



Office of Women's Health Domestic Violence Contract Administration Unit

**Finance Training for Domestic
Violence Supportive Services
(DVSS) Providers**

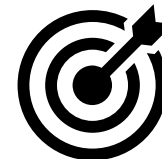
December 11, 2024



Purpose of this training



- To provide guidance and procedures on how to complete the DVSS budget, budget modification, invoices, and financial closeout reports.
- To clarify common issues and disallowances.



Goals of this training

- Review invoices and submission procedures
- Go over budget and budget modifications
- Share documentation requirements
- Go over Financial Closeout reports



DVSS Program Description



Background/History





Funding

- Domestic Violence Supportive Services (DVSS) – Federal funded grant pass-through State and Department of Public Social Services (DPSS).
- Currently, there are 38 Contracts for DVSS at 60 drop-in sites throughout LA County.
- \$18.231 millions are funded through CalWORKs, GR, and GROW.



Budget



Budget

- Completion of budget details and narrative justification is a contractual requirement for all agreements with OWH.
- Required Documents
 - ✓ Cost Allocation Plan (CAP)
 - ✓ Lease Agreement
 - ✓ Approved Negotiated Indirect Costs Rate Agreement (NICRA)
 - ✓ Agency's Internal Approved Mileage



Budget (Continued)

- Salaries
 - Include salaries/wages for staff providing direct services to clients and administrative support for the project
 - Combined Full-Time Equivalent (FTE) percentages for any given employee across all agency funding sources can not exceed 100%
 - For part-time employees, please convert their monthly salary to full-time
 - Provide a clear and complete description of each position to be funded under this contract
 - **If a specific staff member's name is not on the budget, their salary can not be reimbursed** - ensure all appropriate staff member names are listed on the budget



Budget (Continued)

- Employee Benefits
 - Reflect benefits associated with the budgeted staff above
 - Current FICA rate 7.65% = Social Security 6.20% + Medicare 1.45%.



Budget (Continued)

- Operating Costs
 - Costs related to the operation of the organization and non-personnel expenses
 - List all items and include them in each budget line
 - Provide sufficient information to clearly show how the supply costs were determined, including the methodology and calculations used to arrive at the requested amount
 - The methodology must be consistent with the agency's CAP



Budget (Continued)

- Example: The agency requested \$757 for Printing/Duplication.
- ✓ If CAP mentioned that the allocation is based on the ratio of FTEs charged to the program, the calculation:
$$\text{\$14,125 (agency's total estimated cost)} \times 5.36\% \text{ (3 DVSS FTE/56 agency's staff = 5.36\%)} = \text{\$757}$$

Budget (Continued)

- ✓ If CAP mentioned that the allocation is based on the usage of the program, the calculation:

Brochure (2,000 copies x \$0.20 = \$400), forms for client (3,000 copies x \$0.10 = \$300), and other printing expenses \$57.

Justification: The budget is requested to cover the cost of duplication and printing needs of the DVSS funded services. This includes forms for clients, client record documentation, printing of correspondence and other photocopying needs.



Budget (continued)

- Indirect costs:
 - Overhead expenses that are not directly incurred in support of the program.
 - Defined as the administrative costs incurred for common or joint activities that cannot be identified specifically with a project or program.
 - Allowed up to 10% of modified total direct costs. If the agency's approved indirect cost rate is higher than 10%, please provide a copy of approved NICRA as mentioned above.



