

WIC Directors Training Webinar

Monday, February 22, 2016
1:00 pm to 3:00 pm CT

Topics:

Budget/Budget Narratives
Property Schedule/Inventory List
Calendar of Tasks



DHHS Updates to FFY16 Grant Award Process

- Based on DHHS requirements
- Timing of Awards
- Award Amounts and Reallocations
- Timing and Requirements for Budget submissions

FFY16 Grant Awards

First Quarter

- One quarter of NSA
- MIS Journey travel costs and additional NSA for salaries for agencies rolling out in October-November
- Individual LA adjustments and NEWA funding
- BFPC awards

Second Quarter

- All 1st quarter funds
- One additional quarter of NSA
- DCHD—FMNP funds

Third Quarter

- All 1st and 2nd quarter of funds
- LA funds for annual conference—registration, travel (hotel, mileage, meals not included in conference)
- Any individual LA reallocations

Fourth Quarter

- All 1st, 2nd, 3rd quarter funds
- One additional quarter of NSA

WIC Budget and Budget Narrative

Overview

- *Budget* means the financial plan for the project or program that the State Agency approves during the award process or in subsequent amendments to the award.

WIC Requirements for Financial Management

- SA & LA must have a financial management system—accurate, current, complete, accountable
- One sixth of NSA funds spent on nutrition education
- Breastfeeding spending targets met
- Costs reported by Breastfeeding, Nutrition Education, Client Services and Program Management

WIC Cost Categories

Program Management Costs:

- *These generally are all costs - direct and indirect, considered to be program overhead or management expenses.*

Client Services Costs:

- *These expenses generally are all salary and supplies cost related to issuing vouchers, participant services, and eligibility determination.*

Nutrition Education Costs:

- *These expenses include all costs related to general nutrition education activities. Annually, 1/6th (17%) of grantee's administrative grant must be spent in this category.*

Breastfeeding Promotion and Support Costs:

- *This category captures all costs expended for the promotion and support of breastfeeding. Annually, FNS determines the target amount each grantee must spend in this area.*

[NWA Best Practices in Documenting WIC Time and Expenses](https://www.nwica.org/topics/wic-funding-operation)
<https://www.nwica.org/topics/wic-funding-operation>

WIC Budget and Budget Narrative

Purpose

- Planning--look at needs during the year including equipment, training, etc.
- Note anticipated needs in your narrative—whether or not funding is available at the time of budget submission
- LA monitoring of budget vs expenditures
- Meet requirements—WIC, super circular, DHHS

Planning for Future Program Costs

- Allowable, reasonable, necessary, allocable
- Direct and indirect
- Program needs

WIC Budget and Budget Narrative

Frequency/Timing of budget submissions

- Due 30 days after award is signed by LA

Local Agency requirements in Terms & Conditions & Program Specific Requirement of Award

- Reporting changes to budget—T&C (5%)
- Budget updates

Grants Management Considerations

BUDGET FORMS

- **WIC Administrative Budget Form (Excel)FY 2016**

Fillable form

Excel 2013 Color

Can be used with (Word) Narrative Budget as page One

WIC ADMINISTRATIVE BUDGET FORM					DATE	
Agency ID:					FISCAL YEAR	FY16
Agency Name:						
Check One: <input type="checkbox"/> NSA <input type="checkbox"/> BFPC <input type="checkbox"/> Training Cl						
CATEGORY	Breastfeeding Education	Nutrition Education	Client Services	General Administration	TOTAL	
% WIC Cost Objectives						
100 PERSONNEL COSTS						
100.1 Salary					\$0.00	
100.2 Benefits					\$0.00	
200 OPERATING COSTS						
200.1 Medical Supplies					\$0.00	
200.2 Office Supplies					\$0.00	
200.3 Educational Supplies					\$0.00	
200.4 Other Supplies					\$0.00	
200.5 Printing					\$0.00	
200.6 Copies*					\$0.00	
200.7 Postage*					\$0.00	
200.8 Telephone*					\$0.00	
200.9 Clinic Space*					\$0.00	
200.10 Admin Space*					\$0.00	
200.11 Utilit./Janitor* Serv					\$0.00	
200.12 Lab/Certification Fees					\$0.00	
200.13 Dues/Subsc/Prof.LiabIns					\$0.00	
200.14 Other					\$0.00	

300 TRAINING COSTS						
300.1 Registration					\$0.00	
300.2 Transportation					\$0.00	
300.3 Meals/Lodging/Other					\$0.00	
300.4 Other					\$0.00	
400 TRAVEL						
400.1 Clinics *					\$0.00	
400.2 Vendor Monitor/Training					\$0.00	
400.3 General Outreach/Other					\$0.00	
500 EQUIPMENT						
500.1 New					\$0.00	
500.2 Maintenance					\$0.00	
600 CONTRACT SERVICES						
600.1 Interpreters					\$0.00	
600.2 Other Contract Services					\$0.00	
700 INDIRECT COSTS						
Approved Rate ____%					\$0.00	
TOTAL BUDGET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Narrative Budget

