



Supplemental Nutrition Assistance Program Education (SNAP-Ed) SNAP-Ed 102 Training (Part 2): Fiscal and Administrative Overview

Today's Presenters



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Learning Goals

1. Define reasonable, necessary, and allocable
2. Recall SNAP-Ed Cost Principles
3. Build a SNAP-Ed Budget
4. Identify Federal reporting and administrative requirements



Audience

- State Agency SNAP-Ed Coordinators
- SNAP-Ed Implementing Agency Staff
- Financial Management Staff

Six Training Topics



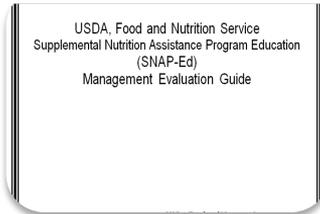
SNAP-Education Funding Overview



SNAP-Education Cost Principles

Category	SNAP-Education Budget	SNAP-Education Budget	SNAP-Education Budget
1.0			
2.0			
3.0			
4.0			
5.0			
6.0			
7.0			
8.0			
9.0			
10.0			
11.0			
12.0			
13.0			
14.0			
15.0			
16.0			
17.0			
18.0			
19.0			
20.0			

SNAP-Education Budgets



Management evaluations

FEDERAL FINANCIAL REPORT
SNAP-ED
Fiscal Year 2014

1 Federal Agency and Organizational Center
2 Federal Grant or Other Identifying Number Assigned by Federal Agency
3 Recipient Organization Name and complete address including ZIP code

4a DUNS Number 4b EIN 5 Recipient Account Number or Identifying Number 6 Report Type 7 Basis of Accounting

8a Quantity 8b Cash 8c Actual 8d Actual

Page 1 of 1
page

Federal Financial Reports

Form Approved OMB No. 0584-0042
Expiration Date 12/31/2014

Supplemental Nutrition Assistance Program Education (SNAP-Education) EARS Reporting Form

STATEMENT: According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor a collection of information unless it displays a valid OMB control number. The time for reviewing instructions, searching existing data sources, gathering the data needed, reviewing the collection of information, and completing and reviewing the collection of information, including the time for reviewing instructions, searching existing data sources, gathering the data needed, reviewing the collection of information, and completing and reviewing the collection of information, is estimated to average 30 minutes per response. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Washington, DC 20503-2904 and to the Office of Management and Budget, Paperwork Project (0584-0042).

Education and Reporting System (EARS)



SNAP-Ed Funding Overview

What is SNAP-Ed, and how does the funding work?

Laws and Regulations

Food and Nutrition Act of 2008, Sec. 28 (As Amended Through PUBLIC LAW 113–128—July 22, 2014)

Healthy, Hunger Free Kids Act of 2010, Sec. 41 (PUBLIC LAW 111–296—DEC. 13, 2010)

American Taxpayer Relief Act (ATRA) of 2013, Sec. 701 (Public Law 112-240 – JAN. 5, 2013)

Agricultural Act of 2014, Sec. 4028. (PUBLIC LAW 113–79—FEB. 7, 2014)

Code of Federal Regulations, Title 7
Agriculture § 272.2 (2)



SNAP-Ed
Funding

Healthy, Hunger Free Kids Act of 2010, Sec 241

(3) USE OF FUNDS.— (A) IN GENERAL.—A State agency may use funds provided under this section for any evidence-based allowable use of funds identified by the Administrator of the Food and Nutrition Service of the Department of Agriculture in consultation with the Director of the Centers for Disease Control and Prevention of the Department of Health and Human Services, including—

(i) individual and group-based nutrition education, health promotion, and intervention strategies;

(ii) comprehensive, multilevel interventions at multiple complementary organizational and institutional levels; and

(iii) community and public health approaches to improve nutrition

SNAP-Ed: Nutrition Education and Obesity Prevention Grant

Prior Rules

- 50 % Federal reimbursement
- State contribution required
- One-year period of performance

