
COMMONWEALTH OF KENTUCKY
DEPARTMENT OF WORKFORCE DEVELOPMENT

GUIDANCE NAME: Local Workforce Development Board Drawdown

GUIDANCE NUMBER: 16-025, Change 1

DATE OF ISSUE: 07/30/2025

EFFECTIVE DATE: 08/01/2018

APPLIES TO/INTEREST OF: Local Workforce Development Board Staff and Fiscal Agents

POINT OF CONTACT: OETLWIAREQUEST@ky.gov

PURPOSE:

The Department of Workforce Development (“DWD”) requires each Local Workforce Development Board (“LWDB”) to implement a method for drawing reimbursements of expenses (drawdowns) incurred for all federally funded grants. This guidance details the minimum requirements for drawdown requests.

HISTORY:

Guidance was initially issued August 1, 2018. This Guidance is reissued on July 30, 2025, to include details on the submission of an additional spreadsheet requirement for drawdown requests, due to new requirements from the U.S. Department of Labor.

GUIDANCE:

- I. Effective August 1, 2018, the Department of Workforce Development (“DWD”) required each Local Workforce Development Board (“LWDB”) to implement a method for drawing reimbursements of expenses incurred for all federally funded grants. This method was to

streamline the process for all interested parties. Each LWDB will be required, at a minimum, to request reimbursements **on a monthly basis**. Any procurement transaction submitted by the LWDB for reimbursement is based solely on a cost-reimbursable basis. The DWD requires, with this revised Guidance, for the LWDBs to upload supporting documentation into the State-mandated Financial Reporting System for the following categories:

- Travel
- Meal Expenses
- Legal Fees
- Consulting Fees
- Board Meetings

II. To Submit Drawdowns, take the following steps:

1. Fully complete DWD-105 Attachment A.
2. Complete the “Excel Detail Spreadsheet” exactly as shown for all expenses on each grant, as outlined in Attachment B.
3. Fully complete the “Cost Category Spreadsheet,” **including all grants**, Attachment C. Do not submit a separate spreadsheet for each grant. For each spreadsheet submitted, list separately each grant and its corresponding expenses. Insert at the top of the spreadsheet, each grant number and the respective costs for that grant in the columns below the grant number. Attachment C is an example of how the information should be submitted.

The following description of Cost Categories is only an example of a portion of the information that is included in the Cost Category Spreadsheet.

Cost Category	Description of Cost
Salary and Fringe	Combined - DOL has accepted the combined amount
Travel	Includes staff and contractual Travel, Registrations, Professional Development, Board Meetings, Meals, and Automobile expenses
Equipment >\$5000	Should be NA
Supplies	Includes Office, IT, Janitorial, Printing and Postage
Contractual	Contract Labor, Consulting, Subcontractors, Case Management
Other	
Other-Outreach	Advertising, Public Relations
Other-Participant Costs	Tuition, Books, Clothing, Travel for Participants, Work Based Learning and Supportive Services
Other-Cell Phone	Cell phone, iPads, Internet Charges
Other-Career Center Costs	All Costs associated with running the career centers including rent of real property, utilities, insurance
Other-Rentals	Rentals of Equipment
Indirect Costs	All Indirect Costs

4. Submit all three documents **in one email** to DWD: (1) DWD-105; (2) Excel Detail Spreadsheet; and (3) Cost Category Spreadsheet.

All supporting documentation uploaded into the state-mandated Financial Grant System must include expenses from any contractors and subcontractors. Please be advised that the LWDB

should establish protocols to ensure that all draw requests submitted to the DWD receive the LWDB's approval.

All grant program funds drawn from the DWD Commonwealth must match the program funding stream of the expenditures to be reimbursed. An LWDB/Fiscal Agent/local grant sub-recipient is not permitted to submit a draw from any program funding streams other than the grant in which the expenditure was incurred. Incomplete forms or documentation will result in a delay in processing the drawdown request.

Be advised that in the event the DWD reimburses a local area for a submitted cost item, the payment by the DWD is not an admission that a particular cost item meets all applicable state and federal laws, including applicable Guidance and Policies.

REFERENCES:

WIOA Section 184(a)(1) and 184(a)(3)(B) (29 USC Section 3244).
WIOA Section 107(d)(12)(B)(i)(III) (29 USC Section 3122).

