

# FFY 2014 Closeout Process

## Welcome

- Technical Support: 916-928-8504
- Mute: \*6



# Federal Fiscal Year (FFY) 14 Closeout Process

CA Department of Public Health  
WIC Program



# Agenda

- Resources
- Deadlines
- Closeout Documents
  1. List of Unliquidated Obligations (ULO)
  2. Expenditure Worksheet
  3. NSA Operating Expense Worksheet
  4. Time Sheet Summary
  5. Report of Actual Expenditures (RAE)
- RAE Designees
- What and Where to Submit
- Contacts



# Resources

- Contract Management Binder (CMB): Chapter 13 *Report of Actual Expenditures*, LINK: [CMB – Chapter 13](#)
- Closeout questions:
  1. Local Agency Contract Manager
  2. George Otiono, Fiscal Advisor  
(916) 928-8817 or [george.otiono@cdph.ca.gov](mailto:george.otiono@cdph.ca.gov)

# Closeout Process Deadlines

## September 30<sup>th</sup>, 2014

- Signed purchase orders and all procurements approved

## November 14<sup>th</sup>, 2014

- Report of Actual Expenditures (RAE)
- Time Sheet Summary
- List of Unliquidated Obligations (ULO)
- Final invoice
- Designee Authorization Letter (if applicable)

## December 15<sup>th</sup>, 2014

- Final revised RAE indicating all ULOs have been liquidated
- Revised final invoice matching the revised RAE



# Closeout Process

Step 1: Complete final invoice

Step 2 (Closeout Documents):

1. List of Unliquidated Obligations (ULO)
2. Expenditure Worksheet
3. NSA Operating Expense Worksheet
4. Time Sheet Summary
5. Report of Actual Expenditures (RAE)

# Document #1

## LIST OF UNLIQUIDATED OBLIGATIONS

**Local Agency Name:** ABC Agency

**Contract Number.:** 05-12435

An Unliquidated Obligation (ULO) is a commitment to purchase tangible goods and/or services that *have not yet been paid*. Local Agencies *must have on file*, an invoice and/or purchase order that has been *signed and dated* on or before *September 30th*, to *at a later date*. ***The ULO section on the Final Worksheet must total zero (\$0) dollars.***

VENDOR NAME	ITEM (S)	DOCUMENT NUMBER (Contract No, PO No, etc.)	ULO Amount
			\$ -
			\$ -
		<b>TOTAL</b>	\$ -

# ...Completed

## LIST OF UNLIQUIDATED OBLIGATIONS

**Local Agency Name:** ABC Agency

**Contract Number.:** 05-12435

An Unliquidated Obligation (ULO) is a commitment to purchase tangible goods and/or services that have not yet been paid. Local Agencies must have on file, an invoice and/or purchase order that has been signed and dated on or before September 30th, to ***at a later date. The ULO section on the Final Worksheet must total zero (\$0) dollars.***

VENDOR NAME	ITEM (S)	DOCUMENT NUMBER (Contract No, PO No, etc.)	ULO Amount
Papa's Locksmith	Repair Lock	33494	\$ 17.00
Home Depot	Office Supplies	33870	\$ 13.00
NW Publications	Calendars	33886	\$ 11.00
			\$ -
			\$ -
		<b>TOTAL</b>	<b>\$ 41.00</b>

# Document #2

## NEW! EXPENDITURE WORKSHEET

Local Agency Name: ABC Agency Contract Number: 05-12435

Step One	Section A	Section B			Section C	Section D	Section E
	Total Expenditure	Non NSA Grants			(A-B)	Section D	(C+D)
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs
<b>PERSONNEL</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Two	Section F	Section G			Section H	Section I	Section J
	Amount Invoiced	Non NSA Grants			Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
<b>DIRECT OPERATING</b>							
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Three	Section K	Section L			Section M	Section N	Section O
	Amount Invoiced	Non NSA Grants			Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
<b>INDIRECT OPERATING</b>							
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

GRAND TOTALS	Section P	Section Q			Section R	Section S	Section T
	Total Invoiced	Total Non NSA Grants			Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
	Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
<b>GRAND TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Final Invoice

INVOICE  
Budget Period 10/01/13 - 09/30/14

Page 1

Local Agency Use Only:

Contractor's Name: **ABC AGENCY**  
Contractor's Address: 1234 Happy Lane  
Disney, CA 98765

Invoice Date: **October 15, 2014**  
Invoice Number: **#04**  
Contract Number: **05-12435**  
Vendor Number: **0000000000-00**  
Billing Period: **July - Sept 2014**

