

WIC FISCAL MANAGEMENT – EXPENDITURE REPORTING

POLICY 11.5: All local WIC projects are required to report their expenditures on a monthly basis.

PROCEDURE:

1. Electronic expenditure reports must be submitted by e-mail to the State WIC Office (SWO) Fiscal Specialist monthly no later than the 20th of the month following the report month.
2. Expenses must be reported by budget section (Personnel, Consultant/Contractual, Agency Operations, and Indirect) and by WIC program categories (Administration, Client Services, Nutrition Education, and Breastfeeding Promotion and Support).
3. Documentation must be maintained at the local agency to support the costs submitted for reimbursement. The Fiscal Specialist will periodically request a sampling of documentation to verify the reported costs.
4. Increases or decreases may be made to previously submitted reports by completing an additional report at any time during the year.
5. A final report for the WIC budget period is due 90 days after the end of the period.

THE EXPENDITURE REPORT WORKBOOK

The Expenditure Report is a Microsoft Excel workbook that contains multiple tabs for reporting costs in the WIC profiles. The costs for the main WIC Profile 154710 or 65585 are reported in detail by budget section and program categories. The profiles for Farmers' Market Nutrition, Breastfeeding Peer Counseling, Infrastructure and Special Projects are reported by budget section. There are rows to add two more profiles for reporting costs.

The workbook has 12 tabs for entering the monthly costs being submitted for reimbursement, 2 tabs for reporting additional costs or credits, and a tab for reporting final expenses for the period.

The Budget Check, "Bdg Chk" tab, shows a comparison of the current budget to year-to-date expenses.

The "Trend" tab shows all entries made each month in a year to date table.

The workbook is set up as a fillable form. Use the TAB key to move from cell to cell. Shift+TAB moves the cursor backwards through the fields. Data entry fields have blue backgrounds and field contents display as red. On the "Bdg Chk" tab, the entry cells for the budget items display in blue.

Obtain the blank workbook file from the WIC website (currently WICSHARE). Save the file for your project with your project number (two digits) and the calendar year. Keep this same file name throughout the year.

For example, Project 06 would save their file as:	P06 WIC CARS Report 2012.xls
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COMPLETING THE MONTHLY EXPENDITURE REPORTS

January-November Tabs

1. On the January tab, enter your agency name, agency number, agency type, and WIC project number. This information will be carried forward to all the other tabs in the workbook.
 - a. Enter the contact name, phone number and email address. This information will also carry forward to the other reporting tabs, however, this information can be changed on any month when necessary. The new information will then carry forward to the future months. (These fields will not show as red on the tabs after January even though you can enter new information because there are formulas in these cells.)
 - b. If you receive funding under the WIC Contract Agreement that is not already listed here, enter the name of the new profile and the number on the January tab. This information will carry forward to the future months.

Profile Name	Profile ID Number	Current Net Expenses	Personnel Services	Consult / Contract	Agency Ops/ Supplies	Indirect Costs
WIC FMNP	154720	400	100	100	100	100
WIC Infrastructure	154740	300	100	100	100	-
WIC Special Project	154745	300	100	100	100	-
WIC BFPC	154760	300	100	100	100	-
Spec Proj	155444	323	123	100	100	-
Other	154788	300	100	100	100	-

2. On each report tab, enter the beginning and ending date for the report month and the date it is prepared.
3. Enter the monthly costs for WIC Profile 154710 or 65585 by budget section and program category. Expenditures must be reported in the same categories as the WIC Budget.

WIC GRANT	Profile ID Number	Current Net Expenses	Personnel Services	Consult / Contract	Agency Ops/ Supplies	Indirect Costs
Program Administration		400	100	100	100	100
Client Services		300	100	100	100	
Nutrition Education		300	100	100	100	
Breastfeeding Promotion & Support		300	100	100	100	
WIC TOTAL	154710	1,300	400	400	400	100

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4. Enter the monthly costs for all other profiles by budget section only.

