



LOS ANGELES COUNTY

WIA Adult, Dislocated Worker, Adult Special Needs, and Youth DIRECTIVE

NUMBER: LACOD-WIAD-08-28

SUBJECT: Final- Final FY 2007-08
Fiscal/Invoicing Guidelines

Date: 3/31/08

EFFECTIVE DATE: Immediately

PAGE 1 of 3

TO: ALL CONTRACTORS

PURPOSE:

The purpose of this Directive is to notify all Workforce Investment Act (WIA) Service Providers of the required procedures for this year's final-final Fiscal Year 2007-2008 financial closeout. The County of Los Angeles Community and Senior Services (CSS) is closing its accounting records for all program allocations made to your agency for the period of July 1, 2007 through June 30, 2008.

MONTHLY INVOICE FOR June 2008

The June 2008 Invoices must contain **all actual and accrued costs** through June 30, 2008. Contractors must submit two (2) original copies of their June 2008 Request for Cash, Invoice, Quarterly Participant Reports, if applicable, and year-to-date general ledgers (for the program) to our offices by July 10, 2008. 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, 2008, as we will **NOT** be able to pay any additional expenditure not reported on your June invoice. Costs incurred for participant services after the contract term has expired **will be disallowed**. **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, 2008

The Final Closeout Report Package is due **60 days from the end of the contract**. 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, 2007 through June 30, 2008, 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). Ensure that all general ledger expenditure categories are aligned with the line item budget categories within

your contract. Any costs not included in your budget may reduce your final payment.

- 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 10, 2008. Any expenses not accrued in the June billing will not be paid with the closeout.

PROPERTY CERTIFICATION

Please provide a list of all equipment purchased utilizing program funds. - 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.

TAX CERTIFICATION

The contractor is required to certify that all Federal, State and local taxes owed for individuals under its employment while operating any of our programs have been paid.

SUBCONTRACTOR RELEASE FORM

In accordance with the County’s Contract Standard Terms and Conditions, contractor shall have no claim against County for payment of any money or 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.

All required documents must be received in our offices no later than:

TIME	DATE	Documents Required
5:00 p.m.	60 days from the end of the contract	(1) June 2008 Fiscal Invoice form (2) June 2008 Request For Cash (3) Quarterly Participant Report, if applicable (4) YTD General Ledger, by program
5:00 p.m.	60 days from the end of the contract	(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
3175 West Sixth Street
Room 205
Los Angeles California 90020
Attn: Kathy Pouncey**

If you have any questions regarding this Directive or need an electronic copy of this document, please contact Carol Domingo at (213) 738-5090.

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



Josie Marquez, Executive Director
Workforce Investment Board

Attachments

JM:MM:RB:MS

**COUNTY OF LOS ANGELES- COMMUNITY AND SENIOR SERVICES
 WORKFORCE INVESTMENT ACT
 FINAL REQUEST FOR CASH (SAMPLE)
 2007-2008 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:	Program		Fiscal Approval: Date
Request Period:	Req No:	Amount Paid:	Enc. No

	Total
Current Budget	
Cash Received/Invoiced	
Cash Disbursed	
Cash Balance	
Cash Requested	
Available Balance	

ACCRUALS

QT 1	QT 2	QT 3	QT 4	CLOSEOUT

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 REQUEST FOR CASH (SAMPLE)
 REGIONAL WORKFORCE GROUP (RWG)
 2007-2008 Final Closeout
 (Use your program specific form)**

Program: WIA YOUTH

Agency Name: _____

Contract #: _____

Prepared By: _____

Invoice Period: _____

Phone Number: _____

Date: _____

RECAP OF COSTS					
Charges	A 70%	B 30%	C Summer Employment Opportunities 20%	D Summer First	Total (A+B)
Current Budget					
Prior Period Expense					
Current Period Expense					
Cumulative Expense					
Total					

Comments: _____

**COMMUNITY AND SENIOR SERVICES
WIA ADULT AND DISLOCATED WORKER PROGRAM
MONTHLY FUND REQUISITION
2007-2008 FINAL CLOSEOUT**

Agency Name: _____
 Program: _____
 Contact No: _____
 Prepared By: _____

Contract No: _____
 Request Period: _____
 Fiscal Year: _____

Line Item Budget	Budget	Program Cost							YTD Expenditure (J) H+I	Available Balance (K) A-J	
		Admin-Cost	Core A	Core B	Intensive	Training		Current Month (H) B+C+D+E+F+G			Prior Month/s (I)
						Tuition	Other				
	A	B	C	D	E	F	G				
Non- Personnel Costs											
Support Services											
Work Experience											
OJT Employer Reimbursement											
Individual Training Accounts/Tuition											
Subcontractors (include in Non-personnel Schedule)											
Professional Services/Consultant											
Profit (for profit Organization only)											
Other (Specify)											
Other (Specify)											
Other (Specify)											
Other (Specify)											
Other (Specify)											
Other (Specify)											
Sub-Total Non-Personnel Costs											
Grand Total											

CHARGES	Program Cost						Total
	Admin. Cost	Core A	Core B	Intensive	Training		
					Tuition	Other	
Current Budget							
Prior Period Expense							
Current Period Expe							
Total Expenditure							
Cash Request							

**COMMUNITY AND SENIOR SERVICES
WIA YOUTH PROGRAM
MONTHLY FUND REQUISITION
2007-2008 FINAL CLOSEOUT**

Agency Name: _____
 Program: _____
 Contact No: _____
 Prepared By: _____

Contract No: _____
 Request Period: _____
 Fiscal Year: _____

Charges	Budget						YTD Expenditure (G) E + F	Available Balance (H)
	Line Item Budget	Budget A	In-School 70% B	Out-of-School 30% C	Summer Youth 20% D	Current Month (E) B + C		
Participant Cost								
Participant Wages/Work Experience								
Participant Fringe Benefits								
OJT Employer Reimbursement								
Tuition Payment/Vouchers								
Limited Internships								
Incentives								
Bonus Payments								
Child Care								
Transportation								
Housing Costs								
Uniforms/Work related Tool Costs								
Other Supportive Services (Specify)								
Sub-Total Participant Costs								
Subcontractors Costs								
Sub-Total Subcontractors Cost								
Indirect Cost								
Sub-Total Indirect Cost								
GRAND TOTAL								

Charges	Budget A	Program Cost			Total B + C
		In-School 70% B	Out of School 30% C	Summer Youth 20% D	
Current Budget					
Prior Period Expense					
Current Period Expens.					
Total Expenditure					
Cash Request					

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
WORKFORCE INVESTMENT ACT
2007-08 QUARTERLY PARTICIPANT REPORT**

Agency:			
Address:			
City:			
State:			
CONTRACT NO.	Adult	Dislocated Worker	
2007-2008 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
COUNT PER QTR (Non-Cumulative)			
SERVICE LEVEL	QTR 1	QTR 2	QTR 3
Core A			QTR 4

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: _____

Attachment D

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. Contractors must ensure that all line item cost categories align to the Budget Summary's included in your 2007-08 contract. Any discrepancies may result in reductions in your invoice. Also refer to Attachment H for accrued expenditures.

**2007-08 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
2007-08

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

Employment ID No. _____

WIA Youth Program
 Contract Closeout Tax Certification Form
 2007-08

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
2007-08**

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/Adult Special Needs			
<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 Program Income Disclosure form is true and correct to the best of my knowledge.

Signature

Date

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES
 WORKFORCE INVESTMENT ACT
 CONTRACTOR RELEASE FORM
 2007-08**

Pursuant to the terms of 2007-08 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) – Costs should be supported in your general ledger

		Invoice or P.O. #	Liability Item	Cost Category		

2. Claims submitted after the 60 day from the end of the contract deadline, which resulted from liabilities under the contracted program above, will not be paid, including unemployment insurance and audit costs.

This release has been executed this _____ day of _____ 2008.

Signature/Authorized Official: _____

Name: _____

Title: _____