Date Invoice Generated by State:  
October 15, 2014

Budget Line Items	Maximum Payable Amount	Authorized Funding	Unauthorized Funding	Year to Date Previously Invoiced	Amount Requested Non-Restricted	Amounts Requested Restricted *	Total Amount Requested	Year to Date Invoiced	Authorized Balance Remaining	Remaining Maximum Payable Amount
1. PERSONNEL	\$ 900,000									
a) Salaries & Wages	\$ 650,000			\$ 429,000.00	\$ 135,000.00	\$ 5,750.00	\$ 140,750.00	\$ 569,750.00		\$ 80,250.00
b) Fringe Benefits	\$ 250,000			\$ 158,000.00	\$ 55,000.00	\$ 2,250.00	\$ 57,250.00	\$ 215,250.00		\$ 34,750.00
2. OPERATING EXPENSES	\$ 150,000			\$ 83,500.00	\$ 20,000.00	\$ 2,000.00	\$ 22,000.00	\$ 105,500.00		\$ 44,500.00
3. CAPITAL EXPENDITURES	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
4. OTHER COSTS (Subcontractors)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5. INDIRECT COSTS (Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)	\$ 125,000			\$ 81,006.00	\$ 26,220.00	\$ 1,104.00	\$ 27,324.00	\$ 108,330.00		\$ 16,670.00
<b>TOTALS</b>	<b>\$ 1,175,000</b>	<b>\$ 1,051,500.00</b>	<b>\$ 123,500</b>	<b>\$ 751,506.00</b>	<b>\$ 236,220.00</b>	<b>\$ 11,104.00</b>	<b>\$ 247,324.00</b>	<b>\$ 998,830.00</b>	<b>\$ 52,670.00</b>	<b>\$ 176,170.00</b>

<sup>1</sup>Less: Withhold - Recovery \_\_\_\_\_  
Less: Advance/Prospective \_\_\_\_\_  
Release of Withhold \_\_\_\_\_  
**Amount to be Paid \$ 247,324.00**

<sup>1</sup>Reason for Withhold/Recovery:



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## EXPENDITURE WORKSHEET

Local Agency Name: ABC Agency Contract Number: 05-12435

Step One	Section A	Section B			Section C	Section D	Section E
	Total Expenditure	Non NSA Grants					
PERSONNEL	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs
Salaries & Wages	\$ 569,750.00	\$ -	\$ 24,000.00	\$ 750.00	\$ 545,000.00	\$ -	\$ 545,000.00
Fringe Benefits	\$ 215,250.00	\$ -	\$ 10,000.00	\$ 250.00	\$ 205,000.00	\$ -	\$ 205,000.00
<b>TOTAL</b>	<b>\$ 785,000.00</b>	<b>\$ -</b>	<b>\$ 34,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ -</b>	<b>\$ 750,000.00</b>

Step Two	Section F	Section G			Section H	Section I	Section J
	Amount Invoiced	Non NSA Grants					
DIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
Operating Expenses	\$ 105,500.00	\$ -	\$ 8,500.00	\$ -	\$ 97,000.00	\$ -	\$ 97,000.00
Capital Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs (Subcontracts)		\$ -	\$ 200.00	\$ -	\$ (200.00)	\$ -	\$ (200.00)
<b>TOTAL</b>	<b>\$ 105,500.00</b>	<b>\$ -</b>	<b>\$ 8,700.00</b>	<b>\$ -</b>	<b>\$ 96,800.00</b>	<b>\$ -</b>	<b>\$ 96,800.00</b>

Step Three	Section K	Section L			Section M	Section N	Section O
	Amount Invoiced	Non NSA Grants					
INDIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
<b>TOTAL</b>	<b>\$ 108,330.00</b>	<b>\$ -</b>	<b>\$ 4,692.00</b>	<b>\$ 138.00</b>	<b>\$ 103,500.00</b>	<b>\$ -</b>	<b>\$ 103,500.00</b>

GRAND TOTALS	Section P	Section Q			Section R	Section S	Section T
	Total Invoiced	Total Non NSA Grants					
	Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
<b>GRAND TOTALS</b>	<b>\$ 998,830.00</b>	<b>\$ -</b>	<b>\$ 47,392.00</b>	<b>\$ 1,138.00</b>	<b>\$ 950,300.00</b>	<b>\$ -</b>	<b>\$ 950,300.00</b>

