

Financial Management Training Guide

**Policy Administration and Training
Nutrition Services Section
Texas Department of State Health
Services
April 2004**



The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is a food and nutrition program benefiting infants,

children under age 5 and pregnant, postpartum and breastfeeding

women with low to moderate incomes. WIC is an equal opportunity program.

If you believe you have been discriminated against because of race, color, national origin, age, sex or disability, immediately call the **State WIC Office at 1-800-942-3678**.

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Chapter 1: Determining Funds Available

The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) is funded by the United States Department of Agriculture, which contracts with the Texas Department of Health to deliver its services in Texas. The Texas Department of Health, Bureau of Nutrition Services, in turn, contracts with agencies (known as **local agencies***) throughout the state to provide services directly to persons who may be eligible for WIC benefits.

*Local agencies may include city/county health departments, non-profit community action health services, hospital districts, private physicians, and others.

Funds are provided to local agencies through monthly reimbursement of actual program expenses. Total expenses are compared and subtracted from an earned funding allowance. This allowance is “earned” in two ways:

1. Through a funding formula;
2. Through nutrition education activity.

Earning Funding Through the Funding formula

Funding allowance is earned by the local agency monthly. The total amount earned is based on the number of WIC participants served times the per participant rate, as shown in the following formula:

Basic Funding Formula

Per Participant Rate X Total Number of Participants = Maximum
Monthly Reimbursement
 $PPR \times TNP = MMR$

The rate per participant may vary from year to year depending on statewide funding and factors related to local agency operation. For example in FY 2004, the per participant base is \$9.50. For each local agency, that rate is adjusted for four factors

1. Population Density

The funding formula recognizes that it is more expensive to serve a given size population spread over a wide area than it is to serve the same size population in a small area. Additionally, some cost savings through efficiency in use of staff time and site space can be achieved in densely populated areas. For this factor there is:

Funding Formula Population Density Adjustment

+15% of the base rate if 51% or more of the counties served have a population density of less than 62 people per square mile.

-10% of the base rate if 51% or more of the counties served have a population density of more than 615 people per square mile.

No adjustment if 51% or more of the counties served have a population density between 62 and 615 people per square mile.

Local agencies serving two counties will not receive the adjustment unless both counties meet the criteria.

2. Salaries

The funding formula recognizes that salaries and work force conditions vary across the state. For this factor there is:

Funding Formula Salary Adjustment

+2.5% of the base rate to Las whose host agencies are located in counties with median annual household incomes over \$40,689.*

-5% of the base rate to Las whose host agencies are located in counties with median annual household incomes under \$26,215.*

No adjustment to LAs whose host agencies are located in counties with median annual household incomes between \$26,215 and \$40,689.

3. Site Equivalents

The funding formula recognizes that cost efficiencies occur in agencies having very few sites. For this factor there is:

Funding Formula Site Equivalent Adjustment

+10% of the base rate if the agency has more than 10 site equivalents*

-10% of the base rate if the agency has 1 site equivalent or less*

No adjustments if the agency operates from 1-10 site equivalents

***Site Equivalents:** Site equivalents are calculated from data submitted for the extended hours plan. In their plan, all local agencies report their actual total hours of operations. To determine site equivalents, a local agency's total hours of operation for all sites, minus their lunch time, is determined. This number is divided by 172 hours, which equals a full-time site equivalent's hours of operation for one month (40 hours x 4.3 weeks/month). This number is figured to one decimal place and then rounded to the next higher whole number if the decimal is .1 or greater. If the actual number of clinic sites for an LA is one, their site equivalents will equal one, whatever the number of hours they are open. Site equivalents will be recalculated each year at the time

4. Participation Level/Size

This factor takes into account the cost efficiencies associated with serving many participants, and the relative cost inefficiency associated with serving a very small level of participation. Participant breaks and percentages are as follows:

Monthly Participation Level	Adjustment Factor
0 – 2000	15%
2,001 – 5,000	10%
5,001 – 10,000	5%
10,001 – 25,000	No Adjustment Factor
Over 25,000	- 10%

If an LA serves more than one county and the average participation per county is less than a thousand, the LA will get an adjustment factor of 15%, instead of what they would have received based on total participation for their agency.

Stop

Answer the questions to Chapter 1-A.

1. The letters WIC stand for _____, _____, and _____.
2. The funding for the WIC Program comes from _____ at the federal level, and _____ at the state level
3. The maximum monthly reimbursement amount for each local agency is determined each month by multiplying _____ by _____
4. The reimbursement rate per participant may vary each year according to _____, _____, and _____.

Earning Funding Through Nutrition Education Activity

The USDA requires that WIC spend a significant part of its total administrative grant on the direct delivery of nutrition education to WIC participants through nutrition classes and individual counseling. Consequently, the funding allowance earned by each local agency is based on Nutrition Education costs reported, as well as numbers of participants served.

A local agency must spend 19% of its total expenditures on N.E. costs. Allowable Nutrition Education costs are listed in WIC Policy AC: 33.0. The reported costs are then entered in a separate funding formula.

Nutrition Education Funding Formula

Reported N.E. Costs X 5.26 = Maximum Monthly Reimbursement
RNEC X 5.26 = MMR

How to Calculate Funding Allowance by Putting Both Formulas Together

At the end of each month, multiply the total number of WIC participants served by the per participant rate.

At the same time, multiply the total amount of reported nutrition education expense for the month by 5.26.

WIC reimbursement is limited to the lesser of the two numbers and the amount of actual reported expenditures. See WIC Policy AC:

Example:

The Lonely, Texas, WIC program served 100 participants in October. Their reimbursement rate is \$7.04 per participant. They reported nutrition education expenses of \$200.00. Their total reported expenditures were \$1000.

They will receive the lesser of:

$$100 \times \$7.04 = \$704$$

OR

$$\$200 \times 5.26 = \$1052.00$$

In this case, they will be paid only \$704 because they did not serve

Carry Over

A special feature of the funding formula reimbursement for WIC local agencies is the carry over of unspent monies from month to month during the same fiscal year. Since WIC reimburses only actual expenses occurred and paid during the month, actual expenditures may be less than the total amount earned.

If this happens, the difference, or surplus, between the actual expenditures and the total reimbursement allowed by the funding formula is carried forward to cover future monthly expenditures of the local agency during months when actual costs may exceed the maximum allowed reimbursement.

Likewise, negative amounts, or deficits, are also carried over, in the hope that sometime during the fiscal year (October 1 through September 30) sufficient funds are earned to erase them. On October 1 of each contract year, surplus/deficits balances are returned to \$0. See WIC Policy AC: 27.0.

Example:

In the example above a -\$296 deficit would be carried forward. Suppose that in November this agency served 200 participants with \$200 spent in nutrition education costs and a total billing of \$1000.

Their reimbursement ledger would look like this:

	Admin				œ	Nutrition Ed.			
	Earned	Billed	Paid	Cumu*	œ	Earned	Billed	Paid	Cumu*
Oct.	\$704	\$1000	\$704	(--\$296)	œ	\$1052	\$1000	\$704	\$348
Nov.	\$1408	\$1000	\$1296	\$112	œ	\$1052	\$1000	\$1296	\$104

Note that both Admin and NE Funding difference columns show positive figures for November. This means that in November, the Lonely WIC Program was reimbursed a total of \$1296, or \$1000 for its current costs and \$296, which was decreased from its voucher last month. For the year, they have recovered their total expenditures and have a \$112 surplus of earned funds.

Breastfeeding Expenditures Requirement

The USDA also requires that a certain portion of its grant is spent to promote breastfeeding. The amount that each local agency must spend varies from agency to agency and from year to year. Each local agency is notified in writing concerning its allocated proportional share as based on the combined total of pregnant and breastfeeding participants it has reported to the State Agency.

Breastfeeding personnel costs can be determined by one of two methods:

- 1. Divide total N.E. encounters, and then multiply the resultant % by the total Nutrition Education personnel costs plus benefits.**

Breastfeeding encounters

----- = % B.F. expenditures

N.E. encounters

____% X N.E. Personnel Costs + Benefits = \$____ B.F.

2. Document actual time spent in B.F. encounters on a time sheet.

Remember: Only one method of determining B.F. time can be used.

Any additional costs for breastfeeding promotion and support can also be reported as a breastfeeding cost to help meet the expenditure requirement.

Breastfeeding expenditures can be counted as either Nutrition Education costs or breastfeeding costs once the local agency has met its allocated amount. They may not be billed in both categories.

Generalized Nutrition Education costs which do not specifically promote breastfeeding are not ever allowable as breastfeeding expenditures. Special allowable Breastfeeding costs are listed in WIC Policy AC: 34.0. Also included in this policy is a sample expenditure form detailing the costs charged.

Example:

The Lonely WIC Program had no B.F. encounters in October or November. However, in December, they had 50. This was ½ of their 100 Nutrition Education encounters.

50

----- = 50%

100

Personnel costs for admin. were \$1000. Personnel costs and benefits for N.E. were \$1000. WIC personnel costs would be allocated as follows:

Admin.	\$1000
N.E.	\$ 500
B.F.	\$ 500

Immunizations Provided Through the WIC Setting

All WIC local agencies are encouraged to provide immunizations at all WIC sites. For those local agencies that are being reimbursed on the new funding formula rate, an incentive will be paid for each shot given to a WIC participant, parent, or sibling which is equal to the amount reimbursed to the WIC Program from the TDH Immunization Division. This rate is recalculated each year.

Advances of Funding

While WIC does not provide “seed money” for new local agencies, all local agencies, including new ones, are entitled to request a cash advance one time during each contract period to support WIC operations while awaiting reimbursements for actual WIC expenditures. The cash advance is liquidated (repaid out of future reimbursement credits) no later than July and August of each contract period. The use of cash advances requires careful planning to insure that a local agency does not experience shortfalls in operational funding near the end of the contract period. See WIC Policy AC: 26.0.

Stop

Answer the questions to Chapter 1-B.

1. The WIC Program requires that local agencies spend _____% of their monies on Nutrition Education expenses.
2. **T** ____ **F** ____ If a local agency overspends its earned amount in November, _____ that amount can never be regained.
3. WIC will provide an advance to local agencies _____ time(s) per year.
4. If an agency serves 200 participants in October and its reimbursement rate is \$8.00 per participant, the maximum reimbursement amount to this agency would be _____.
5. The WIC fiscal year goes from _____ to _____.

Chapter 2:

New Local Agencies

Special Start-Up Funding Considerations

The Bureau of Nutrition Services recognizes that new local agencies will have special, one-time expenses related to the cost of opening a new agency. Accordingly, during the first six months of operation, a new local agency will be allowed to receive a maximum reimbursement as shown below: (See WIC Policy AC: 25.0)

New Local Agency Start-Up Funding

Per Participant Rate X Assigned Caseload = Maximum Monthly Reimbursement

$$\text{PPR} \times \text{AC} = \text{MMR}$$

The assigned caseload is determined by the State Agency and is defined as the maximum number of participants a local agency is authorized to serve. The assigned caseload normally exceeds the actual number of participants an agency is likely to serve on a monthly basis. During this start-up period, the new agency can receive this maximum reimbursement even if it serves fewer actual participants, provided its actual costs equal or exceed this amount.

