



LOS ANGELES COUNTY
WIA YOUTH
DIRECTIVE

NUMBER: YTH-D-04-13

SUBJECT: Financial Closeout for PY 2004-05

DATE: November 3, 2004

EFFECTIVE DATE: Immediately

PAGE: 1 of 3

****FOR YOUR IMMEDIATE ATTENTION****
REPLY MUST BE RECEIVED BY NOVEMBER 15, 2004

TO: ALL WIA TRANSITION YOUTH SERVICE PROVIDERS

PURPOSE

The purpose of this Directive is to notify all WIA Transition 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 the WIA Transition allocation made to your agency for the period of July 1, 2004 through September 30, 2004.

FINAL CLOSEOUT

Contractors are requested to submit:

1. **Two original** copies of Final Closeout Request for Cash, Invoice, and a year-to-date general ledger. **These are due November 15, 2004.** Please ensure the accuracy of your estimated costs through September 30, 2004. And,

Any expenses not accrued in the final billing will not be paid.

Enclosed you will find the **Final Request for Cash, Final Invoice, Property Certification, Tax Certification, Attachment E, and General Ledger** (See below instructions). All forms are **due November 15, 2004.**

For the period of July 1, 2004 to September 30, 2004 - These reports should reflect all expenditures through September 30, 2004, the end of your closeout period. This represents all costs associated with the operation of the program for the period of performance of your contact.

Please be aware that we will NOT be able to pay any additional expenditures not reported on your Final Report.

Therefore, it is imperative that you share this information with your subcontractor's to ensure all proper billing is completed and accounted for within the specified timeframes.

PROPERTY CERTIFICATION

Please provide us with a list of all equipment purchased to operate your WIA Transition Program. 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 Attachment "A" Standard Terms and Conditions for the WIA Transition Program.

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 Transition program, have been paid.

ATTACHMENT E

The contractor is required to identify Program Income generated for PY 2004-05.

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

TIME	DATE	Documents Required
5:00 p.m.	Monday, November 15, 2004	(1) Final Fiscal Invoice Form (2) Final Request For Cash (3)YTD General Ledger by program (4) Property Certification (5) Tax Certification (6) Attachment E

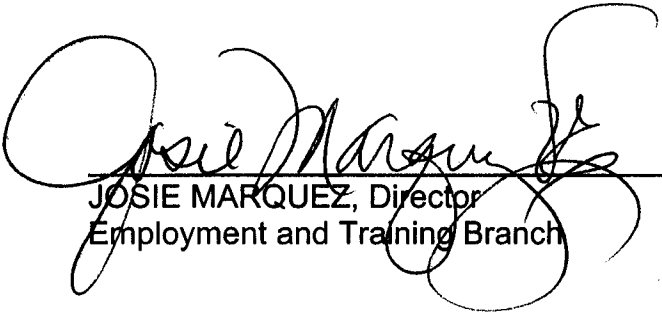
The closeout report package is included with this Directive. The County will close its records based on the submission of an acceptable closeout package from your agency. In the event you do not submit the required documents, the County will close its accounting records based on your agency's last report of expenditures.

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

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

If you have any questions regarding this Directive, please contact Patrick Malekian at (213) 738-2683. 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
Employment and Training Branch**

General Ledger for _____
(Agency Name)

Time Period Covered: _____

General Ledger Instructions

General Ledger must be program specific for the WIA Transition program. 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 WIA Transition expenditures.

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
 WORKFORCE INVESTMENT ACT (WIA) TRANSITION
 FINAL CLOSEOUT REPORT
 REQUEST FOR CASH**

LEAD AGENCY		DCSS STAFF USE ONLY	
ADDRESS		REVIEWED BY	
CITY	ZIP	DATE APPROVED	
CONTRACT NO.		APPROVED BY	
REQUEST PERIOD:	REQ.NO.	AMOUNT PAID	ENC. NO.

Program: _____	COST REIMBURSEMENT		
	Administration Costs	Program Costs	TOTAL
Current Budget			
Cash Received to Date			
Cash Disbursed to Date			
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 the 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: _____
 DATE: _____
 FISCAL OFFICER: _____
 (SIGNATURE)

TITLE: _____
 PHONE: _____
 DATE: _____

SS STAFF USE ONLY	YOUTH PROGRAM STAFF: _____ (AUTHORIZATION SIGNATURE)	DATE: _____
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**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
 WORKFORCE INVESTMENT ACT (WIA) TRANSITION PROGRAM
 FINAL CLOSEOUT REPORT**

AGENCY NAME: _____

CONTRACT #: _____

Prepared by: _____

Invoice Period: _____

Phone: _____

CHARGES	RECAP OF COSTS		
	Administration	Program	TOTAL
<i>Current Budget</i>			
Prior Period			
Current Period			
Cumulative			
Projected Operating Expenses*			
TOTALS			

***Describe estimated projected operating expenses over and above monthly operating expenses. (i.e. Payroll, Rent, Other) Attach supporting documentation.**

Estimated Needs:

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

Subrecipient: _____

Contract #: _____ Today's Date: _____

A. A Contract Without Property

- I hereby certify that no WIA Transition Program 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# (e.g., stock no., serial no., property tag no., etc.)	Location (Only if different from the "Request for Cash".)	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 Transition 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

1) Unspent One-Percent Business Set-Aside

Budgeted Business Set Aside	Expended Amount	Remaining Balance

2) Program Income

Did your agency generate any Program Income?

Yes No

If yes please explain below:

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"/> CalWORKs			

I certify that the information contained in Attachment E is true and correct to the best of my knowledge.

Signature

Date

Print Name

Title