

## CHAPTER 13

### REPORT OF ACTUAL EXPENDITURES

#### Introduction

The WIC local agency, as a sub recipient of the USDA federal grant funds, must account for and report costs by cost objectives in budget year-end financial reports. Authorized expenditures are supported by various WIC related fund sources e.g. Nutrition Services and Administration (NSA), Breastfeeding and Peer Counseling (BFPC), and Farmers' Market Nutrition Program (FMNP). NSA has four (4) cost objectives i.e. Nutrition Education, Breastfeeding Promotion and Support, Client Services, and Administrative Services.

By November 15<sup>th</sup> following the end of a budget period, the WIC local agency must submit year-end financial reports as stipulated in the WIC local agency Agreement, Exhibit B, Provision 9 and this CMB Chapter. The year-end financial report is called the Report of Actual Expenditures (RAE). The WIC local agency must include unliquidated obligations (ULOs) for NSA.

This chapter provides instructions on how to allocate costs to different cost objectives, and how to complete and submit the RAE.

## I. Reporting Requirements

### Guidelines

The WIC local agency shall submit the completed RAE no later than November 15<sup>th</sup> that includes the following financial documents:

1. An invoice reporting cumulative NSA, FMNP, and BFPC costs claimed and reimbursed to date for the prior budget period ending September 30th.
2. A List of Unliquidated Obligations, listing NSA purchases and services yet to be liquidated and invoiced by December 15th, (including any costs covered by a pending WIC local agency Agreement amendment or Line Item Shift transfer).
3. The WIC local agency Time Sheet Summary combining the results of monthly or quarterly time studies and signed Federal Certifications of Activities for the budget period.
4. A completed Report of Actual Expenditures (RAE), NSA Operating Expenses Worksheet, Expenditure Worksheet (formerly NSA Worksheet), and ULO List (if applicable). The completed RAE shall be signed by the Primary WIC Program Contact (PWPC) and the Agency Director (or designee). The original signatures must be in blue ink. If a designee signs the RAE for the Agency Director, a letter signed by the Agency Director (or email from the Agency Director) must accompany the RAE to identify and authorize the designee. The designee shall not be the preparer of the RAE.

The State shall contact the WIC local agency following receipt of the RAE and above documents to discuss possible errors. If requested by the State WIC Program, the WIC local agency shall submit a revised RAE within five (5) business days following the date of contact. A time extension may be requested by the WIC local agency and approved by the State WIC Program.

### Penalty

Failure to submit an accurate and complete "Report of Actual Expenditures" by the due date will result in the State WIC Program withholding payment of the November invoice of the current fiscal year and subsequent invoices until the RAE is approved.

## II. Reporting Categories

### Definition

**Cost Objective** is a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. (Code of Federal Regulations (CFR) 2 CFR Part 225 for State, Local, and Indian Tribal Governments and 2 CFR Part 230 for Non-Profits.)

### Four NSA Cost Objectives

#### **Nutrition Education**

Individual and group education sessions provide information and educational materials to WIC participants. These are designed to improve health behaviors, achieve positive change in dietary habits, and emphasize relationships between nutrition and health, all in keeping with a participant's personal, cultural, and socioeconomic preferences.

#### **Breastfeeding Promotion and Support**

Strategies, initiatives, and services that increase and advance the initiation and continuation of breastfeeding among WIC participants. These costs are addressed under regulations for Nutrition Education.

#### **Client Services**

All costs expended to deliver food, other client services and benefits. Examples of these costs are staff salaries and fringe benefits, issuance of food instruments, referral of participants to other health care and social services, etc.

#### **Administrative Services**

All costs (direct or indirect) generally considered overhead or management. These costs include those associated with WIC program monitoring, prevention of fraud, general oversight, and food instrument accountability.

The WIC local agency shall allocate direct and indirect costs incurred to the appropriate NSA cost objective. Indirect costs are those: incurred for a common or joint purpose benefiting more than one (1) cost objective. Indirect costs shall be distributed based on the WIC local Agency Time Sheet Summary and the total amount reported for the four (4) cost objectives shall equal the cumulative total of all costs incurred including ULOs, less direct and indirect costs reported for FMNP and BFPC.

**Required Spending Levels**

The WIC local agency must meet the spending levels for Nutrition Education, and Breastfeeding Promotion and Support activities as specified in the CMB Chapter 2, Section I and pursuant to Title 7 of CFR Part 246.14. Time study documentation and certifications for the budget period provide the amount of time spent in these two (2) cost objectives which the WIC local agency shall convert on the RAE to funds spent.

**In-kind Contributions**

In-kind contributions of allowable services or items received are as acceptable as if they had been paid for with cash. A WIC local agency may use in-kind contributions to satisfy, in whole or part, the expenditure requirements for Nutrition Education, and Breastfeeding Promotion and Support. However, do not report these costs on the RAE. Only allowable NSA grant costs incurred are to be reported on the RAE.

**III. Time Study**

**Purpose**

The WIC local agency shall capture data on employee time and effort by the four (4) NSA cost objectives (See Section II of this Chapter), FMNP, and BFPC. See USDA Policy Memo 807-V, All States Memorandum 02-50 and FMNP All States Memorandum 02-06 on July 16, 2002, for instructions for charging allowable time spent on FMNP activities to WIC cost objectives.

The purpose of the time study is to provide supporting documentation for the allocation of salaries/wages and indirect costs incurred to cost objectives. The WIC local agency may use continuous time reporting as an alternative. The results of both methods shall be compiled into one Agency Time Sheet Summary to calculate the annual percentage of total time allocable to each cost objective. Indirect costs shall be distributed to all cost objectives based on these percentages.

**Requirement**

During the budget period, a WIC local agency shall conduct an all staff time study for a minimum of one (1) week a month or one (1) month per quarter. The WIC local agency should conduct the time study when staffing and duties are closest to normal. As an alternative, the WIC local agency may use continuous time reporting, but whichever method selected, it must be used consistently throughout the budget period.

### **Time Study Forms to Complete**

- A. All WIC local agency employees, full or part-time, who work less than one-hundred percent (100%) of their time in one cost objective, shall complete the Employee Daily Time Sheet (Attachment 13-1) each day during the time study reporting period.
- B. A full time employee who works one-hundred percent (100%) of their time performing tasks in only one (1) cost objective shall complete a WIC Certification of Activity Form (Attachment 13-2) in lieu of completing the employee Daily Time Sheet.

### **Recording Document**

Time study hours are recorded on the Agency Time Sheet Summary (Attachment 13-3), in columns (4) Nutrition Education, (5) Breastfeeding Promotion and Support, (6) Client Services, and (7) Administrative Services. The Agency Time Sheet Summary includes columns to record time spent on authorized activities for the FMNP and BFPC. The NSA Cost Objective percentages are automatically calculated by the spreadsheet, but do not include the BFPC and FMNP time.

The percentage for each cost objective is entered on the RAE under Reporting Categories Percentages. Percentages are carried out to only two (2) decimal places to equal a Grand Total of one hundred percent, (100%) on the RAE.

## **IV. Unliquidated Obligations (ULOs)**

### **Definitions**

**Obligations** are the purchase orders placed, contracts and sub grants awarded, goods and services received, and similar transactions during a given period that will require payment by the WIC local agency during the same or a future period. (Title 7 of CFR Part 3015.)

**Unliquidated Obligations (ULO)** are the financial commitments incurred by the WIC local agency that have not been paid prior to the submission of the RAE. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the WIC local agency for which an outlay has not been recorded. (Title 7 of CFR Part 3016.)