Also, the 19% nutrition education requirement does not apply during the start-up period. After the first six months of operation, the funding formula reverts back to the per participant rate, multiplied by the actual participation.

Stop

Answer the questions to Chapter 2.

1. The Start-Up Funding formula is:
 - a. Actual number of WIC participants served multiplied by the per participant rate
 - b. Per Participant rate multiplied by the assigned caseload.
 - c. Per participant rate plus 10% overhead costs.

d. None of the above.

2. **T** ____ **F** ____ The 20% Nutrition Education requirement does not apply

during the start-up period

3. The Start-Up period lasts ____ months.

Chapter 3: Billing WIC

Overall Funds Management

Expenditures incurred by the WIC Program must be carefully recorded in accordance with federal and state regulations and the financial requirements specified in the Uniform Grants Management Standards (UGMS) instructions. The WIC Policy Manual clearly defines rules governing allowable expenditures. The following overall

Self-Balancing Accounts

The financial management system of the agency must maintain a self-balancing set of accounts that records all WIC expenditures in an accurate and current manner. Only those expenditures recorded in these accounts may be billed to the WIC Program. (See WIC Policy AC: 01.0).

No Accruals

WIC Program expenditures can be billed on a cost reimbursement basis only. No accruals may be billed except at the end of the federal fiscal year. In September, each LA will provide, in addition to its regular monthly billing, a list of all outstanding obligations as of September 30. As these items are liquidated, the LA may submit supplemental billings requesting reimbursement. (See WIC Policy AC: 02.0) All costs must be liquidated by December 15, **no exceptions**.

Plan to Allocate Direct Costs

By June 15th of each year, the LA must submit an expenditure plan for the next fiscal year to the SA for approval. This plan is called the Plan to Allocate Direct Costs (PADC). (See WIC Policy AC: 03.0)

Included in the PADC are all cost categories to be billed by the LA and the method of allocation and supportive documentation which will be maintained.

The SA will (dis)approve the plan. An approved PADC must be on file at the LA for audit purposes.

General Guidelines

Plan to Allocate Direct Costs (PADC) General Guidelines

1. The PADC should include:
 - a. All specific cost categories to be billed, even though some may be lumped together for reporting.
 - b. Method or based used to allocate each specific cost, especially joint costs.
 - c. Allocation %
 - d. Description of documentation
2. Any costs supported by agency policies should include a copy of the policy.
3. Any cost previously justified with a cost analysis study should be reviewed once a year. The date of latest study should be

The PADC should be amended during the Fiscal Year each time changes occur.

Stop

Answer the questions to Chapter 3.

1. The accounting ledgers in which WIC expenditures are recorded must be _____.
2. WIC reimbursements are on a _____ basis only. At the end of _____, a list of outstanding obligations should be submitted.
3. All anticipated cost categories to be billed to the WC Program must be submitted each year in a _____.
4. The deadline for submitting this plan is _____.
5. The plan must include:
 - a. all categories to be billed

- b. a list of all agency heads
- c. allocation %ages
- d. description of documentation
- e. a, c, d

Chapter 4: Allowable Costs

Important:

All costs listed in this chapter must have the supporting documentation listed in the Plan to Allocate Direct Costs. The WIC Local Agency must keep supporting documentation on file and available for review by

Part I. Personnel Compensation (AC: 04.0)

Direct personnel compensation must be supported by time sheets. It may also be supported by other documentation, including attendance records, payroll records, and cancelled checks. If an employee works for more than one program, a time record must be available to support the employee's distribution of time. The number of hours worked in Nutrition Education and Administration must be indicated on the record. Both employee and supervisor must sign the record. It should account for 100% of the employee's time.

A sample time sheet is shown on the next page.

Breastfeeding duties can also be documented if a breastfeeding encounter sheet is not used.

Problem:

The WIC Program at the Luchenbach Health Department employs three staff members. Barbra Dahl is a nutritionist and the program administrator. She also works in the Family Planning program in Luchenbach. In June, because of an outbreak of teen pregnancy, Barbra worked 2 hours per day for three weeks for Family Planning. The other 6 hours per day she worked for WIC. Of that 6 hours, 2 were spent in the delivery of nutrition education. The last week of the month Barbra took vacation.

Her assistant is an LVN named Ken Boyd. Ken works exclusively for WIC and does only administrative tasks like screening for income. He also went on vacation the last week of the month.

The third person employed by the Luchenbach Health Department WIC Program is Suzee Que, a clerk. She works for other Health Department programs also. This month she worked the first week for WIC, the second week for Immunizations, the third week for Family Planning, and she worked exclusively for WIC the last week when Ken and Barbra were on vacation. During that week, she spent 2 hours per day teaching nutrition education classes.

Barbra's administrator is Whalen Jenkins. Sometimes he charges his time to WIC, but this month he worked only for Family Planning on the Teen Pregnancy issue. His assistant, Will E. Nilly, also works occasionally for WIC, but was ill for most of this month and charged no time to WIC. The Health Department Board is composed of 5 of the sons of the town's founding fathers. Whalen, Will E, and the Board have a strict policy that all employees will work only 40-hour weeks composed of 5 8-hour days. No overtime will be allowed.

The first working day of the month was the 3rd, and the month was 30 days long.

Barbra makes \$3000 per month, gross. Ken earns \$2000, and Suzee makes \$1000.

Fill out the sheets for Barbra, Ken, and Suzee. Assume Vacation time is

Blank Time Sheet samples can be found on the following pages.

The answers to all Problems can be found in **Attachment B** at the end of this manual.

Luchenbach Health Department Time Sheet

Name <u>Barbra Dahl</u>		Title <u>Program Administrator</u>										Program <u>WIC</u>																																			
____/____ Month/Year	# Hrs	Days of the Month																																													
Work Time Activity	To- tal	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31															
<i>WIC-Admin.</i>		-	-																																												
<i>WIC-N.E.</i>		-	-																																												
<i>Family Planning</i>		-	-																																												
		-	-																																												
Subtotal		-	-																																												
Annual Leave		-	-																																												
Sick Leave		-	-																																												
Month Total		-	-																																												
Employee Signature _____												Date _____												Supervisor Signature _____												Date _____											

Calculation for WIC Billing:

Total WIC hours _____

Total Hours worked _____

Percentage of time to be billed to WIC: $\frac{\text{Total WIC hours}}{\text{Total Hours worked}} = \text{_____} \%$

Total \$ amount to be billed to WIC: $\text{_____} \% \times \frac{\$3000}{\text{Total Gross}} = \text{\$_____}$

Calculation for split between WIC Administration and WIC Nutrition Education: (This calculation should be based on productive time only.)

Total hours worked in WIC N.E. _____

Total hours worked in WIC _____

$$\text{Percentage of time to be billed to WIC N.E.: } \frac{\text{_____}}{\text{_____}} = \text{_____ \%}$$

$$\text{\$ amount to be billed to WIC N.E.: } \text{_____ \%} \times \text{_____} = \text{\$_____}$$

$$\text{\$ amount to be billed to WIC Admin.: } \text{_____} - \text{_____} = \text{\$_____}$$

Transfer total Admin. _____ and N.E. _____ costs for Barbra to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Luchenbach Health Department Time Sheet

Name <u>Ken Boyd</u>		Title <u>L.V.N.</u>		Program <u>WIC</u>																																			
____/____	#	Days of the Month																																					
Month/Year	Hrs																																						
Work Time Activity	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							
WIC-Admin.		-	-																																				
		-	-																																				
		-	-																																				
		-	-																																				
Subtotal		-	-																																				
Annual Leave		-	-																																				
Sick Leave		-	-																																				
Month Total		-	-																																				
Employee Signature _____										Date _____										Supervisor Signature _____										Date _____									

Calculation for WIC Billing:

Total WIC hours _____

Total hours worked _____

Percentage of time to be billed to WIC: $\frac{\text{Total WIC hours}}{\text{Total hours worked}} = \text{_____} \%$

Total \$ amount to be billed: $\text{_____} \% \times \frac{\$2000}{\text{Total Gross}} = \text{_____} \$$

Transfer total Admin. and N.E. costs to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Luchenbach Health Department Time Sheet

Name <u>Suzee Que</u>		Title <u>Clerk</u>		Program <u>WIC</u>																																			
____/____	#	Days of the Month																																					
Month/Year	Hrs																																						
Work Time Activity	To-tal	1	2	3	4	5	6	7	8	9	0	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	3	3						
WIC-Admin.		-	-						-	-																													
WIC-N.E.		-	-						-	-																													
Immunizations		-	-						-	-																													
Family Planning		-	-						-	-																													
Subtotal		-	-						-	-																													
Annual Leave		-	-						-	-																													
Sick Leave		-	-						-	-																													
Month Total		-	-						-	-																													
Employee Signature _____										Date _____										Supervisor Signature _____										Date _____									

Calculation for WIC Billing:

Total WIC hours _____

Total hours worked _____

Percentage of time to be billed to WIC: $\frac{\text{Total WIC hours}}{\text{Total hours worked}} = \text{_____} \%$

Total \$ amount to be billed: $\text{_____} \% \times \frac{\$1000}{\text{Total Gross}} = \text{\$_____}$

Calculation for split between WIC Administration and WIC Nutrition Education:

Total hours worked in WIC N.E. _____

Total hours worked in WIC _____

Percentage of time to be billed to WIC N.E.: $\frac{\text{Total hours worked in WIC N.E.}}{\text{Total hours worked in WIC}} = \text{_____} \%$

\$ amount to be billed to WIC N.E.: $\text{ç} \text{ ______ \% } \times \text{ à ______ } = \text{è \$ ______}$

\$ amount to be billed to WIC Admin.: $\text{â ______ } - \text{è ______ } = \text{é \$ ______}$

Transfer total Admin. é and N.E. è costs for Suzee to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Stop

Answer the questions to Chapter 4, Part I.

1. Only _____ may support personnel compensation unless something else has been approved.
2. The time sheets must add to:
 - a. at least 50%
 - b. 100% of the employee's time
 - c. only time worked
3. **T**____ **F**____ Nutrition Ed time and Administrative time may be split somewhere else not shown on the time sheet.
4. **T**____ **F**____ No one will look at daily activity reports, so they don't have _____ to match time sheets.
5. Both employee and _____ should sign each time sheet.

