



**SAN JOAQUIN COUNTY WORKNET  
 EMPLOYMENT AND ECONOMIC DEVELOPMENT DEPARTMENT  
 POLICIES AND PROCEDURES DIRECTIVE**

DIRECTIVE NO.	EFFECTIVE DATE	APPLICABILITY	PAGE
23-15	May 7, 2024	FMD, GMD, ISD	1 of 5
SUBJECT: <b>CLOSEOUT OF WIOA PROGRAM ACTIVITIES</b>			

**I. PURPOSE**

The purpose of this directive is to establish a uniform procedure for the closeout of all Workforce Innovation and Opportunity Act (WIOA) program activities.

**II. GENERAL INFORMATION**

The WIOA closeout period, spanning 60 days after a grant code or Subgrant agreement's term end date or full fund utilization, is a crucial phase in the grant cycle. Within this timeframe, the San Joaquin County Employment and Economic Development Department (EEDD) initiates the submission of a comprehensive closeout package to the state.

During the closeout period, EEDD ensures that all necessary administrative actions and stipulated work related to the grant code or subgrant agreement have been satisfactorily completed by the subrecipient. This process allows for the liquidation of any remaining obligations and facilitates the preparation and transmission of final fiscal and program documents.

This PPD supersedes PPD D-37 Closeout – Grants and Contracts, dated July 1, 2017.

**References**

- [2 CFR 200.343-345](#)
- [WSD 16-05 WIOA Closeout Requirements](#)

**Definitions**

Contract – A legal instrument by which a subrecipient purchases property or services needed to carry out the project or program under a federal award.

Grant Code – A three- or four-digit code that identifies a particular allocation. The Central Office Workforce Services Division (COWSD) accounts for each allocation by grant code. Therefore, several grant codes exist within a subgrant agreement.

Accrued Expenditures – An obligation for a good or service that has been received within the report period but has not been paid.

Unliquidated Obligations – A formal contractual commitment for a good or service that has not been received and has not been paid for within the report period.

### III. POLICY

It is the policy of EEDD that this procedure be complied with, to insure the effective disposition of the grant funds.

This policy is based on EEDD interpretation of WIOA law and subsequent federal, state, and local laws, regulations, and policies and will be reviewed and updated based on any additional federal or state guidance.

### IV. PROCEDURE

Preparation for the closeout of a grant code or subgrant agreement should begin three months prior to its closeout period. Subrecipients must close out grant codes or subgrant agreements within 60 calendar days of the term end date or when the funding has been fully utilized, whichever comes first. Formula funds (including Rapid Response and Layoff Aversion) do not need to be closed out until 60 calendar days after the term end date. To accurately report expenses and make any necessary adjusting entries within the period of performance, EEDD will complete the steps below during the suggested timeframes.

Closeout Timelines:

#### Three months prior to closeout

- Update cash disbursement and expenditure reports in the CalJOBS system as necessary.
- Fully expend program income.

#### One month prior to closeout

- Identify all unliquidated obligations and work toward finalizing the cost, since no unliquidated obligations can be shown on a closeout report.
- Gather the necessary closeout documents as described in this directive.
- Inform staff that the grant code or subgrant agreement is closing and no staff time can be charged after it is closed out.

- Notify any subrecipients or contractors that all final expenditures or invoices must be submitted by a specific date, and that failure to do so will result in non-payment for goods or services rendered.

During the closeout period

- Do not allow costs of any kind against the agreement.
- Draw down cash to cover all expenses. All cash must be drawn to meet the expenditures incurred when a closeout package is submitted.
- Pay all accrued expenses prior to submitting the closeout package. Closeout packages will not be processed until all accrued expenditures are paid.
- Prepare and enter closeout expenditure reports into the CalJOBS system.
- Complete, sign and mail all necessary closeout forms to the following address:

Attn: WIOA Closeout Desk  
Financial Management Unit, MIC 69  
Central Office Workforce Services Division  
Employment Development Department  
P.O. Box 826880  
Sacramento, CA 94280-0001

- Complete and e-mail the End of Project Report to your Project Manager or Regional Advisor, if applicable.
- Return any unexpended cash to the state at the address below. All returned funds must be documented with the name of the subrecipient, Year of Appropriation (YOA), subgrant agreement number, funding stream, grant code, and any other identifying information to allow the funds to be returned to the appropriate account.

