

## **Instructions for the 2015-2016 Work Colleges Program Expenditure Report**

### **Submission Deadline**

You must submit a completed “2015-2016 Work Colleges Program Expenditure Report” to the Department by the September 30, 2016 deadline.

### **Review Requirements**

It is important that you read the instructions for the “2015-2016 Work Colleges Program Expenditure Report” thoroughly before completing and submitting it to the Department.

### **Submit Report Electronically**

You **must** transmit your expenditure report electronically. To access the expenditure report, log in to the eCampus-Based (eCB) system (<http://cbfisap.ed.gov>) and click on “Setup” at the top right of the screen, then select the “Work Colleges Report” Link at the top of the page.

### **Signature Options**

**eSignature Recommended** – After the report has been submitted through the eCB system, it may then be signed by the CEO electronically through the eSignature Tab within eCB. Instructions for completing the eSignature process are available through the Help Tab.

**Manual Signature Still Available** – If you choose to submit the signature for the Work Colleges Report manually, you are required to print the submitted Work Colleges Report form from the “Work Colleges Report” link at the top of the “Setup” page within eCB.

The original signature must be mailed or hand delivered to:

United States Department of Education  
Federal Student Aid  
Grants & Campus-Based Division  
Work Colleges Program  
830 First Street, NE, Rm 63C5  
Washington, DC 20202-5453

If the printed expenditure report is to be hand delivered by commercial courier, you must use the same address provided above except the zip code will be 20002 and the document must be delivered by 4:30 p.m. September 30, 2016.

## 2015-2016 Work Colleges Program Expenditure Report

At the top of the expenditure report enter the name, state, and OPEID for your school in the appropriate spaces.

**Line 1.** Report the amount of your original 2015-2016 Work Colleges separate authorization minus any of those funds that you returned prior to September 30, 2016.

**Line 2.** This is a calculated field that reports the total federal funds available for allowable expenditures under the Work Colleges Program for the 2015-2016 Award Year.

**Line 2** equals the sum of **Lines 1, 2a, 2b, 2c,** and **2d** minus the sum of **Lines 2e, 2f,** and **2g.**

**2a.** Report the total amount of federal Work-Study (FWS) federal funds transferred to and spent in the Work Colleges Program for allowable costs for the 2015-2016 Award Year.

It is important to note that an institution participating in the Work Colleges Program receives an allocation under the FWS Program and another separate allocation under the Work Colleges Program. The institution must set up two accounting records, one for each of these two programs even though the allocations for each program are in one G5 account. When an institution, at its option, transfers a portion or all of its FWS Program allocation into the Work Colleges Program, the accounting records for each of these two programs must clearly show that transfer.

**2b.** Report any amount of your 2016-2017 Work Colleges allocation that was carried back and spent in the 2015-2016 Award Year. The maximum amount you could have carried back and spent is 10 percent of the 2016-2017 Work Colleges allocation.

Any Work Colleges funds carried forward or carried back between two award years must be entered into the G5 System as an expenditure against the Work Colleges authorization for the award year from which the funds were taken, not as an expenditure against the authorization for the award year in which the funds were used.

**2c.** If you report in **Line 2b** the maximum 10 percent carry back amount, report on this line any additional amount of your 2016-2017 Work Colleges allocation that was carried back and spent for payments to students for wages earned on or after May 1, 2016 but prior to July 1, 2016.

**2d.** Report any amount of your 2014-2015 Work Colleges allocation that was carried forward and spent in the 2015-2016 Award Year. The maximum amount you could have carried forward and spent is 10 percent of your 2014-2015 Work Colleges allocation.

**2e.** Report any amount of your 2015-2016 Work Colleges allocation that was carried forward to spend in the 2016-2017 Award Year. The maximum amount you could have carried forward to be spent is 10 percent of your 2015-2016 Work Colleges allocation.

**2f.** Report any amount of your 2015-2016 Work Colleges allocation that was carried back and spent in the 2014-2015 Award Year. The maximum amount you could have carried back and spent is 10 percent of your 2015-2016 Work Colleges allocation.

**2g.** If you report in **Line 2f** the maximum 10 percent carry back amount, report here any additional amount of your 2015-2016 Work Colleges allocation that was carried back and spent for payments to students for wages earned on or after May 1, 2015 but prior to July 1, 2015.

**Line 3.** This is a calculated field that reports the total amount of funds spent for earned compensation under the Work Colleges Program for the 2015-2016 Award Year.

**Line 3** equals the sum of **Line 3a** and **Line 3b**.

**3a.** Report the total amount of Work Colleges funds spent for Community Service earned compensation.

**3b.** Report the total amount of Work Colleges funds spent for non-Community Service earned compensation.

**REMINDER:** Do not report FWS Community Service expenditures in this section. Only Work Colleges Community Services should be reported here.