**Allowable  
Unliquidated NSA  
Obligations**

ULOs for NSA cost objectives shall be included on the Unliquidated Obligations List (Attachment 13-4) and recorded on the RAE Worksheet. Only necessary and reasonable ULOs are allowable. The WIC local agency shall promptly submit documentation supporting the ULOs to the State WIC Program upon request.

The list of ULOs shall be updated and accompany each supplemental WIC local agency invoice submitted for the budget period. ULOs that will not be liquidated in the budget period being reported shall be removed from the list. ULO sections on the RAE Worksheet accompanying the "Final" invoice must total zero (0) dollars.

**NSA Liquidations  
After September  
30<sup>th</sup>**

Obligations shall be liquidated by one of the following methods:

- Tangible Goods and Services – In the budget year of obligation and receipt.
- If the tangible goods are received after September 30th, the WIC local agency may choose to either liquidate the purchase in the budget period being reported or liquidate in the next budget period in the contract term, with State WIC Program approval.
- If the RAE deadline has passed, the tangible goods are received in the next budget period, the item(s) was listed on the ULO, and funds are available, the purchase shall be charged to the year of receipt, with State WIC Program approval.
- The WIC local agency may amend the purchase order or, if the goods or services have not been received, cancel the purchase order.

**Invoice Deadline  
for Reimbursement  
of Unliquidated  
NSA Obligations**

The WIC local agency shall submit a final invoice and revised RAE to the State no later than December 15<sup>th</sup>. The State WIC Program reserves the right to **deny payment of the final invoice if it is received after December 15<sup>th</sup>**.

## V. Submission of Report of Actual Expenditures

**Submission Guidelines**

The WIC local agency shall submit the following signed documents, with original signatures (in blue ink), to the State WIC Program:

- List of Unliquidated Obligations, if applicable (Attachment 13-4)
- Expenditure Worksheet (formerly NSA Worksheet) (Attachment 13-5).
- NSA Operating Expense Worksheet (Attachment 13-6)
- RAE (Attachment 13-7)

If the WIC local agency fails to submit a RAE for NSA, FMNP and BFPC costs by November 15th, the most recent invoice paid shall constitute the "Final Invoice". All invoice payments may be suspended until the WIC local agency submits a RAE and Agency Time Sheet Summary based on the last invoice paid prior to November 15<sup>th</sup>.

**Where to Submit**

Submit RAE documents to:

California Department of Public Health  
 WIC Supplemental Nutrition Program  
 Local Agency Support Section  
 Attention: Local Agency Fiscal Section  
 3901 Lennane Drive  
 Sacramento, CA 95834

## VI. Expenditure Worksheet Instructions (formerly NSA Worksheet)

**Instructions**

Use this procedure table to complete the Expenditure Worksheet (Attachment 13-5). Totals are formula driven and linked to the Report of Actual Expenditures. Data to complete the Expenditure Worksheet is obtained from the Last or Final Invoice to be submitted.

Field Name	Worksheet Field Description	Who Completes Field
Local Agency Name	Local agency name as shown on the executed contract and amendments (line 1).	State WIC

Field Name	Worksheet Field Description	Who Completes Field
Contract No.	Number assigned by the State for the executed contract and amendments for which costs may be claimed (line 1).	State WIC
<b>STEP ONE (Personnel)</b>		
<b>Section A</b> Personnel	The amount reimbursed year-to-date (YTD) for Salaries and Wages (line 2) and Fringe Benefits (line 3).	Local Agency
<b>Section B</b> Non NSA Grants	The amount reimbursed YTD for Salaries and Wages (line 2) and Fringe Benefits (line 3) for grants that are <b>Non-NSA</b> funded (for example FMNP, BFPC).	Local Agency
<b>Section C (A-B)</b> Total NSA Personnel Invoiced	The amount invoiced year-to-date for Salaries and Wages (line 2) and Fringe Benefits (line 3).	Formula
<b>Section D</b> Unliquidated Obligations (ULOs)	The amounts of any ULOs for Salaries and Wages (line 2) and Fringe Benefits (line 3).  <b>NOTE:</b> To claim ULOs for this budget period, attach a list of ULOs (Attachment 13-4) to the Report of Actual Expenditures (Attachment 13-7) when it is submitted to the State WIC Program.	Local Agency
<b>Section E (C+D)</b> Total NSA Personnel and ULOs	The total encumbered and invoiced for NSA Personnel and ULOs	Formula
<b>STEP TWO (Direct Operating)</b>		
<b>Section F</b> Direct Operating	The amount invoiced for Operating Expenses (line 5), Capital Expenditures (line 6), and Other Costs (Subcontracts) (line 7).	Local Agency
<b>Section G</b> Non NSA Grants	The amount invoiced for Operating Expenses (line 5), Capital Expenditures (line 6), and Other Costs (Subcontracts) (line 7) for grants that are <b>Non-NSA</b> funded (for example FMNP, BFPC.)	Local Agency

