LOS ANGELES COUNTY
WELFARE TO WORK BULLETIN

NUMBER: W99-10	SUBJECT: Financial Reporting Forms (Revised)	
DATE: June 10, 1999	EFFECTIVE DATE: Immediately	PAGE 1 of 1

TO: ALL WELFARE-TO-WORK SERVICE PROVIDERS

The purpose of this bulletin is to provide updated information and clarification regarding financial reporting forms for the Welfare-to-Work (WtW) program. The State has revised the Monthly Summary of Expenditures form. The revised form has added a line for "Intake, Assessments, Eligibility Determination, and Case Management" and is reflected in all new or amended contracts. This new form is effective immediately upon receipt of this bulletin.

Two copies each of the following documents are due the 5th working day of each month: Request for Cash, Invoice, Monthly Summary of Expenditures, and Interim Participant Report. **To clarify further, the Monthly Summary of Expenditures and Interim Participant Report are due on the 5th working day of each month regardless of whether or not an invoice request is submitted.**

Please refer to the appropriate OMB Circulars and CFRs regarding documentation of allowable line item expenditures/budget maintenance for your records. Appropriate OMBs and CFRs consist of OMB A-21, A-87, A-102, A-110, A-122, A-133, 20 CFR Part 645, 29 CFR Part 95, 29 CFR Part 97, 41 CFR Part 31, 45 CFR Part 74, or 48 CFR Chap. 1-31. These OMB Circulars and CFRs may be accessed over the Internet.

Please submit all forms to:

Community and Senior Services Department
3175 West Sixth Street
Los Angeles, CA 90020-1708
Attn: Maggie Mireles, Special Projects Unit, **Box 15**

If you have any questions, please contact a WtW Analyst: Vicki Doolittle at (213) 738-3081, Shirley Hassell at (213) 351-8923, or Karen Herberts at (213) 351-8924.

Kenneth Kessler, Director
Employment and Training

Enclosures

COUNTY OF LOS ANGELES - COMMUNITY AND SENIOR SERVICES
WELFARE-TO-WORK
REQUEST FOR CASH

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

	COST REIMBURSEMENT				
	Administration		Program		
	70%	30%	70%	30%	TOTAL
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.

Prepared By: _____ Title: _____

Date: _____ Phone: _____

Authorized Signature: _____ Date: _____

COUNTY OF LOS ANGELES - COMMUNITY AND SENIOR SERVICES
WELFARE-TO-WORK
INVOICE

CONTRACT#: _____

Invoice Period: _____

Agency Name: _____

Prepared By: _____

Phone: _____

CHARGES	RECAP OF COSTS				TOTAL
	Administration		Program		
	70%	30%	70%	30%	
Current Budget					
Prior Period					
Current Period					
Cumulative					
Estimated Needs ✧					
Total					

✧ Describe Estimated Needs over and above normal monthly operating expenses (e.g., one time purchase of equipment).

Estimated Needs: _____

_____

_____

_____

_____

_____

_____

_____

Welfare-to-Work Monthly Summary of Expenditures

1. Contractor Name & Address:	2. Contract Number:
	3. Report Period Starting:
	4. Report Period Ending:

I. CONTRACT INFORMATION	CURRENT YEAR	
A. Contract Year:		
B. Report Revision Number:		
C. Contract Term: From:	/ /	
To	/ /	
D. Total Contract Funding:		
E. Final Report (Y/N/C)		
II. CUMULATIVE EXPENDITURES		
A. Total WtW Expenditures (Sum of A1 + A2)		
1.Total Required Beneficiaries (70% Minimum)		
2. Total Other Eligibles (30% Maximum)		
B. Administration (% Maximum)	70%	30%
C. Technology/Computerization	70%	30%
III. CUMULATIVE EXPENDITURE BY ACTIVITY	70%	30%
A. Total Expenditures of Activities (Sum of A1 through A14)		
1. Community Services		
2. Work Experience		
3. Public - Job Creation Wage Subsidies		
4. Private - Job Creation Wage Subsidies		
5. On-The-Job Training		
6. Job Readiness Services Vouchers		
7. Job Readiness Services Sub-Contracts or In-House		
8. Job Placement Services Vouchers		
9. Job Placement Services Sub-Contracts or In-House		
10. Post-Employment Services Vouchers		
11. Post-Employment Services Sub-Contracts or In-House		
12. Job Retention and Supportive Services		
13. Individual Development Accounts		
14. Intake, Assessments, Eligibility Det., and Case Management		
IV. OTHER REPORTABLE ITEMS		
A. Non-Federal Match		
B. In-Kind Match		
C. Unliquidated Obligations		
D. Program Income Earned		
E. Program Income Expended		
F. Total Cash Received		