Local Agency Completes Formula Driven 11

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## EXPENDITURE WORKSHEET

Local Agency Name: ABC Agency Contract Number: 05-12435

Step One	Section A	Section B			Section C	Section D	Section E
	Total Expenditure	Non NSA Grants			(A-B)		(C+D)
PERSONNEL	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Two	Section F	Section G			Section H	Section I	Section J
	Amount Invoiced	Non NSA Grants			Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
DIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Three	Section K	Section L			Section M	Section N	Section O
	Amount Invoiced	Non NSA Grants			Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
INDIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

GRAND TOTALS	Section P	Section Q			Section R	Section S	Section T
	Total Invoiced	Total Non NSA Grants			Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
GRAND TOTALS	Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Final Invoice

SPECIAL PROJECT NAME: <b>Breast Feeding Peer Counseling (PCA 53313) WP 13</b>					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL					\$ 2,000.00
<i>a) Salaries &amp; Wages</i>		\$ 19,000.00	\$ 5,000.00	\$ 24,000.00	\$ -
<i>b) Fringe Benefits</i>		\$ 8,000.00	\$ 2,000.00	\$ 10,000.00	\$ -
2. OPERATING EXPENSES		\$ 6,500.00	\$ 2,000.00	\$ 8,500.00	\$ 500.00
3. CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -
4. OTHER COSTS (Subcontractors)		\$ -	\$ -	\$ -	\$ -
5. INDIRECT COSTS (Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)		\$ 3,726.00	\$ 966.00	\$ 4,692.00	\$ 308.00
<b>TOTALS</b>	<b>\$ 50,000.00</b>	<b>\$ 37,226.00</b>	<b>\$ 9,966.00</b>	<b>\$ 47,192.00</b>	<b>\$ 2,808.00</b>

SPECIAL PROJECT NAME: <b>Farmers' Market Nutrition Program Local Agency Assistance (53300)</b>					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL					
<i>a) Salaries &amp; Wages</i>		\$ -	\$ 750.00	\$ 750.00	
<i>b) Fringe Benefits</i>		\$ -	\$ 250.00	\$ 250.00	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS (Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS (Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)		\$ -	\$ 138.00	\$ 138.00	
<b>TOTALS</b>	<b>\$ 5,250.00</b>	<b>\$ -</b>	<b>\$ 1,138.00</b>	<b>\$ 1,138.00</b>	<b>\$ 4,112.00</b>

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## EXPENDITURE WORKSHEET

<b>Local Agency Name:</b> ABC Agency	<b>Contract Number:</b> 05-12435
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Step One	Section A	Section B			Section C	Section D	Section E
	Total Expenditure	Non NSA Grants			(A-B)		(C+D)
PERSONNEL	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (UOs)	Total NSA Personnel & UOs
Salaries & Wages	\$ -	\$ -	\$ 24,000.00	\$ 750.00	= \$ (24,750.00)	+ \$ -	= \$ (24,750.00)
Fringe Benefits	\$ -	\$ -	\$ 10,000.00	\$ 250.00	= \$ (10,250.00)	+ \$ -	= \$ (10,250.00)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000.00</b>	<b>\$ 1,000.00</b>	<b>= \$ (35,000.00)</b>	<b>+ \$ -</b>	<b>= \$ (35,000.00)</b>

Step Two	Section F	Section G			Section H	Section I	Section J
	Amount Invoiced	Non NSA Grants					Total NSA Direct Operating & UOs
DIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (UOs)	Total NSA Direct Operating & UOs
Operating Expenses	\$ -	\$ -	\$ 8,500.00	\$ -	= \$ (8,500.00)	+ \$ -	= \$ (8,500.00)
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	= \$ -	+ \$ -	= \$ -
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	= \$ -	+ \$ -	= \$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,500.00</b>	<b>\$ -</b>	<b>= \$ (8,500.00)</b>	<b>+ \$ -</b>	<b>= \$ (8,500.00)</b>

Step Three	Section K	Section L			Section M	Section N	Section O
	Amount Invoiced	Non NSA Grants					Total Indirect & UOs
INDIRECT OPERATING	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (UOs)	Total Indirect & UOs
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,692.00</b>	<b>\$ 138.00</b>	<b>= \$ (4,830.00)</b>	<b>+ \$ -</b>	<b>= \$ (4,830.00)</b>

GRAND TOTALS	Section P	Section Q			Section R	Section S	Section T
	Total Invoiced	Total Non NSA Grants			Total NSA Invoiced	Total Unliquidated Obligations (UOs)	Total NSA & UOs
	Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (UOs)	Total NSA & UOs
<b>GRAND TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,192.00</b>	<b>\$ 1,138.00</b>	<b>= \$ (48,330.00)</b>	<b>+ \$ -</b>	<b>= \$ (48,330.00)</b>