**Line 4.** This is a calculated field that reports the total amount of federal funds spent for earned compensation under the Work Colleges Program for the 2015-2016 Award Year.

**Line 4** equals the sum of **Line 4a** and **Line 4c**.

**4a.** Report the total amount of federal funds spent for Community Service earned compensation under the Work Colleges Program.

**4b.** Report the total amount of non-federal funds spent by the institution as a dollar-for-dollar match for the federal funds spent in **Line 4a**.

**4c.** Report the total amount of federal funds spent for non-Community Service earned compensation under the Work Colleges Program.

**4d.** Report the total amount of non-federal funds spent by the institution as a dollar-for-dollar match for the federal funds spent in **Line 4c**.

**Line 4b** must be equal to or greater than **Line 4a** and **Line 4d** must be equal to or greater than **Line 4c**.

**Line 5.** This is a calculated field that reports the total amount of funds spent for Job Location and Development (JLD) activities under the Work Colleges Program for the 2015-2016 Award Year.

**Line 5** equals the sum of **Line 5a** and **Line 5b**.

It is important to note that under the JLD Program, an institution may use the lesser of 10 percent of its FWS allocation or \$75,000 of its FWS allocation for the JLD Program. However, under the Work Colleges Program, there is no limit set for JLD activities. Under the JLD Program, the federal share can be as high as 80 percent when using the FWS allocation. Yet when performing JLD activities under the Work Colleges Program, the match is always on a dollar-for-dollar basis.

**5a.** Report the total amount of federal funds spent for JLD activities under the Work Colleges Program for the 2015-2016 Award Year.

**5b.** Report the total amount of non-federal funds spent by the institution as a dollar-for-dollar match for the federal funds spent in **Line 4a**.

**Line 5b** must be equal to or greater than **Line 5a**.

**Line 6.** This is a calculated field that reports the total amount of funds spent for administrative cost allowance (ACA) and other Work Colleges Program allowable expenses for the 2015-2016 Award Year.

Allowable expenses include staff salaries, related travel, printing, and mailing costs. Funds may be used to promote the work-learning-service experience, carry out community-based work-learning-service alternatives, carry out alternatives that develop sound citizenship and encourage student persistence, carry out joint projects and activities with other Work Colleges to promote work service learning, carry out longitudinal studies of student academic progress and academic and career outcomes in terms of students financing education costs, repaying loans, performing community service, and career choices and community service after graduation.

**Line 6** equals the sum of **Line 6a** and **Line 6b**.

It is important to note that under both the Federal Work-Study Program and the Work Colleges Program, an institution may receive the regular administrative cost allowance based on total compensation paid to eligible students (five percent for the first \$2,750,000 spent under campus-based, etc.) that is reported on the FISAP. However, in this case you may not claim funds twice by also using the separate Work Colleges allowable administrative allowance to pay for the same costs.

**6a.** Report the total federal funds spent for ACA and other Work Colleges Program allowable expenses for the 2015-2016 Award Year.

**6b.** Report the total non-federal funds spent by the institution as a dollar-for-dollar match for the federal funds spent in **Line 6a**.

**Line 6b** must be equal to or greater than **Line 6a**.

**Line 7.** This is a calculated field that reports the total federal funds spent for the Work Colleges Program for the 2015-2016 Award Year.

**Line 7** equals the sum of **Line 4a** plus **Line 4c** plus **Line 5a** plus **Line 6a**.

**Line 8.** This is a calculated field that reports the total non-federal funds provided by the institution to match the total federal funds spent for allowable costs under the Work Colleges Program for the 2015-2016 Award Year. The FWS allocation transferred into the Work Colleges Program as well as the separate Work Colleges Program allocation must always be matched on a dollar-for-dollar basis with non-federal funds.

**Line 8** must be equal to or greater than **Line 7**.

**Line 8** equals the sum of **Line 4b** plus **Line 4d** plus **Line 5b** plus **Line 6b**.

It is important to note that any of the FWS allocation not transferred into the Work Colleges Program must follow the various match rates required under the FWS Program. However, those FWS match rates do not apply to funds spent under the Work Colleges Program for either the FWS allocated funds transferred into the Work Colleges Program or the separate Work Colleges allocated funds.

**Line 9.** This is a calculated field that reports the expended amount of your Work Colleges separate authorization for the 2015-2016 Award Year. **Line 9** equals the sum of **Lines 2e, 2f, 2g, and 7** minus the sum of **Lines 2a, 2b, 2c, and 2d**.

The amount in **Line 9** must agree with your drawdowns reported in the G5 System.

**Line 10.** This is a calculated field that reports the unexpended amount of your Work Colleges separate authorization for the 2015-2016 Award Year.

**Line 10** equals **Line 1** minus **Line 9**.

**Line 10** must be zero or greater.