDA(s)	(e) Appropriation Number(s) (State Agency Use Only)	
(f) FEIN Number	(g) DUNS	(h) Program Name and/or Code			(i) Date Prepared	
(j) Agreement Period		(k) Report Period		(l) Final Report for Award Period	(m) No changes from prior reporting period and/or No new expenses	
(n) Indirect Cost Rate: %		(o) Approved Indirect Cost Base:				
(p) Program Restrictions: Yes <input type="checkbox"/> No <input type="checkbox"/> (q) List of Restrictions:						
(r) Mandatory Match %: Yes <input type="checkbox"/> No <input type="checkbox"/> (s) Specify Match:						
(t) Program Income (Award to Date)		(u) Program Income (In current reporting period)		(v) Interest earned (Award to Date)	(w) Interest earned (In current reporting period)	

(x) Category/Program Expenses	(y) Current Approved Budget			(z) Grant Expenditures				(aa) Current Period Match			(bb) Total Match (Award to Date)	Add/ Delete Row
	Approved Budget	Remaining Balance Available	Expend %	Current Period Grant Expense	Prior Approved Grant Expenses	Grant Expense Adjustment	Post-Adjustment Grant Expenses (award to date)	Cash	In-kind	Total		
SEE GRS			0.00									ADD
(cc) TOTAL DIRECT EXPENSES			0.00									DEL
(dd) Indirect Costs			0.00									
(cc) TOTAL EXPENDITURES			0.00									

PFR- Periodic Financial Report

GRANTEE CERTIFICATION (2CFR 200.415)

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(ff) Name and Title of Authorized Grantee Representative:		(gg) Date Submitted:
(hh) E-mail:	(ii) Telephone Number:	
STATE AGENCY USE ONLY		
(jj) Name and Title of State Agency Individual Authorized to Approve Report:	(kk) Date Received:	(ll) Date Approved:

Reporting Requirements

The Report Deliverable Schedule, in the grant agreement, outlines the reporting due dates. Failure to submit reports and Trial Balances by the due date in the schedule may result in ...

- Suspension of Cash (FEIN Lock)
- Higher risk scores on fiscal risk assessment (Internal Controls Questionnaire)
- Specific Conditions in the Grant Agreement (e.g., additional reporting requirements)

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Trial Balance Requirements

- Fund Accounting – Grant revenue and expenses must be segregated in your accounting system in order to produce a Trial Balance or P&L for the grant.
- The Trial Balance must show cumulative grant expenses and revenue from the inception of the grant through the end of the reporting period. If your accounting system is unable to generate reports for periods exceeding one fiscal year and the grant period spans more than one fiscal year, please provide reports for both fiscal years.
- DOL requires reporting on an accrual basis
- If your account structure does not align with the grant budget line items, you must provide a Trial Balance crosswalk or spreadsheet that reconciles the Trial Balance to the amounts (reported by line item) in GRS.
- Differences between the Trial Balance and GRS (e.g., accruals, adjustments) should be accounted for in the Trial Balance crosswalk.

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Timing

- The Trial Balance must tie to the expenditures reported in GRS for the corresponding period. For example, the Trial Balance for the quarter ending 12/31/17 must tie to the expenditures reported in GRS through December 2017.
- The reporting deadline in GRS is the 20th of the following month. For example, December expenditures must be reported by January 20th. After the 20th, you are locked out of the prior month in GRS.
- On the GRS 351 screen, there are two lines for reporting: the previous month and the current month. Make sure you report on the correct line.
- You can verify GRS expenditures using the 362 screen. Filter by date (thru date is quarter end date) to see GRS expenditures for a certain period.

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Trial Balance Example

Example of a Trial Balance:

Trial Balance
 Program: Workforce Development
 Grant: 14-654XXX
 1/1/15-9/30/15

	Debit	Credit
1000-Grant Cash		
1001-Grants Rec		
2000-A/P		
3000-Grant Revenue		206,000.00
5000-Salaries and Wages	180,000.00	
5001-Fringe Benefits	11,000.00	
5002-Facilities Expense	5,000.00	
5003-Supportive Services	<u>10,000.00</u>	
Total	206,000.00	206,000.00

- The Trial Balance will be used to verify the costs reported in GRS from grant inception through the most recent reporting quarter.
- The Trial Balance should be generated by the grantee's accounting system.
- An excel spreadsheet would not be acceptable.
- It must show revenue as well as expenditures.
- It must show cumulative costs from grant inception through the current reporting quarter.
- If the reporting period spans more than one of the grantee's fiscal years and the grantee's accounting system can't generate a report for more than one fiscal year, the grantee will need to provide a Trial Balance for each fiscal year.

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Example of a Trial Balance Crosswalk

GRS Entry												
WIA 14-654XXX												
9/30/2015												
GRS Line		Accounting System (Trial Balance)	Expense Account 5000 - Salaries and Wages	Expense Account 5001 - Fringe Benefits	Expense Account - 5002 Facilities Expense	Expense Account 5003- Supportive Services	Accruals 9/30/15	Total 9/30/15		GRS Budget	9/30 Total GRS Expenses	Budget Remaining
1000	Work Exp Wages	170,000.00	160,000.00	10,000.00			1,000.00	171,000.00		180,000.00	171,000.00	9,000.00
2000	Program Services	25,150.00	10,000.00	500.00	4,650.00	10,000.00	1,000.00	26,150.00		35,000.00	26,150.00	8,850.00
5000	Administration	10,850.00	10,000.00	500.00	350.00			10,850.00		20,000.00	10,850.00	9,150.00
		206,000.00	180,000.00	11,000.00	5,000.00	10,000.00	2,000.00	208,000.00	-	235,000.00	208,000.00	27,000.00

If the quarterly Trial Balance does not tie to the expenditures reported in GRS, or if the GRS line items do not correspond to the accounts on the Trial Balance, the grantee should provide a Trial Balance crosswalk in addition to the Trial Balance.

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GRS 351 Screen

- GRANT # 13-112001 GRANTEE SOUTHERN ILLINOIS UNIVERSITY _____
EXP CODE 1010 DESCRIPTION
PERSONNEL _____
EXP CODE FOR SPECIFIC INQUIRY

PREVIOUS PERIODS CUMMULATIVE TO DATE TOTAL 35,130.88

DECEMBER 2016 NEW COSTS

TOTAL TO DATE TO REPORT

PREVIOUS MONTH 3,948.14 _____

JANUARY 2017 NEW COSTS

TOTAL TO DATE TO REPORT

CURRENT MONTH 10,415.52

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GRS 362 Screen