Profile Name	Profile ID Number	Current Net Expenses	Personnel Services	Consult / Contract	Agency Ops/ Supplies	Indirect Costs
WIC FMNP	154720	400	100	100	100	100
WIC Infrastructure	154740	300	100	100	100	-
WIC Special Project	154745	300	100	100	100	-
WIC BFPC	154760	300	100	100	100	-
Spec Proj	154444	323	123	100	100	-
Other	154788	300	100	100	100	-

5. Provide comments regarding the costs being submitted in the Comments section.

December Tab

1. Enter the report month dates and costs the same as the January-November reports steps 2-5.
2. If this is the final report for the budget period:
 - a. Check the box below the contact information to indicate this.
 - b. Email the file to the Fiscal Specialist using DHSWICFiscal@dhs.wi.gov.

Additional Tabs 1 and 2

1. Occasionally a local agency needs to make adjustments to a previously submitted monthly report. Use the “Addl-1” and “Addl-2” tabs to submit increases or decreases to prior reports or adjustments between profiles.
2. Enter the report month dates and the dollar amounts of the increase or decrease.
3. Do not include expenses previously reported—only include the adjustments.
4. Do not include adjustments between categories within the same profile.

Example 1—WIC profile 154710 expenses for March totaling \$2,100.00 were reported mid-April. In May, you discover that \$250.00 in costs should have been charged to Breastfeeding Peer Counseling profile 154760. Addl-1 tab may be completed to report the credit (\$250.00) to WIC profile 154710 and charge or debit of \$250.00 for BFPC 154760 or you may include this on your current report. Choose the method that complies with your agency’s accounting procedures.

Example 2—expenses for March totaling \$2,100.00 were report. In May, the WIC project received a credit for rent that was overpaid by \$150.00. Addl-1 tab may be completed to report the credit or decrease of (\$150.00) decrease for March. Or you may include the credit on your current report. Choose the method that complies with your agency’s accounting procedures.

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Final Tab

1. For yearend closeout, the local agency may submit a final expenditure report that includes any allowable costs that occurred after the last monthly report was submitted.

For example, the December report is submitted January 15th, but an invoice is received February 12th for an encumbrance made during the contract period. This cost would be reported on the “Final” Tab.

SUBMITTING THE WORKBOOK

1. Email the workbook to the Fiscal Specialist at the State WIC Office and the local WIC Project Director each month. The email address is DHSWICFiscal@dhs.wisconsin.gov. In the Subject line of the email, identify the project and report month being submitted. This example show project 06 for the month of October in the year of 2011.

For example:	SUBJECT LINE OF EMAIL:	P06 Oct-11 CARS Report
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2. The Fiscal Specialist will print and review the expenses reported for the current month and year-to-date against the budget. If there are any discrepancies or questioned areas, the Fiscal Specialist will contact the local agency staff who prepared the report to obtain documentation to support the costs. If no discrepancies are found a report will be prepared and sent to CARS for the reimbursement.
3. The final expenditure report is due to the Fiscal Specialist within 90 days of the end of the budget period-- March 31st for the calendar year.

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MANAGEMENT TOOLS

Budget Check Tab

This tab is for comparison of the current budget to the year-to-date expenses. It shows the percent of the budget spent for the expenses in each program category and budget section. This should be useful information for project directors in determining if expenses are in line with the budget and if budget revisions are necessary.

1. Enter the budget totals for each WIC program category and budget section.
2. Enter the total budget for the other funding received with the WIC Contract Agreement reported in this workbook.
3. Update this information whenever there is an increase or decrease in the budget and a budget revision has been submitted to the State WIC Office.

Trend Tab

This tab is formula driven. It is a year to date summary of all entries made for each month. The report preparer and/or reviewer(s) will find this tab useful to review each month before submitting the report by email. You can see how the current month expenses compare to expenses from previous months all on one sheet.