Local Agency Completes	
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# ...Completed

## EXPENDITURE WORKSHEET

<b>Local Agency Name:</b>	ABC Agency		<b>Contract Number:</b>	05-12435
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Step One	Section A Total Expenditure	Section B Non NSA Grants			Section C (A-B)	Section D	Section E (C+D)
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (UOs)	Total NSA Personnel & UOs
<b>PERSONNEL</b>							
Salaries & Wages	\$ 569,750.00	-	\$ 24,000.00	\$ 750.00	= \$ 545,000.00	+	= \$ 545,000.00
Fringe Benefits	\$ 215,250.00	-	\$ 10,000.00	\$ 250.00	= \$ 205,000.00	+	= \$ 205,000.00
<b>TOTAL</b>	<b>\$ 785,000.00</b>	<b>-</b>	<b>\$ 34,000.00</b>	<b>\$ 1,000.00</b>	<b>= \$ 750,000.00</b>	<b>+</b>	<b>= \$ 750,000.00</b>

Step Two	Section F	Section G Non NSA Grants			Section H	Section I	Section J
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (UOs)	Total NSA Direct Operating & UOs
<b>DIRECT OPERATING</b>							
Operating Expenses	\$ 105,500.00	-	\$ 8,500.00	-	= \$ 97,000.00	+	= \$ 97,000.00
Capital Expenditures		-	-	-	= \$ -	+	= \$ -
Other Costs (Subcontracts)		-	-	-	= \$ -	+	= \$ -
<b>TOTAL</b>	<b>\$ 105,500.00</b>	<b>-</b>	<b>\$ 8,500.00</b>	<b>\$ -</b>	<b>= \$ 97,000.00</b>	<b>+</b>	<b>= \$ 97,000.00</b>

Step Three	Section K	Section L Non NSA Grants			Section M	Section N	Section O
	Amount Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (UOs)	Total Indirect & UOs
<b>INDIRECT OPERATING</b>							
<b>TOTAL</b>	<b>\$ 108,330.00</b>	<b>-</b>	<b>\$ 4,692.00</b>	<b>\$ 138.00</b>	<b>= \$ 103,500.00</b>	<b>+</b>	<b>= \$ 103,500.00</b>

	Section P	Section Q Total Non NSA Grants			Section R	Section S	Section T
	Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (UOs)	Total NSA & UOs
<b>GRAND TOTALS</b>	<b>\$ 998,830.00</b>	<b>-</b>	<b>\$ 47,192.00</b>	<b>\$ 1,138.00</b>	<b>= \$ 950,500.00</b>	<b>+</b>	<b>= \$ 950,500.00</b>

**Chat Comments?  
QUESTIONS?  
\*6 to Unmute**





# Master Summary

Local Agency Name: <b>ABC AGENCY</b>				Contract Number: <b>05-12345</b>			
<b>DIRECT OPERATING</b>		<b>Non NSA Grants</b>					
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)				Total NSA Direct Operating Invoiced	
	Operating Expenses	\$ 105,500.00	\$ 8,500.00	\$ -	\$ -	\$ 97,000.00	
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 105,500.00</b>	<b>\$ 8,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,000.00</b>		
<b>Total Operating Expenses</b>		<b>Direct Operating Expenses by Function Category</b>					
<b>Operating Expenses</b>	\$ 97,000.00	<b>Nutrition Education</b>	<b>Breastfeeding Promotion &amp; Support</b>	<b>Client Services</b>	<b>General Administration</b>	<b>Checks/Balance (should be zero)</b>	
Equipment/Furniture (< \$5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Postage	\$ 2,100.00	\$ 300.00	\$ 325.00	\$ 300.00	\$ 1,175.00	\$0.00	
Printing/Duplicating	\$ 2,175.00	\$ 675.00	\$ 650.00	\$ 325.00	\$ 525.00	\$0.00	
Space/Rent	\$ 65,950.00	\$ 9,100.00	\$ 9,600.00	\$ 9,250.00	\$ 38,000.00	\$0.00	
Supplies	\$ 4,900.00	\$ 850.00	\$ 750.00	\$ 400.00	\$ 2,900.00	\$0.00	
Training	\$ 4,950.00	\$ 1,650.00	\$ 1,450.00	\$ 1,550.00	\$ 300.00	\$0.00	
Travel/Per Diem	\$ 6,925.00	\$ 1,750.00	\$ 1,000.00	\$ 2,750.00	\$ 1,425.00	\$0.00	
Utilities	\$ 10,000.00	\$ 1,350.00	\$ 1,350.00	\$ 1,300.00	\$ 6,000.00	\$0.00	
<b>Total Operating Expenses</b>	<b>\$ 97,000.00</b>	<b>\$ 15,675.00</b>	<b>\$ 15,125.00</b>	<b>\$ 15,875.00</b>	<b>\$ 50,325.00</b>	<b>\$0.00</b>	
<b>Capitol Expenditures (\$5,000 &gt;)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
<b>Other Costs</b>	\$ -	<b>Nutrition Education</b>	<b>Breastfeeding Promotion &amp; Support</b>	<b>Client Services</b>	<b>General Administration</b>	<b>Checks/Balance (should be zero)</b>	
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
<b>Total Other Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>	
<b>GRAND TOTALS</b>	<b>\$ 97,000.00</b>	<b>\$ 15,675.00</b>	<b>\$ 15,125.00</b>	<b>\$ 15,875.00</b>	<b>\$ 50,325.00</b>	<b>\$0.00</b>	