Part II: Personnel Benefits (AC: 04.0)

Personnel benefits charged must be supported by documentation such as remittance advices [invoices?], cancelled checks, insurance policies and/or a payroll register. Actual rates to be charged must be specified for each benefit and documented on the PADC.

Documentation must also support allocation between Administration, Nutrition Education, and breastfeeding.

Documentation for "cafeteria plans" for insurance and other benefits should also be included to indicate the deduction of benefits before FICA is determined.

Problem:

The Luchenbach Health Department charges FICA at 7.65% and retirement at 6% of total salaries. Insurance is \$20 per employee but prorated based upon the hours worked for employees not working 100% of their time for WIC. Calculate the personnel benefits to be charged for Ken, Barbra, and Suzee Cue.

You may use the Personnel Benefits worksheet on the next page to calculate amounts.

Transfer the total Admin. and N.E. costs to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Part III: Travel (AC: 050, 06.0)

A. In-state travel (05.0)...

...will be reimbursed according to written LA policy. It can be based on the city's travel policy, or that of the county or provider entity. If the LA has no official travel policy, it shall use the state travel reimbursement rates and regulations.

Travel costs may be charged on an actual basis, or a mileage or per diem basis in lieu of actual costs, or a combination of the two, but the method used must be consistent for the entire trip. It can include per diem, mileage, parking fees, etc.

Travel costs must be supported by a written travel policy, the claim submitted by the employee and approved by the employee's supervisor, and cancelled checks. Travel claims must state the purpose of the trip, and be signed by employee and supervisor.

If the employee claims part of the trip is for Nutrition Ed, then documentation must support the allocation.

Flat rate travel is not allowable.

B. Out-of-state travel (05.0)...

...will be reimbursed according to written LA policy also, and documentation will be consistent with that necessary for in-state travel.

If air transportation is used, it will be limited to the next lowest available airline fare below first class unless such is not available. The LA must justify the benefit of the trip to WIC and the number of attendees as well as assuring that sufficient administrative funds are available.

Documentation should include travel vouchers and cancelled checks.

C. Agency-owned vehicle cost (06.0)...

...for expenses and/or maintenance may be reimbursed using either a fixed rate per mile for WIC miles driven or a rate determined monthly according to prorated expenditures incurred for the month. A log must be maintained to support the allocation of costs to WIC if the vehicle is not used 100% for WIC.

Problem:

The Luchenbach Health Department operates a site in Margaritaville that Ken and Barbra visit on the first and third Mondays of each month. It is 10.5 miles away. Drivers are reimbursed at the State Rate of \$0.28 per mile. This month they visited the site on schedule. After Barbra finished her 2 hours of Family Planning duties at 10.00 AM, she and Ken drove to the site in Barbra's car each of the two days. While they were there, Barbra conducted Nutrition Education classes for 2 hours. The rest of her and Ken's time was spent on WIC Administration. They returned to Luchenbach at exactly 5:00 PM. In addition, because she and Ken, according to health department policy, were away from the office more than 5 hours, they were allowed partial per-diem for lunch expenses up to \$10.00. Barbra spent \$4.95 and \$5.00, and Ken spent \$7.00 and \$6.50.

On the 19th, Barbra flew to Austin to discuss WIC funding for next year. The flight from Luchenbach International Airport was a short 30-minute hop. She had to take first class since that's all there was available. The round trip ticket cost \$50 and her lunch WAS \$8.50. She left at 10:00 AM and returned at 5:00 PM the same day. She discussed NE for 2 hours with a State Agency nutritionist.

Suzee Que did not travel during this month.

Calculate amounts to be charged for WIC Admin. and WIC N.E. You may use the sample travel worksheet on the next page.

Transfer totals to the Total *WIC Billing Worksheet* in **Attachment A** near

A sample travel voucher worksheet is available on the next page, followed by a sample Travel Voucher.

WIC Travel Worksheet

Month

	Airfare	Mileage	Meals	Total for Trip	Administ-ration	Nutrition Education
Barbra Dahl						
1 st Trip to Margaritaville						
2 nd Trip to Margaritaville						
Austin Trip						
Totals:						
Ken Boyd						
1 st Trip to Margaritaville						
2 nd Trip to Margaritaville						
Totals:						

Agency Travel Voucher

Pay to: <i>(Name, address, city, state, ZIP code)</i>		Title: Designated Headquarters:	
Travel Period: From		To	
Distribution of Travel Expenses Incurred			Amount
Expense itemization for in-state travel			
Fares, Public transportation <i>(Attach receipts)</i> Taxi Air Fare Rental Car			
Personal car mileage Miles @ <i>(Rate set by Agency)</i>			
Meals and/or lodging			
Parking			
Other travel expenses <i>(Itemize)</i>			
Signature of Claimant		Date	Signature of Supervisor
			Date
Date	Record of Transportation and Duties Performed		Mileage Point to Point*

	*Show point-to-point breakdown, including intra-city mileage claims	
--	---	--

Stop

Answer the questions to Chapter 4, Parts II and III.

1. Personnel benefits may be supported by which of the following types of documentation:
 - a. canceled checks
 - b. remittance advices
 - c. estimated % to be charged for retirement
 - d. a and b
2. **T**___ **F**___ The expenses and/or maintenance cost for agency-owned vehicles used to perform services for WIC cannot be charged to the WIC Program.
3. **T**___ **F**___ Out-of-state air fare charged to WIC must be the lowest possible.
4. **T**___ **F**___ All travel costs will be reimbursed at state rates.

Part IV: Equipment (WIC Policies AC: 07, 08)

Equipment is defined as “All data processing equipment plus any other tangible personal property having a useful life of more than one year and a unit acquisition cost of \$1000 or more.

Tangible means real, visible, or able to be touched.

Acquisition cost means the net invoice price (including trade-in) of the equipment including the cost of installation, transportation, protective in-transit insurance, and the cost of any modification, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired.

A. All equipment housed at the local agency (AC: 07)...

...and purchased for WIC operations either by the local agency or by the state office must be accounted for in a property management system and secured against theft. Local agencies will be held responsible for any equipment lost, stolen, or damaged.

All tangible personal property with a useful life of at least 1 year and an acquisition cost of \$1000.00 or more **and** all equipment purchased by the State Agency for use by the local agency must be inventoried and appear in the accounting records of the local agency’s inventory system.

At least once a year, (at a time specified by the State), a physical inventory of equipment either purchased with WIC Program funds or in the custody of the local agency will be conducted and the results submitted to the State Agency. The physical inventory must be reconciled with the property records and any discrepancies investigated.

Any loss or damage must be documented. Any theft must be reported as soon as it is discovered and followed up with a police report. Any monies compensated for loss or damage to the equipment must be used to repair or replace the equipment.

Before equipment can be used by any other program or disposed of in any way, written approval must be granted by the State Agency. If the cost is over \$5000, USDA must also grant written approval. (See WIC Policy AC: 36.0)

By October 15, each local agency must submit a list of all tangible personal property having a unit cost of \$1000 or more that was

purchased or encumbered in the prior WIC contract period (10/1 to 9/30).

B. To buy equipment (AC: 08)...

...costing \$1000 or more per item, the local agency must obtain 3 bids and submit a request for approval to the State Agency with the following information:

Information Necessary to Request Approval to Buy Equipment

1. item to be purchased
2. quantity
3. acquisition cost
4. acknowledgement that low bid is acceptable
5. justification if low bid is not acceptable
6. justification of need
7. documentation of the bids

Items costing \$1000 or more must be approved also by the Institutional Prior Approval System of the Texas Department of Health. Those costing more than \$5000 and ALL data processing equipment may take longer because they must be approved by USDA as well. (Any equipment that is lost or stolen must be reported to the State Agency according to WIC Policy AC: 11.0.)

Stop

Answer the questions to Chapter 4, Part IV.

1. Equipment purchased by the state agency and transferred to the local agency for use:
 - a. may be disposed of without state agency approval
 - b. must be kept in the inventory records of the local agency
 - c. can be used by any Health Department Program without state

agency
approval

2. The definition of "equipment" for WIC purposes includes which of the following:
 - a. an acquisition cost of \$650 or more
 - b. a useful life of more than one year
 - c. all data processing equipment
 - d. all of the above
 - e. b and c
3. "Tangible" means:
 - a. invisible
 - b. visible
 - c. "touchable"
 - d. in another room
 - e. b and c
4. "Acquisition cost" does not include:
 - a. costs for installation
 - b. trade-in allowances
 - c. cost of insurance purchased after the equipment is installed
 - d. transportation charges
5. The local agency request for approval to purchase equipment costing \$1000 or more per item should include which of the following items:
 - a. documentation of 3 bids
 - b. item(s) to be purchased
 - c. acknowledgement that low bid is acceptable
 - d. date of delivery
 - e. name of salesperson
 - f. all of the above
 - g. a, b, and c
6. Depreciation cannot be charged on which of the following:
 - a. any equipment purchased with WIC funds
 - b. equipment purchased with city funds
 - c. donated equipment
 - d. equipment paid for by county funds
 - e. all of the above
 - f. a and c

7. A local agency may use which of the following methods of computing depreciation on any one asset:
- a. straight depreciation only
 - b. accelerated depreciation only
 - c. straight one month and accelerated the next month
 - d. either a or b

Part V: Outreach Costs (AC: 09.0)

Outreach costs are defined as those costs used to support “activities undertaken by the local agency to convey the availability of WIC and WIC services to the community.”

The activities may include public service announcements, distribution of **informational** written material, registration fees for health fairs, the cost of a booth or display materials used in a health fair, etc.

Some incentive items may also be used for WIC outreach. These include pencils, pens, magnets, balloons, stickers, crayons, and coloring books. These items must contain a WIC-specific message and WIC contact information.

Outreach costs must **always** be billed as administrative costs. Publications or other printed material that includes any program information must contain an FCS-approved nondiscrimination statement.

Problem:

Barbra and Ken participated in the last Luchenbach Health Fair. They constructed a booth that cost \$100 and paid \$10.50 for a public service announcement promoting WIC’s participation in the fair on the local radio station, KBAR. They bought 5000 balloons with the WIC logo and phone number on them, at a cost of \$50.

Compute the outreach costs.

Transfer this amount to the Total WIC Billing Worksheet in Attachment A near the end of this manual.

Stop

Answer the questions to Chapter 4, Part V.

1. Outreach activities may include:
 - a. public service announcements
 - b. distribution of written materials about WIC
 - c. registration fees for health fairs
 - d. all of the above

2. Incentive items may include:
 - a. crayons
 - b. raffle tickets for a new car
 - c. \$50 per person

Part VI: Facilities (AC: 12.0, 13.0, 18.0, 10.0)

Note:

No charge for any facility can be made during periods of non-occupancy by the WIC Program.