ATTACHMENT A: DWD-105

Education and Labor Cabinet Department of Workforce Development
Request for Transfer of Funds

DWD-105
rev. 03/2019
PON3-531 23*14
PON2-531-20*3214

Contractor's Name	Federal ID.	VENDOR ID	Location No.
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Local Workforce Development Area

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8000

KY000000

Address	Phone No.	Modification Date
123 Main Street, Anywhere, KY 00000	XXX-XXX-XXXX	xx/xx/xxxx

MARS Template	Function	Subfunction	Program	Vendor Suffix	Amount Available	Cash Drawdown	New Balance	Expenses should be incurred before this Expiration Date
EBWD10	BD00	BDDW	272DW21					xx/xx/xxxx
		Total	27221		\$ -	\$ -	\$ -	
EBDD55	BD00	BDYT	274YT21					xx/xx/xxxx
EBDD36	BD00	BDSR						
EBDD04	BD00	BDLA						
		Total	27421		\$ -	\$ -	\$ -	
EBWD11	BD00	BDAD	270AD21					xx/xx/xxxx
EBWD30	BD00	BDSR	270SR21					
		Total	27021		\$ -	\$ -	\$ -	
EBDD05	BD00	BDYT	274YT22				\$ -	xx/xx/xxxx
EBDD42	BD00	BDYT	274SR22					
EBDD06	BD00	BDLA						
		Total	27422		\$ -	\$ -	\$ -	
EBWD08	BD00	BDDW	272DW22					xx/xx/xxxx
EBWD09	BD00	BDSR	272SR22					
EBWD00	BD00	BDRR						
EBWD07	BD00	BDRR						
		Total	27222		\$ -	\$ -	\$ -	
EBWD12	BD00	BDAD	270AD22					xx/xx/xxxx
EBWD13	BD00	BDSR						
EBWD14	BD00	BDLA						
		Total	27022		\$ -	\$ -	\$ -	
EBDD15	BD00	BDDW	271DW21					xx/xx/xxxx
EBDD16	BD00	BDRR	271RR21					
EBDD17	BD00	BDRR						
EBDD18	BD00	BDRR						
		Total	27121		\$ -	\$ -	\$ -	
EBDD20	BD00	BDAD	273AD21					xx/xx/xxxx
EBDD21	BD00	BDLA						
		Total	27321		\$ -	\$ -	\$ -	
EBDD22	BD00	BDYT	274YT19					xx/xx/xxxx
EBDD23	BD00	BDYT	274YT19					
EBDD24	BD00	BDLA						
		Total	27419		\$ -	\$ -	\$ -	
EBDD25	BD00	BDAD	270AD19					xx/xx/xxxx
EBDD26	BD00	BDSR	270SR19					
EBDD27	BD00	BDRR						
EBDD28	BD00	BDLA						
		Total	27019		\$ -	\$ -	\$ -	

MARS Template	Function	Subfunction	Program	Vendor Suffix	Amount Available	Cash Drawdown	New Balance	Expenses should be incurred before this Expiration Date
EBWD29	BD00	BDAD	273AD23				\$ -	xx/xx/xxxx
EBWD31	BD00							
		Total	27323		\$ -	\$ -	\$ -	
EBWD32	BD00	BDDW	271DW23				\$ -	xx/xx/xxxx
EBWD33	BD00	BDRR	271CM					
		Total	27123		\$ -	\$ -	\$ -	
EBDD37	BD00	BDAD	273AD19				\$ -	xx/xx/xxxx
EBDD38	BD00							
		Total	27319		\$ -	\$ -	\$ -	
EBDD39	BD00	BDDW	271DW19				\$ -	xx/xx/xxxx
EBDD42	BD00	BDSR	271SR19			\$ -	\$ -	
EBDD41	BD00					\$ -	\$ -	
		Total	27119		\$ -	\$ -	\$ -	
EBWD43	BD00	BDYT	274YT20				\$ -	xx/xx/xxxx
EBWD41	BD00						\$ -	
EBWD44	BD00						\$ -	
EBWD56	BD00						\$ -	
		Total	27420		\$ -	\$ -	\$ -	
EBDD46	BD00	BDAD	270AD18				\$ -	xx/xx/xxxx
EBDD61	BD00	BDAD	270AD18				\$ -	
EBWD47	BD00	BDSR	270SR18				\$ -	
		Total	27018		\$ -	\$ -	\$ -	
EBDD49	BD00	BDDW	272DW18				\$ -	xx/xx/xxxx
EBWD64	BD00	BDDW	272DW18				\$ -	
EBWD51	BD00	BDSR					\$ -	
EBWD52	BD00	BDRR					\$ -	
		Total	27218		\$ -	\$ -	\$ -	
EBDD56	BD00	BDDW	272DW19				\$ -	xx/xx/xxxx
EBDD57	BD00						\$ -	
EBDD57	BD00						\$ -	
		Total	27219		\$ -	\$ -	\$ -	
EBWD58	BD00	BDNG	258CV21				\$ -	xx/xx/xxxx
EBWD59	BD00						\$ -	
		Total	25821		\$ -	\$ -	\$ -	
EBDD60	BD00	BDNG	258CV20				\$ -	xx/xx/xxxx
EBWD37	BD00						\$ -	
		Total	25820		\$ -	\$ -	\$ -	
EBWD62	BD00	BDDW	271DW20				\$ -	xx/xx/xxxx
EBWD63	BD00						\$ -	
EBWD58	BD00						\$ -	
		Total	27120		\$ -	\$ -	\$ -	