# Document #4

## Agency Time Sheet Summary

<b>ABC Agency</b> Local Agency Name							(2) <b>2013/2014</b> Fiscal Year
	<b>NON-NSA Grants</b>		<b>NSA COST OBJECTIVES</b>				
(3) Employee Name	<b>BFPC</b>	<b>FMNP</b>	(4) <b>Nutrition Education</b>	(5) <b>Breastfeeding Support</b>	(6) <b>Client Services</b>	(7) <b>Administrative Services</b>	(8) <b>Subtotal NSA</b>
							0.00
							0.00
							0.00
							0.00
							0.00
<b>Total Hours</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>Percentage</b>			<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	
			(10)	(11)	(12)	(13)	
Prepared by							
	Local Agency Completes						
	Formula Driven						

# ...Completed

## Agency Time Sheet Summary

<b>ABC Agency</b> Local Agency Name					(2) <b>2013/2014</b> Fiscal Year		
	<b>NON-NSA Grants</b>		<b>NSA COST OBJECTIVES</b>				
(3) Employee Name	<b>BFPC</b>	<b>FMNP</b>	(4) <b>Nutrition Education</b>	(5) <b>Breastfeeding Support</b>	(6) <b>Client Services</b>	(7) <b>Administrative Services</b>	(8) <b>Subtotal NSA</b>
Aaron Smith			4	4	4	28	40.00
Emily Wilson			4	4	4	28	40.00
							0.00
							0.00
							0.00
<b>Total Hours</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>56.00</b>	<b>80.00</b>
<b>Percentage</b>			<b>10.00%</b>	<b>10.00%</b>	<b>10.00%</b>	<b>70.00%</b>	
			(10)	(11)	(12)	(13)	
Prepared by							
	Local Agency Completes						
	Formula Driven						

**Chat Comments?  
QUESTIONS?  
\*6 to Unmute**



# Document #5

## REPORT OF ACTUAL EXPENDITURES (RAE)

Section A			Section B				
1	LOCAL AGENCY NAME:	0	CHECK APPLICABLE				
2	CONTRACT NUMBER:	0	LIST OF UNLIQUIDATED OBLIGATIONS ATTACHED				
3	DATE SUBMITTED:		ALL OBLIGATIONS LIQUIDATED				
4	DATE REVISED:		X	FINAL			
			Section C				
			REPORTING CATEGORIES PERCENTAGES				
5			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	NSA EXPENSE CATEGORIES	Section D NSA EXPENSE TOTAL	NUTRITION EDUCATION	BREASTFEEDING PROMOTION & SUPPORT	CLIENT SERVICES	GENERAL ADMINISTRATION	Section E GRAND TOTALS
6	TOTAL PERSONNEL	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	TOTAL INDIRECT OPERATING	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	TOTAL DIRECT OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	TOTAL ANNUAL EXPENDITURES	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Section F							
I certify that this report contains only actual expenditures for allowable WIC programs costs for the budget period and performed in accordance with WIC contract provisions.							
10	Agency Director (required):	SIGNATURE (in blue ink)				DATE	
11	Type Name & Title:						
12	Primary WIC Program Contact:	SIGNATURE (in blue ink)				DATE	
13	Type Name & Title:						