- PAGE ONE
 - Can use Excel WIC Administrative Budget Form for page one of Narrative Budget
- Narrative budget is in Word 2013

(Word 2013)

WIC ADMINISTRATIVE BUDGET FORM – FY 2016

Date _____

Revised Budget for Amended Grant

Agency ID # _____ Agency _____

Check One: Nutrition Services Administration Breastfeeding Peer Counseling Training Clinic

CATEGORY	Breastfeeding Education	Nutrition Education	Client Services	Program Management	Subtotal
WIC FTE %					
100 PERSONNEL COSTS					
100.1 Salary					
100.2 Benefits					
200 OPERATING COSTS					
200.1 Medical Supplies					
200.2 Office Supplies					
200.3 Educational Supplies					
200.4 Other Supplies					
200.5 Printing					
200.6 Copies					
200.7 Postage					
200.8 Telephone					
200.9 Clinic Space					
200.10 Administrative Space					
200.11 Utilities/Janitorial Service					
200.12 Lab/Certification Fees					
200.13 Dues/Subscrip/Prof Liab Ins					
200.14 Other					
300 TRAINING COSTS					
300.1 Registration					
300.2 Transportation					
300.3 Meals/Lodging/Other					
300.4 Other					

Narrative Budget (word 2013)

- PAGE ONE
- Section 700 INDIRECT COSTS
 - Need Approved Rate _____%
 - Use Page 18 of Narrative Form to document Indirect Costs.

300 TRAINING COSTS					
300.1 Registration					
300.2 Transportation					
300.3 Meals/Lodging/Other					
300.4 Other					
400 TRAVEL					
400.1 Clinics					
400.2 Vendor Monitoring & Training					
400.3 General Outreach & Other					
500 EQUIPMENT					
500.1 New					
500.2 Maintenance					
600 CONTRACTUAL SERVICES					
600.1 Interpreters					
600.2 Other					
700 INDIRECT COSTS					
Approved Rate _____%					
Check all services included:					
___ Budgeting/Accounting					
___ Personnel and Payroll					
___ Automated Data Processing					
___ Space Usage/Maintenance					
___ Communications/Phone/Mail Svc.					
___ Legal Services					
___ Central Supply/Procurement					
___ Printing and Publication					
___ Audit Services					
___ Equipment Usage/Maintenance					
___ Other, (specify) _____					
TOTAL BUDGET					

WIC Personnel Cost Summary FY 2016

(Excel 2013)

- FISCAL YEAR Locked Add Current Year to the side
- Fillable Form (Excel 2013)
- Job Title
 - CPA - Indicate RD, MS or BS in Nutrition, RN, LPN, etc.
 - Describe if LA Job Title is not clear as to WIC responsibilities
 - Use WIC Salary and WIC Fringe Totals in 100 PERSONNEL COSTS on Page 2 of FY 2016 Budget Narrative
 - Replaces page 3 Personnel Cost Summary of Budget Narrative (Word 2013)

WIC Personnel Cost Summary							FY11	FY16	
Full time = 40 hr/week * Agency FTE = Total # hours worked divided by 2080 hours per year. WIC FTE = Total WIC hours per year divided by 2080 hours.									
Yellow cells contain formulas and are locked cells									
Job Title	Employee Name	Agency FTE	Annual Salary	Annual Fringe Benefits	Total Salary + Fringe	WIC FTE	WIC Salary	WIC Fringe	TOTAL WIC SALARY + BENEFITS
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
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					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
TOTALS						0.00	#DIV/0!	#DIV/0!	#DIV/0!
*Please indicate if agency defines full time as < 40 hr/wk.									

WIC Personnel Cost Summary FY 2016

(Excel 2013)

- Use WIC Salary and WIC Fringe Totals from this report for:
100 PERSONNEL COSTS on Page 2 of FY 2016 Budget Narrative
- Replaces page 3 Personnel Cost Summary of Budget Narrative (Word 2013)

100 PERSONNEL COSTS:

100.1 SALARIES	Amount \$
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Salaries includes wages for hours worked as well as paid vacation, sick, holiday and other paid time off.

Describe any anticipated changes to personnel costs; such as a need to increase/decrease staff, pay increases, etc.

100.2 FRINGE BENEFITS	Amount \$
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Fringe shall include: taxes; retirement plans and insurances such as health, dental, disability, life and workman's compensation.

List all agency fringe benefits. Attach agency policy on payment of employee fringe benefits. If no changes from last year, indicate "NO CHANGES" below.

Narrative Budget Section 200 OPERATING COSTS

- 200 OPERATING COSTS
 - 200.9 CLINIC SPACE
 - Details of each site
 - 200.10 ADMINISTRATIVE SPACE

Use the following table to indicate how much rent is paid per month for clinic and or administrative space. Indicate what is included in the rental charges such as utilities, janitorial services, etc. Multiply by twelve to arrive at a total annual cost for that site. Identify what portion of the cost is "clinic" or "administrative or both, and list the amount.

Site Name		City
Included in Rent Cost:		
Monthly Cost	WIC Sq. Ft.	Cost/Sq Ft
Total Annual Cost	Clinic Space Cost	Administrative Space Cost
Site Name		City
Included in Rent Cost:		
Monthly Cost	WIC Sq. Ft.	Cost/Sq Ft
Total Annual Cost	Clinic Space Cost	Administrative Space Cost

Narrative Budget Section 200 OPERATING COSTS

- Follows Summary Page
- 200 OPERATING COSTS
 - 200.11 UTILITIES/JANITORIAL SERVICE
 - 200.12 LAB CERTIFICATION FEES/OTHER
 - 200.13 DUES/SUBSCRIPTIONS/PROF.LIAB.INS
 - 200.14 OTHER

NARRATIVE BUDGET Section 300 TRAINING COSTS

- 300 TRAINING COSTS
 - 300.1 TRAINING REGISTRATION
 - 300.2 TRANSPORATION/MILEAGE
 - 300.3 MEALS/LODGING
 - 300.4 OTHER
- Includes WIC Directors meetings, staff training, attendance at local, state, or national conferences

Complete the following table for planned meetings/trainings or other training related expenses.

Training or Meeting	Date of Training or Meeting	# Attending	300.1 Registration Fee	Type of Travel & Cost of Travel 300.2	Meals & Lodging Costs 300.3	Total Cost
TOTAL						
300.4 OTHER: training materials for staff training, taxi, parking,						

Narrative Budget Section 400 TRAVEL

- 400 TRAVEL
 - 400.1 CLINICS

Clinic Site	Personal Veh.	Agency Veh.	Miles Per Round Trip	Mileage Rate	# of Vehicles	# of Visits Per Month	TOTAL Annual Cost
TOTAL							

Narrative Budget Section 400 TRAVEL

- 400 TRAVEL
 - 400.2 VENDOR MONITORING/training
 - 400.3 GENERAL OUTREACH & OTHER
Includes vehicle maintenance, licensing,
vehicle insurance

Narrative Budget Section 500 EQUIPMENT

- 500 EQUIPMENT
 - 500.1 NEW EQUIPMENT
 - 500.2 MAINTENANCE/SERVICE AGREEMENTS

Narrative Budget Section 600 CONTRACTUAL SERVICES/OTHER

- 600 CONTRACTUAL SERVICES/OTHER
 - 600.1 INTERPRETERS
Specify number of hours anticipated, rate and total.
 - 600.2 OTHER CONTRACTUAL SERVICES
Include a copy of the contracts listed

Narrative Budget Section 700.1 INDIRECT COSTS

- 700 INDIRECT COSTS
 - 700.1 INDIRECT COSTS

Attach copy of cost rate agreement

700.1 INDIRECT COSTS	Amount \$
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Approved Indirect Cost Rate _____%. Effective date: _____ Attach copy of cost rate agreement (all pages).

Check all services included in indirect costs:

- | | |
|--|--|
| <input type="checkbox"/> Budgeting/Accounting | <input type="checkbox"/> Personnel and Payroll |
| <input type="checkbox"/> Automated Data Processing | <input type="checkbox"/> Space Usage/Maintenance |
| <input type="checkbox"/> Communications/Phone/Mail Service | <input type="checkbox"/> Legal Services |
| <input type="checkbox"/> Central Supply/Procurement | <input type="checkbox"/> Printing and Publication |
| <input type="checkbox"/> Audit Services | <input type="checkbox"/> Equipment Usage/Maintenance |
| <input type="checkbox"/> Other, (specify) _____ | |

Identify staff positions included in the indirect rate and list job function as related to the WIC program (ie John Smith, Human Resources Assistant, staff payroll and benefits)

Staff Name	Job Title	Job Function

BUDGET QUESTIONS



WIC INVENTORY/PROPERTY SCHEDULE

- UPDATE EACH YEAR
- USE RECORDS RETENTION DATE TO START NEW FORM
- REMOVE ITEMS DISPOSED OF PRIOR TO 2010 ON NEW FORM
- RETAIN OLD INFO FOR HISTORICAL PURPOSES/LA POLICIES

- PURCHASE REQUESTS SHOULD BE SUBMITTED ASAP OR NO LATER THAN AUGUST 31ST.
- MAJOR PURCHASES/RENOVATIONS REQUESTS SHOULD BE DISCUSSED WITH ADMINISTRATIVE OPERATIONS COORDINATOR EARLY IN THE FISCAL YEAR. (PREFERABLY BY NOVEMBER 30TH)

Request for Authorization of Purchase

Request For Authorization of Purchase
Equipment —See Volume V, Section F, Page 2a-b



Local Agency _____	Agency ID # _____
Requested by _____	Date _____

PURCHASE TYPE:

<input type="checkbox"/> Equipment > \$250	<input type="checkbox"/> Non-Disposable Items, Multiple Units totaling > \$250
<input type="checkbox"/> Computer or Related items	<input type="checkbox"/> Capital Expenditures > \$5000 per unit cost
<input type="checkbox"/> Renovations or Repairs > \$250	<input type="checkbox"/> Vehicle Purchase
<input type="checkbox"/> Consulting or Contractual Services	<input type="checkbox"/> Other _____

FUNDING:

Item/Purchase is outlined and included current fiscal year budget:
List category number (ie 200.3) _____ Amount Budgeted \$ _____
*Please ensure that actual expense coding on FSR matches budget category

Item/Purchase is **NOT** included in current budget, however sufficient funds are available in the following category _____ and the following items/purchases will **not** be made in lieu of this purchase.
List budgeted item and amount being replaced _____

Purchase would require an increase of \$ _____ administrative funds

ITEM TO BE PURCHASED: (Attach Specifications)

Description of Item(s) _____

Requested Number of items _____ Price per Unit _____ Total Cost _____

Brand _____ Vendor: _____

Inventory List/Property Schedule Questions



Local Agency WIC Directors Annual Calendar of Tasks

	Task	When Completed	Source of Information/Details
Monthly	Journey Computer System Reports	Run each month for LA use	Journey system
	Caseload reports	LA can run their own reports by clinic after the 5 th of each month	Caseload Report : Participation With Benefits
	Budget Tracking	Track monthly for LA use	LA fiscal reports for budget
	Personal Activity Report	Monthly	Staff time reported. Use PAR Form or Staff time sheets. Keep on file at LA.
	Financial Status Reports (NSA, BFPC, Other)	Submit monthly for state reimbursement	Use SA FSR Form. Information from LA financial system.

Local Agency WIC Directors Annual Calendar of Tasks

Annually	Inventory List/Property Schedule	Annually in November	Use SA Form. Record all purchases made during the FFY from Purchase Requests and all dispositions.
	Homeless Shelter Assessment	Annually –usually beginning of new Calendar Year	First visit must be in person; routine follow-up visits can be made by phone.
	Public Notice of WIC Benefits	Annually	Publicize availability of WIC Benefits within LA service area
	Civil Rights Training	Annually for all WIC Staff	LA Training if not provided by State Agency

L A WIC Directors Calendar of Tasks

Ongoing & Annually	Award Letter Documents--Audit Confirmation, FFATA Forms	Completed, signed and returned to SA upon receipt of Award and any amendments	Mailed from SA to LA Executive Director, cc to WIC Director at beginning of new federal fiscal year
	Budgets	Budget and narrative due annually, 30 days after award letters are received and signed by local agency	Use SA Forms. Budget information is based on prior history and future needs.

LA WIC Directors Calendar of Tasks

	Task	When Completed	Source of Information/Details
	Local Agency Planning (Ongoing & annually)	Part I and Part II: LA Plan –Guidance provided in August, usually due in October	Local Agency Plan Guidance provided by SA
	LA Self-Monitoring of (clarify areas)	Annually/on-going	LA forms provided by State Agency
	Performance Measures	On-going, LA reviews reports upon receipt	Performance Measure Reports—temporarily on hold
	Clinic Management and Administrative Survey	Every year in approximately January	Questionnaire with data from the state
	Staff Training	At Least Annually for All Staff Two Times per Year for CPA staff Must be relevant for individual staff positions	Local Agency determines

LA WIC Directors Calendar of Tasks

As Needed	Purchase Requests	As needed	Submitted requests must be approved prior to purchase
	Outreach and Educational Items Requests	As needed	Submitted requests must be approved prior to purchase
	Clinic Changes	As needed	All clinic moves, openings and closings require minimum 60 days notification by LA and prior approval from SA
	Ordering Educational Materials and Forms	As needed	Order Form for WIC Educational Materials or WIC Forms
	New WIC Employee Training	As needed	Participate in Required State Agency Training as Directed by the State Training Coordinator
	Records Disposal Requests	As needed	Written request and approval required before disposal

Final Questions