Current Rules

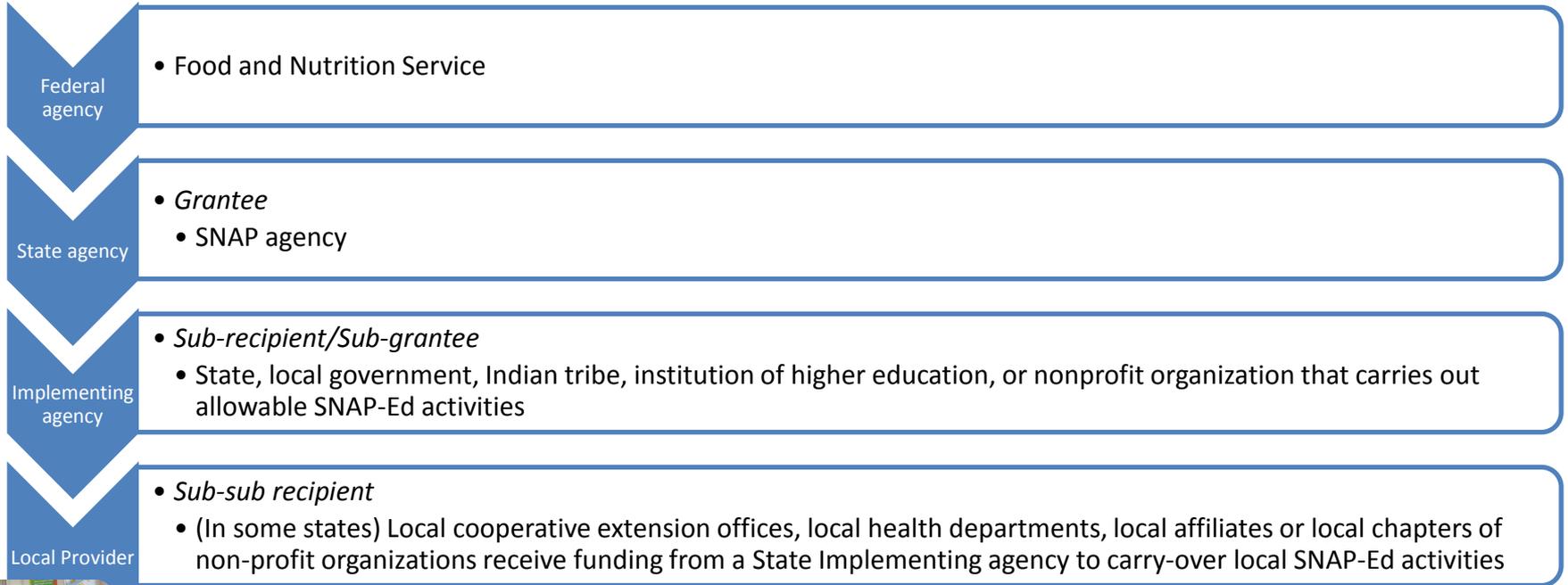
- 100 % Federally Funded
- No State contribution or match required
- Capped funding with state allocations
- Two-year period of performance (carry-over funding)



