

# CITY OF LOS ANGELES

CALIFORNIA

RICHARD L. BENBOW  
GENERAL MANAGER



COMMUNITY DEVELOPMENT  
DEPARTMENT

1200 W. 7<sup>TH</sup> STREET  
LOS ANGELES, CA 90017

ANTONIO R. VILLARAIGOSA  
MAYOR

**DATE:** March 7, 2011

**TO:** All WorkSource and OneSource Operators

**FROM:** Catherine Bondoc, Director  
*Catherine Bondoc*  
Financial Management Division

**SUBJECT:** WIA DIRECTIVE NO: 11-12  
MONTHLY REPORTING OF ACCRUED EXPENDITURES

**EFFECTIVE DATE:**

This directive is effective upon date of issuance.

**PURPOSE:**

This directive sets forth the new requirement for reporting accrued expenditures in the monthly Expenditure Report (ER).

**BACKGROUND:**

In August 2010, the Department of Labor-Employment and Training Administration (DOLETA) conducted a program and fiscal monitoring review of the Community Development Department's (CDD) WIA and WIA ARRA grants. One of the findings included in their recently issued report states that "subrecipients are not reporting accruals because the City of LA does not have a line item specifically designated for accrual data on their blanket invoice form." To address this finding, the Financial Management Division has modified the Expenditure Report (ER) currently being used for monthly reporting to include a section in Part B-Summary of Expenditures for the breakdown of expenditures between cash and accruals.

**REQUIREMENT:**

Subrecipients shall continue to submit to CDD-FMD a complete and accurate Expenditure Report, Schedule of Personnel Costs, and other required attachments on a monthly basis. Expenditures shall be cumulative and shall include accruals. Accrued expenditures are expenditures incurred but not yet paid as of the month or period reported.

Attached is the revised Expenditure Report. Please note that Part B-Summary of Expenditures now has the following new rows:

- B4 for Cash Expenditures and
- B5 for Accrued Expenditures.

All subrecipients are required to use the revised ER beginning with the report for the period ending March 31, 2011. Failure to comply with this requirement may delay the processing of your cash request.

If you need technical assistance or need an electronic copy of the revised Expenditure Report, please contact your assigned CDD Fiscal Analyst.

CB:ck

# CASH REQUEST

*Financial Management Division, Community Development Department, City of Los Angeles*

Contractor:		Contract No.:	
Program:		Contract Period:	
Funding Stream (WIA Only):	(For WIA: Please prepare a separate request for each funding stream.)	Amendment No.:	
		Contract Amount:	
For the Month(s) of:		Request No.:	

## CASH STATUS SUMMARY

Cost Category		Budget (A)	Cash Received To Date (B)	Cash Requested for the Period (C)	Budget Available (D) (A - B - C)
Number	Name				
# 1000	PERSONNEL COSTS				0
# 2000	OTHER COSTS				0
# 2100	PARTICIPANT-RELATED COSTS				0
# 2200	SUBCONTRACTOR(S) COSTS (Show breakdown below.)				0
# 3000	FURNITURE & EQUIPMENT COSTS				0
# 4000	INDIRECT COSTS				0
# 5000	CAPITAL COSTS				0
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
APPROVED CASH RELEASE BY CDD					

## SPENDING PLAN

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7
PLAN - YEAR TO DATE							
PLAN - MONTHLY							
ACTUAL FOR THE MONTH							
VARIANCE - OVER (UNDER)	0	0	0	0	0	0	0
	Month 8	Month 9	Month 10	Month 11	Month 12	TOTAL	
PLAN - YEAR TO DATE							0
PLAN - MONTHLY							0
ACTUAL FOR THE MONTH							0
VARIANCE - OVER (UNDER)	0	0	0	0	0	0	0

## CERTIFICATION BY CONTRACTOR

We hereby each certify under penalty of perjury under the laws of the State of California that this Cash Request, and its supporting financial records, are true in all respects and that all funds have been or will be used solely for the purposes set forth in the Statement of Work contained in the contract entered into by this Contractor and the Community Development Department (CDD). We also understand that allowability of cash requested is subject to final acceptance by CDD and that payroll tax returns have been timely filed and applicable payroll taxes have been timely paid.

Preparer's Name	Signature	Title	Date	Tel. No.	E-mail Address
Authorized Reviewer's Name	Signature	Title	Date	Tel. No.	E-mail Address

## FOR CITY USE ONLY

### FINANCIAL MANAGEMENT DIVISION APPROVAL

<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">FMD Preparer's Name &amp; Signature</td> <td style="width: 20%;">Date</td> </tr> <tr> <td>FMD Supervisor's Name &amp; Signature</td> <td>Date</td> </tr> </table>	FMD Preparer's Name & Signature	Date	FMD Supervisor's Name & Signature	Date	<table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> PAID</td> <td><input type="checkbox"/> INSURANCE</td> </tr> <tr> <td><input type="checkbox"/> CRTS UPDATED</td> <td><input type="checkbox"/> MAT'L RECEIPT VERIFICATION</td> </tr> <tr> <td><input type="checkbox"/> CHECKED LOG</td> <td><input type="checkbox"/> BTRC / VRN</td> </tr> <tr> <td><input type="checkbox"/> LWO</td> <td><input type="checkbox"/> EBO</td> </tr> <tr> <td><input type="checkbox"/> HOLD RELEASE DATE: _____</td> <td></td> </tr> <tr> <td><input type="checkbox"/> HOLD RELEASE REASON: _____</td> <td></td> </tr> </table>	<input type="checkbox"/> PAID	<input type="checkbox"/> INSURANCE	<input type="checkbox"/> CRTS UPDATED	<input type="checkbox"/> MAT'L RECEIPT VERIFICATION	<input type="checkbox"/> CHECKED LOG	<input type="checkbox"/> BTRC / VRN	<input type="checkbox"/> LWO	<input type="checkbox"/> EBO	<input type="checkbox"/> HOLD RELEASE DATE: _____		<input type="checkbox"/> HOLD RELEASE REASON: _____	
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BATCH #: _____ HUD ACTIVITY #: _____																	
PAYMENT VOUCHER #: _____ \$ _____	FMD Preparer's Name & Signature _____ Date _____																
PAYMENT VOUCHER #: _____ \$ _____	FMD Supervisor's Name & Signature _____ Date _____																
TOTAL \$ _____																	

## OTHERS

PLEASE SHOW BREAKDOWN FOR #2200 - SUBCONTRACTOR(S) COSTS BELOW				CONTRACTOR'S COMMENTS (Use additional paper if necessary)
Subcontractor Name	Cash Received To Date	Cash Requested for Period	Total	
			0	
			0	
			0	
			0	
<b>TOTAL</b>			<b>0</b>	

Contractor: _____	Contract No.: _____
Program: _____	Contract Period: _____
Funding Stream (WIA Only): _____ <small>(For WIA contractors, please prepare a separate report for each funding stream.)</small>	Amendment No.: _____
	Contract Amount: _____
For the Period Ended: _____	Report No.: _____

COST CATEGORY / LINE ITEM	CITY OF LA SHARE				PROGRAM INCOME (E)	NON-FEDERAL MATCHING SHARE (F)	GRAND TOTAL CUMULATIVE EXPENDITURES (G) (B + E + F)
	APPROVED BUDGET (A)	CUMULATIVE EXPENDITURES (Cash and Accruals)		TOTAL (B) (C + D)			
		BREAKDOWN (If required)					
		ADMIN (C)	PROGRAM (D)				
<b>A. EXPENDITURES BY LINE ITEM:</b>							
<b>#1000 - PERSONNEL COSTS:</b>							
SALARIES		0.00	0.00	0.00			0.00
FRINGE BENEFITS		0.00	0.00	0.00			0.00
<b>SUBTOTAL #1000 - PERSONNEL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#2000 - OTHER COSTS:</b>							
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #2000 - OTHER COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#2100 - PARTICIPANT-RELATED COSTS:</b>							
		0.00					0.00
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #2100 - PARTICIPANT-RELATED COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#2200 - SUBCONTRACTOR COSTS:</b>							
		0.00					0.00
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #2200 - SUBCONTRACTOR COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#3000 - FURNITURE &amp; EQUIPMENT COSTS:</b>							
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #3000 - FURNITURE &amp; EQUIPMENT COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#4000 - INDIRECT COSTS:</b>							
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #4000 - INDIRECT COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>#5000 - CAPITAL COSTS:</b>							
		0.00					0.00
		0.00					0.00
<b>SUBTOTAL #5000 - CAPITAL COSTS:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>B. SUMMARY OF EXPENDITURES:</b>							
1. PRIOR PERIOD EXPENDITURES		0.00					0.00
2. CURRENT PERIOD EXPENDITURES		0.00					0.00
3. TOTAL CUMULATIVE EXPENDITURES (B1 + B2)		0.00	0.00	0.00	0.00	0.00	0.00
4. CASH EXPENDITURES		0.00					0.00
5. ACCRUED EXPENDITURES		0.00					0.00
6. TOTAL STAND-IN COSTS:		0.00					0.00

<b>C. CASH STATUS:</b>				<b>E. FOR CLOSEOUT ONLY:</b>			
1. CASH RECEIVED TO DATE				1. TOTAL FINAL EXPENDITURES AS OF CONTRACT END-DATE			
2. ADD: CASH IN-TRANSIT				2. TOTAL CASH RECEIVED TO DATE PLUS IN-TRANSIT			
3. TOTAL CASH RECEIVED TO DATE PLUS IN-TRANSIT (C1 + C2)		0.00		3. AMOUNT DUE FROM (TO) CITY			0.00
4. LESS: CASH DISBURSEMENTS TO DATE				<small>(If amount is negative, please attach a refund check payable to the City of LA.)</small>			
5. CASH BALANCE (C3 - C4)		0.00		<b>COMMENTS</b>			
<b>D. PROGRAM INCOME:</b>							
1. TOTAL CUMULATIVE PROGRAM INCOME EARNED							
2. TOTAL EXPENDITURES PAID FROM PROGRAM INCOME EARNED							
3. PROGRAM INCOME BALANCE (D1 - D2)		0.00					

**CERTIFICATION**

We hereby each certify under penalty of perjury under the laws of the State of California that the information contained in this report and its supporting financial records, are true in all respects and that all expenditures have been made solely for the purposes set forth in the Statement of Work contained in the contract entered into by this Contractor and the Community Development Department (CDD). We also understand that allowability of costs reported is subject to final acceptance by CDD. Reported costs based on allocations have an underlying cost allocation plan prepared in accordance with the applicable Office of Management and Budget regulations. Additionally, payroll tax returns have been timely filed and applicable payroll taxes paid.

Preparer's Printed Name	Signature	Title	Tel No.	Date
Reviewer's Printed Name	Signature	Title	Tel No.	Date

**PERSONNEL COSTS**  
 Community Development Department, City of Los Angeles

Contractor: **0.00**  
 Program: **0.00**  
 Funding Stream (WIA Only): **0.00**  
 (For WIA contractors, please prepare a separate report for each funding stream.)  
 Contract No.: **0.00**  
 Contract Period: **0.00**  
 Amendment No.: **0.00**  
 Contract Amount: **0.00**  
 For the Period Ended: **0.00**  
 Report No.: **0.00**

POSITION/TITLE/ FRINGE BENEFIT	CITY OF LA SHARE		PROGRAM INCOME (E)	NON-FEDERAL MATCHING SHARE (F)	GRAND TOTAL CUMULATIVE EXPENDITURES (G) (B+E+F)
	CUMULATIVE EXPENDITURES (Cash and Accruals) BREAKDOWN (If required)	TOTAL (B) (C+D)			
EMPLOYEE NAME	ADMIN (C)	PROGRAM (D)			
<b>A. SALARIES:</b>					
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
	0.00				0.00
<b>SUBTOTAL: SALARIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B. FRINGE BENEFITS:</b>					
FICA	0.00				0.00
HEALTH	0.00				0.00
SUI	0.00				0.00
WORKERS' COMPENSATION	0.00				0.00
RETIREMENT	0.00				0.00
OTHERS	0.00				0.00
<b>SUBTOTAL: FRINGE BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PERSONNEL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**EXPENDITURE REPORT****WIA Only)**

Contractor:	0.00	Contract No.:	0.00
Program:	0.00	Contract Period:	0.00
Funding Stream (WIA Only):	0.00	Amendment No.:	0.00
For the Period Ended:	0.00	Contract Amount:	\$0.00
Report No.:	0.00		

**I. CUMULATIVE EXPENDITURES (Cash and Accruals):**

		Admin	Program	Total
A.	ADMINISTRATIVE			
B.	PROGRAM			0.00
1.	For all WIA grants except YOUTH:			
a.	Core Self Services			
b.	Core Registration Services			
c.	Intensive Services			
d.	Training Services [ d(1) to d(9) ]		0.00	
(1)	Training Payments (ITA)			
(2)	Occupational skill training			
(3)	On-the-job training			
(4)	Program that combine workplace training with related instruction			
(5)	Training programs operated by the private sector			
(6)	Skill upgrading and retraining			
(7)	Entrepreneurial training			
(8)	Job readiness training			
(9)	Adult education and literacy activities			
(10)	Customized training conducted with a commitment by employer or group of employer			
e.	Others (Supportive Services)			
	Subtotal		0.00	
2.	For YOUTH only:			
a.	In-School Youth			
b.	Out-of-School Youth			
	Subtotal		0.00	
<b>Total Cumulative Expenditures</b>				<b>0.00</b>
<b>II. OTHER REPORTABLE ITEMS:</b>		<b>Admin</b>	<b>Program</b>	<b>Total</b>
A.	NON-FEDERAL SUPPORT (STAND-IN COSTS)			0.00
B.	UNLIQUIDATED OBLIGATIONS			0.00
C.	PROGRAM INCOME EARNED			0.00
D.	PROGRAM INCOME EXPENDED			0.00