**San Diego Workforce Partnership (SDWP)**

**Operator and Service Provider’s Closeout Instructions**

**Attachment 1: Operator and Service Provider’s, (formally known as “Subrecipient’s”) Checklist of Closeout Documents**

The checklist provides the required forms and procedures necessary to closeout a contract. Please follow the instructions on the form and complete all sections (non-applicable sections should be marked N/A). All forms must be signed by the individual authorized to sign and commit the organization to contractual actions.

**Attachment 2: Operator and Service Provider’s Letter of Closeout Documents Release**

Enter the contract to date total of allowable costs incurred through the expiration date of the contract. The amount shown must agree with the total cumulative amount reported on the final Invoice.

For number 1 and 2 of the Operator and Service Provider’s Release, list the total amount of any claims that were not included in total expenditures reported on the final Invoice and were not included in total "consideration" above. Give complete details of each claim on a separate sheet, including claimant's name, address and amount due. (If not applicable, indicate none.)

**Operator and Service Provider’s Assignment of Refunds, Rebates and Credits**

If applicable, must submit items listed in numbers 1 and 2. (Your signature signifies acceptance, as indicated).

**Inventory Certificate**

Mark A, if Operator or Service Provider has purchased equipment or inventory during the Contract, and complete the Property Inventory summary. The Property Inventory summary must be submitted with the close out documents. Mark B, if Operator or Service Provider has not purchased inventory.

**Tax Certification Statement**

All fields must be completed and signed in the spaces provided.

**Attachment 3: Property Inventory**

Use Attachment 3 to indicate property acquired with this funding, including items with a per unit cost of $1000 or greater and also aggregate supplies with a fair market value of $5000 or more. (See 29 CFR, Part 95.35 and 29 CFR, Part 97.33.). If not applicable, mark N/A on form.

**Attachment 4: Closeout Status of Cash**

Please reference Attachment 4 (Part A) for further instructions. Signature is required on form Attachment 4 (Part B).

**Attachment 5: In-Kind/Stand-In Matching Funds Report**

Please complete form if in-kind applies per your funding. If not applicable, mark N/A. Signature is required on the form whether in-kind is applicable or not.

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Additional Supporting Documents and/or Requirements that must be included, if applicable.

**Fidelity Bonds**

Upon closeout of the special San Diego Workforce Partnership ("hereinafter referred to as the “SDWP") bank account, you must contact the corporate surety to ensure that the bond applicable to the contract is cancelled, or if the contract is covered by a rider to a bond, that the proper adjustment is made. If premium refunds are due, you must request that they be identified by contract number and returned to you. Any refunds received must be included in the aggregate cashier's or certified check covering refunds transmitted with the closeout package if they are received prior to forwarding the package to the SDWP. The money must be identified by amount in the accompanying statement. Any refund due to cancellation of bond must be forwarded as soon as possible to the SDWP. A copy of your letter to the insurance carrier must be included with your closeout package.

**Worker's Compensation**

Because costs of most Worker's Compensation policies with commercial companies are based on estimated payroll figures, a payroll audit by the insuring company at the time of closeout may result in a substantial refund on the policy. A copy of your letter to the insurance carrier requesting the payroll audit must be included with the closeout package.

**Refunds Due the SDWP**

All refunds which are due to the SDWP (except the preliminary refund of excess advance funds) must be made by an aggregate (if more than one refund is involved) cashier's or certified check, where possible, made payable to the San Diego Workforce Partnership. If a check is included with the closeout package, place in front of the packet.

**Unclaimed Wages**

A. Any unclaimed payroll checks that have been outstanding for the period required by law or longer after the expiration date of the contract will be cancelled or a stop payment order placed with the bank, as appropriate. The total amount of money from unclaimed payroll must be included in the certified or cashier's refund check with an accompanying statement showing the breakdown of these funds.

B. No reduction of recorded expenditures is to be made when unclaimed checks for wages or other obligations are cancelled or a stop payment order is placed with the bank.

C. When unclaimed funds are returned to the SDWP, a list of all possible claimants of these funds must be prepared and attached to the Operator and Service Provider’s Release Form. The list will include the following pertinent data:

1. Claimant's name, last known address, amount of money due, and Social Security number for each individual to whom checks for wages were due.
2. Check number, date of issuance and amount of each un-cashed check.

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**Operator and Service Provider’s Closeout Instructions**

1. Pay period during which the money was earned, including the number of hours, hourly rate of pay and dates worked.
2. Name, address and telephone number of any person who may be contacted in connection with any claim that may arise. Normally this would be the individual who has control of the Operator and Service Provider’s financial record.

