

## CHAPTER 12 REIMBURSEMENT

### Introduction

This chapter provides instructions and documents needed to request and obtain reimbursement for allowable WIC costs incurred by a WIC local agency in each budget period during the term of the WIC local agency Agreement.

## I. Regulations And Documentation

### Laws and Regulations

Federal and State laws and regulations, and the Office of Management and Budget (OMB) Circulars require strict compliance with financial management requirements.

- Title 7 of the Code of Federal Regulations (CFR) Part 246
- 2 CFR Part 225 and 2 CFR Part 230 (OMB Circulars)
- California Health and Safety Code, Sections 38070 et Seq; and 123275 et Seq.
- California Government Code, Section 11019

### Documentation

A WIC local agency shall maintain and have available for review and audit, all accounting records with source documentation for each budget period within the Agreement term. The WIC local agency shall retain these records for a period of three (3) years, from the date of final payment under the WIC local agency Agreement (See Exhibit B, Provision 4, Paragraph C). The WIC local agency will make these records available for audit purposes and upon request by the State WIC Program.

## II. Invoice Requirements

### Guidelines

- A. A WIC local agency shall request reimbursement on an invoice form (Attachment 12-1) provided by the State WIC Program for allowable WIC Program costs incurred. Allowable costs claimed may include an estimate if cash is needed for immediate disbursement pursuant to 7 CFR 246.16 (d). Costs claimed beyond immediate disbursement needs shall constitute an Advance Payment pursuant to California Government Code Section 11019 and shall meet the requirements of CMB Chapter 6.
- B. The invoice shall be signed by the WIC local agency invoice preparer, Primary WIC Program Contact RD (PWPC), and the Agency Director (or designee). The original signatures must be in blue ink. NO FAXES OR COPIES OF INVOICES WILL BE PROCESSED FOR REIMBURSEMENT. If a designee signs an invoice for the Agency Director, a letter signed by the Agency Director (or email from the Agency Director) must accompany the invoice to identify and authorize the designee. The designee shall not be the preparer of the invoice.
- C. The State WIC Program has the right to deny, disallow, claim cut, withhold, or recover payments or charges for noncompliance for the reasons stated in the WIC local agency Agreement, Exhibit B, Provisions 8, 12 and 13.
- D. If payment of an invoice is denied, the unpaid invoice with an invoice dispute notice (Attachment 12-2) will be returned to the WIC local agency.
- E. In the event of findings of disallowed costs, the WIC local agency has the right to appeal such findings within thirty (30) days of notification of such findings. A designee of the Director of the State Department of Public Health shall hear such appeals, as described in CMB Chapter 14.
- F. Upon request by the State WIC Program, the WIC local agency shall submit an invoice showing expenditure detail for Other WIC Services as defined in the CMB Glossary and described in the WIC local agency Agreement, Exhibit A, Provision 13. The detailed invoice shall be submitted with the next original invoice as described in the WIC local agency Agreement, Exhibit B, Provision 1.
- G. Invoices submitted by a WIC local agency and paid by the State WIC Program shall not be deemed evidence of allowable costs.

**Budget  
Contingency  
Clause**

If the U.S. Department of Agriculture (USDA) does not allocate sufficient federal funds for WIC program administration, the State WIC Program may, upon thirty (30) calendar days advance notice, either cancel the WIC local agency Agreement or reduce the authorized funding amount. If the State cancels the Agreement or reduces the authorized funding amount, the WIC local agency shall not claim reimbursement for and the State WIC Program shall not reimburse allowable costs in excess of the remaining or adjusted authorized amount. The reduction of the authorized amount shall not require an amendment to the Agreement.

**Invoice Form and  
Adjustments**

The State WIC Program shall generate and email an invoice form as shown in Attachment 12-1 to a WIC local agency. Invoices not submitted on this form generated by the State WIC Program shall be returned unpaid.

The invoice generated by the State WIC Program shall incorporate the following:

- A. The most recent changes to the Maximum Payable Amount and budget line item amounts in the WIC local agency Agreement, Exhibit B, Attachments I, II, and III via executed Agreement amendment and approved line item shifts,
- B. The grand total funding amount authorized year-to-date by Caseload award and Authorization To Spend letters, and
- C. Year-to-date amounts previously reimbursed.

The State WIC Program shall not reimburse a WIC local agency more than the amount authorized year-to-date or by budget line item.

The total amount claimed, including amounts previously reimbursed for any individual budget line item, shall not exceed the Agreement line item amounts in the executed Agreement or amendment thereof. In addition, the total of all budget line item amounts claimed shall not exceed the total Authorized Funding Amount on the invoice generated by the State WIC Program.

If a WIC local agency has any subcontracts of \$50,000 or more, the "Monthly Expenditure Verification for Subcontracts Only" form (Attachment 12-3) must be completed and submitted with each invoice the WIC local agency submits, for as long as the subcontract is in effect.

## Information on invoice

Invoices shall:

- 1) Be submitted on the approved State WIC Program invoice form,
- 2) Include the WIC local agency's name as shown on the WIC local agency Agreement,
- 3) Identify the billing period covered by the invoice,
- 4) Itemize costs for the billing period in the same or greater level of detail as indicated in the Agreement. Subject to the terms of the Agreement, reimbursement may only be sought for those costs and/or cost categories expressly identified as allowable and approved by the State WIC Program, which includes indirect costs not exceeding the Indirect Cost Rate (ICR) of the total personnel line item as approved by the signed contract Agreement per invoice submitted,
- 5) Be signed by the invoice preparer, Primary WIC Program Contact RD (PWPC) and Agency Director (or designee) certifying that the expenditures claimed represent actual expenses for the services performed under the Agreement.

## When to Invoice

After the WIC local agency Agreement is fully executed, the WIC local agency shall submit invoices at least quarterly and not more frequently than monthly, unless an alternate period has been approved in writing, in advance, by the State WIC Program. If the WIC local agency received an advance payment, invoices shall be submitted within fifteen (15) days following the end of each month.

The WIC local agency's invoice shall not be restricted to only costs incurred within a monthly accounting period. Costs incurred, during an accounting period not previously invoiced, may be combined with costs claimed for subsequent accounting periods.

At least one (1) invoice shall be submitted within forty-five (45) days following the end of each billing period. Thereafter, the WIC local agency may submit one (1) supplemental invoice each month until all costs for the budget period are liquidated or until December 15<sup>th</sup>, whichever occurs first unless the WIC local agency is sanctioned for failing to submit a Report of Actual Expenditures (RAE).