V. COMMENTS:

VI. CERTIFICATIONS: I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THIS REPORT IS CORRECT AND THAT ALL OUTLAYS AND UNPAID OBLIGATIONS ARE FOR THE PURPOSE SET FORTH IN THE CONTRACT,

Name:	Title:	Phone No.	Signature:
Contact Person:	Title:	Phone No.	Date Submitted:

Welfare-to-Work Summary of Expenditures Instructions
Monthly Attachment to Line Item Invoice

Heading Information

Item	Instructions
. Contractor name and address	Enter the name and address of your agency.
2. Contract Number	Enter the assigned Contract Number.
3. Report Period Starting	Enter the beginning Month, Day, and Year of the report period for which this report is prepared.
4. Report Period Ending	Enter the ending Month, Day, and Year of the report period for which this report is prepared.

Section I. Contract Information

Item	Instructions
A. Contract Year	Enter the first fiscal year that the funds were allotted.
B. Report Revision Number	Enter the revision number of this report. If this report is the initial report for the reporting period, enter "00." If this report is the first revision, enter "01," and so forth.
C. Contract Term From To	Enter the beginning (From) and ending (To) dates for the contract being reported.
D. Total Contract Funding	Enter the total amount of funds available for expenditure during the reporting period. This is the sum of initial allocation and adjustments.
F. Final Report (N/Y/C)	Enter an "**N**" (No) if this is not a final report. Enter an "**Y**" (Yes) if this is a final report. Use this option when the funds have been fully expended and you do not wish to submit further reports until closeout. Enter a "**C**" (Closeout) for a Closeout Report.

Section II. Cumulative Expenditures

Each Contractor shall report program outlays on an accrual basis. If the Contractor's accounting records are not normally kept on the accrual basis, the Contractor shall develop such accrual information through an analysis of the documentation on hand.

Item	Instructions
A. Total Welfare-to-Work Expenditures (Sum of A1 + A2)	Enter the sum of Item A1 and A2 cumulative program expenditures and accruals. 20 CFR 645.230 and 20 CFR 645.240(c)
A1. Total Required Beneficiaries (70 percent minimum)	Enter that portion of item IIIA, "Total Cumulative Expenditures by Activity," which is expended for "Required Beneficiaries" as defined in Section 645.212. This entry includes that portion of item IIB Administration, and item IIC Computerization/Technology, which is expended in accordance with the **70 percent minimum** requirement. Administration and Computerization/Technology costs can be allocated based on the percentages of the total program expenditures for "Required Beneficiaries." 20CFR 645.212
A2. Total Other Eligibles (30 percent maximum)	Enter that portion item IIIA, "Total Cumulative Expenditures by Activity" which is expended for "Targeting of Individuals with Characteristics Associated with Long-Term Welfare Dependence" as defined at Section 645.213. This entry includes that portion of item IIB Administration, and item IIC Computerization/Technology, which is expended in accordance with the **30 percent maximum** limitation. Administration and Computerization/Technology costs can be allocated based on the percentage of total program expenditures for "Other Eligibles." 20CFR Part 645.213

Welfare-to-Work Summary of Expenditures Instructions
Monthly Attachment to Line Item Invoice

Section II. Cumulative Expenditures (continued)

B. Administration (6.5% or agreed upon percentage)	Enter that portion of IIA, "Total WtW Expenditures" which are administrative expenditures. Be sure to exclude Technology/Computerization expenditures (item IIC). **Please utilize the separate columns for 70% and 30% Groups.**
C. Technology-Computerization Expenditures	Enter that portion of IIA, "Total WtW Expenditures" which are expenditures for information technology (computer hardware or software) needed for tracking or monitoring under a WtW grant. Be sure to exclude Administration expenditures (item IIB). **Please utilize the separate columns for 70% and 30% Groups.**