Attn: Cash Control Unit  
Fiscal Programs Division, MIC 70  
Employment Development Department  
P.O. Box 826217  
Sacramento, CA 94230-6217

As a special caution to subrecipients that will not have ongoing WIOA funding, please note that no WIOA expenditures can take place against the closing grant code or subgrant agreement after the term end date. Prepaying for any required records storage or audits is encouraged. All closeout work that takes place after the term end date must be funded by other sources.

Closeout Package:

A closeout package contains the forms required for a subrecipient to close out a grant code or subgrant agreement. The following matrix should be utilized to determine which forms to submit as part of the closeout package. These forms are included as attachments to this directive.

	WIOA Summary of Expenditures	Closeout Status of Cash	Subrecipient Release	Subrecipient's assignment of Refunds, etc.	Tax Cert.	Property inventory Cert.	End of Project Report
Subgrant Closeout	Yes	Yes	Yes	Yes	Yes	Yes/No*	Yes**
Grant Code ONLY Closeout	Yes	Yes	No	No	No	No	Yes**

\* Subrecipients are required to submit the Property Closeout Inventory Certification form only when the WIOA program ends or when otherwise notified by the state.

\*\* Complete the End of Project Report if the project has ended. This requirement is for all WIOA Governor's Discretionary and 25 Percent Additional Assistance projects.

For steps to filling out a closeout packet, refer to [WSD 16-05 page 5-8](#) and utilize the forms attached to this directive.

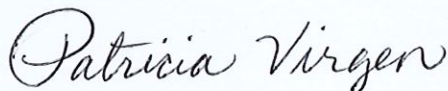
V. QUESTIONS REGARDING THIS DIRECTIVE

May be referred to the Executive Director of EEDD via Managers or designee.

VI. UPDATE RESPONSIBILITY

The Executive Director of EEDD and/or designee shall be responsible for updating this directive, as appropriate.

VII. APPROVED



PATRICIA VIRGEN  
EXECUTIVE DIRECTOR

PV:mm

Attachment 1: WIOA Summary of Expenditures

Attachment 2: Layoff Aversion & Rapid Response Summary of Expenditures Report & Instructions

Attachment 3: Youth Summary of Expenditures Report & Instructions

Attachment 4: Closeout Status of Cash

Attachment 5: Subrecipient Release  
Attachment 6: Assignment of Refunds  
Attachment 7: Tax Certification  
Attachment 8: Property Inventory Certification Form  
Attachment 9: End of Project Report

## WIOA Summary of Expenditures

Subrecipient Code:		Grant Type:		
Grant Code:		Report Type:		
Grant Term:		Report Period:		
<b>I. SUBGRANT INFORMATION</b>				
1. Year of Appropriation				
2. Report Revision Number				
3. Subgrant Number				
4. Subgrant Term				
5. Total Allotment		\$		
6. Closeout Report (Y/N)				
<b>II. TOTAL EXPENDITURES (Admin + Program)</b>		<b>\$</b>		
<b>III. ADMINISTRATIVE EXPENDITURES</b>				
1. Administrative Cash Expenditures		\$		
2. Administrative Accrued Expenditures		\$		
3. Total Administrative Expenditures		\$		
<b>IV. OTHER REPORTABLE ITEMS (ADMIN)</b>				
1. Non-Fed Support (Stand-in)		\$		
2. Unliquidated Obligations		\$		
3. Program Income Earned		\$		
4. Program Income Expended		\$		
<b>V. CUMULATIVE EXPENDITURES (PROGRAM)</b>		Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Core Self Services				\$
2. Core Registration Services				\$
3. Intensive Services				\$
4. Training Services				\$
a. Training Payments				\$
b. Other Training Services				\$
5. Career Services				\$
a. Basic				\$
b. Individualized				\$
6. Other				\$
7. Total Program Expenditures				\$
<b>VI. OTHER REPORTABLE ITEMS (PROGRAM)</b>				
1. Non-Fed Support (Stand-In)		\$		
2. Unliquidated Obligations		\$		
a. Unliquidated Obligations – Core and Intensive Services		\$		
b. Unliquidated Obligations – Training Services		\$		
c. Unliquidated Obligations – Other		\$		
3. Program Income Earned		\$		
4. Program Income Expended		\$		
<b>VII. MISCELLANEOUS ITEMS (Admin and/or Program)</b>		Cash Contributions	In-Kind Contributions	Total
1. Federal Mandated Match				\$
2. State Mandated Match				\$
3. Federal Leveraged Resources				\$
4. Non-Federal Leveraged Resources				\$