**Sanction:** If a WIC local agency fails to submit a timely Report of Actual Expenditures (see CMB Chapter 13), the most recent invoice paid shall constitute the "Final Invoice" for the budget period. Invoice payments may be suspended, regardless of budget period until a Report of Actual Expenditures and the Local Agency Time Sheet Summary is submitted pursuant to CMB Chapter 13.

The “Final Invoice” is the last claim for reimbursement of unliquidated obligations following submission of a Report of Actual Expenditures and shall be submitted no later than December 15<sup>th</sup>. This is the final date an invoice shall be accepted for reimbursement by the State WIC Program. The State WIC Program reserves the right to return any **invoice received after December 15<sup>th</sup>** for the prior budget period without payment.

## **Funding**

Pursuant to the WIC Local Agency Agreement, Exhibit B, Provision 10, the WIC local agency may not spend funds prior to, or without written authorization from the State WIC Program, through a WIC local agency award letter or the Authorization To Spend process. The State WIC Program will identify the authorized funding amount as part of a local agency award letter prior to the beginning of each budget period, and any subsequent time funding or caseload is increased or reduced within a budget period. The allocation of additional funds shall not require an amendment to the Agreement unless the “Maximum Amount Payable” for any budget period is increased; or the number or cumulative amount of line item shifts exceeds the Agreement limits (See Section VI of this Chapter).

Upon request by the State WIC Program, the WIC local agency shall provide line item detail of costs incurred for Other WIC Services as defined in the CMB Glossary and described in the WIC Local Agency Agreement, Exhibit A, Provision 13. Detailed invoices shall be submitted with the next original invoice as described in the WIC Local Agency Agreement, Exhibit B, Provision 1. Additional funding announced or authorized by the State WIC Program which requires an amendment to the Agreement cannot be claimed on an invoice prior to the execution of the amendment.

## **Where to Submit**

Submit the required documents to:

California Department of Public Health  
State WIC Program  
Local Agency Fiscal Section  
3901 Lennane Drive  
Sacramento, CA 95834

## **Unliquidated Obligations**

A WIC local agency shall liquidate and invoice all obligations by December 15<sup>th</sup> following the end of a budget period. Upon request by the State WIC Program, the WIC local agency must submit proof of and/or justification for unliquidated obligations (ULOs). The State WIC Program reserves the right to refuse reimbursement for obligations not reported by November 15<sup>th</sup> with

the Report of Actual Expenditures. All State WIC Program Nutrition Services and Administration (NSA) expenses obligated and received in a specific budget period within the Agreement term must be fully liquidated by the final invoice due date which is December 15<sup>th</sup>.

Only tangible goods and services obligated with NSA funds may be listed as ULOs (The only allowable exception is if a WIC local agency is in the process of an Agreement amendment at the time of submitting the Report of Actual Expenditures. They may then include outstanding salaries, wages, fringe benefits, and indirect costs on their ULO report).

See CMB Chapter 13, Section IV for further ULO information.

### III. Invoice Completion Instructions

#### Instructions

The instructions define each field and who completes each field on the invoice form received from the State WIC Program. Only fields designated for Local Agency completion are to be altered by the WIC local agency. Attachment 12-1 is the invoice form and Attachment 12-4 is an example of the invoice form showing the field numbers.

Field Name	Field Description (Page 1 of Invoice)	Who Completes Field
<b>Contractor's Name (1)</b>	WIC local agency's name as shown on the executed Agreement and any amendments.	State WIC
<b>Contractor's Address (2)</b>	WIC local agency's address.	State WIC
<b>Contract Number (3)</b>	Number assigned by the State to the executed Agreement and amendments for which costs may be claimed.	State WIC

Field Name	Field Description (Page 1 of Invoice)	Who Completes Field
<b>Vendor Number (4)</b>	Number assigned by the State to the identified vendor.	State WIC
<b>Date Invoice Generated (5)</b>	Date an invoice form was generated by the State WIC Program and sent to the WIC local agency.	State WIC
<b>Invoice Date (6)</b>	Date the WIC local agency submits the invoice to the State WIC Program for reimbursement of allowable WIC program costs.	Local Agency
<b>Invoice Number (7)</b>	Number assigned to the invoice by the State WIC Program or the WIC local agency.	State or Local Agency
<b>Billing Period (8)</b>	Period for which the WIC local agency is billing the State WIC Program.	Local Agency
<b>Budget Line Items (9)</b>	Names of the five (5) line items into which the WIC local agency has divided their WIC budget as shown in their Agreement.	State WIC
<b>Maximum Payable Amount (10)(20)</b>	The invoice will show the "Maximum Payable Amount" broken into the five (5) line items as shown in the executed WIC local agency Agreement based on information from the WIC local agency in the approved funding application. These amounts will not change unless there is an executed amendment or an approved line item shift. The total of all five (5) line items is shown in <b>Item 20</b> .	State WIC

Field Name	Field Description (Page 1 of Invoice)	Who Completes Field
<b>Authorized Funding (11)(21)</b>	Portion of the "Maximum Payable Amount" the WIC local agency has been approved to expend via caseload award and/or ATS.	State WIC
<b>Unauthorized Funding (12)(22)</b>	Portion of the "Maximum Payable Amount" not authorized for WIC local agency expenditure. <b>Field 20 minus Field 21 equals Field 22.</b>	Formula
<b>Year to Date Previously Reimbursed (13)(23)</b>	Total claimed for each line item to date for the budget period, not including the submitted invoice. The total of all five (5) line items is shown in <b>Field 23.</b>	State WIC
<b>Amounts Requested Non-Restricted (14)(24)</b>	Claimed non-restricted costs per line item on page one (1) of the invoice. The total of all five (5) line items is shown in <b>Field 24.</b>	Local Agency
<b>Amounts Requested Restrictive (15)(25)</b>	Claimed restricted costs per line item on subsequent pages of the invoice. The total of all five (5) line items is shown in <b>Field 25.</b>	Formula
<b>Total Amount Requested (16)(26)</b>	Total amount to be reimbursed. <b>Field 24 plus Field 25 equals Field 26.</b>	Formula
<b>Year to Date Invoiced (17)(27)</b>	Total claimed for each line item to date for the budget period including the invoice submitted for payment. The total of all five (5) line items is shown in <b>Field 27. Field 23 plus Field 26 equals Field 27.</b>	Formula