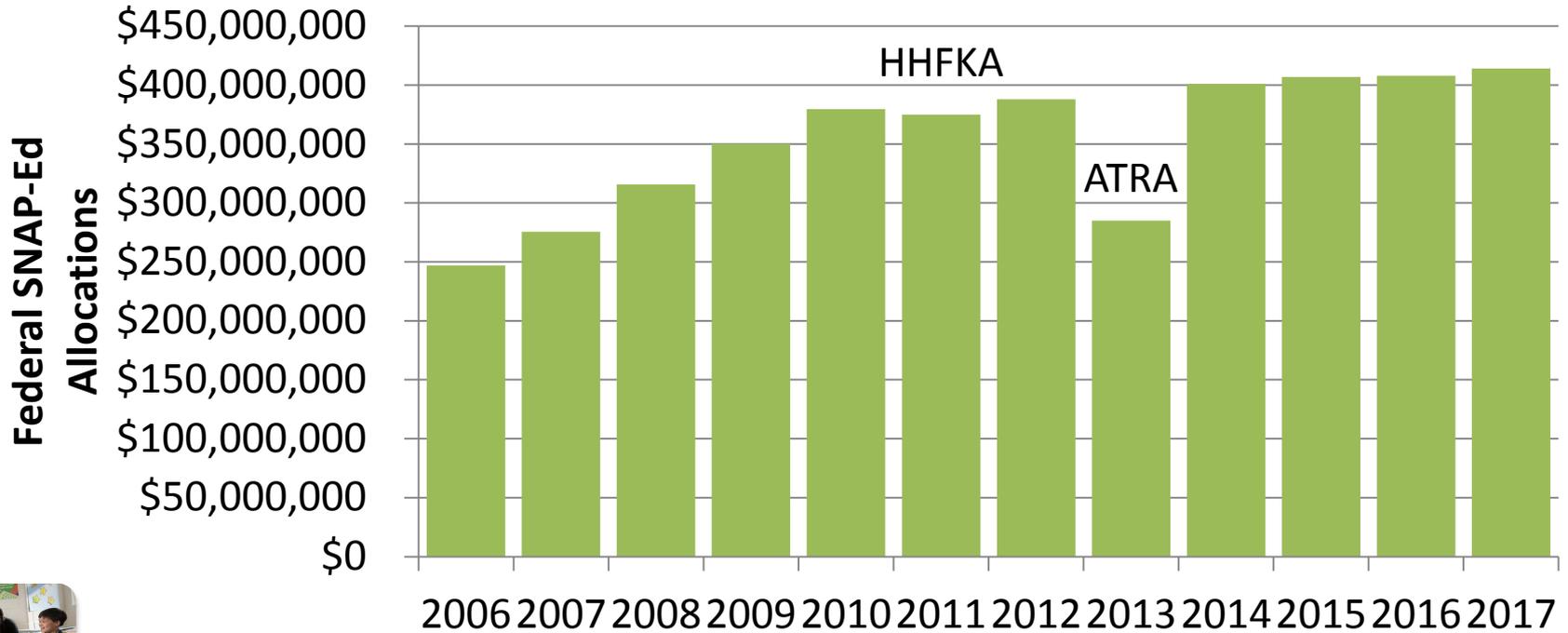
SNAP-Ed
Funding

Period of Performance: the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award