Field Name	Worksheet Field Description	Who Completes Field
<b>Section H</b> Total NSA Direct Operating Invoiced	The amount invoiced year-to-date for Direct Operating Costs	Formula
<b>Section I</b> Unliquidated Obligations (ULOs)	The amounts of ULOs for Operating Expenses (line 5), Capital Expenditures (line 6) and Other Costs (Subcontracts) (line 7).  <b>NOTE:</b> To claim ULOs for this budget period, invoice or a purchase order must have signed and dated by September 30 <sup>th</sup> . Attach a list of ULOs (Attachment 13-4) to the Report of Actual Expenditures (Attachment 13-7) when it is submitted to the State WIC Program.	Local Agency
<b>Section J</b> Total NSA Direct Operating and ULOs	The total encumbered and invoiced for NSA Direct Operating and ULOs.	Formula
<b>STEP THREE (Indirect Operating)</b>		
<b>Section K</b> Indirect Operating	The amount invoiced for Indirect Operating (line 9).	Local Agency
<b>Section L</b> Non NSA Grants	The amount invoiced for Indirect Operating for any grants that are <b>Non-NSA</b> funded (for example; FMNP, BFPC) (line 9).	Local Agency
<b>Section M</b> Total NSA Indirect Invoiced	The amount invoiced for Indirect Operating.	Formula
<b>Section N</b> Unliquidated Obligations (ULOs)	The amount of ULOs for Indirect Operating (line 9).  <b>NOTE:</b> To claim ULOs for this budget period, a purchase order must be signed by September 30 <sup>th</sup> . Attach a list of ULOs (Attachment 13-4) to the Report of Actual Expenditures (Attachment 13-7) when it is submitted to the State WIC Program.	Local Agency
<b>Section O</b> Total Indirect and ULOs	The total encumbered and invoiced for NSA Indirect and ULOs	Formula

Field Name	Worksheet Field Description	Who Completes Field
<b>Section P</b> Total Invoiced	The total invoiced for all NSA Costs.	Formula
<b>Section Q</b> Total Non NSA Grants	The total invoiced for all <b>Non</b> NSA Costs.	Formula
<b>Section R</b> Total NSA Invoiced	The total invoiced for all NSA and <b>Non</b> NSA Costs	Formula
<b>Section S</b> Total Unliquidated Obligations (ULOs)	The total for all Unliquidated Obligations.	Formula
<b>Section T</b> Total NSA and ULOs	The total encumbered and invoiced for NSA, <b>Non</b> NSA and ULOs.	Formula

## VII. NSA Operating Expense Worksheet Instructions

**Instructions** Use this procedure table to complete the NSA Operating Expense Worksheet (Attachment 13-6). Totals are formula driven and linked to the Report of Actual Expenditures. Data to complete the NSA Operating Expense Worksheet is obtained from the NSA Operating Expenses Master Summary.

Field Name	Worksheet Field Description	Who Completes Field
Local Agency Name	Local agency name as shown on the executed contract and amendments (line 1).	State WIC
Contract No.	Number assigned by the State for the executed contract and amendments for which costs may be claimed (line 1).	State WIC

Field Name	Worksheet Field Description	Who Completes Field
<b>STEP ONE (Operating Expenses)</b>		
<b>Operating Expenses</b>	The amount reimbursed year-to-date (YTD) for Operating Expense.	Formulated
<b>Operating Expense Sub-Line items</b>	The amount reimbursed year-to-date for each Sub-Line Items.	Local Agency
<b>STEP TWO (Capital Expenditures)</b>		
<b>Capital Expenditures</b>	The amount invoiced year-to-date for Capital Expenditures.	Local Agency
<b>VIII. REPORT OF ACTUAL EXPENDITURES INSTRUCTIONS</b>		

**Instructions** Use this procedure table to complete the Report of Actual Expenditures (Attachment 13-7).

Field Name	Report of Actual Expenditures Field Description	Who Completes Field
<b>Section A</b> Local Agency Name	WIC local agency name as shown on the executed contract and amendments (line 1).	State WIC
<b>Section A</b> Contract No.	Number assigned by the State for the executed contract and amendments for which costs may be claimed (line 2).	State WIC
<b>Section A</b> Date Submitted	Indicates the date the initial or revised Report of Actual Expenditures and In-kind Contributions is being submitted (line 3).	Local Agency

Field Name	Report of Actual Expenditures Field Description	Who Completes Field
<b>Section B</b> Check Applicable	One or more of the following must be checked: <ul style="list-style-type: none"> <li>• <u>List of ULOs Attached</u> This list must be included with the initial Report of Actual Expenditures due November 15<sup>th</sup> whenever an amount is entered in Sections D, I, or N on the RAE Worksheet.</li> <li>• <u>All Obligations Liquidated</u> When all obligations have been paid for the budget period and a zero balance is shown in Section S on the worksheet.</li> <li>• <u>Final:</u> This must be checked when submission is prior to December 15<sup>th</sup> and the WIC local agency is certain no other changes will be necessary to the Report of Actual Expenditures, all obligations have been liquidated, and this is the last version of the Report of Actual Expenditures to be submitted.</li> </ul>	Local Agency
<b>Section C</b> Reporting Categories Percentages	Enter the percentage of time spent on each reporting category from the Agency Time Sheet Summary (line 5).  <b>NOTE:</b> Percentages are carried out to only <b>two</b> (2) decimal places and the Grand Total <b>must</b> equal one-hundred percent (100%).	Local Agency

### VIII. Attachments

Employee Time Sheet	Attachment 13-1
WIC Certification of Activity	Attachment 13-2
Agency Time Sheet Summary	Attachment 13-3
List of Unliquidated Obligations (ULOs)	Attachment 13-4
Expenditure Worksheet (formerly NSA Worksheet)	Attachment 13-5
NSA Operating Expense Worksheet	Attachment 13-6
Report of Actual Expenditures (RAE)	Attachment 13-7



## WIC CERTIFICATION OF ACTIVITY

Local Agency Name: \_\_\_\_\_

### WIC Program Certification

I, \_\_\_\_\_, hereby certify that 100% of my  
(Print Employee Name)

Activities were spent working on the Women, Infants, and Children Supplemental Nutrition  
Program funded by a federal grant for Federal Fiscal Year \_\_\_\_\_.

October-March

April - September

Federal Reporting Category (Which category did you perform 100% of your duties?)

Nutrition Education

Breastfeeding Promotion and Support

Client Services

Administrative Services

Your Classification: \_\_\_\_\_ Position No. \_\_\_\_\_

Signature \_\_\_\_\_





# EXPENDITURE WORKSHEET

**Budget Period:**

**October 1, 2013 - September 30, 2014**

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

**Contract Number:** \_\_\_\_\_

Step One		Section A Total Expenditure	Section B Non NSA Grants			Section C (A-B)	Section D	Section E (C+D)
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313) WP 12	Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Personnel Invoiced	Unliquidated Obligations (ULOs)	Total NSA Personnel & ULOs
2	<b>PERSONNEL</b>							
	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Two		Section F	Section G Non NSA Grants			Section H	Section I	Section J
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313) WP 12	Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Direct Operating Invoiced	Unliquidated Obligations (ULOs)	Total NSA Direct Operating & ULOs
5	<b>DIRECT OPERATING</b>							
	Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other Costs (Subcontracts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Three		Section K	Section L Non NSA Grants			Section M	Section N	Section O
		Amount Invoiced	Breastfeeding Peer Counseling (PCA 53313) WP 12	Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Indirect Invoiced	Unliquidated Obligations (ULOs)	Total Indirect & ULOs
9	<b>INDIRECT OPERATING</b>							
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Step Four		Section P	Section Q Total Non NSA Grants			Section R	Section S	Section T
		Total Invoiced	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 12	# 1 Breastfeeding Peer Counseling (PCA 53313) WP 13	Farmers' Market Nutrition Program (PCA 53300)	Total NSA Invoiced	Total Unliquidated Obligations (ULOs)	Total NSA & ULOs
10	<b>GRAND TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Local Agency Completes
	Formula Driven

**NSA OPERATING EXPENSES  
WORKSHEET**  
Budget Period:  
October 1, 2013 - September 30, 2014

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

**Contract Number:** \_\_\_\_\_

Total Operating Expenses		Direct Operating Expenses by Function Category				Checks/Balance (should be zero)
<b>2 Operating Expenses</b>		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	
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
Membership, Subscriptions, and Professional Certifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Breastfeeding Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Nutrition Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>
		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	Checks/Balance (should be zero)
<b>3 Capitol Expenditures (\$5,000 &gt;)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	Checks/Balance (should be zero)
<b>4 Other Costs</b>		Nutrition Education	Breastfeeding Promotion & Support	Client Services	General Administration	Checks/Balance (should be zero)
Subcontractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
State Committee Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
<b>Total Other Costs</b>	<b>\$ -</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

## REPORT OF ACTUAL EXPENDITURES

Budget Period: October 1, 2013 - September 30, 2014

<b>Section A</b>		<b>Section B</b>				
1	<b>LOCAL AGENCY NAME:</b>	<b>CHECK APPLICABLE</b>				
2	<b>CONTRACT NUMBER:</b>	LIST OF UNLIQUIDATED OBLIGATIONS ATTACHED				
3	<b>DATE SUBMITTED:</b>	ALL OBLIGATIONS LIQUIDATED				
4	<b>DATE REVISED:</b>	FINAL				
		<b>Section C</b>				
		<b>REPORTING CATEGORIES PERCENTAGES</b>				
5		0.00%	0.00%	0.00%	0.00%	0.00%
	<b>NSA EXPENSE CATEGORIES</b>	<b>Section D NSA EXPENSE TOTAL</b>	<b>NUTRITION EDUCATION</b>	<b>BREASTFEEDING PROMOTION &amp; SUPPORT</b>	<b>CLIENT SERVICES</b>	<b>GENERAL ADMINISTRATION</b>
6	TOTAL PERSONNEL					<b>Section E GRAND TOTALS</b>
7	TOTAL INDIRECT OPERATING					
8	TOTAL DIRECT OPERATING					
9	TOTAL ANNUAL EXPENDITURES					
<b>Section F</b>						
I certify that this report contains only actual expenditures for allowable WIC programs costs for the budget period and performed in accordance with WIC contract provisions.						
10	<b>Agency Director (required):</b>	SIGNATURE (in blue ink)			DATE	
11	Type Name & Title:					
12	<b>Primary WIC Program Contact:</b>	SIGNATURE (in blue ink)			DATE	
13	Type Name & Title:					

	Local Agency Completes
	Formula Driven