<b>VIII. TOTAL NDWG EXPENDITURES</b>			
1. Participant Wages	\$		
2. Participant Fringe Benefits	\$		
3. Core and Intensive Services	\$		
4. NDWG – funded Training	\$		
5. Career Services	\$		
a. Basic	\$		
b. Individualized	\$		
6. NDWG – funded Supportive Services	\$		
7. Needs Related Payments (NRP)	\$		
8. Program Management and Oversight	\$		
a. Administrative, excl NRP Processing	\$		
b. Other Income Expended	\$		
9. Other	\$		
<b>IX. COMMENTS</b>			
<b>X. CERTIFICATION</b>			
Name	Title	Phone Number	
Contact Name	Contact Title	Phone Number	Date Submitted
Signature		Date	

### Line Item Instructions

Use the following line item instructions to report expenditure information for WIOA Adult and Dislocated Worker formula funds, Governor’s Discretionary funds, 25 Percent Additional Assistance funds, National Dislocated Worker Grant (NDWG) and Special Grants. Section VIII of this report has been added to capture data specific to the NDWG funds based on Department of Labor reporting requirements.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant Number 4. Subgrant Term	The CalJOBS <sup>SM</sup> system will auto-fill these categories based on the entries made on the General Information screen.
5. Total Allotment	The CalJOBS <sup>SM</sup> system will auto-fill this category based on the allotment granted for each program fund stream.
6. Closeout Report Yes/No	Select "Yes" if filing a closeout report.  If you need to revise a line item that the “Yes” was previously selected on, you must select the “Yes” again for that same report period; make the revision, then re-file the closeout.

<b>SECTION II. TOTAL EXPENDITURES (Administrative and Program) This area will auto-fill based on the entries to Section III and V.</b>
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SECTION III. ADMINISTRATIVE EXPENDITURES	
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note – Cash expenditures do <u>not</u> necessarily equal amount of cash drawn. However, when filing a closeout, the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Support (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of “Stand-In Costs” refer to the “Definitions” section of the directive.



2. Unliquidated Obligations	Since a closeout is being filed the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.	
1. Core Self Services	Enter the total amount of core self-services expenditures.
2. Core Registration Services	Enter the total amount of core registration expenditures.
3. Intensive Services	Enter the total amount of intensive service expenditures.
4. Training Services	This line will auto-fill based on the information provided in lines 4a and 4b.
4a. Training Payments	Enter the total amount of Training Payments.
4b. Other Training Services	As defined by SB 734 per WSD12-3, line 4b should be reported as zero.
5. Career Services	This line will auto-fill based on the information provided in lines 5a and 5b.
5a. Basic	Enter total amount of basic careers services.
5b. Individualized	Enter the total amount of individualized services.
6. Other	Enter the total amount of other program expenditures that are not included in lines 1, 2, 3, 4a or 4b.
7. Total Program Expenditures	Enter the total cash expenditures in the block provided. The accrued expenditures should be a zero in the block provided. The total must agree with the total expenditures entered for lines 1 through 6 to continue. When filing a quarterly report, this line auto-fills based on the entries to lines 1 through 6.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Support (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section.
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
2a. Unliquidated Obligations-Core/Intensive Services	Since a closeout is being filed, the amount shown on this line must be zero.

