



**LOS ANGELES COUNTY
Workforce Investment Act
Adult and Dislocated Worker
DIRECTIVE**

NUMBER: D-DWA-04-016

SUBJECT: Financial Closeout for PY 2003-2004

DATE: June 17, 2004

EFFECTIVE DATE: Immediately

PAGE: 1 of 3

****FOR YOUR IMMEDIATE ATTENTION****

REPLY MUST BE RECEIVED BY JULY 7, 2004 AND JULY 26, 2004

TO: ALL WIA Adult and Dislocated Worker SERVICE PROVIDERS

PURPOSE:

The purpose of this Directive is to notify all WIA Adult and Dislocated Worker Center Service Providers of the required procedures for this year's 2003-2004 financial closeout. The County of Los Angeles Community and Senior Services Department (CSS) is closing its accounting records for the WIA Adult and Dislocated Worker allocation made to your agency for the period of July 1, 2003 through June 30, 2004.

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

MONTHLY INVOICE FOR JUNE 2004

The June 2004 Invoices must contain **all actual and accrued costs** through June 30, 2004. Contractors will submit two original copies of your June 2004 Request for Cash, Invoice, Quarterly Participant Report, and year-to-date general ledger (for the program) **no later than July 7, 2004**. 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, 2004, 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.

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

FINAL CLOSEOUT THROUGH JUNE 30, 2004

The Final Closeout Report Package is due **July 26, 2004**. 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, 2004, the end of your closeout period. Included in the Final Closeout Report Package are the following forms and documents:

- Final Request for Cash (Attachment A)
- Final Invoice (Attachment B)
- Final Quarterly Participant Report (Attachment C)
- YTD General Ledger for Program (Attachment D)

- Property Certification (Attachment E)
- Tax Certification (Attachment F)
- Unspent Business Services Set-Aside and Program Income (Attachment G)

All costs in the final closeout must have been included in the June invoice submitted on July 7, 2004. 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 Adult and Dislocated Worker 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 Standard Terms and Conditions **§803. Reporting** for the WIA Adult and Dislocated Worker Program 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 Adult and Dislocated Worker Program, have been paid.

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

TIME	DATE	Documents Required
5:00 p.m.	Wednesday, July 7, 2004	(1) June 2004 Fiscal Invoice form (2) June 2004 Request For Cash (3) Quarterly Participant Report (4) YTD General Ledger by program
5:00 p.m.	Monday, July 26, 2004	(1) Final Fiscal Invoice form (2) Final Request For Cash (3) Quarterly Participant Report (4) YTD General Ledger by program (5) Property certification (6) Tax Certification (7) Certification of Unspent Business Services Set-Aside and Program Income Disclosure

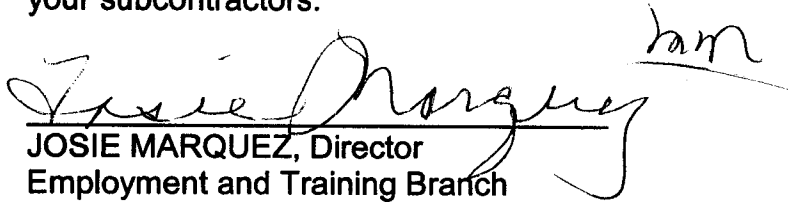
The closeout report package is included with this Directive. The County will close its records based on the submission of an acceptable closeout package from your agency. In the event you do not submit the required documents, the County may place your agency on Fiscal Probation pending submission of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

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. 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.

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JOSIE MARQUEZ, Director
Employment and Training Branch

JM:MM:io

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
FINAL REQUEST FOR CASH
Final Closeout**

Agency:				
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: _____

**COUNTY OF LOS ANGELES - COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
FINAL INVOICE**

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						
Prior Period						
Current Period						
Cumulative						
Projected Operating Expenses*						
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		
2003-2004 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	QTR 4
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 for the WIA Adult and Dislocated Worker Programs. 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 Adult and Dislocated Worker Program expenditures.

FINAL PROPERTY INVENTORY CERTIFICATION
(WIA Adult and Dislocated Worker 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# (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 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
UNSPENT BUSINESS SERVICES SET-ASIDE
AND PROGRAM INCOME DISCLOSURE**

1) Unspent Business Services Set-Aside

Grant Program	Budgeted Business Set Aside	Expended Amount	Remaining Balance
WIA Adult			
WIA Dislocated Worker			

2) 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 _____			

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