Section III. Cumulative Expenditures by Activity

Item	Instructions
A. Total Activities **Total of Items 1 through 14**	Enter the total cumulative accrued expenditures for the appropriate activities identified. The amounts reported in Items 1 through 14 should only include the actual costs of these activities. Any allocable amounts for intake, assessment,eligibility determination, case management, etc., should be included in the new Item 14. **Please utilize the separate columns for 70% and 30% Groups.** The expenditures for Job Readiness, Job Placement, and Post-Employment Services that are not provided through the use of vouchers or contracts, but are provided as part of a comprehensive community service, work experience, or on-the-job training program, are to be included in the amounts reported at Items 1, 2, and 5. Note: Only include expended portion of vouchers or contracts. Do not include the half holdback for 6-month placement in the workforce until the expenditure has been incurred. 20CFR 645.220 and 645.230(a)(3)

Section IV. Other Reportable Items

Item	Instructions
A. Non-Federal Match	Enter the cumulative total amount of actual non-federal match expenditures. This amount includes the total of "In-Kind Match." 20CFR 645.300(2)(i)
B. In-Kind Match	Enter the amount of Item IV-A, "Non-Federal Match" which is In-Kind Match from third parties. 20CFR 645.300(2)(ii) Limited to 50 percent Maximum.
C. Unliquidated Obligations	Enter the cumulative funds that have been obligated (contracts and purchase orders) but for which services or goods have not been received.
D. Program Income Earned	Enter the amount of Program Income Earned that was directly generated or earned only as a result of the Contract on which you are reporting.
E. Program Income Expended	Enter the amount of accrued expenditures of program income.
F. Total Cash Received	Enter the total amount of cash received from the County.

Section V. Comments

Enter any comments in this section. If expenditures vary from the Welfare-to-Work Program Budget by more than 15 percent, an explanation is required in this section.

Welfare-to-Work Summary of Expenditures Instructions
Monthly Attachment to Line Item Invoice

Section VI. Certification

Item	Instructions
Name	Enter the name of the authorized official who will be signing the form.
Title	Enter the title of the authorized official.
Phone Number	Enter the phone number of the authorized official.
Signature	The authorized official must sign the form. The signature certifies that the form has been accurately completed, with the valid data, and in compliance with the Welfare-to-Work program.
Contact Person	Enter the name of a contact person in the event any questions should arise concerning information on the completed form. The contact person will, in most cases, be the individual who prepared the report.
Title	Enter the contact person's title.
Phone Number	Enter the contact person's phone number.
Date Submitted	Enter the date the form is signed and submitted to the County of Los Angeles.

Welfare-to-Work
Interim Participant Report

1. CONTRACTOR NAME AND ADDRESS:	2. CONTRACT NUMBER:
	3. REPORT PERIOD STARTING:
	4. REPORT PERIOD ENDING:

I. CONTRACT INFORMATION			
A. Report Revision Number			
B. Contract Term:	From:	/ /	
	To:	/ /	

II. PARTICIPANT SUMMARY	*CUMULATIVE TOTALS*
A. Total Participants Served	
1. Required Beneficiaries (70% of **$MINIMUM**)	
2. Other Eligibles (30% **MAXIMUM**)	
B. Total Participants Terminated	
1. Required Beneficiaries (70% of **$MINIMUM**)	
2. Other Eligibles (30% **MAXIMUM**)	
C. Placed in Unsubsidized Employment	
1. Public	
2. Private	

III. FAMILY SUMMARY	Quarter Total	First Month	Second Month	Third Month
A. Total Number of Families Served				
B. Total Numbers of Participants Served				
C. Total Number of Non-Custodial Parents Served				
D. Total Number of Families Terminated				
E. Total Number of Participants Terminated				

IV. CERTIFICATION: I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THIS REPORT IS CORRECT AND THAT ALL OUTLAYS AND UNPAID OBLIGATIONS ARE FOR THE PURPOSE SET FORTH IN THE CONTRACT.

Name:	Title:	Phone No.	Signature:
Contact Person:	Title:	Phone No.	Date Submitted:

Welfare-to-Work Interim Participant Report Instructions

Heading Information

Item	Instructions
1. Contractor name and address	Enter the name and address of your Agency.
2. Contract Number	Enter the your Contract Number.
3. Report Period Starting	Enter the starting Month, Day, and Year of the report period for which this report is prepared.
4. Report Period Ending	Enter the ending Month, Day, and Year of the report period for which this report is prepared.