2b. Unliquidated Obligations- Training Services	Since a closeout is being filed, the amount shown on this line must be zero.
2c. Unliquidated Obligations- Other	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION VII. MISCELLANEOUS ITEMS (Admin and/or Program)	
1. Federal Mandated Match	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.
2. State Mandated Match	This line is not to be used unless directed to do so by the state.
3. Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.
4. Non-Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.

SECTION VIII. TOTAL NDWG EXPENDITURES: Enter the amount of project operator expenditures for the selected grant code. <b>These expenditures must equal the total expenditures in Section II.</b>	
1. Participant Wages	Enter the total amount of expenditures for participant wages.
2. Participant Fringe Benefits	Enter the total amount of expenditures for participant fringe benefits.
3. Core and Intensive Services	Enter the combined total amount of core and intensive service expenditures.
4. NDWG – funded Training	Enter the total amount of training expenditures funded with NDWG funds.
5. Career Services	This line will auto-fill based on the information provided in lines 5a and 5b.
5a. Basic	Enter total amount of basic careers services which is made available to all job seekers and include services such as labor exchange services, labor market

	information, job listings, and information on partner programs.
5b. Individualized	Enter the total amount of individualized services identified in WIOA and described in these proposed regulations are to be provided by Local Areas as appropriate to help individuals to obtain or retain employment.
6. NDWG – funded Supportive Services	Enter the total amount of supportive service expenditures funded with NDWG.
7. Needs Related Payments (NRP)	Enter the total amount of needs-related payment expenditures.
8. Program Management and Oversight	This line will auto-fill based on the entries in line 8a and 8b.
8a. Administrative, excl NRP Processing	Enter the amount of administrative expenditures, excluding any processing costs, expended for any needs-related payments.
8b. Other Income Expended	Enter the amount of expenditures for any non-administrative costs related to the management and oversight of the program.
9. Other	Enter the amount of expenditures for any program costs, not related to participant wages, participant fringe benefits, core and intensive services, training, supportive services, or needs-related payments.

**SECTION IX. COMMENTS**

Enter any comments in this section.

**SECTION X. CERTIFICATION**

1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Name	Enter the name of the contact person to be reached if any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Phone Number	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

WIOA Summary of Expenditures

Subrecipient Code:		Grant Type:	
Grant Code:		Report Type:	
Grant Term:		Report Period:	
<b>I. SUBGRANT INFORMATION</b>			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant Number			
4. Subgrant Term			
5. Total Allotment		\$	
6. Closeout Report (Y/N)			
<b>II. TOTAL EXPENDITURES (Admin + Program)</b>		<b>\$</b>	
<b>III. ADMINISTRATIVE EXPENDITURES</b>			
1. Administrative Cash Expenditures		\$	
2. Administrative Accrued Expenditures		\$	
3. Total Administrative Expenditures		\$	
<b>IV. OTHER REPORTABLE ITEMS (ADMIN)</b>			
1. Non-Fed Support (Stand-in)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
<b>V. CUMULATIVE EXPENDITURES (PROGRAM)</b>			Total Expenditures
1. Program Cash Expenditures		\$	
2. Program Accrued Expenditures		\$	
3. Total 25% Rapid Response		\$	
<b>VI. OTHER REPORTABLE ITEMS (PROGRAM)</b>			
1. Non-Fed Support (Stand-In)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
<b>VII. MISCELLANEOUS ITEMS (Admin and/or Program)</b>		Cash Contributions	In-Kind Contributions
		Total	
1. Federal Mandated Match			\$
2. State Mandated Match			\$
3. Federal Leveraged Resources			\$
4. Non-Federal Leveraged Resources			\$
<b>VIII. COMMENTS</b>			
<b>IX. CERTIFICATION</b>			
Name		Title	
		Phone Number	
Contact Name		Contact Title	
		Phone Number	
		Date Submitted	
Signature		Date	

## Line Item Instructions

Use the following line item instructions to report closeout expenditure information for WIOA 25 Percent Layoff Aversion and Rapid Response funds (Grant Codes 292, 293, 540, and 541).