**Other Refunds and Cancelled Checks**

Refunds received by the Operator and Service Provider may include adjustments for fidelity bond, Worker's Compensation or other insurance, adjustments on leases, utility deposits or others. These refunds, if received prior to preparation of the final Invoice and closeouts should be recorded as reductions to applicable expenditures.

Checks, other than payroll checks, that have been cancelled or on which a stop payment has been placed, if not reissued, normally would also require an adjustment to applicable expenditures.

These refunds and cancelled checks should be reflected in the balance of the Working Capital Advance.

**Final Invoice and Revenue & Expense Report**

Use the same Invoice template form that you have been using for your monthly invoice reporting, and prepare an appropriate Revenue & Expense Report.

A. Prepare the final Invoice and Revenue & Expense Report in accordance with SDWP's instructions previously furnished in the Operations Manual.

B. All the accounts in your ledger should appear in the Revenue & Expense

Report, if they have a balance.

C. In the event that the contract has more than one funding source, i.e., Adult, Dislocated Worker, or other, separate detailed statement(s) of costs must be submitted for each funding source, i.e., co-funding.

**Subrecipient Closeout**

You are responsible for the orderly and timely closeout of any subcontract (s) and the financial settlement of subrecipient claims. Subrecipients should be advised to prepare their claims or commercial invoices and submit them directly to you. In order to comply with time limitations imposed by the notification letter, it is suggested that you require all subrecipient’s to submit final reports which you may require, and the subrecipient's final claims within a period of fifteen (15) days from the expiration date of this contract.

**San Diego Workforce Partnership**

**Operator and Service Provider’s Checklist of Closeout Documents**

**Attachment 1**

**Operator and Service Provider’s Name** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Contract No.** \_\_\_\_\_\_\_\_\_\_\_\_\_

**Address** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **City and State** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Zip** \_\_\_\_\_\_\_\_\_\_\_ **Funding Source** \_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Period of Performance** \_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_\_- \_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_

**Instructions:** Mark the appropriate items below for each item submitted. Please remember to sign, provide title, and date each document in the space provided.

I am enclosing the following closeout documents to be received by SDWP on or before 30 days from the date of your period of performance contract end date.

\_\_\_\_ 1. Operator and Service Provider’s Release. Operator and Service Provider’s Assignment of Refunds, Rebates and Credits, Inventory Certificate and Tax Certification (Attachment 2)

\_\_\_\_ 2. Close Out of Fixed Assets (Attachment 3)

\_\_\_\_ 3. Closeout Status of Cash (Attachment 4)

\_\_\_\_ 4. In-Kind/Matching Funds Report (Attachment 5)

\_\_\_\_ 5. Final Invoice which includes Revenue & Expense Report

\_\_\_\_ 6. Fidelity Bond- Cancellation/Adjustment

\_\_\_\_ 7. Worker’s Compensation and Other Insurance – Cancellation/Adjustment

\_\_\_\_ 8. Refund Check (with breakdown) to include:

1. Unexpected cash advanced
2. Unclaimed wages
3. List of claimants for unclaimed wages

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Operator and Service Provider’s Signature Title

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date

**San Diego Workforce Partnership**

**Operator and Service Provider’s Letter of Closeout Documents (Continued)**

**Attachment 2**

**Operator and Service Provider’s Name** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Contract No.** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Funding Source** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Period of Performance**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_-\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_\_\_

**Release**

According to the terms of this contract and in consideration of the sum of (total expenditures including accruals) $\_\_\_\_\_\_\_\_\_\_ has been or is to be paid to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Operator and Service Provider’s Name) herein after called the "Subrecipient" or to its assignees, if any, the Subrecipient, upon payment of the sum by SDWP, does remise, release and discharge the SDWP, its officers, agents and employees, of and from all liabilities, obligations, claims and demand whatsoever under or arising from the contract, except:

1. Specified claims in stated amounts or in estimated amounts where the amounts are not susceptible of exact statement by the Subrecipient as follows:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If no comment above needed, check \_\_\_\_ Not applicable

1. Claims, together with reasonable expenses incidental thereto, based upon the liabilities of the Subrecipient to third parties arising out of the performance of the contract, which are not known to the Subrecipient on the date of the execution of this release and of which the Subrecipient gives notice in writing to the Contracting Officer within the period specified in the said contract.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If no comment above needed, check \_\_\_\_ Not applicable

**Assignment of Refunds, Rebates, and Credits:**

According to the terms of this contract and in consideration of the reimbursement of costs and payment of fees, as provided in the contract and any assignment, the Subrecipient does hereby:

1. Assign, transfer, set over and release to the SDWP or its agents, all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the contract, together with all the right of action accrued or which may from this time accrue thereunder.

2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest) due or which may become due, and to forward promptly and made payable to the SDWP or its agents, for any proceeds collected. The reasonable costs of any such action to effect collection will constitute allowable costs when approved by the Contracting Officer as stated in the contract and may be applied to reduce any amounts otherwise payable to the SDWP or its agents.

**San Diego Workforce Partnership**

**Operator and Service Provider’s Letter of Closeout Documents (Continued)**

**Attachment 2**

**Inventory Certificate:**

Instructions: Check A, if Subrecipient has purchased equipment or inventory during the Contract, and complete the Property Inventory summary. If A is checked complete Attachment 3. The Property Inventory summary must be submitted with the close out documents. Check B, if Subrecipient has not purchased inventory. If B is checked, do NOT complete Attachment 3.

A.\_\_\_ The Subrecipient does hereby certify that the attached inventory schedules are complete and correctly list and describe all items of materials and equipment furnished to the Subrecipient, or for which the Subrecipient has been or will be reimbursed by the SDWP for use in the performance of this contract which as of this date has not been consumed on performance of this contract, and that it will immediately notify the SDWP of any change affecting these inventory schedules at any time prior to final disposition of the inventory.

B.\_\_\_\_ The Subrecipient certifies that no property was purchased or acquired with SDWP funds under the terms and conditions of this contract.

**Tax Certification:**

In the performance of this contract, Subrecipient certifies that it has complied with requirements of the law, the Workforce Investment Act (WIA), the Workforce Innovation and Opportunity Act (WIOA) and the Welfare-to-Work Act rules and regulations as amended 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 contract) W-2 forms will be furnished as specified in Circular E,Employer's Tax Guide. Operator and Service Provider’s employer identification numbers are:

Federal \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Name) certify that I am the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Title) of the agency named as Subrecipient in the

foregoing Release, Assignment and Certification; that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ who signed the contract on behalf of the Subrecipient was then \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(title) of the agency; the contract was duly signed, and the release which I am signing on behalf of the agency by its authority of its governing body is in the scope of its powers. This Release, Assignment and Certification have been executed this \_\_\_\_\_ day of, \_\_\_\_ \_\_\_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Operator and Service Provider’s Signature

**San Diego Workforce Partnership**

**Closeout Status of Cash**

**Attachment 4 (Part A)**

**Instructions:**

Note: The Closeout Status of Cash Report must be filed by the Operator and Service Provider for every funding source.

**Section I**

The Operator and Service Provider completes the name, address, contract no, funding source, and period covered by report. Use a separate form for each program.

**Section II**

**General** - The purpose of this form is to track program income (and subsequent expenditures of this income) during the period of performance.

**Line by line instructions:**

1) This amount is taken from the revenue section of the Revenue & Expense Report included with the final invoice.

2) The expenditures reported here should match the New Contract to Date column on the final invoice.

3) Remaining balance of unexpended program income.

**SECTION III**

Certification - Report must be signed and dated.

**San Diego Workforce Partnership**

## Closeout Status of Cash

**Attachment 4 (Part B)**

Operator and Service Provider’s Name and Address

Contract No.

Funding Source

Period of Performance \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20 \_\_\_\_\_\_\_ - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,20 \_\_\_\_\_\_

Total Allocation for this funding source:

1. How much cash has been, or will be,

reimbursed under this funding source?

1. Total expenditures reported on the final

invoice and revenue and expense report?

1. Unexpended balance to be de-obligated?

Operator and Service Provider’s Authorized Representative:

Name (please print)

Operator and Service Provider’s Signature

Title

**San Diego Workforce Partnership**

**In-Kind/Stand-In Matching Funds Report**

**Attachment 5**

**Operator and Service Provider’s Name** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Contract No.**  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Funding Source** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Period of Performance** \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20 \_\_\_\_\_\_ - \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20 \_\_\_\_\_

1. Sources of In-Kind Funds (must be non-federal) (Attach additional pages if necessary.)

Instructions: For the In-Kind Fund table below Subrecipient must identify the non-federal sources of the accrued expenditures. If not applicable check here \_\_\_\_, and proceed to 2.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Cash** | **Non-Cash** | **Month Total** | **YTD Cash** | **YTD**  **Non-Cash** | **YTD**  **Total** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Totals** |  |  |  |  |  |  |

1. Certification

Instructions: An authorized signature is required, along with the typed Name and Title.

I certify that the information herein is accurate and properly classified in accordance with the terms and conditions of the contract and financial records of this agency.

Operator and Service Provider’s Signature\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name and Title (Print) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_