



**LOS ANGELES COUNTY
WORKFORCE INVESTMENT ACT PROGRAMS
ADULT, YOUTH, DISLOCATED, RAPID RESPONSE, DPN
DIRECTIVE**

NUMBER: D-DWA-04-27

SUBJECT: Financial Closeout for FY 2004-2005

DATE: June 7, 2005

EFFECTIVE DATE: Immediately

PAGE: 1 of 3

****FOR YOUR IMMEDIATE ATTENTION**
REPLY MUST BE RECEIVED BY JULY 7, 2005 AND JULY 28, 2005**

TO: ALL WIA SERVICE PROVIDERS

PURPOSE:

The purpose of this Directive is to notify all WIA Service Providers of the required procedures for this year's 2004-2005 financial closeout. The County of Los Angeles Community and Senior Services Department (CSS) is closing its accounting records for WIA program allocations made to your agency for the period of July 1, 2004 through June 30, 2005.

There are (2) important dates requiring submission of monthly invoices. The documents you are required to submit are as follows:

MONTHLY INVOICE FOR JUNE 2005

The June 2005 Invoices must contain **all actual and accrued costs** through June 30, 2005. Contractors will submit two (2) original copies of their June 2005 Request for Cash, Invoice, Quarterly Participant Reports, if applicable, and year-to-date general ledgers (for the program) **no later than July 7, 2005**. This invoice represents all costs associated with the operation of the program for the period of performance of your contract. Please ensure the accuracy of your estimated costs through June 30, 2005, as we will **NOT** be able to pay any additional expenditures not reported on your June report. Costs incurred for participant services after the contract term has expired **will be disallowed**. Agencies must complete the new Release Form (Attachment H), and should indicate report the accrued expenditures in Section 1 of the form.

Please share this information with your subcontractors to ensure all proper billing is completed and accounted for within the specified timeframes.

FINAL CLOSEOUT THROUGH JUNE 30, 2005

The Final Closeout Report Package is due **July 28, 2005**. Two complete sets, with original signatures, of the final Closeout Report Package must be submitted by that date. The Final Closeout Report should reflect all **actual** expenditures from July 1, 2004 through June 30, 2005, the end of your closeout period. Included in the Final Closeout Report Package are the following forms and documents:

- Final Request for Cash, use your program specific forms (Attachment A)
- Final Invoice, use your program specific forms (Attachment B)
- Final Quarterly Participant Report, Adult/Dislocated (Attachment C)
- YTD General Ledger for Program (Attachment D)
- Property Certification (Attachment E)
- Tax Certification (Attachment F)
- Certification of Program Income Disclosure (Attachment G)
- Subcontractor Release Form (Attachment H)

All costs in the final closeout must have been included in the June invoice submitted on July 7, 2005. Any expenses not accrued in the June billing will not be paid with the closeout.

PROPERTY CERTIFICATION

Please provide us with a list of all equipment purchased to operate your WIA A Programs. This list should include all useable property regardless of its value. Please refer to the discussion of accountable and transferable property in the County's Contract Standard Terms and Conditions §803. Reporting.

TAX CERTIFICATION

The contractor is required to certify that all Federal, State and local taxes owed for individuals under its employ while operating the WIA Adult and Dislocated Worker Program, have been paid.

SUBCONTRACTOR RELEASE FORM

In accordance with Section §601 of the County's Contract Standard Terms and Conditions, contractor shall have no claim against County for payment of any money of reimbursement, of any kind whatsoever, for any service provided by the Contractor after the expiration date. The contractor must indicate on the attached form their estimate of accrued expenditures in Section 1.

You are requested to provide this office with these documents no later than:

TIME	DATE	Documents Required
5:00 p.m.	Thursday, July 7, 2005	(1) June 2005 Fiscal Invoice form (2) June 2005 Request For Cash (3) Quarterly Participant Report, if applicable (4) YTD General Ledger, by program
5:00 p.m.	Thursday, July 28, 2005	(1) Final Fiscal Invoice Form (2) Final Request For Cash (3) Quarterly Participant Report (Adult/DW) (4) YTD General Ledger, by program (5) Property certification (6) Tax Certification (7) Program Income Disclosure (8) Subcontractor Release Form

The closeout report package is included with this Directive. The County will close its records based on the submission of an acceptable closeout package from your agency. In the event you do not submit the required documents, the County may place your agency on Fiscal Probation pending submission of all required documents.

Please submit your agency's documents to the following address:

**County of Los Angeles
Community and Senior Services
WIA Employment and Training Programs
3175 W Sixth Street
Los Angeles California 90020
Attn: Nidia Escobar**

If you have any questions regarding this Directive, please contact Isaura Ortetga at (213) 738-3085 or email isortega@co.la.ca.us or Ara Gabrielian at (213) 738-4050. If you need to reach the accounting department, please contact Yolanda De Ramus, yderamus@css.co.la.ca.us at (213) 351-5091. Your cooperation in this matter is greatly appreciated.

Please forward a copy of this Directive to all staff involved with your fiscal activities, and your subcontractors.



JOSIE MARQUEZ, Director
Workforce Development Branch

Attachments

JM:YD

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
FINAL REQUEST FOR CASH (SAMPLE)
Final Closeout
(Use your program specific form)**

Agency:			CSS STAFF USE ONLY	
Address:			Program Staff Review: Date:	
City:	State:	Zip:	Fiscal Review:	Date:
Contract No.:	Adult	Dislocated Worker	Fiscal Approval:	Date:
Request Period:	Req. No.:	Amount Paid:	Enc. No.:	

COST REIMBURSEMENT						
	Administration Cost ≤ 3%	Program Costs				Grand TOTAL
		Core A	Core B	Intensive	Training	
CURRENT BUDGET						
Cash Received						
Cash Disbursed						
Cash Balance						
Cash Requested						

I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.

Prepared By: _____ Title: _____

Date: _____ Phone: _____

Authorized Signature: _____ Date: _____

Attachment B

**COUNTY OF LOS ANGELES - COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
FINAL INVOICE
(Use your program specific form)**

CONTRACT#: _____

Adult: Dislocated Worker:

Invoice Period: _____

Agency Name: _____

Prepared By: _____

Phone: _____

CHARGES	RECAP OF COSTS					TOTAL
	Administration Cost ≤ 3%	Program				
		Core A	Core B	Intensive	Training	
Current Budget						
rior Period						
Current Period						
Cumulative						
Projected Operating Expenses*		Dislocated Worker Program				
Total						

*Projected operating expenses must show up for the following month in the GL, reflecting that the expenses were booked. **June final invoice is not to have projected expenses**

Comments: _____

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
QUARTERLY PARTICIPANT REPORT**

Agency:			
Address:			
City:			
State:			
CONTRACT NO.	Adult	Dislocated Worker	
2004-2005 REPORTING PERIOD (indicate below)			
<input type="checkbox"/> 1 st Quarter July - Sept.	<input type="checkbox"/> 2 nd Quarter Oct. - Dec.	<input type="checkbox"/> 3 rd Quarter Jan. - Mar.	<input type="checkbox"/> 4 th Quarter Apr. - June
SERVICE LEVEL	COUNT PER QTR (Non-Cumulative)		
	QTR 1	QTR 2	QTR 3
Core A			

Adult Program

SERVICE LEVEL	PLAN	ACTUAL
Core B Enrollments		
Intensive Enrollment		
Training Enrollment		
PERFORMANCE MEASURES	PLAN	ACTUAL
Entry into unsubsidized employment		
Six months retention in unsubsidized employment		
Earnings after six months of employment		
Credential attainment (see Note)		

Dislocated Worker Program

SERVICE LEVEL	PLAN	ACTUAL
Core B Enrollment		
Intensive Enrollment		
Training Enrollment		
PERFORMANCE MEASURES	PLAN	ACTUAL
Entry into unsubsidized employment		
Six months retention in unsubsidized employment		
Earnings after six months of employment relative to earnings of job of dislocation		
Credential attainment (see Note)		

Note: Attainment of a recognized credential relating to achievement of educational skills, which may include attainment of a secondary school diploma or its recognized equivalent, or occupational skills, by participants who enter unsubsidized employment.

Prepared by: _____ Title: _____

Date: _____ E-Mail: _____ Phone: _____

Authorized Signature: _____ Date: _____

General Ledger for _____
(Agency Name)

Time Period Covered: _____

General Ledger Instructions

General Ledger must be program specific to program funded. Please do not send us an Agency wide general ledger. All grantees must keep records that adequately identify grant funds. The records must contain information pertaining to the grant, and be maintained in accordance with Generally Accepted Accounting Principles (GAAP). Therefore, we are asking that your agency separate your General Ledger by programs. Final payment will not be made until we can identify program expenditures appropriately.

**FINAL PROPERTY INVENTORY CERTIFICATION
(WIA Program Acquired Property Only)**

Subrecipient: _____

Contract #: _____ Today's Date: _____

A. A Contract **Without** Property
I hereby certify that no WIA property was furnished or acquired by the terms and conditions of this Contract.

B. A Contract **With** Property
I hereby certify that the below inventory listing is complete, and that it correctly describes all items of materials and equipment furnished or purchased under the terms and conditions of this award. (Attach additional pages if needed.)

Item	ID# <small>(e.g., stock no., serial no., property tag no., etc.)</small>	Location <small>(Only if different from the "Request for Cash".)</small>	Acquisition Date	Acquisition Cost	Condition	Current Value

C. A New Contract Has Been Approved
The above or attached listing of property will be retained for the period as specified in Contract # _____.

D. A New Contract Has Not Been Approved
The above or attached listing property will be returned within ninety (90) days of the release date of this Contract.

Signature of Authorized Official:

Name: _____ Title: _____

Employment ID No. _____

**WIA Adult and Dislocated Worker Program
Contract Closeout Tax Certification Form**

In the performance of agreement number _____, I certify I have complied with requirements of the law, and the State WID Administration, State of California, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, of the Employers Tax Guide.

IN WITNESS WHEREOF, this assignment has been executed this _____ day of _____, 20_____.

Name of Contractor

Authorized Representative (Signature)

Title

Address

**CERTIFICATION OF
PROGRAM INCOME DISCLOSURE**

1) Program Income

Did your agency generate any Program Income?

Yes No

If yes please explain below: (please add additional pages if necessary)

Please detail by cost category - Administrative and Program

Grant	Administrative	Program	Total Program - Income
<input type="checkbox"/> WIA Adult			
<input type="checkbox"/> WIA Dislocated			
<input type="checkbox"/> WIA Youth			
<input type="checkbox"/> Other _____			
<input type="checkbox"/> Other _____			

I certify that the information contained in this Certification of Unspent Business Services Set-Aside and Program Income Disclosure form is true and correct to the best of my knowledge.

Signature

Date

Print Name

Title

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
CONTRACTOR RELEASE FORM**

Pursuant to the terms of Contract # _____, and in consideration of the expended and accrued sum of \$ _____, of which \$ _____ is the **amount paid** and \$ _____ is the **amount to be paid** under the said agreement, _____ hereinafter called the awardee or to its assignees, if any, the awardee upon payment of the said sum _____ (subject to the review and final reconciliation by the Department of Community and Senior Services, hereinafter called the awarding agency) does release and discharge the awarding entity, its officers, agents, and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said agreement, except:

1. Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the awardee, as follows:

Accrued Expenditures (attach additional worksheets, if necessary)

Invoice Date (if known)	Vendor	Invoice or P.O. #	Line Item	Cost Category	Amount	Expected Payment Date

2. Claims submitted after the July 7th deadline, which resulted from liabilities under the contracted program above, will not be paid, including unemployment insurance.

This release has been executed this _____ day of _____ 2005.

Signature/Authorized Official: _____

Name: _____

Title: _____