SECTION I. SUBGRANT INFORMATION	
<p>1. Year of Appropriation 2. Rev. No. 3. Subgrant Number 4. Subgrant Term</p>	<p>The CalJOBS<sup>SM</sup> system will auto-fill these categories based on the entries made on the General Information screen.</p>
<p>5. Total Allotment</p>	<p>The CalJOBS<sup>SM</sup> system will auto-fill this category based on the allotment granted for each program fund stream.</p>
<p>6. Closeout Report Yes/No</p>	<p>Select "Yes" on the drop down menu if filing a closeout report.</p> <p>If you need to revise a line item that the "Yes" was previously selected on, you must select the "Yes" again for that same report period; make the revision, then re-file the closeout.</p>

<p><b>SECTION II. TOTAL EXPENDITURES (Administrative and Program)</b> This area will auto-fill based on the entries to Section III and V.</p>
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SECTION III. ADMINISTRATIVE EXPENDITURES	
<p>1. Administrative Cash Expenditures</p>	<p>Enter the amount of administrative cash expenditures for the grant code. Note – Cash expenditures do <u>not</u> necessarily equal amount of cash drawn. However, when filing a closeout, the expenditures must equal the amount of cash drawn.</p>
<p>2. Administrative Accrued Expenditures</p>	<p>Since a closeout is being filed the amount shown on this line must be zero.</p>
<p>3. Total Administrative Expenditures</p>	<p>This line will auto-fill based on the entries to Section III, lines 1 and 2.</p>

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)	
<p>1. Non-Fed Supp (Stand-In)</p>	<p>Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to the Definitions section in the directive.</p>
<p>2. Unliquidated Obligations</p>	<p>Since a closeout is being filed the amount shown on this line must be zero.</p>

3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

**SECTION V. CUMULATIVE EXPENDITURES (PROGRAM)** Enter the amount of cumulative expenditures for the selected grant code.

1. Program Cash Expenditures	Enter the amount of program cash expenditures.
2. Program Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total 25% Rapid Response	This line will auto-fill based on entries to lines 1 and 2.

**SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)**

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of stand-in costs, refer to the "Definitions" section of the directive.
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at time of closeout.

**SECTION VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)**

1. Federal Mandated Match	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.
2. State Mandated Match	This line is not to be used unless directed to do so by the state.
3. Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.

4. Non-Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.
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<b>SECTION VIII. COMMENTS</b>
Enter any comments in this section.

<b>SECTION IX. CERTIFICATION</b>	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Name	Enter the name of the contact person to be reached if any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Phone Number	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

WIOA Summary of Expenditures

Subrecipient Code:		Grant Type:	
Grant Code:		Report Type:	
Grant Term:		Report Period:	
<b>I. SUBGRANT INFORMATION</b>			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant Number			
4. Subgrant Term			
5. Total Allotment		\$	
6. Closeout Report (Y/N)			
<b>II. TOTAL EXPENDITURES (Admin + Program)</b>		\$	
<b>III. ADMINISTRATIVE EXPENDITURES</b>			
1. Administrative Cash Expenditures		\$	
2. Administrative Accrued Expenditures		\$	
3. Total Administrative Expenditures		\$	
<b>IV. OTHER REPORTABLE ITEMS (ADMIN)</b>			
1. Non-Fed Support (Stand-in)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
<b>V. CUMULATIVE EXPENDITURES (PROGRAM)</b>		Cash Expenditures	Accrued Expenditures
1. Youth In-School			\$
2. Youth Out-of-School			\$
3. TOTAL PROGRAM EXPENDITURES		\$	\$
3a. Youth Summer Employment Opportunities			\$
3b. WIOA Paid and Unpaid Work Experience			\$
<b>VI. OTHER REPORTABLE ITEMS (PROGRAM)</b>			
1. Non-Fed Support (Stand-In)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
<b>VII. MISCELLANEOUS ITEMS (Admin and/or Program)</b>		Cash Contributions	In-Kind Contributions
1. Federal Mandated Match			\$
2. State Mandated Match			\$
3. Federal Leveraged Resources			\$
4. Non-Federal Leveraged Resources			\$
<b>VIII. COMMENTS</b>			
<b>IX. CERTIFICATION</b>			
Name	Title	Phone Number	
Contact Name	Contact Title	Phone Number	Date Submitted
Signature		Date	