A. Space Rental

Before space can be rented for use by the local agency WIC Program, the following information must be submitted in writing to the State Agency for approval:

Information Necessary for Approval to Rent Space

1. Bids for comparable space. These must be solicited through newspaper advertisement or public posting for at least 3 working days. Phone bids are not acceptable.
2. Monthly cost for space requested. Must be low bid unless justified.
3. Total square footage to be rented.
4. Agency or individual to whom rent is to be paid.
5. Facility address.
6. Justification of need to rent space.

The State Agency will approve or disapprove the expense in writing, and this must be kept on file for review.

Costs billed for space rental must be supported by lease agreements and cancelled checks. In addition, when WIC is co-located with other programs, a floor plan showing the allocation of space to WIC must be available, and must also show any allocation to Nutrition Ed, Breastfeeding, and Administrative space.

Problem:

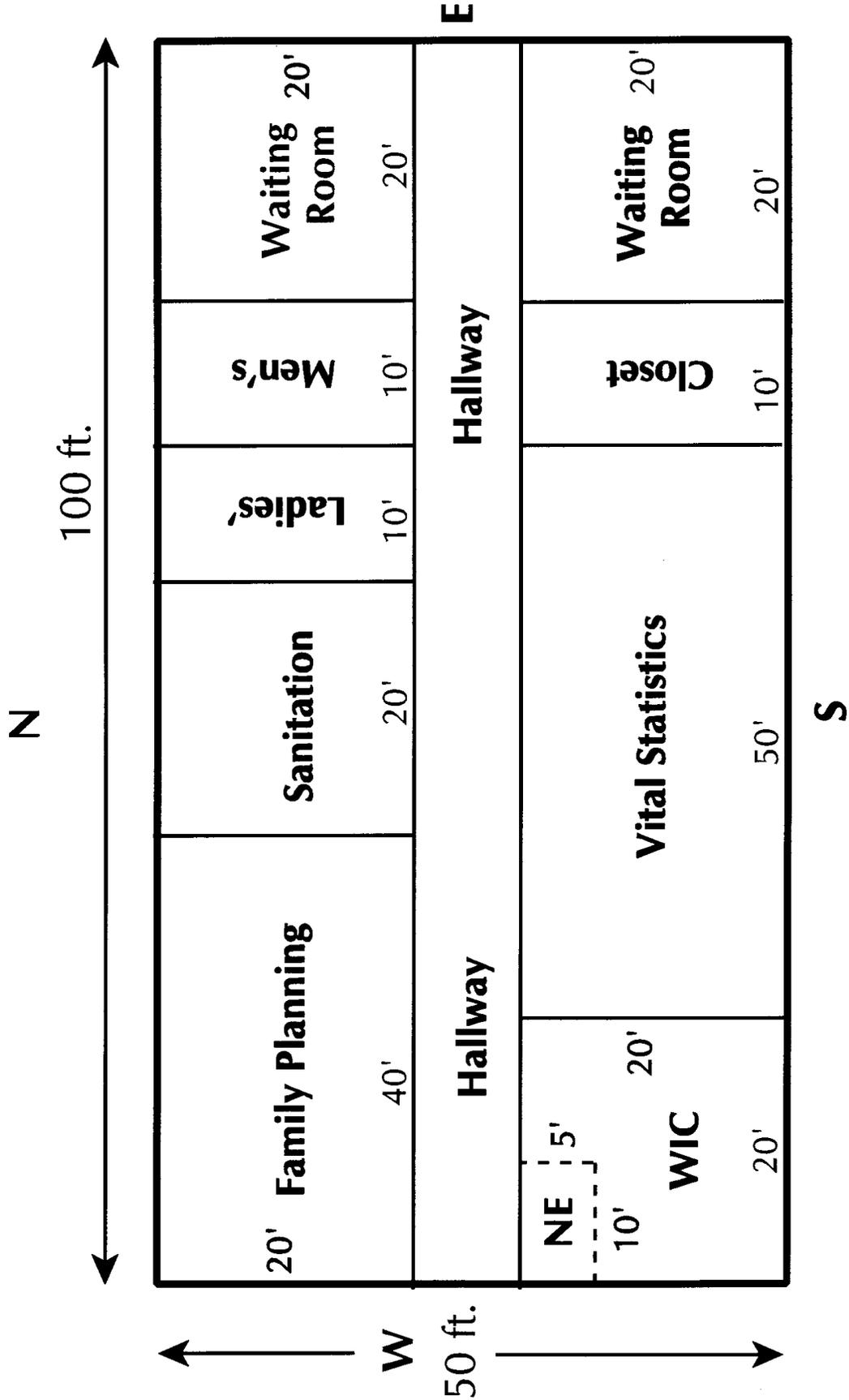
The WIC Program in Luchenbach is co-located with Family Planning, Vital Statistics, and Sanitation. The Health Department rents a building for \$1000 per month. The building is 100' long and 50' deep, and faces north. WIC operates from a 20' x 20' room on the south side of the building, using a 5' x 10' area for Nutrition Education classes. Next to WIC is Vital Statistics, whose room is 50' x 20'. Next to Vital Statistics on the south side is a closet that is 10' x 20'.

On the north side of the building is the Family Planning clinic, whose area is 40' x 20', the Sanitation Department, whose office is 20' x 20', the ladies' restroom (10' x 20'), and the men's restroom (10' x 20'). There is a hallway in the center that runs the length of the building. The remainder of the building space is a waiting room on the east end.

Determine the Admin. and N.E. cost to be billed to the WIC Program for space rental.

Transfer the total cost to be charged to WIC Admin, and WIC N.E. to the

To help with this problem, there is a floor plan of the building on the next page, and a Space Rental worksheet on the page after next.



N

100 ft.

←

W

50 ft.

→

E

S

Space Rental						
Program	Ø Sq. Footage	Ù Total Sq. Footage	Ú Common Area	Û Usable Sq. Footage (Ü--Ú)	Ü % to be Charged (Ø) Ü)	Ý Amount to be Billed (Üx\$1000)
WIC						
Family Planning						
Sanitation						
Vital Statistics						
Total						
Space Rental Breakdown within WIC	Ø	Ù Total Sq. Footage			(Ø) Ü)	
WIC Administration.						
WIC Nutrition Education						
Total WIC Billing						

Another Space Rental Sample Floor Plan is included in **Attachment C**.

B. Facility Depreciation (AC: 13)

Facility depreciation may be charged if prior written approval has been granted by the State Agency. Any generally accepted method for determining depreciation costs may be used, but it must remain consistent. The acquisition cost of the building plus any improvements must exclude any portion of the costs donated or funded directly by the Federal government. No depreciation may be charged on a building that is already fully depreciated.

To obtain approval, the following information should be submitted to the State Agency:

Information Necessary for Approval to Charge Depreciation on a Building

1. Name of the owner of a facility
2. Statement about any portion of the building purchased by Federal funds
3. Original acquisition cost plus improvements
4. Date of purchase and estimated useful life
5. Total square footage of facility and square footage used by

Written approval should be kept on file for review, along with documentation supporting approval request.

C. Use Allowance

In lieu of depreciation, local agencies may request reimbursement for a use allowance on buildings and improvements.

Prior approval from the State Agency must be obtained by submitting in writing the following information:

Information Necessary to Request Use Allowance Reimbursement

1. Name of the owner of the facility.
2. Statement as to whether the building was purchased in full or in part by Federal funds.
3. Original acquisition cost plus any improvements.
*Note: This figure must exclude any portions donated or funded by Federal funds.
4. Date of purchase and useful life.
5. Total square footage and number of square feet utilized by WIC.
6. Statement as to whether the building has been fully depreciated.

The amount which can be billed cannot exceed in any one year 2% of the acquisition cost plus improvements.

Example:

The Baby Boomer Building in Trumanville houses the Luchenbach Health Department WIC Program operations there. They occupy the entire building. The building was built by the county in 1947 for \$100,000 and has been fully paid for by county funds. It is also fully depreciated, having a useful life of 25 years. Improvements made to the building have totaled \$50,000.

The county will bill the WIC Program no more than \$3,000 per year for a use allowance. ($\$100,000 + \$50,000 \times 2\% = \$3,000$)

The "per month" charges are \$250.

Transfer this amount to the *Total WIC Billing Worksheet* in **Attachment**

Written approval and records documenting figures submitted to the State Agency must be kept on file for review.

D. Facility Renovation (AC: 18)

Local agencies may request reimbursement for the cost of facility renovation with prior written approval from the State Agency.

Renovation is defined as an expenditure which “materially increased the value or useful life of the asset.” Ordinary repairs to maintain assets in operating condition are not included in this policy (repainting, cleaning, etc.).

The following information must be submitted:

Information Necessary for Approval to Request Reimbursement for Facility Renovation

1. Type of work to be done
2. Bids from 3 vendors if available
3. Justification for needed renovation
4. A description of how costs will be allocated between other programs, if applicable

Written approval and records documenting figures submitted to the State Agency must be kept on file for review (bids, allocation, approval letter). In addition, vendor invoices and canceled checks must be kept as documentation.

E. Communication and Utilities (AC: 10.0)

Communication and utilities costs may be billed as actual costs or prorated costs from a bill that contains other Programs.

If charges are not prorated, they must be supported by statements from utility companies and canceled checks.

If charges are prorated, they must be supported by utility statements and canceled checks, and also by documents that show how the WIC Program's prorata share was determined.

For telephones, that may include extension surveys and long distance logs.

For electricity, gas, etc., that may include site floor plans.

Any allocation between WIC Administration and Nutrition Education must also be supported by documentation.

Example:

The Luchenbach Health Department is billed a flat rate of \$50.00 per month for local calls for 5 telephone extensions, and individually for long distance calls. The WIC Program has 2 telephone extensions, Vital Statistics has 1, Sanitation has 1, and Family Planning has 1. Each program keeps a log of long distance calls made each month. This month WIC made 3 long distance calls for a total of \$16.50.

Compute the amount to be charged to the WIC Program.

Transfer this amount to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Stop

Answer the questions to Chapter 4, Part VI.

1. **T**___ **F**___ Space rental does not need state agency approval
2. Before computing facility depreciation, which of the following costs must be allocated?
 - a. acquisition cost
 - b. donated cost
 - c. costs funded by the federal government
 - d. b and c
3. Use allowance charged in lieu of depreciation cannot exceed ___%.
4. "Renovation" includes all but which of the following:
 - a. replacing a roof
 - b. installing new windows and frames
 - repainting

5. Telephone costs may be supported by:
 - a. the switchboard operator's log of calls
 - b. the monthly phone bill
 - c. the WIC director's best guess as to the number of calls she receives
 - d. a and b

Part VII: Data Processing, Reproduction, and Printing (AC: 11)

A. Data Processing (AC: 11)

Local agencies may request reimbursement for the cost of data processing services from an outside vendor after obtaining 3 bids from various sources and receiving prior written approval from the State Agency. For services obtained within the local agency, no approval or bids are necessary.