Section I. Contract Information

Item	Instructions
A. Report Revision Number	Enter the revision number of this report. This item has been added to ensure that the most current version of the report has been entered into the state's system. If this report is the initial report for the reporting period, enter "00." If this report is the first revision, enter "01," and so forth.
B. Contract Term From: To:	Enter the beginning (From) and ending (To) dates for the contract being reported.

Section II. Participant Summary

This section provides participant information on a cumulative basis.

Item	Instructions
A. Total Participants Served	Enter the cumulative number of WtW clients served by your Agency from the beginning of the fiscal year to the end of the report period. If a client terminates from the program and returns for additional services, the client is to be counted again. Total Participants Served must equal the sum of Required Beneficiaries and Other Eligibles.
1. Required Beneficiaries	Enter the cumulative number of WtW clients served by your Agency who met the Required Beneficiaries eligibility requirements for 70 percent of the funding from the beginning of the FY to the end of the report period.
2. Other Eligibles	Enter the cumulative number of WtW clients served by your Agency who met the Other Eligibles eligibility requirements from the beginning of the fiscal year to the end of the report period.
B. Total Participants Terminated	Enter the cumulative number of WtW clients terminated from the WtW program. If a client leaves and returns for additional services, the client is to be counted again when terminated. Total Participants Terminated must equal the sum of Required Beneficiaries Terminated and Other Eligibles Terminated.
1. Required Beneficiaries	Enter the cumulative number of your WtW clients who met the Required Beneficiaries eligibility requirements as defined under Section 403(a)(5)(C)(ii) and terminated from the WtW program from the beginning of the fiscal year to the end of the report period.
2. Other Eligibles	Enter the cumulative number of your WtW clients who meet the Other Eligibles eligibility requirements as defined under Section 403(a)(5)(C)(iii) and terminated from the WtW program from the beginning of the fiscal year to the end of the report period.

Welfare-to-Work Interim Participant Report Instructions

Section II. Participant Summary (continued)

3. Placed in Unsubsidized Employment	Enter the cumulative number of your WtW clients placed in Unsubsidized Employment. Placed in Unsubsidized Employment must equal the sum of Public sector and Private sector.
1. Public	Enter the cumulative number of WtW clients placed in Unsubsidized Employment in the public sector from the beginning of the fiscal year to the end of the report period.
2. Private	Enter the cumulative number of WtW clients placed in Unsubsidized Employment in the private sector from the beginning of the fiscal year to the end of the report period.

*California is still evaluating the options for post-employment follow-up for the WtW program. No federal guidelines have been released.

Section III. Family Summary

This section provides state Temporary Assistance to Needy Families (TANF) information as proposed by the Department of Health and Human Services for those clients who are participating in the WtW program. All counts of families and individuals should be unduplicated monthly totals.

Item	Instructions
A. Total Number of Families	Enter the number of TANF families receiving assistance under the state WtW program for each month of the quarter.
B. Total Number of Participants	Enter the total number of participants in the state WtW program for each month of the quarter.
C. Total Number of Non-Custodial Parents	Enter the total number of non-custodial parents participating in the state WtW program for each month of the quarter.
D. Total Number Families Terminated	Enter the number of families whose participation in the state WtW program was terminated for each month of the quarter.
E. Total Number of Participants Terminated	Enter the total number of participants whose participation in the state WtW program was terminated for each month of the quarter.

Section IV. Certification

Item	Instructions
Name	Enter the name of the authorized official who will be signing the form.
Title	Enter the title of the authorized official.
Phone Number	Enter the phone number of the authorized official.
Signature	The authorized official must sign the form. The signature certifies that the form has been accurately completed, with the valid data, and in compliance with the Welfare-to-Work program.
Contact Person	Enter the name of a contact person in the event any questions should arise concerning information on the completed form. The contact person will, in most cases, be the individual who prepared the report.
Title	Enter the contact person's title.
Phone Number	Enter the contact person's phone number.
Date Submitted	Enter the date the form is signed and submitted to the County of Los Angeles.