	Local Agency Completes
	Formula Driven

# ...Completed

## REPORT OF ACTUAL EXPENDITURES

Section A		Section B				
1	<b>LOCAL AGENCY NAME:</b> ABC AGENCY	<b>CHECK APPLICABLE</b>				
2	<b>CONTRACT NUMBER:</b> 05-12435	LIST OF UNLIQUIDATED OBLIGATIONS ATTACHED				
3	<b>DATE SUBMITTED:</b> 11/5/2014	ALL OBLIGATIONS LIQUIDATED				
4	<b>DATE REVISED:</b>	X	FINAL			
		Section C				
		REPORTING CATEGORIES PERCENTAGES				
		10.00%	10.00%	10.00%	70.00%	100.00%
NSA EXPENSE CATEGORIES	Section D NSA EXPENSE TOTAL	NUTRITION EDUCATION	BREASTFEEDING PROMOTION & SUPPORT	CLIENT SERVICES	GENERAL ADMINISTRATION	Section E GRAND TOTALS
5						
6	TOTAL PERSONNEL	\$ 750,000.00	\$ 75,000.00	\$ 75,000.00	\$ 525,000.00	\$ 750,000.00
7	TOTAL INDIRECT OPERATING	\$ 103,500.00	\$ 10,350.00	\$ 10,350.00	\$ 72,450.00	\$ 103,500.00
8	TOTAL DIRECT OPERATING	\$ 97,041.00	\$ 15,675.00	\$ 15,125.00	\$ 50,325.00	\$ 97,000.00
9	TOTAL ANNUAL EXPENDITURES	\$ 950,541.00	\$ 101,025.00	\$ 100,475.00	\$ 647,775.00	\$ 950,500.00

Section F	
I certify that this report contains only actual expenditures for allowable WIC programs costs for the budget period and performed in accordance with WIC contract provisions.	
10	<b>Agency Director (required):</b> _____ DATE _____
11	Type Name & Title: SIGNATURE (in blue ink) _____
12	<b>Primary WIC Program Contact:</b> _____ DATE _____
13	Type Name & Title: SIGNATURE (in blue ink) _____

Local Agency Completes
Formula Driven

# RAE Designees

- A completed Report of Actual Expenditures (RAE) worksheet requires the signature of the PWPC and the Agency Director.
- Designees are allowed to sign the RAE (CMB Chapter 13-2).
- Designee letters are required to be signed in blue ink by the Agency Director.



# Sample Designee Letter

November 01, 2014

Mr. Contract Manager  
Contract Manager  
State WIC Program  
Local Agency Support Branch  
3901 Lennane Drive  
Sacramento, CA 95834

RE: Agency Director Signature Designee

Dear Contract Manager:

Sample County Health and Human Services Agency is requesting that Adam Sample, Director of Fiscal Operations, be added as the Agency Director Designee signatory on the Report of Actual Expenditures. If you have any questions, please contact Kat Sample at 916-841-XXXX or [kat.sample@cdph.ca.gov](mailto:kat.sample@cdph.ca.gov).

Sincerely,

*Chase LastName*

Chase LastName  
Agency Director



# What to Submit

November 14<sup>th</sup>

1. Final Invoice
2. List of Unliquidated Obligations, if applicable
3. Expenditure Worksheet
4. NSA Operating Expense Worksheet
5. Time Sheet Summary
6. Report of Actual Expenditures (RAE)
7. Designee Authorization Letter

December 15<sup>th</sup>

8. Final RAE
9. Final Revised Invoice
10. Obligations 100% Liquidated



# Where to Submit

Please mail fiscal documents to:

California WIC Program  
Department of Public Health  
WIC Local Agency Support Section II  
Attn: George Otono  
3901 Lennane Drive  
Sacramento, CA 95834

and email to:

[GEORGE.OTIONO@CDPH.CA.GOV](mailto:GEORGE.OTIONO@CDPH.CA.GOV)



- Local agencies are encouraged to submit their closeout documents to George Otiono as soon as possible
- George Otiono will distribute the closeout documents to the Contract Managers for review and approval

# Contacts

1. Local Agency Contract Manager
2. George Otiono, Fiscal Advisor  
(916) 928-8817 or [george.otiono@cdph.ca.gov](mailto:george.otiono@cdph.ca.gov)
3. Claudia Desmangles, LASS II, Chief  
(916) 928-8640 or  
[claudia.desmangles@cdph.ca.gov](mailto:claudia.desmangles@cdph.ca.gov)



**Chat Comments?  
QUESTIONS?  
\*6 to Unmute**