Field Name	Field Description (Page 1 of Invoice)	Who Completes Field
<b>Authorized Balance Remaining (18) (28)</b>	Balance of total authorized funds not yet paid to the WIC local agency. <b><u>This balance shall never be a negative number.</u></b> Field 21 minus Field 27 equals Field 28.	Formula
<b>Remaining Maximum Payable Amount (19)</b>	Balance of maximum payable amount not spent to date. <b><u>The balance shall never be a negative number.</u></b>	Formula
<b>Reason for Withhold/ Recovery (29)</b>	Reason the amount shown in <b>Field 30</b> is being either deducted or being returned to the WIC local agency. Examples of reasons an amount could be entered in this field are: repayment or recovery of advance or prospective payment(s), withhold of a payment, a noncompliance charge, and/or return of funds due to an appeal process finding.	State or Local Agency
<b>Less Withhold- Recovery (30)</b>	Negative amount of withhold or recovery. The reason is stated in <b>Field 29</b> . An amount may be entered by the WIC local agency or the State WIC Program.	State or Local Agency
<b>Less Advance/ Prospective (31)</b>	Negative amount of the advance or prospective payment being repaid to the State WIC Program. An amount may be entered by the WIC local agency or the State WIC Program.	State or Local Agency
<b>Release of Withhold (32)</b>	Amount of withhold or release the State WIC Program is returning to the WIC local agency. The reason is stated in <b>Field 29</b> .	State WIC

Field Name	Field Description (Page 1 of Invoice)	Who Completes Field
<p align="center"><b>Amount to be Paid (33)</b></p>	<p>Total reimbursement to be paid to the WIC local agency for the invoice submitted. <b>Field 26 plus/minus Fields 30-32 equals Field 33.</b></p>	<p align="center">Formula</p>
<p align="center"><b>Preparer's Signature, Printed Name, Telephone Number, Email Address (34-37)</b></p>	<p>The person who prepared the invoice is required to sign, print name, telephone number, and Email address. <b><u>The original signature must be in blue ink.</u></b> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.</p>	<p align="center">Local Agency</p>
<p align="center"><b>Primary WIC Program Contact RD's Signature and Date (38)(39)</b></p>	<p>The Primary WIC Program Contact RD is required to sign and date the original invoice. <b><u>The original signature must be in blue ink.</u></b> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.</p>	<p align="center">Local Agency</p>
<p align="center"><b>Agency Director's Signature and Date (40) (41)</b></p>	<p>The Agency Director (or designee) is required to sign and date the original invoice. <b><u>The original signature must be in blue ink.</u></b> NO FAXES OR COPIES OF INVOICES WILL BE ACCEPTED.</p>	<p align="center">Local Agency</p>
<p align="center"><b>For State Use Only (42)</b></p>	<p>This area is used by the State WIC Program for submission of invoice to the CDPH Accounting Office for payment.</p>	<p align="center">State WIC</p>

Field Name	FIELD DESCRIPTION (Page 2 of Invoice)	Who Completes Field
<p>When funds to carry out a special project (i.e., Farmers' Market Nutrition Program (FMNP), Breastfeeding Peer Counseling (BFPC), etc.) are shown as "restricted" in Field 14 of the ATS Form, any expenses claimed must be documented on subsequent pages of the invoice.</p>		
<b>Contractor's Name (43)</b>	WIC local agency's name as shown on the executed Agreement and amendments.	Formula
<b>Contractor's Address (44)</b>	WIC local agency's address.	Formula
<b>Contract Number (45)</b>	Number assigned by the State for the executed Agreement and amendments for which costs may be claimed.	Formula
<b>Date Invoice Generated By State (46)</b>	Date an invoice form was generated by the State WIC Program and emailed to the WIC local agency.	Formula
<b>Invoice Date (47)</b>	The date the WIC local agency submits the invoice to the State WIC Program for reimbursement of allowable WIC program costs.	Formula
<b>Invoice Number (48)</b>	A number assigned to the invoice by the State or the WIC local agency.	Formula
<b>Billing Period (49)</b>	WIC local agency's billing period covered by the invoice.	Formula
<b>Special Project Name (50)</b>	The ATS name of the special project which requires the tracking of expenditures.	State WIC

Field Name	Field Description (Page 2 of Invoice)	Who Completes Field
<b>Restricted Special Project Line Items (51)</b>	The names of the five (5) line items into which the WIC local agency must divide the Restricted special project budget.	State WIC
<b>Special Project Maximum Authorized Funding (52)(57)</b>	Amount the WIC local agency has been approved to expend for special project.	State WIC
<b>Special Project Year to Date Previously Invoiced (53)(58)</b>	Total claimed for each line item to date for the budget period not including the submitted invoice. The total of all five (5) line items is shown in <b>Field 58</b> .	Formula
<b>Special Project Amounts Requested (54)(59)</b>	Claimed costs per line item for the special project on the invoice. Total of claimed costs in <b>Field 59</b> .	Local Agency
<b>Special Project Year to Date Invoiced (55)(60)</b>	Total claimed for each line item to date for the special project including the submitted invoice. The total of all five (5) line items is shown in Field 60. <b>Field 58 plus Field 59 equals Field 60</b> .	Formula
<b>Special Project Authorized Balance Remaining (56)(61)</b>	The remaining balance of the authorized funds for the special project. <b>Field 57 minus Field 60 equals Field 61</b> .	Formula
<b>2nd Special Project (62)</b>	Same as Fields 50 thru 61.	Formula
<b>Vendor Number (63)</b>	Number assigned by the State to identified vendor.	State WIC

## IV. Operating Expense Tracking

<b>Purpose</b>	The operating expense tracking process will allow WIC local agencies to track Nutrition Services and Administration (NSA) direct operating expenses by budget line item and function category for each billing period throughout the federal fiscal year. After the final billing period is completed, the NSA Operating Expenses Master Summary worksheet will be used to complete the Report of Actual Expenditures (RAE) per USDA requirement. Attachment 12-6 is an example of the NSA Operating Expenses Master Summary worksheet.
<b>When to submit</b>	The NSA Operating Expenses Worksheet must be submitted each billing period with the invoice to the assigned fiscal advisor.