To obtain approval for an outside source, the following must be submitted in writing:

Information Necessary to Request Approval for Outside Source Data Processing

1. Type of service, including features of the system
2. Approximate cost
3. Acknowledgement that low bid is acceptable OR justification if it is not
4. Data processing agent to whom payment will be made

For services obtained from an outside source, supporting documentation must include bids, approval letter, invoices from the vendor, and canceled checks.

For services obtained within the agency, supporting documentation must include itemized statement of charges, fund transfer and/or cancelled checks.

B. Reproduction Expense (AC: 11)

Local agencies may be reimbursed for reproduction expenditures based on the actual cost of supplies and equipment to determine a single cost per copy charge **or** an allocation of costs on a monthly basis using the following formula.

This cost can be allocated to Admin., Nutrition Ed., and Breastfeeding.

Formula for Allocation of Copy Costs

$$\frac{\text{WIC Copies}}{\text{Total Copies}} \times \text{Documentable Costs} = \$ \text{Reimbursement}$$

$$(\text{WICC} / \text{TC}) \times \text{DC} = \$ \text{Reimbursement}$$

Supporting documentation should include current cost study, copy logs, vendor statements and canceled checks. Any cost studies must be updated annually. The quantity of photocopies made can be measured and recorded from the "total copies made" counter found on many photocopier machines.

Example:

The Margaritaville clinic of the Luchenbach Health Department leases a copier for \$100 per month. This month toner cost \$10.00 and paper cost \$40.00. The 4 Programs made copies as listed:

Family Planning	300
WIC	100
Vital Statistics	50
Sanitation	50

WIC may bill $\$0.30 \times 100 = \30.00
(Which is $\$100 + \$10 + \$40 = \$150 / 500 = \$0.30$)

or

100

C. Printing Expense (AC: 11)

Local agencies may request reimbursement for printing services obtained either within or outside the agency. If printing is obtained from an outside vendor, the local agency must *follow the rules for obtaining non-professional contract services* in the next section.

If printing is obtained from another department within the agency, documentation should include work orders, statements or invoices from the print shop and accounting records showing the transfer of funds. The print shop must also document charges to individual programs.

This cost can be allocated to Admin., Nutrition Ed., and Breastfeeding.

Stop

Answer the questions to Chapter 4, Part VII.

1. **T**___ **F**___ Data processing charges cannot be billed to the WIC Program for services obtained within the agency.
2. Local agencies may bill for reproduction expenses based on either _____ costs or _____ of costs on a monthly basis.
3. **T**___ **F**___ If printing services are obtained from another department in the local agency, no documentation need be maintained.

Part VIII: Services (AC: 15, 16.0, 17.0)

A. Non-Professional Contract Services (AC: 15)

Non-professional contract services are defined as “services rendered by individuals or organizations not a part of the WIC local agency.” They could include janitorial, exterminating, security, lab work, maintenance, outside printing, translator, equipment repair, and leasing of equipment services.

Only non-professional contract services that exceed \$1,000 must have State Agency approval. If the total contract exceeds \$1,000, 3 bids (either oral or written) must be obtained. If it exceeds \$5,000, 3 written bids must be obtained. No specific time frames apply to total contract amounts.

To obtain State Agency approval, a written request must be sent that includes:

Information Necessary to Request Approval for Non-Professional Contract Services

1. Type of service
2. Documentation of 3 bids and selection made
3. Total \$ amount of low bid contract, and dates to be covered by it
4. Allocation method and percentage to be charged if the costs are prorated

Increases in contract rates require new bids at the renewal of contract period.

Finance or interest charges associated with equipment leases are not allowable costs.

Documentation for services under \$1,000 should include vendor invoices, canceled checks, and contracts.

Example:

The Luchenbach Health Department contracts with a janitorial service each year to clean the building. This year the 12-month contract went to Jerry Jeff Walton, who charges \$325 per month. Because the total contract is for 1 year, the total amount is \$3900, and three written bids must be obtained. In addition, State Agency approval must be obtained, because the total contract is more than \$500.

Compute the total amount to be charged to WIC Admin. and WIC N.E.

Transfer these totals to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Contract Janitorial Service			
	↑ % to be Charged for Space (from p. —)	↓ Cost per Month	∅ Amount to be Billed (↑ x ↓)
WIC Administration			
WIC Nutrition Education			
Total:			

Contract Janitorial Service			
	↑ % to be Charged for Space (from p. —)	↓ Cost per Month	∅ Amount to be Billed (↑ x ↓)
WIC			

Family Planning			
Sanitation			
Vital Statistics			

B. Professional Contract Services (AC: 16)

Professional Contract Services are defines as “services rendered by individuals or organizations not a part of the WIC local agency.” They may include nutrition consultants, nurses or doctors on a contract basis, engineers, architects, certified public accountants, or speakers.

Three bids must be obtained for professional contract services regardless of cost. Low bid should be secured.

To obtain State Agency approval, the following information should be submitted in writing:

Information Necessary to Request Approval for Professional Contract Services

1. Type of service
2. Documentation of 3 bids
3. Total \$ amount of low bid contract or cost per hour/dates to be covered
4. Allocation method if costs are prorated to WIC and cost to WIC
5. Explanation of services and justification of need

The State Agency will approve or disapprove the request in writing. Increases in rates require new bids at the renewal of the contract period.

Documentation should include vendor invoices, canceled checks, 3 bids, and State Agency approval.

C. Peer Counselors (AC: 17)

Breastfeeding peer counselors may be reimbursed as local agency employees or as contract services.

If they are paid as *employees*, documentation should include time sheets, payroll remittances, canceled checks, etc. If they are paid on a *contract*, documentation should include vendor invoices, canceled checks, bids and State Agency approval.

Peer Counseling may be reimbursed for attending breastfeeding training or peer counselor meetings, and for performing the duties described in WIC Policy BF: 03.0.

Stop

Answer the questions to Chapter 4, Part VIII.

1. A "Professional" service contract may be for:
 - a. a janitor
 - b. a nurse
 - c. a copier service repair
 - d. lab services
2. All of the following should be submitted in writing to the state agency when approval of professional service contracts is requested, except:
 - a. documentation of 3 bids
 - b. type of service
 - c. justification of need
 - d. picture of person to whom the contract was awarded
3. Which of the following do(es) not need state agency approval?
 - a. a non-professional contract under \$500
 - b. a professional service contract
 - c. a non-professional contract over \$500
 - d. a breastfeeding peer counselor contract over \$250
4. A professional service contract for \$20 must be approved by:
 - a. USDA
 - b. the President of the United States
 - c. the Institutional Prior Approval System of TDH
 - d. 4 out of 6 of the members of the Board of Health

Part IX: Supplies, Postage, and Uniforms (WIC Policies AC: 14, 20, 22)

A. Supplies (AC: 14)

Local agencies may request reimbursement for the cost of supplies purchased from an outside vendor or from an agency-owned central store.

If purchased from an **outside vendor**, documentation must include a statement or invoice from the vendor and canceled checks.

If purchased from an **agency-owned store**, documentation must include copies of requisitions, supply order requests, statement or invoice from the central store, and accounting records that show the transfer of funds. The store should keep documentation supporting their charges.

If the supplies are purchased *for use in nutrition education*, documentation showing this must also be available.

B. Expendable Medical Supplies (AC: 14)

Documentation for these costs is the same as that for supplies. The only difference is that costs for expendable medical supplies must be charged to Administrative expense. They cannot be charged to Nutrition Education.

C. Postage and Shipping (AC: 14)

Local agencies may request reimbursement for the cost of postage and shipping.

Documentation for this cost should include postage logs, statements from the Post Office, cancelled checks, etc.

D. Food Purchases (AC: 20)

Local Agencies may request reimbursement for the cost of food, but the food **must** be used for demonstration and/or sampling purposes only, and cannot be distributed to participants. A description of the food demonstration and/or sampling plan must be included in the lesson plans section of the Nutrition Education Plan prepared each year by the local agency.

Supporting documentation of purchase should include grocer receipts.

E. Laboratory Coats (AC: 22)

Local agencies may request reimbursement for lab coats/smocks for staff members who perform hematological testing and for the cost of cleaning the coats/smocks.

The coats/smocks shall be long-sleeved and, to prevent contamination, may not be taken home by the employees for any reason.

The costs for coats/smocks must be charged to Administration expense.

Documentation should include invoices of purchase and charges for cleaning.

F. Employee Uniforms (AC: 22)

Local Agencies may request reimbursement with prior State Agency approval, for the cost of employee uniforms when the local parent agency has an agency-wide requirement that all employees must wear a uniform.

Written justification for the purchase of the uniforms (including T-shirts) must be provided to the State Agency and the cost must be included in the Plan to Allocate Direct Costs (PADC). If approval is granted, the garments and the costs for laundering/cleaning shall be provided at no cost to the employees.

Costs for cleaning the garments may also be charged.

Documentation should include State Agency approval, purchase invoices, and invoices showing cleaning charges.

Stop

Answer the questions to Chapter 4, Part IX.

1. **T**___ **F**___ Tee-shirts cannot be called uniforms.
2. **T**___ **F**___ Food purchases can only be billed to WIC if they are used for demonstration purposes.
3. **T**___ **F**___ Expendable medical supplies cannot be billed as a Nutrition Education expense.
4. **T**___ **F**___ Supplies cannot be purchased from a central store.
5. **T**___ **F**___ Postage is an allowable expense only if \$0.37 stamps are used.

Part X: Insurance Expense (AC: 21)

Local agencies may request reimbursement for the cost of insurance for equipment, facilities, and personnel liability only if prior written approval has been granted by the State Agency. The type, extent, and cost of coverage should reflect general local government policy and sound business practice.

To obtain approval, the following information must be submitted in writing:

Information Necessary to Request Approval for Reimbursement of Insurance Costs

1. Type of insurance
2. 3 bids
3. Copy of the insurance policy
4. Monthly or annual cost to WIC
5. Method used to allocate the cost to WIC, if applicable
6. Justification of need

All self-insurance programs also require State Agency approval.

Documentation must include a copy of the insurance policy, 3 bids, the approval letter from the State Agency, an invoice from the vendor, and canceled checks.

Stop

Answer the questions to Chapter 4, Part X.

1. **T**___ **F**___ Self-insurance programs require state agency approval.
2. **T**___ **F**___ Insurance costs for equipment and facilities liability must be supported by only one bid.
3. **T**___ **F**___ The extend of coverage for personal liability insurance should reflect sound business practice.

Part XI: Indirect Costs (AC: 19.0)

Local agencies may request reimbursement for indirect costs if:

- I. The agency has negotiated an indirect cost agreement with their federal or state cognizant agency.
- II. The agency negotiates an indirect cost agreement with the Texas Department of Health.
- III. In lieu of determining the actual indirect costs of the service for which a state award is made, a grantee may recover up to 10% of the direct salary and wage costs of providing the service (excluding overtime, shift premiums, and fringe benefits) as indirect costs, subject to adequate documentation. Grantees choosing this method of indirect cost recovery are prohibited from seeking recovery using a cost allocation plan, rate or other methods for the same period.