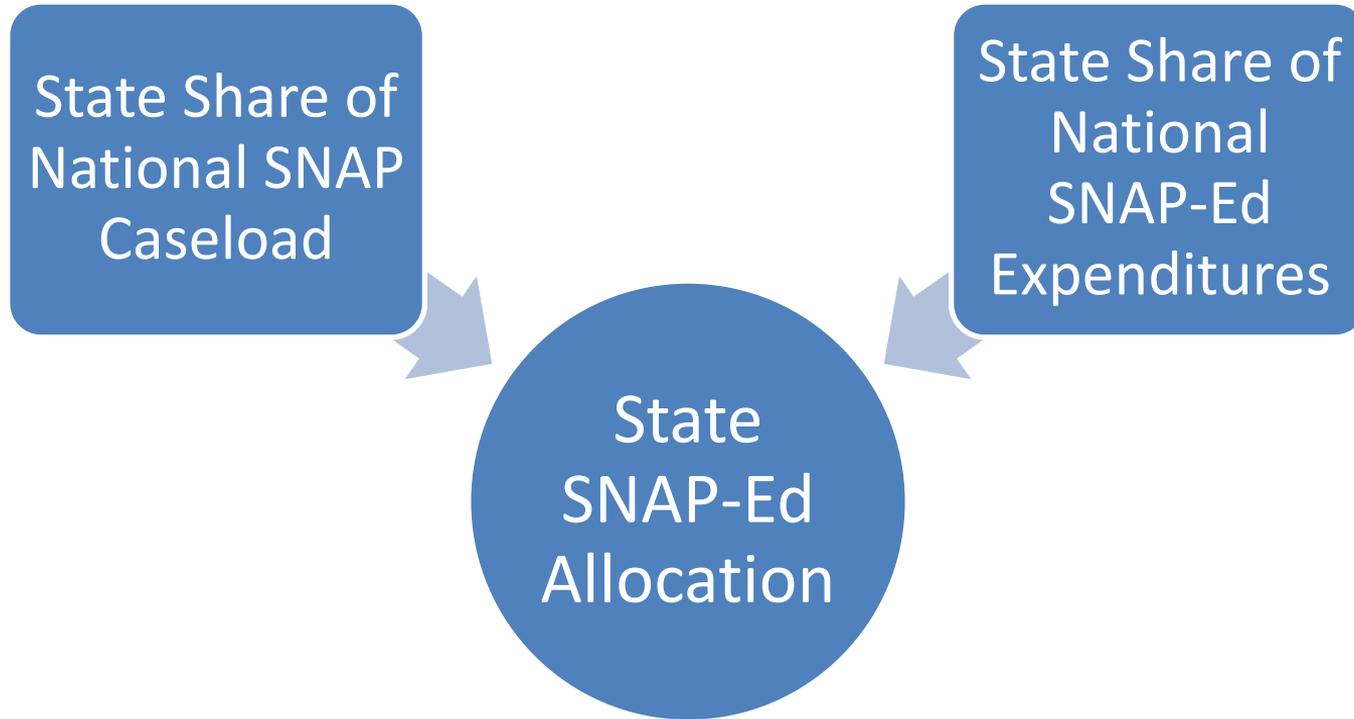
Flow of Funding



Historical SNAP-Ed Funding



SNAP-Ed Funding Formula



Funding Allocations

Inputs	2013	2014	2015	2016*	2017*	2018 (and beyond)*
Share of SNAP-Ed Expenditures in...	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014...
Share of SNAP load...		February 1, 2012 to January 31, 2013	February 1, 2013 to January 31, 2014	February 1, 2014 to January 31, 2015	February 1, 2015 to January 31, 2016	February 1, 2016 to January 31, 2017...
*Amount is adjusted to reflect any increases for the 12-month period ending the preceding June 30th in the Consumer Price Index for All Urban Consumers						



Funding Formula

Inputs	2013	2014	2015	2016	2017	2018 (and beyond)
Share of SNAP-Ed Expenditures	100 %	90 %	80 %	70 %	60 %	50 %
Share of SNAP load	0	10 %	20 %	30 %	40 %	50 %



Question

- One input in the SNAP-Ed funding formula is the...
 - a. SNAP participation rates, as reported in FNS Publication *Reaching Those in Need*
 - b. SNAP Program Access Index
 - c. SNAP caseload during the twelve-month period of Feb. 1 – Jan. 31 in the prior year





SNAP-Ed Cost Principles

What are the SNAP-Ed cost principles? What factors determine cost allowability?

Before we start...

Acronyms	Name
OMB	Office of Management and Budget
CFR	Code of Federal Regulations



Must vs. Should

Must

- Required

Should

- Best practice



Key Regulations

OMB Guidance:

- 2 CFR 200 Subpart E (Cost Principles): cost principles for State and local governments, universities and institutions of higher learning, not-for-profit organizations, etc.
- 2 CFR 200 Subpart D (Post Federal Award Requirements): administrative requirements for universities, hospitals, and not-for-profit organizations, etc.

USDA departmental regulations:

- 2 CFR 416: administrative requirements for State and local governments;
- 2 CFR 400: administrative requirements for universities, hospitals, and not-for-profit organizations (USDA codification of 2 CFR 200)

Program-specific guidance:

- SNAP regulations at 7 CFR 277
- FNS policy statements



Cost Principles

Allowable

Reasonable

Necessary

Allocable



Allowable, Defined

- Costs that are reimbursable from Federal program funds because they support SNAP-Ed and conform to Government-wide and SNAP-specific cost policy.



Allowable, scenario

- The State SNAP-Education plan includes costs to purchase an instructor's guide and 7 curriculum kits at the cost of \$150 per kit for the delivery of an evidence-based nutrition education program.