## Line Item Instructions

Use the following line item instructions to report closeout expenditure information for WIOA Youth formula funds only (Grant Code 301).

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant Number 4. Subgrant Term	The CalJOBS <sup>SM</sup> system will auto-fill these categories based on the entries made on the General Information screen.
5. Total Allotment	The CalJOBS <sup>SM</sup> system will auto-fill this category based on the allotment granted for each program fund stream.
6. Closeout Report Yes/No	Select "Yes" if filing a closeout report.  If you need to revise a line item that the "Yes" was previously selected on, you must select the "Yes" again for that same report period; make the revision, then re-file the closeout.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) This section auto-fills based on the entries to Section III and V.
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SECTION III. ADMINISTRATIVE EXPENDITURES	
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code.  Note – Cash expenditures do <u>not</u> necessarily equal amount of cash drawn. However, when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs," refer to the "Definitions" section of the directive.
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.

3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. The amount must be equal to the program income earned at time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.	
1. Youth In-School	Enter the total expenditure amount that was provided for in-school youth activities.
2. Youth Out-of-School	Enter the total expenditure amount that was provided for out-of-school youth activities.  Note – At least 75 percent of youth formula funding must be spent on out-of-school activities.
3. Total Program Expenditures	Enter the total expenditures in the block provided. This amount must agree with the total expenditures entered in lines 1 and 2 in order to continue.
3a. Youth Summer Employment Opportunities	Enter the total amount of expenditures for Summer Employment Opportunities contained within the In-School and Out-of-School total expenditures.
3b. WIOA Paid and Unpaid Work Experience	Enter the total amount of expenditures for Work Experience, which may include summer employment opportunities, pre-apprenticeship programs, internships/job shadowing, and on-the-job training opportunities contained within the In-School and Out-of-School total expenditures.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of “Stand-In Costs”, refer to “Definitions” section in this directive.
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to program income earned at time of closeout.

SECTION VII. MISCELLANEOUS ITEMS (ADMIN AND/OR PROGRAM)	
1. Federal Mandated Match	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.

2. State Mandated Match	This line is not to be used unless directed to do so by the state.
3. Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.
4. Non-Federal Leveraged Resources	In the appropriate columns, enter the amount of Cash Contributions and In-kind Contributions. The total column will be auto-filled.

<b>SECTION VIII. COMMENTS</b>	
Enter any comments in this section.	

<b>SECTION IX. CERTIFICATION</b>	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required only on closeout reports.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Name	Enter the name of the contact person to be reached if any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Phone Number	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

**WORKFORCE INNOVATION AND OPPORTUNITY ACT  
CLOSEOUT STATUS OF CASH**

(Use for all closeouts)

Subrecipient Name and Address

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

Subrecipient Code \_\_\_\_\_

Subgrant Number \_\_\_\_\_

Grant Code \_\_\_\_\_

Project Term \_\_\_\_\_ to \_\_\_\_\_

Total allocation for this grant code: \_\_\_\_\_

- 1. How much cash has been drawn down under this grant code? \_\_\_\_\_
- 2. Total expenditures reported in Section II of the WIOA Summary of Expenditures Report \_\_\_\_\_
- 3. Unexpended balance to be deobligated? \_\_\_\_\_

Subrecipient's Authorized Representative

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

**WORKFORCE INNOVATION AND OPPORTUNITY ACT  
SUBRECIPIENT RELEASE**

(Use only for a full subgrant closeout)