Budget Form with Examples

CONTRACTOR: ABC Inc.
ANNUAL CONTRACT AMOUNT: \$274,000.00
PROGRAM: CalWORKs
Select from drop-down

CONTRACT NUMBER: PH-001234
SERVICE TYPE: Case Management
Select from drop-down
BUDGET PERIOD: 7/1/24 - 6/30/25
Select from drop-down

Employee Name	Payroll Title	Number Of Months	Monthly Salary	% Time FTE	Budget Request	Budget Allocation by Supervisorial District					Annualized FTE %
						1	2	3	4	5	
Employee A	Client Service Specialist	12	\$ 3,500	100.00%	\$ 42,000	\$ 8,500	\$ 8,500	\$ 9,000	\$ 8,000	\$ 8,000	100.00%
Employee B	Case Manager	12	5,000	100.00%	60,000	14,000	15,000	13,000	10,000	8,000	100.00%
Employee C (part-time)	Case Manager	12	5,000	25.00%	15,000	2,500	3,000	3,500	3,000	3,000	25.00%
TBH	Counselor	9	6,000	100.00%	54,000	13,000	12,000	9,000	9,500	10,500	75.00%
TOTAL SALARIES				325.00%	\$ 171,000	\$ 38,000	\$ 38,500	\$ 34,500	\$ 30,500	\$ 29,500	300.00%
ANNUALIZED FTE% FOR COST ALLOCATION				300.00%							
Please convert the monthly Salary to a full-time employee salary for the position.											
Part-time employee 10 hrs per week				Allocated %	Budget Request	1	2	3	4	5	
EMPLOYEE BENEFITS(EB)											
FICA				7.65%	13,082	2,907	2,945	2,639	2,333	2,257	
Social Security				0.00%	-	-	-	-	-	-	
Medicare				0.00%	-	-	-	-	-	-	
Retirement				2.00%	3,420	-	-	-	-	-	
SUI				1.50%	2,565	570	578	518	458	443	
Health Plan				7.50%	12,825	2,850	2,888	2,588	2,288	2,213	
Worker's Compensation				3.00%	5,130	1,140	1,155	1,035	915	885	
Long-Term Disability				0.50%	855	190	193	173	153	148	
Life Insurance				0.20%	342	76	77	69	61	59	
				0.00%	-	-	-	-	-	-	
EMPLOYEE BENEFITS(EB)				22.35%	\$ 38,219	\$ 7,733	\$ 7,836	\$ 7,022	\$ 6,208	\$ 6,005	
TOTAL SALARIES AND EB					\$ 209,219	\$ 45,733	\$ 46,336	\$ 41,522	\$ 36,708	\$ 35,505	



Examples of Operating Cost Justification on the Budget

Service Description	Detailed Justification (List all items and provide detailed calculation in each budget line)	Budget Request
Equipment Lease	<p>This line item includes lease costs incurred for office phones, copier and postage machine. This expense line item is a shared expense that is allocated across all programs of the organization.</p> <p>The estimated cost for this line item is \$6,000. Based on our cost allocation plan (CAP), the percentage allocated to this program is 6% [calculation: 3.0 FTE/50 agency staff = 6%] $\\$6,000 \times 6\% = \\360.</p>	\$ 360
Mileage	<p>This line item includes mileage for all budgeted under the DVSS program to attend conference, trainings and other duties related to the program. ABC's mileage reimbursed at IRS rate of \$0.67/mile. Due to budget constraints, requesting 50 miles/month of local travel at $\\$0.63 \times 50 \times 12 = \\378.</p>	378
Office Supplies	<p>This line item is for office supplies including paper, pens, pencil, notepads, folders and other office supplies necessary for the operation of the program.</p> <p>Total agency estimated cost for supplies is \$23,250. Cost allocated to this program is 6% (3 FTE/50 agency staff = 6%). Budget request amount is $\\$23,250 \times 6\% = \\$1,395$.</p>	1,395
Rent	<p>Rent allocation is based on occupancy of area. 500 Sq ft x \$2.5 per sq. ft x 12 months = \$15,000.</p>	15,000
Consultant/Professional Services	<p>Provide individual and family counseling: 80 hours per month @ 160 per hour. $80 \times \\$160 = \\$12,800$</p>	12,800

Instructions

Budget

Add'l Personnel

Personnel Justification

Operating Costs Justification





Budget Modifications



Budget Modifications



- Allow contractors to move budgeted dollars from one line item to another within maximum contract amount.
- Contractors are not allowed to transfer funds cross Supervisorial Districts and programs, but contractors may transfer funds from one service category to another via a Change Notice and a Budget Modification.



Budget Modifications

- Contractors are allowed to submit a budget modification once per quarter, and no later than **March 31st of each fiscal year.**
 - ❖ The last day to submit a budget modification for this fiscal year is **March 31, 2025.**
- Required documents – if there are any changes to the required documents mentioned in the budget section, please submit the updated ones.
- Please note that **only staff and items listed in the budget can be reimbursable.**



Budget Modification (Continued)

- Staff Changes
 - If there are **staff changes and no impact to the budgeted amount**, there is no need to submit a **budget modification**.
 - ✓ Please notify your respective Contract Administrator as soon as possible by providing **information on staff changes and confirm that there is no change to the budgeted amount for that line item**, so OWH can reflect the changes in the agency's budget.
 - If there are **staff changes that impact budgeted amount**, a **budget modification is needed** during the quarter that staff change occurs.



Examples of Staff Changes without a Budget Modification

Current Approved Budget

Employee Name	Payroll Title	Number Of Months	Monthly Salary	% Time FTE	Budget Request
Employee A	Client Specialist	12	\$ 4,000	100.00%	\$ 48,000
Employee B	Case Manager	12	5,000	100.00%	60,000
TBH	Case Manager	12	5,000	100.00%	60,000
					-
TOTAL SALARIES				300.00%	\$ 168,000

EMPLOYEE BENEFITS(EB)		Allocated %	Budget Request
Medicare		1.45%	\$ 2,436
Social Security		6.20%	10,416
Retirement		1.00%	1,680
SUI		0.00%	-
Health Plan		0.00%	-
Worker's Compensation		0.00%	-
Long-Term Disability		0.00%	-
Life Insurance		0.00%	-
		0.00%	-
EMPLOYEE BENEFITS(EB)		8.65%	\$ 14,532

TOTAL SALARIES AND EB			\$ 182,532
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Revised Approved Budget

Employee Name	Payroll Title	Number Of Months	Monthly Salary	% Time FTE	Budget Request
Employee A/Employee C	Client Specialist	12	\$ 4,000	100.00%	\$ 48,000
Employee B	Case Manager	12	5,000	100.00%	60,000
TBH (Employee D)	Case Manager	12	5,000	100.00%	60,000
					-
TOTAL SALARIES				300.00%	\$ 168,000

EMPLOYEE BENEFITS(EB)		Allocated %	Budget Request
Medicare		1.45%	\$ 2,436
Social Security		6.20%	10,416
Retirement		1.00%	1,680
SUI		0.00%	-
Health Plan		0.00%	-
Worker's Compensation		0.00%	-
Long-Term Disability		0.00%	-
Life Insurance		0.00%	-
		0.00%	-
EMPLOYEE BENEFITS(EB)		8.65%	\$ 14,532

TOTAL SALARIES AND EB			\$ 182,532
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Employee A left in November, and the item was filled by Employee C in December.

The item was initially budgeted for 12 months. In December, the item was filled by Employee D, and the agency didn't want to move salary savings of 5 months (Jul-Nov) to other line items.



Examples of Staff Changes with a Budget Modification

Current Approved Budget						Budget Modification													
Employee Name	Payroll Title	Number Of Months	Monthly Salary	% Time FTE	Budget Request	Employee Name	Payroll Title	Number Of Months	Monthly Salary	% Time FTE	Current Budget	Budget Changes	Budget Request	Budget Allocation by Supervisorial District					Annualized FTE %
Employee A	Client Specialist	12	\$ 4,000	100.00%	\$ 48,000	Employee A	Client Specialist	12	\$ 4,500	90.00%	\$ 48,000	\$ 600	\$ 48,600	\$ 12,000	\$ 9,000	\$ 8,000	\$ 10,000	\$ 9,600	90.00%
Employee B	Case Manager	12	5,000	100.00%	60,000	Employee B/Employee C	Case Manager	8	5,000	100.00%	60,000	(20,000)	40,000	10,000	9,000	8,000	6,000	7,000	66.67%
TBH	Case Manager	12	5,000	100.00%	60,000	TBH (Employee D)	Case Manager	7	5,000	100.00%	60,000	(25,000)	35,000	9,000	8,000	7,000	6,000	5,000	58.33%
TOTAL SALARIES				300.00%	\$ 168,000	TOTAL SALARIES				290.00%	\$ 168,000	\$ (44,400)	\$ 123,600	\$ 31,000	\$ 26,000	\$ 23,000	\$ 22,000	\$ 21,600	215.00%
ANNUALIZED FTE% FOR COST ALLOCATION				300.00%		ANNUALIZED FTE% FOR COST ALLOCATION				215.00%									
EMPLOYEE BENEFITS(EB)					Budget Request	EMPLOYEE BENEFITS(EB)					Current Budget	Budget Changes	Budget Request	1	2	3	4	5	
Medicare					1.45% \$ 2,436	Medicare					2,436	(643)	1,793	450	377	334	319	313	
Social Security					6.20% 10,416	Social Security					10,416	(2,753)	7,663	1,922	1,612	1,426	1,364	1,339	
Retirement					1.00% 1,680	Retirement					1,680	(444)	1,236	309	260	230	220	217	
EMPLOYEE BENEFITS(EB)					8.65% \$ 14,532	EMPLOYEE BENEFITS(EB)					14,532	(3,840)	10,692	2,681	2,249	1,990	1,903	1,869	
TOTAL SALARIES AND EB					\$ 182,532	TOTAL SALARIES AND EB					\$ 182,532	\$ (48,240)	\$ 134,292	\$ 33,681	\$ 28,249	\$ 24,990	\$ 23,903	\$ 23,469	
OPERATING COSTS					Budget Request	OPERATING COSTS					Current Budget	Budget Changes	Budget Request	1	2	3	4	5	
Equipment					\$ 1,500	Equipment					\$ 1,500	\$ -	\$ 1,500	\$ 376	\$ 316	\$ 279	\$ 267	\$ 262	
Mileage					374	Mileage					374	-	374	94	79	70	67	64	
Office Supplies					1,246	Office Supplies					1,246	254	1,500	376	316	279	267	262	
Postage					450	Postage					450	-	450	113	95	84	80	78	
Printing					757	Printing					757	-	757	190	159	141	135	132	
Rent					30,000	Rent					30,000	5,000	35,000	8,779	7,362	6,513	6,230	6,116	
Telephone					2,000	Telephone/Communication					2,000	500	2,500	627	526	465	445	437	
						Insurance						2,700	2,700	677	568	502	481	472	
						Hotel bed Nights						36,000	36,000	9,029	7,573	6,699	6,408	6,291	
						Utilities						3,150	3,150	790	663	586	561	550	
TOTAL OPERATING COSTS					\$ 36,327	TOTAL OPERATING COSTS					\$ 36,327	\$ 47,604	\$ 83,931	\$ 21,051	\$ 17,657	\$ 15,618	\$ 14,941	\$ 14,664	
TOTAL DIRCT COSTS					\$ 218,859	TOTAL DIRCT COSTS					\$ 218,859	\$ (636)	\$ 218,223	\$ 54,732	\$ 45,906	\$ 40,608	\$ 38,844	\$ 38,133	
INDIRECT COSTS*					9.66% \$ 21,141	INDIRECT COSTS*					9.98% \$ 21,141	636	\$ 21,777	\$ 5,473	\$ 4,590	\$ 4,060	\$ 3,880	\$ 3,774	
TOTAL BUDGET					\$ 240,000	TOTAL BUDGET					\$ 240,000	\$ -	\$ 240,000	\$ 60,205	\$ 50,496	\$ 44,668	\$ 42,724	\$ 41,907	

The item was initially budgeted for 12 months. In December, the item was filled by Employee D, and the agency moved salary savings of 5 months (Jul-Nov) to other line items.

Employee B left in November, and the item was filled by Employee C in April. The agency moved salary savings of 4 months (Dec-Mar) to other line items.

Always \$0 unless there is an additional funding

Each SD's allocation must match with the allocation provided in the Notice of Intent to Renew as Amendment



Examples of Operating Cost Justification on the Budget Modification

Service Description	Detailed Justification (List all items and provide detailed calculation in each budget line)	Budget Request	
Office Supplies	Total agency's projected cost for supplies is \$41,209. Cost allocated to this program is 3.64% (2.15 DVSS FTE/59 total agency staff = 3.64%). The budget request amount is $\$41,209 \times 3.64\% = \$1,500$. Includes cost of office supplies allocation to this program such as pencils, pens, paper, and client files needed to support client services.	1,500	Option 1
Office Supplies	Based on YTD expenditures, the average monthly cost is \$125. Calculation: $\\$125/\text{month} \times 12 \text{ months} = \\$1,500$ for office supplies such as pencils, pens, paper, and client files needed to support client services.	1,500	Option 2



Unallowable Costs



Unallowable Costs

- Client needs (e.g. client clothing)
- Client food (already covered by CalFresh)
- Client gift certificates
- Outreach supplies (e.g. rental chairs, event space rentals, snacks and drinks, guest speaker charges, DVDs, and books)
- Program supplies (e.g. magazines, books, and DVDs)
Exception: art supplies are allowed for art therapy sessions provided to CalWORKs clients
- Entertainment costs including holiday parties
- Guest/Staff meals



Invoices





Invoices

- Invoices from **July to April** are due no later than **the 15th day of the month following the month** that the services were provided.
- **May and June** invoice deadlines will be updated later in the year based on DPSS' year-end deadlines.
- **Supplemental Invoices** are allowed be to submitted no later than 60 days following the month of service provision with the exception of May and June.
- Due to year-end closing, supplemental invoices are not allowed for May and June.



Invoices

- **Zero Invoices/Exhausting Funds** – please continue submitting invoices to OWH even if your agency runs out of contract funds.

It will give us a record of actual costs of the program for each contractor that may help us in the future to request increased funding for needed services.

Invoices (Continued)

- Required documents every month:
 - Invoice in pdf version with e-signature
 - Invoice in Excel version
 - Monthly Management Report (MMR)
 - Outreach Services & Job Club Presentations
 - ✓ Outreach Form
 - ✓ Documentation (e.g., sign-in sheets, flyers, meeting agenda, or presentation slides, etc.)
 - Shelter Bed Nights & Hotel Shelter Bed Nights
 - ✓ Log or hotel receipt
 - ✓ Not to exceed 45 nights per client per fiscal year



Invoices (Continued)

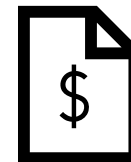
- Invoice Processing
 - Client eligibility is verified for all cases
 - Participants must have a DV module open to be eligible for DV services
 - DV module not open or closed: Follow-up with the GAIN worker to ensure DPSS opens the case appropriately
 - CPA will reach out if a case does not clear the DPSS list.
 - Invoices may take up to 30-days from the date of approval (not date of submission) for Public Health Finance to process the payment



Financial Closeout Reports

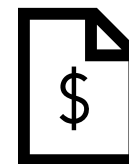


Financial Closeout Reports



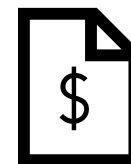
- To determine whether a contractor's costs reconcile to their accounting records.
- Expenditures that are not allowable under DVSS or exceed the approved budget line by more than 10% will not be reimbursed.
- Please note that **only staff and items listed in the budget can be reimbursable.**
- Annual financial closeout report is due by **July 30th for each fiscal year**
 - ❖ The annual Financial Closeout Report for this fiscal year is due July 30, 2025

Financial Closeout Reports (Continued)



- Required documents
 - Financial Closeout Report (pdf version) – signed by your agency's authorized representative
 - Final Property Inventory Certification (pdf version) – signed by your agency's authorized representative
 - Closeout Report Worksheet (Excel version)
 - Agency's Income Statement (Excel version)
 - Agency's General Ledger (Excel version)

Financial Closeout Reports (Continued)



- Please ensure that the expenditures reported on the financial closeout report are broken down by service type, program, and Supervisorial District as budgeted.
- If your agency deems it's necessary to reallocate the budget to accommodate significant shifts in expenditures incurred during the year, please submit a budget modification request no later than March 31st.

Final Property Inventory Certification

- If your agency didn't acquire any property or equipment with DVSS funding, please place a check mark below.



Contract Agreement **Without** Property

I hereby certify that no property/equipment was furnished or acquired according to the terms and conditions of this Master Agreement.

- If your agency acquire a property or equipment with DVSS funding, please place a check mark below and provide information as requested in the table below.



Contract Agreement **With** Property

I hereby certify that the inventory listing detailed below is complete, and that it correctly reflects all property/equipment furnished or purchased under the terms and conditions of this award. (Attach additional pages

Page 1

Property/Equipment Details	ID# (e g., stock no., serial no., property tag no., etc.)	Location of Property/Equip.	Acquisition Date	Acquisition Cost	Current Value	Condition



Closeout Report Worksheet (Input Tab)

Contractor: ABC Inc.

Contract Period:
Select from drop- 7/1/24 - 6/30/25

Contract Agreement No.: PH-001234

Service Type:
Select from drop-down Case Management

Budget Line Item/Description	Supervisorial District 1			Supervisorial District 2		
	Approved Budget	Year-End Expenditures	General Ledger Account Number/Name	Approved Budget	Year-End Expenditures	General Ledger Account Number/Name
I. DIRECT COSTS						
Employee Name						
■ Employee A	\$ 12,000.00	\$ 12,000.00	0001 - Salaries	\$ 9,000.00	\$ 8,000.00	0001 - Salaries
■ Employee B/Employee C	10,000.00	13,000.00	0001 - Salaries	9,000.00	9,000.00	0001 - Salaries
■ Employee D	9,000.00	9,000.00	0001 - Salaries	8,000.00	8,000.00	0001 - Salaries
■ Employee E		2,000.00	0001 - Salaries			
SUBTOTAL SALARIES:	\$ 31,000.00	\$ 36,000.00		\$ 26,000.00	\$ 25,000.00	
■ Employee Benefits (EB)	\$ 2,681.00	\$ 3,240.00	0002 - Employee Benefits	\$ 2,249.00	\$ 2,250.00	0002 - Employee Benefits
SUBTOTAL SALARIES AND EB:	\$ 33,681.00	\$ 39,240.00		\$ 28,249.00	\$ 27,250.00	
Operating Costs						
■ Equipment	\$ 376.00	\$ 375.00	0003 - Equipment	\$ 316.00	\$ 315.00	0003 - Equipment
■ Mileage	94.00	94.00	0004 - Mileage	79.00	80.00	0004 - Mileage
■ Office Supplies	376.00	425.00	0005 - Office Supplies	316.00	350.00	0005 - Office Supplies
■ Postage	113.00	90.00	0006 - Postage	95.00	80.00	0006 - Postage
■ Printing	190.00	160.00	0007 - Printing	159.00	165.00	0007 - Printing
■ Rent	8,779.00	9,000.00	0008 - Rent	7,362.00	7,700.00	0008 - Rent
■ Telephone/Communication	627.00	750.00	0009 - Communication	526.00	520.00	0009 - Communication
■ Insurance	677.00	677.00	0010 - Insurance	568.00	568.00	0010 - Insurance
■ Hotel bed Nights	9,029.00	8,500.00	0011 - Hotel Bed Nights	7,573.00	7,000.00	0011 - Hotel Bed Nights
■ Utilities	790.00	790.00	0012 - Utilities	663.00	663.00	0012 - Utilities
SUBTOTAL OPERATING COSTS:	\$ 21,051.00	\$ 20,861.00		\$ 17,657.00	\$ 17,441.00	
TOTAL DIRECT COSTS	\$ 54,732.00	\$ 60,101.00		\$ 45,906.00	\$ 44,691.00	
II. INDIRECT COSTS						
Indirect Costs	\$ 5,473.00	\$ 6,010.10	0020 - Indirect Cost	\$ 4,590.00	\$ 4,469.10	0020 - Indirect Cost
TOTAL	\$ 60,205.00	\$ 66,111.10		\$ 50,496.00	\$ 49,160.10	



Financial Closeout Report – Required Signature

Contractor: ABC Inc.		Contract Period: 7/1/24 - 6/30/25	
Contract Agreement No.: PH-001234	Service Type: Case Management	Program: CalWORKs	

Supervisory District	Approved Budget	Payment Received	Year-End Expenditure	Amount Due to DPH
1	\$ 60,205.00	\$ 60,205.00	\$ 66,111.10	\$ -
2	50,496.00	49,200.00	49,160.10	(39.90)
3	44,668.00	43,976.00	43,976.00	-
4	42,724.00	-	-	-
5	41,907.00	41,100.00	40,516.00	(584.00)
Total	\$ 240,000.00	\$ 194,481.00	\$ 199,763.20	\$ (623.90)

Input payments
received for each SD

CERTIFICATION

I hereby certify to the best of my knowledge and belief that this Financial Closeout Report is a true and accurate presentation of actual expenditures made during the reporting period and that these expenditures were made in accordance with the purpose and conditions of the Contract Agreement referenced above.

Name of Preparer	Title	Telephone Number
Name of Authorized Agency Representative	Title	
Signature	Date	

Linked from "Closeout Report
Worksheet" tab.



Example #1- Financial Closeout Analysis Detail

	(a) FY 2024-25 APPROVED BUDGET	ACTUAL EXPENDITURES ON CLOSEOUT REPORT	(b) VERIFIED EXPENDITURES	(c) = (a) - (b) AVAILABLE CONTRACT BALANCE	verified with agency's General Ledger COMMENTS
PERSONNEL					
Salaries	\$ 31,000	\$ 36,000	\$ 31,000	\$ -	Disallowed \$2,000 for Employee E that was not budgeted. Unable to approve \$34,000 (\$36,000 - \$2,000) due to exceeding total contract amount.
Benefits	2,681	3,240	2,949	(268)	Allowed up to 10% more than approved budget
Total Personnel	33,681	39,240	33,949	(268)	
OPERATING COSTS					
Equipment	376	375	369	7	
Mileage	94	94	94	-	
Office Supplies	376	425	414	(38)	Allowed up to 10% more than approved budget
Postage	113	90	90	23	
Printing	190	160	160	30	
Rent	8,779	9,000	9,000	(221)	Expenditure exceeds the approved budget by 2.52%.
Telephone/Communication	627	750	690	(63)	Allowed up to 10% more than approved budget
Insurance	677	677	677	-	
Hotel Bed Services	9,029	8,500	8,500	529	
Utilities	790	790	790	-	
Total Operating Costs	21,051	20,861	20,783	268	
TOTAL DIRECT COSTS	\$ 54,732	\$ 60,101	\$ 54,732	\$ (0)	
INDIRECT COSTS	5,473	6,010	5,473	-	10% of direct costs
TOTAL	\$ 60,205	\$ 66,111	\$ 60,205	\$ (0)	



Example #1 - Financial Closeout Analysis Summary

AGENCY: ABC Inc.
CONTRACT #: PH-001234
CONTRACT TERM: 7/1/24 - 6/30/25
CONTRACT TYPE: Domestic Violence Supportive Services (DVSS)
SERVICE TYPE: Case Management
PROGRAM: CalWORKs
SUPERVISORIAL DISTRICT: 1

			(a)	(b)	(c)	(d)= (a - b - c)	
	FY 2024-25 APPROVED BUDGET	EXPENDITURES ON CLOSEOUT REPORT	VERIFIED EXPENDITURE	REIMBURSABLE AMOUNT	AMOUNT PAID TO AGENCY	PENDING INVOICE PAYMENT	AMOUNT DUE TO DPH
Hotel Bed Night	\$ 9,029.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -
Other Expenditures	51,176.00	57,611.10	51,705.00	51,705.00	51,705.00	-	-
DVSS Contract	\$ 60,205.00	\$ 66,111.10	\$ 60,205.00	\$ 60,205.00	\$ 60,205.00	\$ -	\$ -

Reimbursement % of Budget 100.00%

Whichever lower is
reimbursable amount.

COMMENTS: There is no amount due to the Department of Public Health/Office of Women's Health.



Example #2- Financial Closeout Analysis Detail

	(a)		(b)	(c) = (a) - (b)	
	FY 2024-25 APPROVED BUDGET	ACTUAL EXPENDITURES ON CLOSEOUT REPORT	VERIFIED EXPENDITURES	AVAILABLE CONTRACT BALANCE	COMMENTS
PERSONNEL					
Salaries	\$ 26,000	\$ 25,000	\$ 25,000	\$ 1,000	
Benefits	2,249	2,250	2,250	(1)	Expenditure exceeds the approved budget by 0.04%
Total Personnel	28,249	27,250	27,250	999	
OPERATING COSTS					
Equipment	316	315	310	6	
Mileage	79	80	83	(4)	Expenditure exceeds the approved budget by 5.06%
Office Supplies	316	350	348	(32)	Allowed up to 10% more than approved budget
Postage	95	80	80	15	
Printing	159	165	165	(6)	Expenditure exceeds the approved budget by 3.77%
Rent	7,362	7,700	7,500	(138)	Expenditure exceeds the approved budget by 1.87%.
Telephone/Communication	526	520	520	6	
Insurance	568	568	568	-	
Hotel Bed Services	7,573	7,000	7,000	573	
Utilities	663	663	663	-	
Total Operating Costs	17,657	17,441	17,237	420	
TOTAL DIRECT COSTS	\$ 45,906	\$ 44,691	\$ 44,487	\$ 1,419	
INDIRECT COSTS	4,590	4,469	4,449	141	10% of direct costs
TOTAL	\$ 50,496	\$ 49,160	\$ 48,936	\$ 1,560	



Example #2 - Financial Closeout Analysis Summary

AGENCY: ABC Inc.
CONTRACT #: PH-001234
CONTRACT TERM: 7/1/24 - 6/30/25
CONTRACT TYPE: Domestic Violence Supportive Services (DVSS)
SERVICE TYPE: Case Management
PROGRAM: CalWORKs
SUPERVISORIAL DISTRICT: 2

			(a)	(b)	(c)	(d)= (a - b - c)	
	FY 2024-25 APPROVED BUDGET	EXPENDITURES ON CLOSEOUT REPORT	VERIFIED EXPENDITURE	REIMBURSABLE AMOUNT	AMOUNT PAID TO AGENCY	PENDING INVOICE PAYMENT	AMOUNT DUE TO DPH
Hotel Bed Night	\$ 7,573.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	\$ -	\$ (500.00)
Other Expenditures	42,923.00	42,160.10	41,936.00	41,700.00	41,700.00	-	-
DVSS Contract	\$ 50,496.00	\$ 49,160.10	\$ 48,936.00	\$ 48,700.00	\$ 49,200.00	\$ -	\$ (500.00)

Reimbursement % of Budget 96.44%

Whichever lower is
reimbursable amount.

COMMENTS: The amount due to the Department of Public Health/Office of Women's Health is \$500.