Does the Cost Pass the ALLOWABILITY Test?

Allowable Conditions	Pass the test?
a. Does the cost support an activity within the scope of SNAP-Ed, included in an approved SNAP-Ed State Plan;	
b. Conform to government-wide and SNAP-specific cost principles?	
c. Adequately documented?	
d. Not included as a cost or used to meet cost sharing or matching requirements of any other Federal award?	
e. Consistently applied?	



Reasonable Defined

- A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.



Reasonableness, scenario

- A State agency has requested to purchase boxed lunches that cost \$36 per person as a participant support cost for a professional training meeting offered for 40 non-employees working to advance a SNAP-Ed intervention.



Does the Cost Pass the REASONABLENESS Test?

Reasonableness Factor	Pass the test?
a. Did the State agency receive a program benefit that is generally commensurate with the dollar amount incurred?	
b. Is the cost proportionate to costs incurred for other, comparable goods or services?	
c. What is the cost item's priority compared with competing demands on limited administrative resources?	
d. Did the individuals concerned act with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, the public at large, and the Federal government?	



Necessary Defined

- A cost is necessary if it is directly related to the SNAP-Ed mission and objective(s).



Necessary, scenario

- An Implementing agency plans to hire a full-time credentialed Physical Activity Specialist to plan and implement evidence-based physical activity programs. The salary is commensurate with State pay grades and the employee's experience.



Does the Cost Pass the NECESSARY Test?

Necessary Factors	Pass the test?
a. Is the cost item needed to carry out the program?	
b. Can the cost item be foregone without adversely impacting the program's operations?	
c. Will incurring the cost duplicate existing efforts?	



Allocable, Defined

- Allocation entails correlating costs with the program benefits obtained by incurring them. A cost is allocable to SNAP-Ed if the goods or services involved are chargeable or assignable to SNAP-Ed in accordance with relative benefits received. If a cost item benefits only SNAP-Ed, then 100 percent of it is allocable to SNAP-Ed.



Allocable, scenario

- A local cooperative extension agency is delivering a 3-hour training on the Smarter Lunchrooms Movement in partnership with the School Food Service team, and Local Wellness Council.



Does the Cost Pass the ALLOCABILITY Test?

Allocable Conditions	Pass the test?
a. Is the cost incurred specifically for SNAP-Ed?	
b. Benefits both SNAP-Ed and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods?	
c. Is necessary to the overall operation of the non-Federal entity and is assignable in part to SNAP-Ed?	



Example 1: Staffing

Staffing

- State agency hires a full-time analyst who charges 100 % of her salary to SNAP-Ed, but splits her time between SNAP-Ed and SNAP Outreach.

Is the Cost?

- Allowable?
- Reasonable?
- Necessary?
- Allocable?



Example 2: Office Supplies

Staffing

- An Implementing agency uses SNAP-Ed funds to purchase 25 notepads, 24 pens, and 12 folders to be used exclusively by SNAP-Ed staff for program administration activities.

Is the Cost?

- Allowable?
- Reasonable?
- Necessary?
- Allocable?



Example 3: Travel

Travel

- An Implementing agency registers and pays 100% of the costs for its staff to attend a statewide gardening conference. The first two days of the conference focuses on garden maintenance and gardening education; the last two days focus on integrated pest management.



Is the Cost?

- Allowable?
- Reasonable?
- Necessary?
- Allocable?

Example 4: Computing Supplies

Computing Supplies

- An Implementing agency has a contract with a technology vendor. The agency hired two new full-time staff who are split-funded between SNAP-Ed and a CDC grant. The agency will charge to SNAP-Ed two laptop computers that cost 2,500 each.



Is the Cost?

- Allowable?
- Reasonable?
- Necessary?
- Allocable?

Example 5: Media Campaign

Media Campaign

- An Implementing agency will be procuring the services of a media vendor to buy 15 radio spots in the local Spanish-language media market that predominantly reaches the low-income audience. The focus of the campaign is mothers with children ages 0-5. The local maternal and child health program is a collaborator in this effort, but does not have funding to pay for media. SNAP-Ed will pay for 100% of the media buy.