Prior State Agency approval is required for all three conditions.

For **Situation I.** Described above, the following information must be submitted in writing:

Situation I. The agency has negotiated an indirect cost agreement with their federal or state cognizant agency

1. A copy of the indirect cost agreement which includes:
 - a. indirect cost rate and time periods covered
 - b. indirect cost allocation base
 - c. list of expenses included in indirect cost pool
2. A copy of the approval letter from the cognizant federal or state agency

For **Situation II.** described above, the following information must be submitted in writing:

Situation II. The agency negotiates an indirect cost agreement with the Texas Department of Health

1. A copy of the indirect cost proposal prepared in accordance with HHS Guide OASC-10
2. A letter from the local agency requesting TDH to negotiate and approve the indirect cost proposal

For **Situation III.** described above, the following information must be submitted in writing:

Situation III. The agency decides to recover indirect costs based on 10% of direct salaries and wages as explained in the Uniform Grant Management Standards (UGMS)

1. A letter from the local agency notifying the State Agency that indirect costs will be recovered using 10% of salaries and wages.

Costs should be supported by documentation, including the approval letter from the State Agency and a copy of the approved indirect cost agreement, if applicable.

Indirect costs may be billed entirely to Administration expense, or they may be prorated to Nutrition Education, Admin., and Breastfeeding, consistent with the percentages of direct costs reported in a given month. The same costs cannot be billed as both a direct and an indirect cost.

Problem:

The Luchenbach Health Department has a negotiated indirect cost rate of 12% of all personnel and personnel benefits charged.

Calculate the amount to be billed to the WIC Program.

Transfer this amount to the *Total WIC Billing Worksheet* in **Attachment A** near the end of this manual.

Unallowable costs include (AC: 23.0)

- Bad Debts
- Contingencies
- Contributions and Donations
- Entertainment, including food and beverage
- Fines and Penalties
- Governors Expense
- Interest and Other Financial Costs
- Legislative Expense
- Under-Recovery of Costs under the Grant Agreement
- Idle Facilities
- Alcoholic Beverages

Stop

Answer the questions to Chapter 4, Part XI.

1. Indirect costs can be billed if:
 - a. no direct costs are charged
 - b. a "Big 8" accounting firm figures the indirect cost rate
 - c. the negotiated rate is approved by the state agency
 - d. the President of the United States says it's OK
2. Indirect costs can be billed to:
 - a. administrative expense
 - b. nutrition expense
 - c. breastfeeding expense
 - d. all of the above

3. If an agency has negotiated an indirect cost agreement with their federal or state cognizant agency, they must submit which of the following in writing to the state agency for approval:
 - a. a copy of the indirect cost agreement, including indirect cost rate and time periods covered
 - b. a letter from their local agency health department certifying the accuracy of the rate
 - c. a copy of the approval letter from the cognizant federal or state agency
 - d. all of the above
 - e. a and c only
4. Indirect costs can include all of the following except:
 - a. those costs billed directly
 - b. administrative overhead costs
 - c. the salary of the health department administrator
 - d. costs for employees who work in the payroll department

Chapter 5: Billing for Farmers' Market

Some local agencies are selected each year to issue their WIC participants special vouchers that can be redeemed at area Farmers' Markets. The vouchers are issued during the spring and summer months only.

These local agencies may bill the State Agency for the extra administrative cost associated with this activity. A maximum reimbursement amount for the Farmers' Market Nutrition Program is calculated for each participating agency based on an estimate of the number of vouchers to be issued multiplied a standard reimbursement rate per participant. This maximum is then communicated to each local agency involved.

Any costs billed to the Farmers' Market Nutrition Program **cannot** be billed to the WIC Program as well. Administrative claims for reimbursement for the FMNP must be submitted on a separate "State of Texas Purchase Voucher" form AG-37, and separated from the WIC Program billing. As with WIC Program claims for reimbursement, billings from the FMNP must reflect actual expenditures only.

Problem:

The Luchenbach Health Department WIC Program participates each year in the Farmers' Market Nutrition Program. This year the agency was granted a maximum reimbursement for extra administrative costs of \$1400, which was calculated by multiplying the reimbursement rate of \$1.40 per participant times an estimated 1000 participants.

During the summer months of June and July, Barbra Dahl hired a temporary clerk to issue FMNP vouchers. The clerk, Tammye Fey, makes \$6.00 per hour and worked 10 hours per week for the four weeks in June. In addition, she worked 40 hours in July. FICA billed for her is 7.65% of her salary.

Suzee Que, who is employed by the WIC Program, also worked 20 hours in June issuing FMNP vouchers. A computation of Suzee's salary is on page __. Her benefits are listed on page __.

Determine the amount that can be charged for each employee, and

Worksheet to determine costs for
Farmers' Market Nutrition Program
(FMNP)

Tammye Fey	June	10 hrs x 4 weeks = 40
	July	<u>+40</u>
		Total hours worked = 80
		Per hour cost x <u>\$ 6.00</u>
		\$480.00
		+FICA (7.65%) <u>\$ 36.72</u>
Total to be billed FMNP for Tammye Fey		\$516.72

Suzee Que

Total salary to be billed to WIC
 (i on page __) i _____

+ Total benefits billed to WIC
 (page __) (+) D _____

Total amount billed to WIC N _____

(Hours worked for FMNP) 20
 ----- = O _____
 (Hours worked for WIC) 80

N _____ x O _____ = Ó _____ Total to be billed to the FMNP for **Suzee Que**

I _____ + Ó _____ = Ô _____ Total salaries to be billed to FMNP

Ô _____ x Õ _____ (indirect cost rate) = Ö \$ _____ Total Indirect Cost to be billed to FMNP

Ö _____ + Ô _____ = \$ _____ Total billing to FMNP

Stop

Answer the questions to Chapter 5.

1. **T**___ **F**___ Only certain WIC agencies are selected to issue Farmers' Market vouchers.
2. **T**___ **F**___ Most Farmers' Market vouchers are issued in the winter months.
3. **T**___ **F**___ The extra Admin. money given to a WIC agency can be used for anything.
4. **T**___ **F**___ Any employees' salaries billed to FMNP must not be billed to the WIC Program also.

Chapter 6:

Reporting and Billing

Forms B-13 and SSF-269 (AC: 28.0)

Local Agencies must request reimbursement of allowable expenses by the 20th working day of the month following the reporting month, by totaling the expenses and submitting a completed State of Texas Purchase Voucher, form B-13. Each quarter a Financial Status Report, form SSF-269A, is also required. Each year a Financial Status Report Form SSF 269 is required.

The quarterly and annual 269 reports should be prepared in accordance with the instructions accompanying the form, and should be prepared directly from the local agency self-balancing set of accounts.

Quarterly reports are due according to the following schedule. They should be submitted with the corresponding B-13.

Quarterly Report Due Date Schedule:

1st Quarter —October, November, December	20 th working day of
January	
2nd Quarter —January, February, March	20 th working day of
April	
3rd Quarter —April, May, June	20 th working day of
July	
4th Quarter —July, August, September	20 th working day of

The annual SSF-269 is due at the State Agency office by December 31st of each year. Copies of the report and detailed instructions for completion are included in the policy.

WISE Cost Report (AC: 29.0)

Each April, agencies must report their expenditures for the month of April in the four functional categories mandated by the USDA. Those categories are Nutrition Education, Breastfeeding Promotion, General Administration, and Client Service. This report, called a WISE Report, must

be submitted by May 31st of each year. Immunization costs are also reported for April.

A WISE report form WIC-227A and detailed instructions for completion are included in Policy AC: 07.7.

Closeout Reports (AC: 32.0)

Local agencies must submit all financial reports requesting reimbursement for a given fiscal year's expenditures within 90 days after the close of the fiscal year, or December 31st.

Expenditure Records (AC: 01.0)

Local agencies must maintain records which identify the sources and use of funds expended for program activities, including authorization, receipt of funds, obligations, balances, liabilities, outlay and income.

Audit (AUD: 01.0)

Each local agency with \$300,000 or more in funds obtained from the Federal government must secure an independent organization-wide audit annually. The audit must be conducted by an independent accounting firm. Requirements for governmental units in obtaining audits are slightly different from those for Not-For-Profit organizations. Detailed requirements are listed in the policy.

A copy of the completed audit report for both types of agencies must be submitted to the State Agency.

Program Income/Participant Fees (AC: 30.0 and AC: 31.0)

Program income must be handled according to the Uniform Federal Assistance Regulations. No WIC participants may be charged a service fee for certification, subcertification, card issuance, and/or nutrition education, or as a criteria for Program eligibility or participation.

Problem:

Prepare a State of Texas Purchase Voucher for the month of June for the Luchenbach Health Department.

A blank Purchase Voucher form is included on the next page.

DO NOT STAPLE OR WRITE
IN THIS SPACE.
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STATE OF TEXAS
PURCHASE VOUCHER

1. Archive reference number		2. Agency number 501		3. Agency name TEXAS DEPARTMENT OF HEALTH				4. Current document number			
5. Effective date			6. Order (document) date		7. Due date		8. Doc Agency 501				
9. Payee identification number				10. PDT	11. PCC	12. Requisition number		13. Document amount			
14. Payee name/address					15. GSC order number		17. AGENCY USE				
16. Lease number					Fund	Budget	Cat.	Service Date (Fiscal Use Only)			
					General		or Program <input checked="" type="checkbox"/> Activity code				
18. SFX 001	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number		Description					ANGECY USE			
18. SFX 002	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number		Description					ANGECY USE			
18. SFX 003	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number		Description					ANGECY USE			
19. SER/DEL DATE		20. DESCRIPTION OF GOODS OR SERVICES				21. QUANTITY		22. UNIT PRICE		23. AMOUNT	
24. Contact name						Phone (Area code and number)			25. Entered by		
26. I approve this voucher for payment. The above goods or services correspond in every particular with the contract under which they were purchased. The invoice for the goods or services is correct. This payment complies with the General Appropriations Act.											
Approved sign here ➡								Phone (Area Code and number)		Date	
Fiscal Approved sign here ➡								Phone (Area Code and number)		Date	

Stop

Answer the questions to Chapter 6.