MARS Template	Function	Subfunction	Program	Vendor Suffix	Amount Available	Cash Drawdown	New Balance	Expenses should be incurred before this Expiration Date
EBWD65	BD00	BDAD	270AD20				\$ -	xx/xx/xxxx
EBWD64	BD00	BDSR	270SR20			\$ -	\$ -	
EBWD67	BD00						\$ -	
EBWD37	BD00						\$ -	
		Total	27020		\$ -	\$ -	\$ -	
EBWD68	BD00	BDDW	272DW20				\$ -	xx/xx/xxxx
EBWD92	BD00						\$ -	
EBWD70	BD00						\$ -	
		Total	27220		\$ -	\$ -	\$ -	
EBWD69	BD00	BDAD	273AD20				\$ -	xx/xx/xxxx
EBWD72	BD00	BDSR	273SR20			\$ -	\$ -	
EBDW73	BD00						\$ -	
		Total	27320		\$ -	\$ -	\$ -	
EBDD79	BD00	BDYT	274YT23				\$ -	xx/xx/xxxx
EBDD80	BD00	BDSR					\$ -	
EBDD82	BD00	BDLA					\$ -	
		Total	27423		\$ -	\$ -	\$ -	
EBDD83	BD00	BDNG						
		Total	25822					
EBDD84	BD00	BDAD	270AD23				\$ -	xx/xx/xxxx
EBDD85	BD00	BDSR					\$ -	
EBDD86	BD00	BDLA					\$ -	
		Total	27023		\$ -	\$ -	\$ -	
EBDD87	BD00	BDDW	272DW23				\$ -	xx/xx/xxxx
EBDD88	BD00	BDSR					\$ -	
EBDD89	BD00	BDRR					\$ -	
EBDD90	BD00	BDLA					\$ -	
EBDD91	BD00	BDRR					\$ -	
		Total	27223		\$ -	\$ -	\$ -	
EBDD93	BD00	BDAD	273AD22					xx/xx/xxxx
EBDD94	BD00	BDSR	273SR22					
EBDD95	BD00						\$ -	
		Total	27322		\$ -	\$ -	\$ -	
EBDD96	BD00	BDDW	271DW22				\$ -	xx/xx/xxxx
EBDD97	BD00						\$ -	
EBDD98	BD00						\$ -	
EBDD99	BD00						\$ -	
		Total	27122		\$ -	\$ -	\$ -	
		Total	Total		\$ -	\$ -	\$ -	

I certify that this cash request does not exceed cash needs for the week ending _____.

I certify that the requested amount has been approved for transfer.

Authorized Contractor Signature

Date

DWD Authorized Signature

Date

ATTACHMENT B: Excel Detail Spreadsheet

DWD-105 Drawdown Detail

LWDA Name: _____ Date: 00/00/0000

<u>Program</u>	<u>Admin/Program</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Cost Category</u>	<u>Category Description</u>	<u>Amount</u>	<u>Grant #</u>
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ATTACHMENT C: Cost Category Spreadsheet

	Local Area Name	Grant # (Program Code)	Grant # (Program Code)	Grant # (Program Code)	Grant # (Program Code)	Grant # (Program Code)
		271DW24	273AD25	274YT25	272SR25	258SS24
Cost Category	Description of Cost	Amount	Amount	Amount	Amount	Amount
Travel	Includes Travel, Meals, Board Meetings, Registrations, Professional Development and Automobile expenses,	\$ 100.00	\$ -	\$ -	\$ 300.00	\$ 200.00
Contractual	Contract Labor, Consulting, Legal Fees, Audit Fees, Subcontractors, Case Management	\$ 300.00	\$ 200.00	\$ -	\$ 100.00	\$ 800.00
Equipment	Should be NA	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	Includes Office, IT, Janitorial, Printing and Postage	\$ -	\$ 100.00	\$ -	\$ 150.00	\$ 200.00
Salary and Fringe	Combined - DOL has accepted the combined amount	\$ -	\$ 3,000.00	\$ 5,000.00	\$ 800.00	\$ 2,000.00
Other						
Other-Outreach	Advertising	\$ 50.00	\$ -	\$ -	\$ 100.00	
Other-Participant Costs	Tuition, Books, Clothing, Travel for Participants	\$ 500.00		\$ 200.00	\$ 600.00	\$ 800.00
Other-Cell Phone	Cell phone, iPads, Internet Charges	\$ -	\$ 100.00		\$ 50.00	\$ 200.00
Other-Career Center Costs	All Costs associated with running the career centers including rent of real property, utilities, insurance	\$ -	\$ 400.00	\$ 50.00	\$ 250.00	\$ 100.00
Other-Rentals	Rentals of Equipment	\$ -	\$ -	\$ 600.00	\$ 300.00	\$ 30.00
Indirect Costs	All Indirect Costs	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 300.00
	TOTALS	\$ 950.00	\$ 3,800.00	\$ 6,050.00	\$ 2,750.00	\$ 4,630.00