Pursuant to the terms of Subgrant Number \_\_\_\_\_  
with a total allocation amount of \$ \_\_\_\_\_ (dollars/cents),  
a total expenditure amount of \$ \_\_\_\_\_ (dollars/cents),  
and a total cash paid (drawn) amount of \$ \_\_\_\_\_ (dollars/cents),

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

(Subrecipient's Name and Address)

hereafter called the subrecipient or to its assignees, if any, the subrecipient upon payment of the said sum by the State of California, Employment Development Department, hereafter called the state, does remit, release, and discharge the state, its officers, agents, and employees, of and from all liabilities, obligations, claims and demand whatsoever under or rising from the said subgrant.

IN WITNESS WHEREOF, this release has been executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Subrecipient's Authorized Representative

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

**WORKFORCE INNOVATION AND OPPORTUNITY ACT  
SUBRECIPIENT'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS**

(Use only for a full subgrant closeout)

Subrecipient Name \_\_\_\_\_

Subgrant Number \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, & Zip \_\_\_\_\_

Pursuant to the terms of Subgrant Number \_\_\_\_\_, and for the total allocation of (Dollars/Cents) and in consideration of the reimbursement costs and payment of fee, as provided in the said agreement and any assignment thereunder the (Subrecipient's Name) (hereafter called the subrecipient) does hereby do the following:

Assign, transfer, set over and release to the Central Office Workforce Services Division, Employment Development Department, the State of California (hereafter called COWSD), all right, title and interest thereon, arising out of the performance of said subgrant together with all the rights of action accrued or hereafter accrue thereunder.

Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits, or other amounts (including any interest thereon), due or which may become due, and forward to COWSD (checks made payable to the Employment Development Department), for all proceeds so collected. The reasonable costs of any such action to effect the collection shall constitute allowable costs when approved by the Chief of COWSD, as stated in the said subgrant and may be applied to reduce any amounts otherwise payable to the COWSD under the terms thereof.

Agree to cooperate fully with COWSD as to any claims or suit in connection with such refunds, rebates, credits, or other amounts due (including any interest thereon); to execute any protest, pleading, application, power of attorney, or other papers in connection therewith; and to permit COWSD to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

IN WITNESS WHEREOF, this assignment has been executed on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Subrecipient's Authorized Representative

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

**WORKFORCE INNOVATION AND OPPORTUNITY ACT**  
**CLOSEOUT TAX CERTIFICATION**  
(Use only for a full subgrant closeout)

Subrecipient's Name \_\_\_\_\_

Employer ID Number \_\_\_\_\_

In the performance of Subgrant Number \_\_\_\_\_,  
I certify that I have complied with the requirements of the law, and the Central Office Workforce Services Division, Employment Development Department, 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 who are not now my employees. For present employees, formerly under the award, W-2 forms will be required as per the California Employers Guide. Information on W-2 form reporting requirements is contained in Internal Revenue Service publication, "Employer's Tax Guide," (Publication 15, Circular E).

IN WITNESS WHEREOF, this certification has been executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Subrecipient's Authorized Representative

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

**WORKFORCE INNOVATION AND OPPORTUNITY ACT****Property Closeout Inventory Certification Form**

(Use this form when no longer funded with WIOA programs)

Subrecipient \_\_\_\_\_

 I certify that: all equipment (per unit) all supplies (aggregate)

currently in use has a fair market value of less than \$5,000. We intend to retain, sell or dispose of these items at our discretion. Nothing will be reported to the state.

 I certify that: equipment (per unit) all supplies (aggregate)

with a fair market value of greater than \$5,000 will be used as long as needed on any federally sponsored program. Preference will be given to programs funded by the Employment Training Administration. A completed inventory form is attached.

 **This GOVERNMENTAL AGENCY states:** equipment (per unit) all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the state the fair market value within 30 days. A completed inventory form is attached.

 **This GOVERNMENTAL AGENCY states:** equipment (per unit) all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will then forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

 **This NON-LOCAL AREA states:** equipment (per unit) all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the state the fair market value within 30 days. A completed inventory form is attached.