1. Which of the following reports is submitted quarterly to the WIC Program?
 - a. B-13
 - b. SSF-269A
 - c. WISE Report
 - d. SSF-269
2. The Third Quarter SSF-269A report would be due on which date?
 - a. June 30
 - b. whenever the accountant gets to it
 - c. the 20th working day of July
 - d. before October 1
3. The annual SSF-269 is due by:
 - a. September 30
 - b. October 31
 - c. January 15
 - d. December 31
4. The WISE Cost Report is due by:
 - a. the last day of each month
 - b. once every two years
 - c. May 31
 - d. January 31 and July 31
5. Which of the following must be submitted to TDH and/or the WIC Program annually?
 - a. results of a completed independent organization-wide audit
 - b. a list of any famous people who have visited the local agency during the
past year
 - c. a completed SSF-269
 - d. a WISE report form WIC-227-A
 - e. a detailed report on suggested improvements to the WIC accounting system
 - f. a, c, and d

Chapter 7: Fiscal Self-Audit

According to WIC Policy QA: 01.0, each fiscal year (October – September), the local agency Director or accountant must select one month in which a billing has been submitted to the WIC Program and conduct a Fiscal Self-Audit of the records substantiating the billings. (See sample on the next page.)

1. In the “General Ledger” column, enter the amounts reflected in the local agency’s self-balancing set of accounts.
2. In the “Billing” column, enter the amounts actually billed to the WIC Program.
3. Enter any differences in the “Difference” column and state the reason for the difference.

If there are differences, adjustments must be made to the General Ledger and any affected 269As.

Self-Audits must also be conducted for

- U Food Delivery (vouchers);
- U Sample Formula; and
- U Certification Procedures

WIC Fiscal Self-Audit Worksheet

For the Month of:

Date:

Reviewer:

Title:

Cost Category	General Ledger	Billing Amount	Difference	Reason
<i>Administrative</i>				
Personnel Costs				
Fringe Benefits				
Travel				
Equipment				
Supplies				
Contractual				
Other				
Total Direct Costs				
Indirect Costs				
Total Administration Costs:				
<i>Nutrition Education/B.F.</i>				
Personnel Costs				
Fringe Benefits				
Travel				
Equipment				
Supplies				
Contractual				
Other				
Total Direct Costs				
Indirect Costs				
Total Nutrition Ed/B.F Costs:				
Grand Total:				

Stop

Answer the questions to Chapter 7.

1. A fiscal self-audit of each WIC agency must be conducted
 - a. annually
 - b. bi-annually
 - c. every month
2. The fiscal self-audit should cover
 - a. 6 months
 - b. 1 month
 - c. 2 months
 - d. whatever the accountant chooses

Attachment A

You will find the *Total WIC Billing Worksheet* on the next page.

Total WIC Billing Worksheet
Year _____

Month _____

Admin. Costs	Admin	Admin	Admin	Admin	Admin
Cost Category	Barbra	Ken	Suzee	All Other	Total
Personnel					
Personnel Benefits					
Travel					
Depreciation (Copier)					
Outreach					
Space Rental					
Use Allowance					
Telephone					
Copier					
Janitorial					
Subtotal WIC Admin.					
Adjustment for Suzee Que Salary					
Adjusted total WIC Admin.					
Indirect Costs					
Total WIC Admin.					
N.E. Costs	N.E.	N.E.	N.E.	N.E.	N.E.
Cost Category	Barbra	Ken	Suzee	All Other	Total
Personnel					
Personnel Benefits					
Travel					
Space Rental					
Janitorial					
Indirect Costs					
Total N.E. Costs					
Grand Total:					

Attachment B

Completed Forms for

Financial Management

You will find the completed forms and worksheets on the following pages.

Chapter 4, Part I

For Barbra Dahl...

Luchenbach Health Department Time Sheet																																	
Name <u>Barbra Dahl</u>														Title <u>Program Administrator</u>							Program <u>WIC</u>												
Month/Year	# Hrs	Days of the Month																															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
WIC-Admin.	60	-	-	4	4	4	4	4	-	-	4	4	4	4	4	-	-	4	4	4	4	4	-	-	-	-	-	-	-	-	-	-	-
WIC-N.E.	30	-	-	2	2	2	2	2	-	-	2	2	2	2	2	-	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-	
Family Planning	30	-	-	2	2	2	2	2	-	-	2	2	2	2	2	-	-	2	2	2	2	2	-	-	-	-	-	-	-	-	-	-	
Subtotal	120	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	
Annual Leave	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sick Leave	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Month Total	160	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	
Employee Signature _____														Date _____																			
Supervisor Signature _____														Date _____																			

Calculation for WIC Billing:

Total WIC hours 90

Total Hours worked 120

Percentage of time to be billed to WIC: $\frac{90}{120} = 75\%$

Total \$ amount

to be billed to WIC: $75\% \times \$3000 = \2250

Calculation for split between WIC Administration and WIC Nutrition Education: (This calculation should be based on productive time only.)

Total hours worked in WIC N.E. **__30__**

Total hours worked in WIC **__90__**

$$\text{Percentage of time to be billed to WIC N.E.: } \frac{30}{90} = 33.33\%$$

$$\text{\$ amount to be billed to WIC N.E.: } 33.33\% \times 2250 = \$750$$

$$\text{\$ amount to be billed to WIC Admin.: } 2250 - 750 = \$1500$$

For Ken Boyd...

Luchenbach Health Department Time Sheet																																
Name <u>Ken Boyd</u>														Title <u>L.V.N.</u>							Program <u>WIC</u>											
____/____	#	Days of the Month																														
Month/Year	Hrs	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
WIC-Admin.	120	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-
		-	-						-	-						-	-						-	-							-	-
		-	-						-	-						-	-						-	-							-	-
		-	-						-	-						-	-						-	-							-	-
Subtotal	120	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	
Annual Leave	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sick Leave	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Month Total	160	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	
Employee Signature _____														Date _____																		
Supervisor Signature _____														Date _____																		

Calculation for WIC Billing:

Total WIC hours 120

Total hours worked 120

 = 100

Percentage of time to be billed to WIC: ----- = 100%

 = 100

Total \$ amount to be billed: 100% X \$2000 = \$ 2000

For Suzee Que...

Luchenbach Health Department Time Sheet																																
Name <u>Suzee Que</u>										Title <u>Clerk</u>										Program <u>WIC</u>												
____/____ Month/Year	# Hrs	Days of the Month																														
Work Time Activity	To- tal	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
WIC-Admin.	70	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6	6	6	6	-	-
WIC-N.E.	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	-	-
Immunizations	40	-	-	-	-	-	-	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Family Planning	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	8	8	8	8	-	-	-	-	-	-	-	-	-	-	
Subtotal	160	-	-	8	8	8	8	8	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	8	8	8	8	8	-	-	
Annual Leave	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sick Leave	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Month Total	160	-	-	8	8	8	8	8	-	8	8	8	8	8	-	-	8	8	8	8	8	-	-	-	8	8	8	8	8	-	-	
Employee Signature _____															Date _____																	
Supervisor Signature _____															Date _____																	

Calculation for WIC Billing:

Total WIC hours 80

Total hours worked 160

80

Percentage of time to be billed to WIC: ----- = 50%

160

Total \$ amount to be billed: 50% x \$1000 = \$500

Calculation for split between WIC Administration and WIC Nutrition Education:

Total hours worked in WIC N.E. 10

Total hours worked in WIC 80

10

Percentage of time to be billed to WIC N.E.: ----- = 12.5%

â 80

\$ amount to be billed to WIC N.E.: ç **12.5%** x â **500** = è \$ **62.50**

\$ amount to be billed to WIC Admin.: â **500** -- è **62.50** = é \$ **437.50**

Chapter 4, Part II

		Benefits—WIC Administration				Benefits—WIC Nutrition Education				
	BENEFITS Employee Name	WIC Admin Salary Gross	Total Insurance \$ amount for WIC	Rate	Total Benefit billed WIC Admin.		WIC N.E. Salary Gross	Total Insurance \$ amount for WIC	Rate	Total Benefit billed WIC N.E.
1	BARBRA DAHL									
2	FICA	1500.00		7.65%	114.75		750.00		7.65%	57.38
3	Retirement	1500.00		6.00%	90.00		750.00		6.00%	45.00
4	Insurance		15.00	66.66%	10.00			15.00	33.33%	5.00
5	Total Benefits:				214.75					107.38
6										
7	KEN BOYD									
8	FICA	2000.00		7.65%	153.00					
9	Retirement	2000.00		6.00%	120.00					
10	Insurance		20.00	100%	20.00					
11	Total Benefits:				293.00					
12										
13	SUZEE QUE									
14	FICA	437.50		7.65%	33.47		62.50		7.65%	4.78
15	Retirement	437.50		6.00%	26.25		62.50		6.00%	3.75
16	Insurance		10.00	87.50%	8.75			10.00	12.50%	1.25
17	Total Benefits:				68.47					9.78

Chapter 4, Part III

WIC Travel				Month _____		
	Airfare	Mileage	Meals	Total for Trip	Admin.	Nutrition Education
Barbra Dahl						
1 st Trip to Margaritaville		5.88	4.95	10.83	(4/6) 7.25	(2/6) 3.58
2 nd Trip to Margaritaville		5.88	5.00	10.88	(4/6) 7.29	(2/6) 3.59
Austin Trip	50.00		8.50	58.50	(4/6) 39.00	(2/6) 19.50
Totals	50.00	11.76	18.45	80.21	53.54	26.67
Ken Boyd						
1 st Trip to Margaritaville			7.00	7.00	7.00	.00
2 nd Trip to Margaritaville			6.50	6.50	6.50	.00
Totals			13.50	13.50	13.50	.00

Agency Travel Voucher

Pay to: <i>(Name, address, city, State, ZIP code)</i> Barbra Dahl 101 Mattel Lane Luchenbach, TX, 7XXXX	Title: WIC Admin \$53.47 Nutritionist WIC NE \$26.74 Designated Headquarters: Luchenbach		
Travel Period: From June 1 To June 30			
Distribution of Travel Expenses Incurred			
Amount			
Expense itemization for in-state travel			
Fares, Public transportation (attach receipts), Taxi Air Fare \$50 Rental Car	50.00		
Personal car mileage 42.0 miles @ (Rate set by agency) 0.28	11.76		
Meals and/or lodging	18.45		
Parking			
Other travel expenses (itemize)			
Total	\$80.21		
Signature of Claimant	Date	Signature of Supervisor	Date
Date	Record of Transportation and Duties Performed	Mileage Point-to-Point*	
6/3/04	Luchenbach to Margaritaville to conduct WIC clinic.	10.5 mi.	
6/17/04	(Taught NE for two hours. Returned to Luchenbach.)	10.5 mi.	
6/19/04	Luchenbach to Margaritaville to conduct WIC clinic.	10.5 mi.	
	(Taught NE for two hours. Returned to Luchenbach.)	10.5 mi.	
	Luchenbach to Austin via airplane. Discussed NE for two hours.	*Show point-to-point breakdown, including intra-city mileage claims	
	(Discussed WIC funding for next year. Returned to Luchenbach.)		

Chapter 4, Part VI

Space Rental						
Program	Ø Sq. Footage	Ù Total sq. Footage	Ú Common Area	Û Usable Sq. Footage (Ü! Ú)	Ü % to be Charged (Ø) Ü)	Ý \$ Amount to be Billed
WIC	400	5000	2400	2600	15.4%	154.00
Family Planning	800				30.8%	308.00
Sanitation	400				15.4%	154.00
Vital Statistics	1000				38.4%	384.00
Total:	2600	5000	2400	2600	100.0%	1000.00
	Ø Sq. Footage	Ù Total sq. Footage			(Ø) Ü)	
WIC Administration	350	400		7/8 =	87%	\$133.80
WIC Nutrition Education	50	400		1/8 =	13%	\$20.00
Total WIC Billing	400				100%	\$153.80

Chapter 4, Part VIII

Contract Janitorial Service			
	\hat{I} % to be Charged for Space (from p. ___)	\hat{I} Cost per Month	\hat{D} Amount to be billed ($\hat{I} \times \hat{I}$)
WIC Administration	87%	\$50.00	\$43.50
WIC Nutrition Education	13%	\$50.00	\$ 7.50
Total:	100%	\$50.00	\$50.00

Contract Janitorial Service			
	\hat{I} % to be Charged for Space (from p. ___)	\hat{I} Cost per Month	\hat{D} Amount to be billed ($\hat{I} \times \hat{I}$)
WIC	15.4	\$325	\$ 50
Family Planning	30.8	\$325	\$100
Sanitation	15.4	\$325	\$ 50
Vital Statistics	38.4	\$325	\$125

Worksheet to determine costs for
Farmers' Market Nutrition Program
(FMNP)

Tammye Fey	June	10 hrs x 4 weeks =	40
	July		<u>+40</u>
		Total hours worked =	80
		Per hour cost	x <u>\$ 6.00</u>
			\$480.00
		+FICA (7.65%)	<u>\$ 36.72</u>
Total to be billed FMNP for Tammye Fey			\$516.72

Suzee Que

Total salary to be billed to WIC
 (i on page __) \$500.00

+ Total benefits billed to WIC
 (page __) (+) \$77.95

Total amount billed to WIC \$577.95

(Hours worked for FMNP) 20
 ----- = 25%
 (Hours worked for WIC) 80

\$577.95 x 25% = \$144.49 Total to be billed to the FMNP for
Suzee Que

\$516.72 + \$144.49 = \$661.21 Total salaries to be billed to
 FMNP

 x (indirect cost rate) = \$ Total Indirect Cost to
 be billed to FMNP

Attachment A

Total WIC Billing Worksheet		Month _____		Year _____	
Admin. Costs	Admin	Admin	Admin	Admin	Admin
Cost Category	Barbra	Ken	Suzee	All Other	Total
Personnel	\$1500.00	\$2000.00	\$437.50		3937.50
Personnel Benefits	214.75	293.00	68.47		576.22
Travel	53.47	13.50			66.97
Depreciation (Copier)				4.00	4.00
Outreach				160.50	160.50
Space Rental				134.75	134.75
Use Allowance				250.00	250.00
Telephone				36.50	36.50
Copier				30.00	30.00
Janitorial				43.75	43.75
Subtotal WIC Admin.	1768.22	2306.50	505.97	659.50	5240.19
Adjustment for Suzee Que Salary			(144.49)		(144.49)
Adjusted total WIC Admin.	1768.22	2306.50	361.48	659.50	5095.70
Indirect Costs				524.31	524.31
Total WIC Admin.	1768.22	2306.50	361.48	1183.81	5260.01
N.E. Costs	N.E.	N.E.	N.E.	N.E.	N.E.
Cost Category	Barbra	Ken	Suzee	All Other	Total
Personnel	750.00		62.50		812.50
Personnel Benefits	107.38		9.78		117.16
Travel	26.74				26.74
Space Rental				19.25	19.25
Janitorial				6.25	6.25
Indirect Costs				111.56	111.56
Total N.E. Costs	884.12	-----	72.28	137.00	1093.40
Grand Total:	2652.34	2306.50	433.76	1320.81	6713.47

Chapter 6

Comptroller
of Public
Accounts
Form

DO NOT STAPLE OR WRITE
IN THIS SPACE.
BARCODE LABEL HERE.

STATE OF TEXAS PURCHASE VOUCHER

Page 1 of _____

1. Archive reference number		2. Agency number 501		3. Agency name TEXAS DEPARTMENT OF HEALTH				4. Current document number			
5. Effective date			6. Order (document) date		7. Due date		8. Doc Agency 501				
9. Payee identification number				10. PDT	11. PCC	12. Requisition number		13. Document amount			
14. Payee name/address Luchenbach Health Department Hatfield-McCoy Lane Luchenbach, TX 70210					15. GSC order number		17. AGENCY USE				
16. Lease number					Fund	Budget	Cat.	Service Date (Fiscal Use Only)			
					General or Program		X	Activity code			
18. SFX 001	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number			Description				ANGECY USE			
18. SFX 002	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number			Description				ANGECY USE			
18. SFX 003	Ref Doc	SFX	M	TC	index	PCA	AY	COBJ	AOBJ	AMOUNT	R
	APPN	Fund	NACUBO Sub-Fund	Grant number	Grant year/phase	Project number	Project phase	Contract number	Multipurpose code		
	Invoice number			Description				ANGECY USE			
19. SER/DEL DATE		20. DESCRIPTION OF GOODS OR SERVICES					21. QUANTITY	22. UNIT PRICE	23. AMOUNT		
June 1-30 200X		Services performed in accordance with WIC contract between Luchenbach Health Department and Texas Department of Health, for the period of June 1, 200X to June 30, 200X Administration \$5620.01 Nutrition Education \$1093.40							\$6713.47		
24. Contact name Barbra Dahl						Phone (Area code and number) (512) 222-3333		25. Entered by			
26. I approve this voucher for payment. The above goods or services correspond in every particular with the contract under which they were purchased. The invoice for the goods or services is correct. This payment complies with the General Appropriations Act.											
Approved sign here <i>Barbra Dahl</i>							Phone (Area Code and number)		Date		
Fiscal Approved sign here							Phone (Area Code and number)		Date		

Attachment C

Additional Sample Worksheets for

Financial Management

You will find additional sample worksheets and examples of space allocation on the following pages

Allocation Rate Calculation—Sample Floor Plan

Total Square Footage of Building

(35' x 75') **2625**

Common Area (shared by all programs) in sq. ft.

Kitchen/Conference Rm—(15' x 20') 300

Bathroom (clients)—(10' x 8') 80

Hallway—(5' x 75') 375

Hallway—(5' x 8') 40

Waiting Area—(15' x 17') 255

Total Common Area **1050**

WIC Area in sq. ft.

File Room—(15' x 10') 150

Clerks' Room—(15' x 11') 165

Classroom—(15' x 16') 240

WIC Director's Office—(15' x 11') 165

WIC Special Initiative—(15' x 10') 150

WIC Storage—(7' x 7') 49

WIC Bathroom—(8' x 7') 56

WIC C.A.—(15' x 10') 150

Total WIC Area **1125**

Non-WIC Area in sq. ft.

Office 1—(15' x 10') 150

Office 2—(15' x 10') 150

Office 3—(15' x 10') 150

Total Non-WIC Area **450**

Total Building Space in sq. ft.

Total Common Area 1050

Total WIC Area 1125

Total Non-WIC Area 450

Total Building Space **2625**

Total Space Utilized in sq. ft.

Total WIC Area 1125

Total Non-WIC Area 450

Total Space Utilized **1575**

Allocation Rates

WIC Area—(1125 / 1575) = 71%

Non-WIC Area—(450 / 1575) = 29%

**TEXAS DEPARTMENT OF HEALTH
BUREAU OF WIC NUTRITION**

MONTHLY REIMBURSEMENT VOUCHER WORKSHEET

Project #: _____

Month/Year: _____

COST CATEGORIES	POLICY #AC:	TOTAL COST	ADMIN. COST	NUTR. EDUC. COST	BREASTFEED-ING COST
PERSONNEL COSTS	03.0				
PERSONNEL BENEFITS (per schedule on reverse)	03.1				
TRAVEL	03.2/3				
EQUIPMENT (>\$500)	03.7				
SUPPLIES: Office	03.14				
Medical	03.18				
Janitorial	03.14				
Equipment <\$500	03.14				
<i>TOTAL SUPPLIES:</i>					
CONTRACTUAL (Health)	03.16.1				
OTHER: Space Rental	03.13				
Utilities	03.10				
Communications	03.10				
Printing	03.12.1				
Reproduction	03.12				
Postage & Shipping	03.15				
Non-Professional Contract Svcs	03.16				
Outreach	03.9				

<i>TOTAL OTHER:</i>					
TOTAL DIRECT:					
INDIRECT COST					
GRAND TOTAL					

**TEXAS DEPARTMENT OF HEALTH
BUREAU OF WIC NUTRITION
269A WORKSHEET**

Project #: _____

Quarter Ending: _____

COST CATEGORY	MONTH: ____	MONTH: ____	MONTH: ____	QTR TOTAL
PERSONNEL COSTS				
PERSONNEL BENEFITS				
TRAVEL				
EQUIPMENT				
SUPPLIES				
CONTRACTUAL				
OTHER				
TOTAL DIRECT				
INDIRECT CHARGES				
GRAND TOTAL				

Answers to Questions for Chapters 1 through 7

Chapter 1-A

1. Women, Infants, Children
2. U.S.D.A
Texas Department of Health
3. Per Participant rate x Total Number of Participants
4. population density
salaries
site equivalents
participation level

Chapter 1-B

1. 20%
2. F
3. 1
4. \$1600
5. October 1 to September 30

Chapter 2

1. b
2. T
3. 6

Chapter 3

1. self-balancing
2. cash
September
3. P.A.D.C.
4. June 15th

5. e

Chapter 4, Part I

1. Timesheets

2. b

3. F

4. F

5. supervisor

Chapter 4, Parts II and III

1. d

2. F

3. F

4. F

Chapter 4, Part IV

1. b

2. e

3. e

4. c

5. g

6. f

7. d

Chapter 4, Part V

1. d

2. a

Chapter 4, Part VI

1. F

2. d

3. 2%

4. c

5. d

Chapter 4, Part VII

1. F

2. actual/allocation

3. F

Chapter 4, Part VIII

1. b

2. d

3. a

4. c

Chapter 4, Part IX

1. F

2. T

3. T

4. F

5. F

Chapter 4, Part X

1. T

2. F

3. T

Chapter 4, Part XI

1. c

2. d

3. e

4. a

Chapter 5

1. T
2. F
3. F
4. T

Chapter 6

1. b
2. c
3. d
4. c
5. f

Chapter 7

1. a
2. b