## V. Operating Expense Tracking Completion Instructions

<b>Instructions</b>	The instructions define each field and who completes each field on the invoice form received from the State WIC Program. Only fields designated for Local Agency completion are to be altered by the WIC local agency. Attachment 12-5 is an example of the NSA Operating Expenses Worksheet showing the field numbers.
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Field Name	Field Description	Who Completes Field
<b>Contractor's Name (1)</b>	WIC local agency's name as shown on the executed Agreement and any amendments.	State WIC
<b>Contract Number (2)</b>	Number assigned by the State to the executed Agreement and amendments for which costs may be claimed.	State WIC
<b>Billing Period (3)</b>	Period for which the WIC local agency is billing the State WIC Program.	Local Agency

<b>Field Name</b>	<b>Field Description</b>	<b>Who Completes Field</b>
<b>Direct Operating Amount Invoiced (4)</b>	Operating expenses, Capital Expenditures, and Other Costs (Subcontracts) taken directly from the invoice for the billing period.	Local Agency
<b>Non NSA Grants (5)</b>	Non NSA direct operating expenses (Breast Feeding Peer Counseling and Farmers Market) need to be taken from the invoice and plugged into the spreadsheet.	Local Agency
<b>Total NSA Direct Operating Invoiced (6)</b>	The total NSA direct operating invoiced is calculated by taking the total operating amount (4) and subtracting the non NSA direct operating expenses (5).	Local Agency
<b>NSA Operating Expenses (7)</b>	Total NSA Operating Expenses for the billing period. All cells should reconcile when spreadsheet is completed. Total operating expense must be spread throughout the actual applicable budget line item categories.	Local Agency
<b>NSA Capital Expenditures (8)</b>	Total NSA Capital Expenditures for the billing period.	Local Agency
<b>Other Costs (9)</b>	Total NSA Other costs need to be allocated to subcontractors, special projects, or state committee meetings.	Local Agency
<b>Direct Operating Expenses by Function Category (10)</b>	Total line item expenditures should be allocated directly to one or more function category. If a cost is shared between cost category objectives then a reasonable estimate or method can be used to determine the category objective for each line item cost (do not use formulas to spread the costs within the spreadsheet as they can cause rounding errors).	Local Agency
<b>Checks/Balance (11)</b>	Once the total operating costs are allocated to their function category the Checks/Balance column should total zero.	Local Agency

## VI. Line Item Shift

### Definitions

**Line Item Shift** is the transfer of funds (maximum payable amount) from one budget line item to another during a budget period. A WIC local agency shall submit the “Line Item Shift Request” form (Attachment 12-7) with original signatures to transfer funds between the five (5) line items to their Regional Advisor.

**Component Shift** is the transfer of funds between the components within a line item that does not change the line item total. For example, the Agreement budget contains components in the Personnel line item as follows:

- Total Salaries and Wages, and
- Total Fringe Benefits.

Component Shifts must be requested with a Line Item Shift request form; however, they are not considered part of the maximum number of allowable line item shifts.

### What to Submit

The Line Item Shift Request form must be submitted by a WIC local agency to their Regional Advisor. In addition, turn in an updated budget detail worksheet for any line item affected by the line item shift. See CMB Chapter 3 for instructions for updating the budget detail.

### When to Submit

The funds cannot be spent prior to receiving approval of the line item shift or an executed Agreement amendment from the State WIC Program. The State WIC Program shall not reimburse invoice amounts in excess of Maximum Payable line item amounts on the invoice. A WIC local agency shall not submit an invoice showing the line item shift amounts until an approved line item shift form or an executed amendment, and an updated invoice form are received from the State WIC Program.

**Maximum Shift Amount and Number**

Subject to the prior review and approval of the State WIC Program, a maximum of four (4) separate line item shifts shall not exceed \$120,135 or fifteen percent (15%) of the WIC local agency Agreement budget period total so long as the annual Agreement total neither increases nor decreases. Each year the maximum line item shift limit shall be reviewed and adjusted by the State based on the prior year's cost-of-living index.

**When a WIC Agreement Amendment is Needed**

If a WIC local agency exceeds the maximum number of allowable Line Item Shift requests (4) or exceeds the maximum allowable limit (\$120,135), a formal Agreement amendment will be required. The WIC local agency will receive a budget worksheet from the State WIC Program to accompany their amendment request.

The beginning budget shown on the worksheet must be the one on the last fully executed WIC local agency Agreement or amendment, Exhibit B Attachment for the affected budget period. Any and all revisions to the WIC local agency budget, either by component shifts or Line Item Shifts, will be reversed. The WIC local agency shall enter the changes to each budget line item for the current amounts and submit the budget worksheet to the State WIC Program.

Upon the execution of an Agreement amendment, the Line Item Shift limitations start over commencing with the effective date of the amendment. A Line Item Shift cannot be approved while an amendment is pending.

**VII. Line Item Shift Request Form Instructions**

**Instructions**

The instructions below are to request a Line Item Shift. Attachment 12-8 is an example of the Line Item Shift Request.

Field Name	Field Description
<b>Contractor Name (1)</b>	The legal name of the WIC local agency as it appears on the WIC local agency Agreement.

Field Name	Field Description
<b>Line Item Shift # (2)</b>	The number indicating how many line item shifts have been requested since the execution of the original Agreement if not yet amended or the most recent executed amendment.
<b>Proposed Effective Date (3)</b>	The date the WIC local agency would like the line item shift to be effective.
<b>Contract Number (4)</b>	The number assigned by the State for the executed Agreement and amendments.
<b>Proposed Budget Line Item (5)</b>	The names of the five line items that the WIC local agency has divided their budget into as shown in Exhibit B, Attachments I, II, and III of the Agreement.
<b>Component Amount (+ or -) (6)</b>	For line item number 1, enter the requested Line Item Shift amount for each <b>component</b> affected.
<b>Total Line Item Amount (+ or -) (7)</b>	If line item number is 2, 3, 4 or 5, enter the requested Line Item Shift amount for each <b>line item</b> affected.
<b>Primary WIC Program Contact's Signature and Date (8 &amp; 9)</b>	The Primary WIC Program Contact is required to sign and date an original Line Item Shift form. <u>The original signature must be in blue ink.</u> NO FAXES OR COPIES WILL BE ACCEPTED.
<b>Agency Director's Signature and Date (10 &amp; 11)</b>	The Agency Director (or designee) is required to sign and date an original Line Item Shift form. <u>The original signature must be in blue ink.</u> NO FAXES OR COPIES WILL BE ACCEPTED.
<b>Preparer's Name and Phone Number (12 &amp; 13)</b>	The person who prepared the Line Item Shift Request form must print their name and telephone number.
<b>For State Use Only (14)</b>	This area is used by the State WIC Program for approval / not approved indication, signature, and date.

## VIII. Line Item Shift Tracking

### Tracking Chart

The "Line Item Shift Limitations Tracking Chart" will assist the WIC local agency in tracking the cumulative number and total amount of line item shifts prior to requiring a formal WIC local agency Agreement amendment to ensure the maximum allowances are not exceeded. Attachment 12-9 is an example of the Line Item Shift Limitations Tracking Chart. Once an amendment is executed the chart is cleared and may be used to track a new round of line item shifts.

## IX. Recovery of Overpayment

### Recovery Process

The State WIC Program shall recover overpayments arising from audit findings issued by the State WIC Program. The State WIC Program shall send a demand letter to the WIC local agency identifying the audit finding and request repayment. The overpayment will be recovered by the State WIC Program by one (1) of the following methods:

- A. Remittance to the State WIC Program of the full amount of the audit exception within thirty (30) calendar days following the State's request for repayment.
- B. A repayment schedule that is agreed to in writing by the State WIC Program and the WIC local agency. The repayment schedule shall require monthly payments by the WIC local agency or offsets by the State WIC Program with a term no longer than the remainder of the budget period. Failure to pay any amount due on the repayment schedule by the due date shall result in the cancellation by the State WIC Program of the repayment schedule and the authority of the State WIC Program to recover the remainder of the overpayment according to Paragraph 1 of this Section.
- C. The State WIC Program may offset the amount of the audit finding, by reducing any outstanding invoice from the WIC local agency by that amount.

The State WIC Program shall notify the WIC local agency, in writing, of the option selected.

## **Interest Calculation**

Interest on the unpaid balance of the audit finding or debt will accrue at a rate equal to the monthly average of the rate received on investments in the Pooled Money Investment Fund commencing on the date that an audit or examination finding is mailed to the WIC local agency, beginning thirty (30) days after the receipt of the State WIC Program's demand for repayment.

If the WIC local agency files a valid appeal regarding the report of audit findings, recovery of the overpayments will be deferred until a final administrative decision on the appeal has been reached. If the WIC local agency loses the final administrative appeal, the WIC local agency shall repay, to the State WIC Program, the over-claimed or disallowed expenses, plus accrued interest. Interest accrues from the first receipt of notice requesting reimbursement of questioned audit costs or disallowed expenses.

## **X. Payment Denial or Withhold**

### **Denial/Withhold Reasons**

A payment to a WIC local agency may be withheld or delayed for any one, or a combination of, the following reasons:

- Expenditures in excess of any budgeted line item amounts, in excess of authorized amounts and/or line item shifts of amounts from one item budget to another (unless allowable as described in Section VI of this chapter);
- WIC local agency's failure to provide required timely, accurate, and/or complete reports (e.g., Nutrition Services Plan), materials, and documents;
- Purchases of five thousand dollars (\$5,000) or more, without State WIC Program approval;
- Equipment expenditures, without the required documentation;
- Failure to liquidate prospective and/or advance payments, in accordance with the requirements in the CMB Chapter 6 and the WIC local agency Agreement, Exhibit B, Provision 16;
- Failure to submit an accurate and complete Report of Actual Expenditures for the affected budget period as required in the CMB Chapter 13 and the WIC local agency Agreement, Exhibit B, Provision 9;

- Failure to comply with Time Study Requirements outlined in CMB Chapter 13 and the WIC local agency Agreement, Exhibit B, Provision 15;
- Failure to submit an accurate and complete inventory of all equipment;
- Failure to submit a signed and detailed invoice as provided by the State WIC Program;
- An audit finding resulting in a claim or failure of the WIC local agency to obtain prior written State WIC Program approval of a change to the Scope of Work as required in the WIC local agency Agreement, Exhibit A, Provision 5; or
- Failure to comply with the requirements of the CFR, Parts 225 and 230 (OMB Circulars).

**Charges for Noncompliance**

The State WIC Program may recover up to eighteen percent (18%) of the annual authorized funds for a budget period for any one (1), or combination, of the following reasons:

- Failure to expend, document and report a minimum of one sixth (1/6<sup>th</sup>) of allocated funds each budget period of the Agreement on Nutrition Education activities in accordance with the CMB Chapter 2, Section I, Paragraph C.
- Failure to expend, document and report the required minimum amount of the total contract expenditures per pregnant and/or breastfeeding participants in accordance with the CMB, Chapter 2, Section I, Paragraph D.

**XI. Attachments**

Invoice Form.....	Attachment 12-1
Invoice Dispute Notification .....	Attachment 12-2
Monthly Expenditure Verification for Subcontracts Only.....	Attachment 12-3
Example of an Invoice Form.....	Attachment 12-4
Example of an NSA Operating Expenses Worksheet .....	Attachment 12-5
Example of NSA Operating Expenses Master Summary .....	Attachment 12-6
Line Item Shift Request Form.....	Attachment 12-7
Example of Line Item Shift Request .....	Attachment 12-8
Line Item Shift Request Tracking Chart.....	Attachment 12-9

**INVOICE**  
**Budget Period 10/01/11 - 09/30/12**

**Contractor's Name:** \_\_\_\_\_  
**Contractor's Address:** \_\_\_\_\_

**Invoice Date:** \_\_\_\_\_  
**Invoice Number:** #01  
**Contract Number:** \_\_\_\_\_  
**Vendor Number:** \_\_\_\_\_  
**Billing Period:** \_\_\_\_\_

**Date Invoice Generated by State:** \_\_\_\_\_

*Local Agency Use Only:*

Budget Line Items	Maximum Payable Amount	Authorized Funding	Unauthorized Funding	Year to Date Previously Invoiced	Amount Requested Non-Restricted	Amounts Requested Restricted *	Total Amount Requested	Year to Date Invoiced	Authorized Balance Remaining	Remaining Maximum Payable Amount
1. PERSONNEL	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
a) Salaries & Wages	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
b) Fringe Benefits	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
2. OPERATING EXPENSES	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
3. CAPITAL EXPENDITURES	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
4. OTHER COSTS (Subcontractors)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5. INDIRECT COSTS (Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup>Less: Withhold - Recovery \_\_\_\_\_  
 Less: Advance/Prospective \_\_\_\_\_  
 Release of Withhold \_\_\_\_\_  
**Amount to be Paid** \$ -

<sup>1</sup>Reason for Withhold/Recovery: \_\_\_\_\_

**I certify this claim contains actual expenditures for allowable WIC Program costs performed in accordance with WIC contract provisions. Sign in BLUE INK only.**

Preparer's Signature \_\_\_\_\_ Preparer's Telephone \_\_\_\_\_ Primary WIC Program Contact RD's Signature \_\_\_\_\_ Date \_\_\_\_\_ Agency Director's Signature (or designee) \_\_\_\_\_ Date \_\_\_\_\_  
 Print Preparer's Name \_\_\_\_\_ Preparer's Email \_\_\_\_\_ Print Primary WIC Program Contact RD's Name \_\_\_\_\_ Print Agency Director's Name \_\_\_\_\_

<b>FOR STATE USE ONLY APPROVED FOR PAYMENT</b>		
<b>11-53303-5510-741-01-10557L-11</b> Local Assistance	<b>11-53300-5510-741-01-10572L-11</b> Farmers' Market	<b>11-53313-5510-741-01-10556L-11</b> Peer Counseling
Billing Code _____	Billing Code _____	Billing Code _____
Date _____ Amount _____	Date _____ Amount _____	Date _____ Amount _____
<del>XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX</del>	<del>XX-XXXXX-XXXX-XXX-XX-XXXXXX-X</del>	<del>XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX</del>
Billing Code _____	Billing Code _____	Billing Code _____
Date _____ Amount _____	Date _____ Amount _____	Date _____ Amount _____
AUTHORIZED SIGNATURE _____	AUTHORIZED SIGNATURE _____	AUTHORIZED SIGNATURE _____

**INVOICE**  
**Budget Period 10/01/11 - 09/30/12**

**Contractor's Name:**   
**Contractor's Address:**

**Invoice Date:**   
**Invoice Number:** #01  
**Contract Number:**   
**Vendor Number:**   
**Billing Period:**

**Date Invoice Generated by State:**  
 \_\_\_\_\_

*Local Agency Use Only:*

SPECIAL PROJECT NAME:					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL		\$ -	\$ -	\$ -	
a) Salaries & Wages		\$ -	\$ -	\$ -	
b) Fringe Benefits		\$ -	\$ -	\$ -	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS (Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS <small>(Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)</small>		\$ -	\$ -	\$ -	
<b>TOTALS</b>		\$ -	\$ -	\$ -	

SPECIAL PROJECT NAME:					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL		\$ -	\$ -	\$ -	
a) Salaries & Wages		\$ -	\$ -	\$ -	
b) Fringe Benefits		\$ -	\$ -	\$ -	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS (Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS <small>(Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)</small>		\$ -	\$ -	\$ -	
<b>TOTALS</b>		\$ -	\$ -	\$ -	

**INVOICE**  
 Budget Period 10/01/11 - 09/30/12

**Contractor's Name:**   
**Contractor's Address:**

**Invoice Date:**   
**Invoice Number:** #01  
**Contract Number:**   
**Vendor Number:**   
**Billing Period:**

**Date Invoice Generated by State:** \_\_\_\_\_

*Local Agency Use Only:*

SPECIAL PROJECT NAME:					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL	-	-	-	-	-
a) Salaries & Wages					
b) Fringe Benefits					
2. OPERATING EXPENSES					
3. CAPITAL EXPENDITURES					
4. OTHER COSTS (Subcontractors)	-	-	-	-	-
5. INDIRECT COSTS <small>(Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)</small>					
<b>TOTALS</b>	\$	-	\$	-	\$

SPECIAL PROJECT NAME:					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL	-	-	-	-	-
a) Salaries & Wages					
b) Fringe Benefits					
2. OPERATING EXPENSES					
3. CAPITAL EXPENDITURES					
4. OTHER COSTS (Subcontractors)	-	-	-	-	-
5. INDIRECT COSTS <small>(Maximum 13.8% of Total Personnel Costs, including Salaries, Wages, and Fringe Benefits.)</small>					
<b>TOTALS</b>	\$	-	\$	-	\$

# INVOICE DISPUTE NOTIFICATION

STD. 209 (NEW 3-87)

<p><b>(Mail in a window envelope.)</b></p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>	<p>DATE</p> <hr/> <p>INVOICE NUMBER</p> <hr/> <p>AMOUNT</p> <p>\$</p> <hr/> <p>DATE RECEIVED</p> <hr/> <p>REFERENCE NUMBER(S)</p> <hr/>
--	---

**VENDOR ADDRESS**

— (fold) —

**The invoice referenced above is disputed for the following reasons:**

- |   |  |
|---|--|
| <input type="checkbox"/> Goods/Services not received  | <input type="checkbox"/> Duplicate billing                     |
| <input type="checkbox"/> Noncompliance with contract  | <input type="checkbox"/> Invoice belongs to another department |
| <input type="checkbox"/> Incorrect billing/amount due | <input type="checkbox"/> Damaged goods                         |
| <input type="checkbox"/> Partial shipment received    | <input type="checkbox"/> Invoice not properly executed         |
| <input type="checkbox"/> Other _____                  |  |

**THIS NOTIFICATION IS A FOLLOWUP TO A PHONE CONVERSATION WITH THE PERSON FROM YOUR COMPANY WHOSE NAME APPEARS BELOW**

NAME	DATE OF CONVERSATION
------	----------------------

**IF YOU HAVE ANY QUESTIONS REGARDING THIS DISPUTE, CONTACT:**

NAME	TELEPHONE NUMBER (include Area Code)
------	--------------------------------------

— (fold) —

**FOR STATE AGENCY USE ONLY**

DATE DISPUTE RESOLVED	INITIAL
RESOLUTION	

**RETURN A COPY OF THIS NOTIFICATION WITH THE CORRECTED INVOICE**

(For your convenience, the return address has been positioned for use in a window envelope.)

**RETURN TO:**

DISTRIBUTION:

First Copy — Vendor

Second Copy — Purchasing

Third Copy — Accounting

Fourth Copy — Vendor (To be returned to agency)

Fifth Copy — File

**EXPENDITURE VERIFICATION  
FOR SUBCONTRACTS ONLY  
Budget Period 10/01/11 - 09/30/12  
Line Item 4 Only**

**Local Agency Name:**

**Contract Number:**

**Date Invoice Generated by State:**

**Invoice Date:**

	<b>Maximum Amount Payable</b>	<b>Year to Date Previously Invoiced</b>	<b>Amount Requested</b>	<b>Year to Date Invoiced</b>	<b>Authorized Balance Remaining</b>
<b>4. OTHER COSTS</b>					
<b>Subcontractor Name</b>					
a) Equipment					
b) All Other					
Total	\$	\$	\$	\$	\$
<b>Subcontractor name</b>					
a) Equipment					
b) All Other					
Total	\$	\$	\$	\$	\$
<b>Subcontractor name</b>					
a) Equipment					
b) All Other					
Total	\$	\$	\$	\$	\$
<b>Grand Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

A private, non-profit agency may purchase equipment up to an annual maximum of \$50,000. Documentation must be submitted with the invoice. Equipment purchase above \$50,000 must be done through the State.

**EXAMPLE OF INVOICE**  
Budget Period 10/01/11 - 09/30/14

Contractor's Name: (1)  
Contractor's Address: (2)

Invoice Date: (6)  
Invoice Number: (7)  
Billing Period: (8)

Contract Number: (3) Vendor Number: (4)  
Date Invoice Generated by State: (5)

Budget Line Items (9)	Maximum Payable Amount (10)	Authorized Funding (11)	Unauthorized Funding (12)	Year to Date Previously Invoiced (13)	Amount Requested Non-Restricted (14)	Amounts Requested Restricted (15)	Total Amount Requested (16)	Year to Date Invoiced (17)	Authorized Balance Remaining (18)	Remaining Maximum Payable Amount (19)
1. PERSONNEL	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
a) Salaries & Wages	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
b) Fringe Benefits	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
2. OPERATING EXPENSES	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
3. CAPITAL EXPENITURES	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
4. OTHER COSTS	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
(Subcontractors)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5. INDIRECT COSTS (Maximum 13.8% of total Personnel)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>	<b>\$ (20)</b>	<b>\$ (21)</b>	<b>\$ (22)</b>	<b>\$ (23)</b>	<b>\$ (24)</b>	<b>\$ (25)</b>	<b>\$ (26)</b>	<b>\$ (27)</b>	<b>\$ (28)</b>	

<sup>1</sup>Less: Withhold - Recovery (30)  
Less: Advance/Prospective (31)  
Release of Withhold (32)  
**Amount to be Paid \$ (33)**

<sup>1</sup>Reason for Withhold/Recovery: (29)

I certify this claim contains actual expenditures for allowable WIC Program costs performed in accordance with WIC contract provisions. Sign in BLUE INK only.

(34) _____	(36) _____	(38) _____	(40) _____
Preparer Signature	Preparer's Telephone	Primary WIC Contact Signature	Agency Director Signature
(35) _____	(37) _____	(39) _____	(41) _____
Preparer Print Name	Preparer's Email	Date	Date

**FOR STATE USE ONLY**  
**APPROVED FOR PAYMENT (42)**

XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code	XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code	XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code
Date _____ Amount _____	Date _____ Amount _____	Date _____ Amount _____
XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code	XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code	XX-XXXXX-XXXX-XXX-XX-XXXXXX-XX Billing Code
Date _____ Amount _____	Date _____ Amount _____	Date _____ Amount _____
_____ AUTHORIZED SIGNATURE	_____ AUTHORIZED SIGNATURE	_____ AUTHORIZED SIGNATURE

**INVOICE**  
Budget Period 10/01/11 - 09/30/14

Contractor's Name: (43)  
Contractor's Address: (44)

Invoice Date: (47)  
Invoice Number: (48)  
Billing Period: (49)

Contract Number: (45) Vendor Number: (63)  
Date Invoice Generated by State: (46)

SPECIAL PROJECT NAME: (50)					
Budget Line Items (51)	Authorized Funding (52)	Year to Date Previously Invoiced (53)	Amounts Requested (54)	Year to Date Invoiced (55)	Authorized Balance Remaining (56)
1. PERSONNEL					
a) Salaries & Wages		\$ -	\$ -	\$ -	
b) Fringe Benefits		\$ -	\$ -	\$ -	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS		\$ -	\$ -	\$ -	
(Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS		\$ -	\$ -	\$ -	
(Maximum 13.8% of total Personnel)		\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ (57)</b>	<b>\$ (58)</b>	<b>\$ (59)</b>	<b>\$ (60)</b>	<b>\$ (61)</b>

SPECIAL PROJECT NAME: (62)					
Budget Line Items	Authorized Funding	Year to Date Previously Invoiced	Amounts Requested	Year to Date Invoiced	Authorized Balance Remaining
1. PERSONNEL					
a) Salaries & Wages		\$ -	\$ -	\$ -	
b) Fringe Benefits		\$ -	\$ -	\$ -	
2. OPERATING EXPENSES		\$ -	\$ -	\$ -	
3. CAPITAL EXPENITURES		\$ -	\$ -	\$ -	
4. OTHER COSTS		\$ -	\$ -	\$ -	
(Subcontractors)		\$ -	\$ -	\$ -	
5. INDIRECT COSTS		\$ -	\$ -	\$ -	
(Maximum 13.8% of total Personnel)		\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# NSA OPERATING EXPENSES WORKSHEET FFY 2013 - 14

Attachment 12-5

1 **Local Agency Name:** (1) \_\_\_\_\_

**Contract Number:** (2) \_\_\_\_\_

**Billing Period:** (3) \_\_\_\_\_

<b>DIRECT OPERATING</b>		<b>Non NSA Grants (5)</b>					
	<b>Amount Invoiced (4)</b>	Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)			Total NSA Direct Operating Invoiced (6)	
	Operating Expenses	\$ -	\$ -	\$ -	=	(7)	
	Capital Expenditures	\$ -	\$ -	\$ -	=	(8)	
	Other Costs (Subcontracts)	\$ -	\$ -	\$ -	=	(9)	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>=</b>	<b>\$ -</b>		

<b>Total Operating Expenses</b>		<b>Direct Operating Expenses by Function Category (10)</b>				<b>Checks/Balance (should be zero) (11)</b>
<b>Operating Expenses</b>	<b>(7)</b>	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	(11)
Equipment/Furniture (< \$5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Printing/Duplicating	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Space/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Travel/Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
<b>Total Operating Expenses</b>	<b>(7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>

	<b>(8)</b>	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	<b>Checks/Balance (should be zero) (11)</b>
<b>Capitol Expenditures (\$5,000 &gt;)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>

	<b>(9)</b>	Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	<b>Checks/Balance (should be zero) (11)</b>
<b>Other Costs</b>	<b>(9)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
<b>Total Other Costs</b>	<b>(9)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>
<b>GRAND TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>

	Local Agency Completes
	Formula Driven

# NSA OPERATING EXPENSES Master Summary

Budget Period:

October 1, 2013 - September 30, 2014

1 Local Agency Name: 1

Contract Number: 2

DIRECT OPERATING	Amount Invoiced	Non NSA Grants				Total NSA Direct Operating Invoiced
		Breastfeeding Peer Counseling (PCA 53313)	Farmers' Market Nutrition Program (PCA 53300)			
Operating Expenses	\$ 86,500.00	\$ 6,500.00	\$ -	\$ -	=	\$ 80,000.00
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	=	\$ -
Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	=	\$ -
<b>TOTAL</b>	<b>\$ 86,500.00</b>	<b>\$ 6,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>=</b>	<b>\$ 80,000.00</b>

Total Operating Expenses		Direct Operating Expenses by Function Category					Checks/Balance (should be zero)
		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration		
<b>Operating Expenses</b>	<b>\$ 79,993.00</b>						
Equipment/Furniture (< \$5,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$0.00
Postage	\$ 1,750.00	\$ 200.00	\$ 275.00	\$ 250.00	\$ 1,025.00		\$0.00
Printing/Duplicating	\$ 1,800.00	\$ 500.00	\$ 550.00	\$ 275.00	\$ 475.00		\$0.00
Space/Rent	\$ 54,950.00	\$ 7,100.00	\$ 7,600.00	\$ 7,250.00	\$ 33,000.00		\$0.00
Supplies	\$ 4,000.00	\$ 650.00	\$ 550.00	\$ 400.00	\$ 2,400.00		\$0.00
Training	\$ 4,000.00	\$ 1,300.00	\$ 1,250.00	\$ 1,250.00	\$ 200.00		\$0.00
Travel/Per Diem	\$ 5,500.00	\$ 1,750.00	\$ 1,000.00	\$ 2,750.00	\$ -		\$0.00
Utilities	\$ 8,000.00	\$ 1,050.00	\$ 1,050.00	\$ 1,000.00	\$ 4,900.00		\$0.00
<b>Total Operating Expenses</b>	<b>\$ 80,000.00</b>	<b>\$ 12,550.00</b>	<b>\$ 12,275.00</b>	<b>\$ 13,175.00</b>	<b>\$ 42,000.00</b>		\$0.00

		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration		Checks/Balance (should be zero)
<b>Capital Expenditures (\$5,000 &gt;)</b>	<b>\$ (8.00)</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -		\$0.00

		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration		Checks/Balance (should be zero)
<b>Other Costs</b>	<b>\$ (9.00)</b>						
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -		\$0.00
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -		\$0.00
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -		\$0.00
<b>Total Other Costs</b>	<b>\$ (9.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>(\$9.00)</b>
<b>GRAND TOTALS</b>	<b>\$ 79,991.00</b>	<b>\$ 12,550.00</b>	<b>\$ 12,275.00</b>	<b>\$ 13,175.00</b>	<b>\$ 42,000.00</b>		<b>(\$9.00)</b>

# LINE ITEM SHIFT REQUEST

<b>Local Agency Name</b>	<b>Line Item Shift Number</b>
<b>Proposed Effective Date</b>	<b>Contract Number</b>

Project Budget Line Item	Component Amount <i>Show negative amount in ( )</i>	Total Line Item Amount <i>Show negative amount in ( )</i>
1. PERSONNEL		
(a) Total Salaries and Wages		
(b) Total Fringe Benefits		
<b>TOTAL PERSONNEL</b>		\$0.00
2. OPERATING EXPENSES		
3. CAPITAL EXPENDITURES		
4. OTHER COSTS - (SUBCONTRACTORS)		
5. INDIRECT COSTS (Maximum 13.8% of the total Personnel)		

<b>APPROVAL OF A LINE ITEM SHIFT DOES NOT CONSTITUTE APPROVAL OF EXPENDITURE</b>	
<b>SIGN IN BLUE INK</b>	
<b>Agency Director Signature</b> _____	<b>Date</b> _____
<b>Primary WIC Program Contact Signature</b> _____	<b>Date</b> _____
<b>Prepared By: (Print Name)</b> _____	<b>Phone</b> _____

<b>For State Use Only</b>	
<input type="checkbox"/> APPROVED	
<input type="checkbox"/> NOT APPROVED	_____
<b>Local Agency Support Section Authorized</b>	
<b>Date</b>	
<input type="checkbox"/> APPROVED	
<input type="checkbox"/> NOT APPROVED	_____
<b>Local Agency Fiscal Section Authorized S</b>	
<b>Date</b>	

## LINE ITEM SHIFT REQUEST

<b>Local Agency Name</b>	<b>Line Item Shift Number</b>
<b>ABC County</b>	<b>1</b>
<b>Date:</b>	<b>Contract Number</b>
<b>May 1, 2012</b>	<b>11-45000</b>

Project Budget Line Item	Component Amount <i>Show negative amount in ( )</i>	Total Line Item Amount <i>Show negative amount in ( )</i>
<b>1. PERSONNEL</b>		
(a) Total Salaries and Wages		
(b) Total Fringe Benefits		
<b>TOTAL PERSONNEL</b>		\$0.00
<b>2. OPERATING EXPENSES</b>		(\$13,100.00)
<b>3. CAPITAL EXPENDITURES</b>		\$13,100.00
<b>4. OTHER COSTS - (SUBCONTRACTORS)</b>		
<b>5. INDIRECT COSTS (Maximum 13.8% of the total Personnel)</b>		

<b>APPROVAL OF A LINE ITEM SHIFT DOES NOT CONSTITUTE APPROVAL OF EXPENDITURE</b> <b>SIGN IN BLUE INK</b>		
Agency Director / Designee Signature		Date
Primary WIC Program Contact / Designee Signature		Date
Prepared By: (Print Name)		Phone

For State Use Only		
<input type="checkbox"/> APPROVED		
<input type="checkbox"/> NOT APPROVED	Local Agency Support Section Authorized	Date
<input type="checkbox"/> APPROVED		
<input type="checkbox"/> NOT APPROVED	Local Agency Fiscal Section Authorized S	Date

## LINE ITEM SHIFT REQUEST TRACKING CHART

Local Agency Name	Contract Number	Budget Period	Line Item Shift Limitation

Project Budget Line Item	Maximum Payable Amount	#1 Line Item Shift	Adjusted Maximum Payable	#2 Line Item Shift	Adjusted Maximum Payable	#3 Line Item Shift	Adjusted Maximum Payable	#4 Line Item Shift	Adjusted Maximum Payable	Total of all Line Item Shifts
1. PERSONNEL										
(a) Total Salaries and Wages			\$0		\$0		\$0		\$0	\$0
(b) Total Fringe Benefits			\$0		\$0		\$0		\$0	\$0
2. OPERATING EXPENSES			\$0		\$0		\$0		\$0	\$0
3. CAPITAL EXPENDITURES			\$0		\$0		\$0		\$0	\$0
4. OTHER COSTS - (SUBCONTRACTORS)			\$0		\$0		\$0		\$0	\$0
5. INDIRECT COSTS (Maximum 13.8% of the total Personnel)			\$0		\$0		\$0		\$0	\$0
<b>TOTAL MAXIMUM PAYABLE</b>	\$0		\$0		\$0		\$0		\$0	

Note: The total line item shift amount shall not exceed 15% of the budget period funding amount, not to exceed a maximum limit of \$118,360, prior to a contract amendment.

Comments:

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