 **This NON-LOCAL AREA states:** equipment (per unit) all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will reimburse the state the balance of funds or will request disposition instructions from the state. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

Subrecipient's Authorized Representative

Date



**Property Closeout Inventory Certification Form**  
 (Use this form when no longer funded with WIOA programs)

Subrecipient Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_  
 Date: \_\_\_\_\_ Phone Number: \_\_\_\_\_

We certify that the information provided is correct and accurate. \_\_\_\_\_

Property Information		Acquisition Information		Final Disposition Information		
Description	ID Number	Date Acquired	Cost Basis	Condition	Fair Market Value	Federal program transferred to (if applicable)

Printed Name	_____
Signature	_____

**WORKFORCE INNOVATION AND OPPORTUNITY ACT  
CLOSEOUT INVENTORY**

(Instructions for Completing WIOA Closeout Inventory)

<b>1. Description</b>	Provide a brief description of the equipment, e.g. Dell Computer Optiplex GX1. Dell Trinitron monitor.
<b>2. ID Number</b>	Enter the identification number used to track the equipment for inventory control; e.g., manufacturer's serial number, model number, Federal stock number, national stock number, WIOA Tag number, or other identification number.
<b>3. Date Acquired</b>	Enter the date the equipment was acquired (or date received), if the equipment was furnished by the federal government.
<b>4. Cost Basis</b>	Enter the per unit cost of equipment or the aggregate cost of supplies at the time of procurement.
<b>5. Condition</b>	Enter the condition of the equipment or supplies (good, fair, poor, not working, etc.) at the time of disposal.
<b>6. Fair Market Value</b>	Enter the fair market value of each inventory listing. Use the instructions provided to determine the best way to compute the fair market value.
<b>7. Federal program transferred to</b>	Provide the name of another federal program the inventory will be transferred to (if applicable).

**WORKFORCE INNOVATION AND OPPORTUNITY ACT  
END OF PROJECT REPORT**

**Instructions:** Submit the End of Project Report within 60 days of the project end date. E-mail the completed report to your assigned Project Manager or Regional Advisor. Address questions regarding the completion of the report to your Project Manager or Regional Advisor.

Subrecipient Name		Date	
Contact Person		Phone	
Subgrant #		Grant Code	
Project Name			

1. Complete the table below. In columns one and two, list the project's required performance measures and goals, as indicated in the Solicitation for Proposal. In column three, list the planned total number of participants to be enrolled in the project, and the planned number of participants to achieve each performance measure. In column four, enter the planned performance goal for each performance measure. Note – the percentages in column four should be greater than or equal to those in column two. In column five, list the actual number of participants to achieve each performance measure, as reported in CalJOBS<sup>SM</sup>. In column six, calculate the actual performance achieved for each performance measure as a percentage of the planned goal (e.g., divide the actual number of participants to achieve each performance measure by the number of participants that were planned to achieve each performance measure).

State Required Project Performance Measures & Goals		Subrecipient's Project Plan Goals		Subrecipient's CalJOBS <sup>SM</sup> Reported Performance	
		Total # of participants			
Performance Measures	Performance Goals	Planned # of Participants (A)	Planned Performance Goal	Actual # of Participants (B)	Actual % achieved of Planned Goal (B/A)
	%		%		%
	%		%		%
	%		%		%
	%		%		%

2. List any other project objectives and provide the outcomes achieved. Note – You can also add other outcomes resulting from your project.

Other Project Objectives	Outcomes Achieved
1.	
2.	
3.	
4.	

3. What were your project's greatest achievements?

4. Please share at least two of your best practices.

5. What role did your partners play and how was their role beneficial to the project?

6. What project implementation and operational challenges did you encounter and what steps did you take to overcome them?

7. Did you make any changes to the original project design after the initial subgrant was established? If yes, what changes did you make and why.

8. What other resources and/or technical assistance would have been helpful?

9. What did you learn from this experience and how will it change the way you do business?

10. Will this project be continued in the future (with or without WIOA funds)?

11. Additional comments: