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**Purpose**

Specify method and form for requesting reimbursement of administrative expenditures.

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**Reporting and Reimbursement of Expenditures**

- A. Local agency administrative funds will be reported and reimbursed by the completion and submission of the Financial Status Report (FSR) Page 1 – 3. Retain a copy at the local agency. If any further payment documentation is needed, the local agency will be notified by the state agency.
1. Submit the FSR to the State Agency. Administrative funds cannot be reimbursed to the local agency until the FSR is received.
  2. Requests for reimbursement during the federal fiscal year must be received within 120 days after a cost was incurred. Any reimbursement requests received after 120 days of the cost incurred will not be reimbursed.
  3. Reimbursement for costs submitted after September 30, the last day of the federal fiscal year, must be submitted within 60 days in order to meet closeout deadline requirements. The deadline for reimbursement requests for the closeout of a federal fiscal year is November 30.
  4. The state agency will remit reimbursements 45 days from the date of invoice. Reimbursements requested in the FSR will be reviewed and approved by the state agency. If expenditures are not approved, the local agency will be notified.
  5. A local agency can receive cumulative administrative reimbursements only equal to their administrative grant. Any reimbursements requested that are greater than the agency's administrative grant will not be paid unless the grant amount is revised.
- B. The Financial Status Report form is to be used for reporting and monitoring monthly expenditures for breastfeeding, nutrition education, client services and program management. A sample copy is included with this procedure. All 3 pages must be completed and submitted for each monthly billing.
- C. Complete page 1 of the Financial Status Report. Report each expenditure by category and designate each as breastfeeding, nutrition education, client services and program management.

1. Personnel Costs—
  - a. Salaries and Benefits
    - Salaries includes wages for hours worked as well as paid vacation, sick, holiday and other paid time off.
    - Fringe includes taxes, retirement plans and insurances such as health, dental, disability, life and workman’s compensation.
    - Report salaries and benefits charged to the program.
  - b. Include a copy of page 3 as documentation of how personnel costs are divided up across the four cost objectives. Page 3 is described later in this section.
  - c. The percentage of the total personnel costs for each cost objective is then used to prorate other expense categories as identified below.
2. Operating Costs—
  - a. Supplies—
    - Categorize all supplies as medical, office, education or other.
    - Educational supplies includes all foods and supplies used for educational purposes.
    - Other supplies include cleaning or janitorial supplies.
    - Provide a description of medical expenses and “other” supplies on page 3 of the FSR.
  - b. Printing and Copying—
    - Specify printing costs for out-of-house printing services.
    - Specify costs for in-house copying of materials.
    - Copier contract should be listed under equipment maintenance.
    - Copy paper and toner should be listed under office supplies.
    - Costs for printing and copying can be prorated to breastfeeding, nutrition education, client services and program management as appropriate.
  - c. Postage—
    - Cost incurred for mailing items to WIC participants, vendor correspondence, outreach information and other items related to the WIC program
    - These costs can be prorated to breastfeeding, nutrition education, client services and program management as appropriate.
  - d. Telephone
    - Costs for land lines, cell phones, and internet services.
    - These costs can be prorated to breastfeeding ,nutrition education, client services and program management as appropriate.
  - e. Clinic and Administrative Space
    - Charges for renting space for clinics and main agency

- office space including storage space for participant files and administrative records.
- Administrative space includes costs for property/premise liability insurance.
- These costs can be prorated to breastfeeding, nutrition education, client services and program management as appropriate.
- f. Utilities/Janitorial Service
  - All utility costs (electrical, water, sewer, gas garbage, etc) and janitorial services charged to the program
  - These costs can be prorated to breastfeeding, nutrition education, client services and program management as appropriate.
- g. Lab and Certification fees
  - Includes fees paid for clinic certification, waste/biohazard disposal and other costs associated with operating the WIC clinic.
  - These costs are categorized as client services costs only and are not prorated to the other cost objectives.
- h. Dues Subscriptions and Professional Liability Insurance
  - Includes membership dues, subscriptions to periodicals and premiums for professional liability insurance.
- i. Other
  - List costs for advertising.
  - Provide a description on page 3 for any other expenses reported on this line.
- 3. Training Costs
  - a. Training costs include travel and associated cost to attend WIC Directors meetings, costs associated with staff training, attendance at local or national conferences as well as costs to rent facilities to conduct staff training.
  - b. Training costs are divided up and reported in 4 areas: registration, transportation, meals/lodging and other.
  - c. “Other” includes taxis, parking and room rental for trainings.
  - d. Provide a brief description for all training costs on page 3 of the FSR.
- 4. Travel Costs
  - a. Separate and list expenses associated with travel to WIC clinics, vendor monitoring, and outreach/other.
  - b. Travel costs to WIC clinics can be prorated to breastfeeding, nutrition education, client services and program management as appropriate.
  - c. Travel costs for vendor monitoring and outreach activities are categorized as general administration only.
  - d. Outreach/Other includes expenses such as vehicle maintenance, licensing and vehicle insurance.
- 5. Equipment
  - a. Report separately the costs for purchase of new equipment and



- E. Complete page 3 which includes personnel costs, description of expenses and in kind.
1. PART 1: Enter total salaries and benefits for the FSR month.
  2. Enter work hours for each staff person in the following columns:  
I. Breastfeeding, II. Nutrition Education and III. Client Service.
  3. Note that Staff positions, initials and WIC pay rates should have been pre-entered and saved. Keep information updated each month as personnel or pay rates change.
  4. The remaining work salaries will automatically be tallied and totals as program management.
  5. The formulas built into the worksheet will calculate percentages and then prorate benefit expenses to the four cost objectives.
  6. PART 2: Provide a brief description of the expenses for the month in the listed categories.
  7. PART 3: Report all in kind services and the estimated dollar value.



<b>YTD Grant Expenses and Undisbursed Balance</b>		<b>MONTH</b>	
<b>Agency ID</b>		<b>FISCAL YEAR</b>	
<b>Agency Name</b>			

**PART 1 YTD GRANT**

A. Budget/Grant Award						
B. Expenditures this FSR:		<b>PRIOR Month's YTD Total</b>	<b>Current Month</b>	<b>%</b>	<b>CURRENT YTD</b>	<b>%</b>
	Breastfeeding			#DIV/0!	\$ -	#DIV/0!
	Nutrition Education			#DIV/0!	\$ -	#DIV/0!
	Client Services			#DIV/0!	\$ -	#DIV/0!
	Program Management			#DIV/0!	\$ -	#DIV/0!
	<b>TOTAL</b>	\$ -	\$ -		\$ -	
C. Undisbursed Grant Balance					\$ -	

**PART 2 PAYMENT DUE THIS FINANCIAL STATUS REPORT**

A. Expenditures this FSR	\$ -
B. Single Month (One Time) Advance	\$ -
C. BALANCE DUE Less One Time Advance (A - B)	\$ -

**PART 3 AGENCY ANNUAL (ROLLING) CASH ADVANCE**

An Agency Annual or "Rolling" Cash Advance represents grant funds made available to the Local Agency. The maximum amount of annual rolling cash advance that may be requested is 1 1/2 times the total grant award. Annual rolling cash advance funds are made available to local agencies to cover operating costs, in advance of FSR billings. You may be required to reconcile advance funds at the end of the fiscal year, or the advance funds may remain on the books and roll forward into the next fiscal year.

A. Agency Rolling Advance	\$ -
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I certify to the best of my knowledge and belief that this report is correct and complete, that all outlays and unliquidated obligations are for the purposes set forth in the regulations as authorized by the Nebraska Department of Health and Human Services.

PREPARED BY:		DATE	
SUBMITTED BY		DATE	

<b>For State Use Only:</b>	
<b>Reviewed by</b>	<b>Date:</b>

