

Federal Fiscal Year (FFY) 15 Closeout Process

CA Department of Public Health WIC Program

Telephone # 1-877-411-9748
Attendee Access Code # 7492591



Agenda

- Resources
- Deadlines
- Disputes
- 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)
- Closing Out the Year
- RAE Designee Letter
- 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

Closeout Process Deadlines

September 30th, 2015

- Approved procurements

November 15th, 2015

- Final invoice (should be approved prior to beginning work on RAE)
- Report of Actual Expenditure (RAE) Packet:
 - List of Unliquidated Obligations (ULOs)
 - Expenditure Worksheet
 - NSA Operating Worksheet
 - Time Sheet Summary
 - RAE
 - RAE Designee Authorization Letter (if applicable)

December 15th, 2015

- Final revised RAE
- Final revised invoice matching the revised RAE



Disputes

- If your final invoice and/or RAE is disputed, you must submit the corrected final invoice and/or RAE within 5 days

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)



- Remember to submit invoices as soon as possible
- The final invoice, NSA Operating Worksheet and Master Summary should be approved before working on and subsequently submitting the RAE on or before the November 15, 2015 deadline.

Document #1

LIST OF UNLIQUIDATED OBLIGATIONS

Local Agency Name: Sample Local Agency

Contract Number.: 14-12345

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* approved procurements that have been *signed and dated* on or before *September 30th* to claim reimbursement for a budget period.

NOTE: ULOs not reported on this Worksheet cannot be claimed for reimbursement 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
			\$ -
			\$ -
			\$ -
		TOTAL	\$ -

...Completed

LIST OF UNLIQUIDATED OBLIGATIONS

Local Agency Name: Sample Local Agency

Contract Number.: 14-12345

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* approved procurements that have been *signed and dated* on or before *September 30th* to claim reimbursement for a budget period.

NOTE: ULOs not reported on this Worksheet cannot be claimed for reimbursement 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	\$ 170.00
Staples	Office Supplies	33870	\$ 1,154.00
NW Publications	Books	33886	\$ 1,200.00
		TOTAL	\$ 2,524.00

Document #2

EXPENDITURE WORKSHEET

Local Agency Name: 0

Contract Number: 0

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

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

Step Three	Section K	Section L Non NSA Grants			Section M	Section N	Section O
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Indirect Invoiced	Unliquidated Obligations (ULO)	Total Indirect & ULOs
INDIRECT OPERATING							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GRAND TOTALS	Section P	Section Q Total Non NSA Grants			Section R	Section S	Section T
	Total Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Invoiced	Total Unliquidated Obligations (ULO)	Total NSA & ULOs
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Local Agency Completes
Formula Driven

Final Invoice

STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
WIC SUPPLEMENTAL NUTRITION PROGRAM
3901 Lennane Drive, Sacramento, CA 95834

INVOICE Budget Period 10/01/14 - 09/30/15

Contractor's Name: Sample Local Agency
Contractor's Address: 3901 Lennane Drive
Sacramento, CA 95834

Invoice Date: October 9, 2015
Invoice Number: #12
Contract Number: 14-12345
Vendor Number: 0000001234-00
Billing Period: 09/01 - 09/31/15

Date Invoice Generated by State:
September 15, 2015

Budget Line Items	Maximum Payable Amount		Year to Date Previously Invoiced	Amount Requested Non-Restricted	Amounts Requested Restricted *	Total Amount Requested	Year to Date Invoiced		Remaining Maximum Payable Amount
1. PERSONNEL	\$ 1,849,200								
a) Salaries & Wages	\$ 1,484,200		\$ 1,114,607.75	\$ 108,131.12	\$ 12,690.62	\$ 120,821.74	\$ 1,235,429.49		\$ 248,770.51
b) Fringe Benefits	\$ 365,000		\$ 253,869.93	\$ 23,557.18	\$ 3,031.18	\$ 26,588.36	\$ 280,458.29		\$ 84,541.71
2. OPERATING EXPENSES	\$ 520,048		\$ 356,081.48	\$ 58,893.83	\$ 1,500.00	\$ 60,393.83	\$ 416,475.31		\$ 103,572.69
3. CAPITAL EXPENDITURES	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
4. OTHER COSTS (Subcontractors)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5. INDIRECT COSTS (Maximum 13.7897% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)	\$ 255,000		\$ 188,264.03	\$ 18,159.42	\$ 1,930.10	\$ 20,089.52	\$ 208,353.55		\$ 46,646.45
TOTALS	\$ 2,624,248		\$ 1,912,823.19	\$ 208,741.55	\$ 19,151.90	\$ 227,893.45	\$ 2,140,716.64		\$ 483,531.36

¹Less: Withhold - Recovery _____
Release of Withhold _____
Amount to be Paid \$ 227,893.45

¹Reason for Withhold/Recovery:



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EXPENDITURE WORKSHEET

Local Agency Name: Sample Local Agency Contract Number: 14-12345

Step One		Section A Total Expenditure	Section B Non NSA Grants			Section C (A-B)	Section D	Section E (C+D)
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs
PERSONNEL								
Salaries & Wages		\$ 1,235,429.49	\$ -	\$ -		\$ 1,235,429.49	\$ -	\$ 1,235,429.49
Fringe Benefits		\$ 280,458.29	\$ -	\$ -		\$ 280,458.29	\$ -	\$ 280,458.29
TOTAL		\$ 1,515,887.78	\$ -	\$ -	\$ -	\$ 1,515,887.78	\$ -	\$ 1,515,887.78
Step Two		Section F	Section G Non NSA Grants			Section H	Section I	Section J
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
DIRECT OPERATING								
Operating Expenses		\$ 416,475.31	\$ -	\$ -	\$ -	\$ 416,475.31	\$ 2,524.00	\$ 418,999.31
Capital Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs (Subcontracts)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 416,475.31	\$ -	\$ -	\$ -	\$ 416,475.31	\$ 2,524.00	\$ 418,999.31
Step Three		Section K	Section L Non NSA Grants			Section M	Section N	Section O
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
INDIRECT OPERATING								
TOTAL		\$ 208,353.55	\$ -	\$ -	\$ -	\$ 208,353.55	\$ -	\$ 208,353.55
		Section P	Section Q Total Non NSA Grants			Section R	Section S	Section T
		Total Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
GRAND TOTALS		\$ 2,140,716.64	\$ -	\$ -	\$ -	\$ 2,140,716.64	\$ 2,524.00	\$ 2,143,240.64

Local Agency Completes
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EXPENDITURE WORKSHEET

Local Agency Name: 0

Contract Number: 0

Step One	Section A	Section B			Section C	Section D	Section E
	Total Expenditure	Non NSA Grants					
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Personnel Invoiced	Unliquidated Obligations (ULO)	Total NSA Personnel & ULOs
PERSONNEL							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Step Three	Section K	Section L			Section M	Section N	Section O
	Amount Invoiced	Non NSA Grants					
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Indirect Invoiced	Unliquidated Obligations (ULO)	Total Indirect & ULOs
INDIRECT OPERATING							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Section P	Section Q			Section R	Section S	Section T
	Total Invoiced	Total Non NSA Grants					
	Total Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Invoiced	Total Unliquidated Obligations (ULO)	Total NSA & ULOs
GRAND TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Local Agency Completes
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Final Invoice

OTHER WIC SERVICES: Breastfeeding Peer Counseling Program (53313)					
Budget Line Items	Maximum Payable Amount	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Remaining Maximum Payable Amount
1. PERSONNEL	\$ 136,203.87				\$ 65,875.93
a) Salaries & Wages	\$ 109,200.00	\$ 82,852.35	\$ 8,883.10	\$ 91,735.45	\$ 89,292.49
b) Fringe Benefits	\$ 27,003.87	\$ 19,339.55	\$ 2,067.96	\$ 21,407.51	\$ 25,503.87
2. OPERATING EXPENSES	\$ 2,000.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 500.00
3. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
4. OTHER COSTS (Subcontractors)	\$ -	\$ -	\$ -	\$ -	\$ -
5. INDIRECT COSTS <small>(Maximum 13.7897% of Total Personnel Costs, Including Salaries, Wages, and Fringe Benefits.)</small>	\$ 16,796.13	\$ 14,091.91	\$ 1,510.11	\$ 15,602.02	\$ 1,194.11
TOTALS	\$ 155,000.00	\$ 116,283.81	\$ 13,961.17	\$ 130,244.98	\$ 24,755.02

OTHER WIC SERVICES: Farmers' Market Nutrition Program (53300)					
Budget Line Items	Maximum Payable Amount	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Remaining Maximum Payable Amount
1. PERSONNEL					
a) Salaries & Wages		\$ -	\$ 1,343.92	\$ 1,343.92	
b) Fringe Benefits		\$ -	\$ 381.08	\$ 381.08	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS (Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS <small>(Maximum 13.7897% of Total Personnel Costs, Including Salaries, Wages, and Fringe Benefits.)</small>		\$ -	\$ -	\$ -	
TOTALS	\$ 1,725.00	\$ -	\$ 1,725.00	\$ 1,725.00	\$ -

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EXPENDITURE WORKSHEET

Local Agency Name: Sample Local Agency

Contract Number: 14-12345

Step One	Section A Total Expenditure	Section B Non NSA Grants			Section C (A-B)	Section D	Section E (C+D)
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Personnel Invoiced	Unliquidated Obligations (ULO's)	Total NSA Personnel & ULO's
PERSONNEL							
Salaries & Wages	\$ 1,235,429.49	\$ 91,735.45	\$ 1,343.92	\$ -	\$ 1,142,350.12	\$ -	\$ 1,142,350.12
Fringe Benefits	\$ 280,458.29	\$ 21,407.51	\$ 381.08	\$ -	\$ 258,669.70	\$ -	\$ 258,669.70
TOTAL	\$ 1,515,887.78	\$ 113,142.96	\$ 1,725.00	\$ -	\$ 1,401,019.82	\$ -	\$ 1,401,019.82

Step Two	Section F	Section G Non NSA Grants			Section H	Section I	Section J
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULO's)	Total NSA Direct Operating & ULO's
DIRECT OPERATING							
Operating Expenses	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	\$ 414,975.31	\$ 2,524.00	\$ 417,499.31
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	\$ 414,975.31	\$ 2,524.00	\$ 417,499.31

Step Three	Section K	Section L Non NSA Grants			Section M	Section N	Section O
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Indirect Invoiced	Unliquidated Obligations (ULO's)	Total Indirect & ULO's
INDIRECT OPERATING							
TOTAL	\$ 208,353.55	\$ 15,602.02	\$ -	\$ -	\$ 192,751.53	\$ -	\$ 192,751.53

	Section P	Section Q Total Non NSA Grants			Section R	Section S	Section T
	Total Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Invoiced	Total Unliquidated Obligations (ULO's)	Total NSA & ULO's
GRAND TOTALS	\$ 2,140,716.64	\$ 130,244.98	\$ 1,725.00	\$ -	\$ 2,008,746.66	\$ 2,524.00	\$ 2,011,270.66

Local Agency Completes

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...Completed

EXPENDITURE WORKSHEET

Local Agency Name: Sample Local Agency Contract Number: 14-12345

Step One	Section A Total Expenditure	Section B Non NSA Grants				Section C (A-B)	Section D	Section E (C+D)
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs	
PERSONNEL								
Salaries & Wages	\$ 1,235,429.49	\$ 91,735.45	\$ 1,343.92	\$ -	= \$ 1,142,350.12	+ \$ -	= \$ 1,142,350.12	
Fringe Benefits	\$ 280,458.29	\$ 21,407.51	\$ 381.08	\$ -	= \$ 258,669.70	+ \$ -	= \$ 258,669.70	
TOTAL	\$ 1,515,887.78	\$ 113,142.96	\$ 1,725.00	\$ -	= \$ 1,401,019.82	+ \$ -	= \$ 1,401,019.82	

Step Two	Section F	Section G Non NSA Grants				Section H	Section I	Section J
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs	
DIRECT OPERATING								
Operating Expenses	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	= \$ 414,975.31	+ \$ 2,524.00	= \$ 417,499.31	
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	= \$ -	+ \$ -	= \$ -	
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	= \$ -	+ \$ -	= \$ -	
TOTAL	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	= \$ 414,975.31	+ \$ 2,524.00	= \$ 417,499.31	

Step Three	Section K	Section L Non NSA Grants				Section M	Section N	Section O
	Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs	
INDIRECT OPERATING								
TOTAL	\$ 208,353.55	\$ 15,602.02	\$ -	\$ -	= \$ 192,751.53	+ \$ -	= \$ 192,751.53	

	Section P	Section Q Total Non NSA Grants				Section R	Section S	Section T
	Total Invoiced	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)		Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs	
GRAND TOTALS	\$ 2,140,716.64	\$ 130,244.98	\$ 1,725.00	\$ -	= \$ 2,008,746.66	+ \$ 2,524.00	= \$ 2,011,270.66	

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



Document #3

NSA OPERATING EXPENSES WORKSHEET

Local Agency Name: **Sample Local Agency** Contract Number: **14-12345**

Auto populated from Expenditure Worksheet

Operating Expenses
Operating Expenses \$ -

Direct Operating Expenses by Function Category

Nutrition Education Breastfeeding Promotion & Support Client Services General Administration

Checks/Balance (should be zero)

Equipment/Furniture	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -
Photocopying/Duplicating	\$ -	\$ -	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships, Subscriptions, and Professional Certifications	\$ -	\$ -	\$ -	\$ -	\$ -
Outreach/Promotion	\$ -	\$ -	\$ -	\$ -	\$ -
Breastfeeding Promotion	\$ -	\$ -	\$ -	\$ -	\$ -
Nutrition Education	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

\$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

Auto populated from Expenditure Worksheet

Operating Expenses \$ -

Nutrition Education Breastfeeding Promotion & Support Client Services General Administration

Checks/Balance (should be zero)

Capital Expenditures (\$5,000 >)	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------

\$0.00

Auto populated from Expenditure Worksheet

Other Costs \$ -

Nutrition Education Breastfeeding Promotion & Support Client Services General Administration

Checks/Balance (should be zero)

Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

Master Summary

Local Agency Name: Sample Local Agency				Contract Number: 14-12345			
DIRECT OPERATING	Amount Invoiced	Non NSA Grants				Total NSA Direct Operating Invoiced	
		Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)				
Operating Expenses	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	=	\$ 414,975.31	
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	=	\$ -	
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	=	\$ -	
TOTAL	\$ 416,475.31	\$ 1,500.00	\$ -	\$ -	=	\$ 414,975.31	

Total Operating Expenses		Direct Operating Expenses by Function Category				Checks/Balance (should be zero)
Operating Expenses	\$ 414,975.31	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	
Equipment/Furniture	\$ 10,138.72	\$ 3,297.24	\$ 1,565.36	\$ 4,417.74	\$ 858.38	\$0.00
Postage	\$ 3,078.34	\$ -	\$ -	\$ -	\$ 3,078.34	\$0.00
Photocopying/Duplicating	\$ 22,607.25	\$ 5,199.65	\$ 4,069.31	\$ 11,303.64	\$ 2,034.65	\$0.00
Space	\$ 225,845.75	\$ 51,944.52	\$ 40,652.24	\$ 112,922.90	\$ 20,326.09	\$0.00
Supplies	\$ 32,564.88	\$ 7,489.92	\$ 5,861.69	\$ 16,282.45	\$ 2,930.82	\$0.00
Training	\$ 5,863.00	\$ 1,259.00	\$ 1,855.00	\$ 2,175.00	\$ 574.00	\$0.00
Travel	\$ 11,640.89	\$ 2,100.26	\$ 3,192.80	\$ 3,588.06	\$ 2,759.77	\$0.00
Utilities	\$ 78,303.54	\$ 18,009.80	\$ 14,094.63	\$ 39,151.81	\$ 7,047.30	\$0.00
Memberships, Subscriptions, and Professional Certifications	\$ 2,133.00	\$ 345.00	\$ 270.00	\$ 750.00	\$ 768.00	\$0.00
Outreach/Promotion	\$ 3,353.53	\$ 1,103.47	\$ 1,824.54	\$ -	\$ 425.52	\$0.00
Breastfeeding Promotion	\$ 2,620.39	\$ -	\$ 2,620.39	\$ -	\$ -	\$0.00
Nutrition Education	\$ 106.02	\$ 106.02	\$ -	\$ -	\$ -	\$0.00
Audit	\$ 16,720.00	\$ -	\$ -	\$ -	\$ 16,720.00	\$0.00
Total Operating Expenses	\$ 414,975.31	\$ 90,854.88	\$ 76,005.96	\$ 190,591.60	\$ 57,522.87	\$0.00

Capital Expenditures (\$5,000 >)	\$ -	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	Checks/Balance (should be zero)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00

Other Costs	\$ -	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	Checks/Balance (should be zero)
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Total Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00

GRAND TOTALS	\$ 414,975.31	\$ 90,854.88	\$ 76,005.96	\$ 190,591.60	\$ 57,522.87	\$0.00
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...Completed

NSA OPERATING EXPENSES WORKSHEET

Local Agency Name: **Sample Local Agency** Contract Number: **14-12345**

Total Operating Expenses		Direct Operating Expenses by Function Category					Checks/Balance (should be zero)
Operating Expenses	\$	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration		
Equipment/Furniture	\$ 10,138.72	\$ 3,297.24	\$ 1,565.36	\$ 4,417.74	\$ 858.38	\$0.00	
Postage	\$ 3,078.34	\$ -	\$ -	\$ -	\$ 3,078.34	\$0.00	
Photocopying/Duplicating	\$ 22,607.25	\$ 5,199.65	\$ 4,069.31	\$ 11,303.64	\$ 2,034.65	\$0.00	
Space	\$ 225,845.75	\$ 51,944.52	\$ 40,652.24	\$ 112,922.90	\$ 20,326.09	\$0.00	
Supplies	\$ 32,564.88	\$ 7,489.92	\$ 5,861.69	\$ 16,282.45	\$ 2,930.82	\$0.00	
Training	\$ 5,863.00	\$ 1,259.00	\$ 1,855.00	\$ 2,175.00	\$ 574.00	\$0.00	
Travel	\$ 11,640.89	\$ 2,100.26	\$ 3,192.80	\$ 3,588.06	\$ 2,759.77	\$0.00	
Utilities	\$ 78,303.54	\$ 18,009.80	\$ 14,094.63	\$ 39,151.81	\$ 7,047.30	\$0.00	
Memberships, Subscriptions, and Professional Certifications	\$ 2,133.00	\$ 345.00	\$ 270.00	\$ 750.00	\$ 768.00	\$0.00	
Outreach/Promotion	\$ 3,353.53	\$ 1,103.47	\$ 1,824.54	\$ -	\$ 425.52	\$0.00	
Breastfeeding Promotion	\$ 2,620.39	\$ -	\$ 2,620.39	\$ -	\$ -	\$0.00	
Nutrition Education	\$ 106.02	\$ 106.02	\$ -	\$ -	\$ -	\$0.00	
Audit	\$ 16,720.00	\$ -	\$ -	\$ -	\$ 16,720.00	\$0.00	
Total Operating Expenses	\$ 414,975.31	\$ 90,854.88	\$ 76,005.96	\$ 190,591.60	\$ 57,522.87	\$0.00	
Capitol Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
Total Other Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00	
GRAND TOTALS	\$ 414,975.31	\$ 90,854.88	\$ 76,005.96	\$ 190,591.60	\$ 57,522.87	\$0.00	

Local Agency Completes
Formula Driven

Document #4

Agency Time Sheet Summary

Sample Local Agency									
Local Agency Name						(2) 2014/2015		Fiscal Year	
		NON-NSA Grants		NSA COST OBJECTIVES					
(3)				(4)	(5)	(6)	(7)	(8)	
Employee Name	BFPC	FMNP		Nutrition Education	Breastfeeding Support	Client Services	Administrative Services	Subtotal NSA	
								0.00	
								0.00	
Total Hours	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Percentage				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
				(10)	(11)	(12)	(13)		
	Local Agency Completes								
	Formula Driven								

...Completed

Agency Time Sheet Summary

(3) Employee Name		NON-NSA Grants		NSA COST OBJECTIVES				(8) Subtotal NSA
		BFPC	FMNP	(4) Nutrition Education	(5) Breastfeeding Support	(6) Client Services	(7) Administrative Services	
Sample Local Agency Local Agency Name				(2) 2014/2015 Fiscal Year				
Aaron Smith				4	4	4	28	40.00
Kat Sample				4	16	16	4	40.00
Total Hours		0.00	0.00	8.00	20.00	20.00	32.00	80.00
Percentage				10.00%	25.00%	25.00%	40.00%	
				(10)	(11)	(12)	(13)	
		Local Agency Completes						
		Formula Driven						

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



Document #5

REPORT OF ACTUAL EXPENDITURES (RAE)

Section A			Section B				
LOCAL AGENCY NAME: 0			CHECK APPLICABLE LIST OF UNLIQUIDATED OBLIGATIONS ATTACHED				
CONTRACT NUMBER: 0							
DATE SUBMITTED:			ALL OBLIGATIONS LIQUIDATED				
DATE REVISED:			FINAL				
		Section C REPORTING CATEGORIES PERCENTAGES					
		#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	
TOTAL PERSONNEL	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
TOTAL INDIRECT OPERATING	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
TOTAL DIRECT OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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.	
Agency Director: _____ Type Name & Title: _____	DATE _____ SIGNATURE (in blue ink) _____
Primary WIC Program Contact: _____ Type Name & Title: _____	DATE _____ SIGNATURE (in blue ink) _____

	Local Agency Completes				
	Formula Driven				

...Completed

REPORT OF ACTUAL EXPENDITURES

Section A		Section B	
LOCAL AGENCY NAME:	Sample Local Agency	CHECK APPLICABLE <input checked="" type="checkbox"/> LIST OF UNLIQUIDATED OBLIGATIONS ATTACHED <input type="checkbox"/> ALL OBLIGATIONS LIQUIDATED <input type="checkbox"/> FINAL	
CONTRACT NUMBER:	14-12345		
DATE SUBMITTED:	11/4/2015		
DATE REVISED:			

		Section C REPORTING CATEGORIES PERCENTAGES					Section E GRAND TOTALS
		10.00%	25.00%	25.00%	40.00%	100.00%	
NSA EXPENSE CATEGORIES	Section D NSA EXPENSE TOTAL	NUTRITION EDUCATION	BREASTFEEDING PROMOTION & SUPPORT	CLIENT SERVICES	GENERAL ADMINISTRATION		
TOTAL PERSONNEL	\$ 1,401,019.82	\$ 140,101.98	\$ 350,254.96	\$ 350,254.96	\$ 560,407.93	\$ 1,401,019.82	
TOTAL INDIRECT OPERATING	\$ 192,751.53	\$ 19,275.15	\$ 48,187.88	\$ 48,187.88	\$ 77,100.61	\$ 192,751.53	
TOTAL DIRECT OPERATING	\$ 417,499.31	\$ 90,854.88	\$ 76,005.96	\$ 190,591.60	\$ 57,522.87	\$ 414,975.31	
TOTAL ANNUAL EXPENDITURES	\$ 2,011,270.66	\$ 250,232.02	\$ 474,448.80	\$ 589,034.44	\$ 695,031.41	\$ 2,008,746.66	

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.	
Agency Director: _____ SIGNATURE (in blue ink) Type Name & Title: _____	DATE _____
Primary WIC Program Contact: _____ SIGNATURE (in blue ink) Type Name & Title: _____	DATE _____

	Local Agency Completes						
	Formula Driven						

Closing Out The Year

Please review all of this federal fiscal year's expenditures and make year-end corrections now. This includes:

- Working with:
 - Staff to get any unclaimed travel expenditures
 - Vendors to close out pending/outstanding charges and credits
 - Internal fiscal section to reconcile all FFY 2015 expenditures and submit credits due back to the State



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, 2015

Contract Manager
State WIC Program
Local Operations Section
3901 Lennane Drive
Sacramento, CA 95834

SUBMIT WITH RAE

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.

Sincerely,



Kat Sample
Agency Director



What to Submit

November 15th

1. Final Invoice
2. List of Unliquidated Obligations (even if zero [0])
3. Expenditure Worksheet
4. NSA Operating Expense Worksheet
5. Time Sheet Summary
6. Report of Actual Expenditures (RAE)
7. Designee Authorization Letter (if applicable)

December 15th

8. Final RAE
9. Final Revised Invoice



Where to Submit

Please mail the signed, in blue ink, worksheets and email the Excel file to:

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

and

GEORGE.OTIONO@CDPH.CA.GOV



Contacts

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



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