Is the Cost?

- Allowable?
- Reasonable?
- Necessary?
- Allocable?

Policy, Systems, Environment

Allowable

Implement and maintain PSE efforts within the scope of SNAP-Ed

Conducting environmental scans or assessments of the food and activity environment

Analyzing and preparing data reports

Community forums or meeting

Point-of-purchase or point-of-decision signage, other marketing materials

Resource kits

Unallowable

PSE Changes outside the scope of SNAP-Ed infrastructure, space, land, or construction

Capital improvements to retail stores, sidewalks, trails, bicycle paths, or dining facilities

Refrigeration units in grocery or convenience stores

Financial incentives to community partners or retailers

Salaries for retail store staff, farmers market managers, or food service workers for service operations

License or permit fees for farmers markets or food retailers

Template 4 Section B

FY 2016

SNAP-Ed Plan Budget Information by Project

Budget Information by Project

7 CFR 272.2 (d)(2)(i)

OMB No. 0584-0083

FY Choose a year. **SNAP-Ed Budget**

State: [Click here to enter state.](#)

Sub-grantee Name: [Click here to enter sub-grantee name.](#)

	Expenses*	Carry-in from Previous FY	Current FY Budget	Non-Federal Support
1.	Salary/Benefits	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
2.	Contracts/Sub-Grants/Agreements**	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
3.	Non-Capital Equipment/Supplies	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
4.	Materials	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
5.	Travel	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
6.	Building/Space	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
7.	Maintenance	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
8.	Equipment and Other Capital Expenditures	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
9.	Total Direct Costs	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
10.	Indirect Costs*** (Indirect Cost Rate=_____)	Click here to enter \$.	Click here to enter \$.	Click here to enter \$.
11.	Total Federal Funds	Click here to enter \$.	Click here to enter \$.	
12.	Estimated Funds Carry-over from Current FY to Next FY, if any****		Click here to enter \$.	Click here to enter \$.

*Provide narrative describing all expenses. **Retain copies on site. ***Provide assurance that the indirect cost rate is an approved rate (Appendix C).
****Please note that funds cannot be carried over into the next Federal Fiscal Year if the funds are in the last year of their 2-year period of performance.

Signature of Responsible Official: _____

Date: [Click here to enter a date.](#)

SNAP-Ed Budget Development

What are the essential components of the State SNAP-Ed Budget Summary?

SNAP-Ed in a Year

Timeline

January 31	Annual report from prior year
March 31	Release of Annual Guidance and Preliminary Funding Allocations
April 1-August 15	Plan submission period for the coming fiscal year
May 1	Last date for receipt of Plan Amendments for current year
August 15	Due date for receipt of annual Plans or updates to multiyear Plans for the coming fiscal year
October 1	Approval date or Regional Office response to States on Plan
December 31	Due date to report EARS data through FPRS online system AND to report prior fiscal year carry-over funds





SNAP-Ed State Plans

- In order to receive a SNAP-Ed grant, States must submit a State Plan
- The Plans must:
 1. identify the use of funding for local projects;
 2. ensure that interventions are appropriate for the eligible low-income population;
 3. and recognize the population's constrained resources and potential eligibility for Federal nutrition assistance.
- States may propose implementing annual or multi-year SNAP-Ed Plans of up to three years

Category	Amount	Notes
Administrative		
Community Outreach		
Education		
Food Security		
Health Promotion		
Local Food		
Physical Activity		
SNAP-Ed		
Technical Assistance		
Transportation		
Unassigned		

Six Elements of the SNAP-Ed Plan

- A. Target Audience, Needs Assessment, Coordination
- B. Goals, Objectives, Nutrition Education Projects, Evaluation
- C. Staffing
- D. Budget Summary
- E. Assurances
- F. Signatures



Budget Template

Template 4 Section B

7 CFR 272.2 (d)(2)(i)

FY 2016

SNAP-Ed Plan Budget Information by Project

OMB No. 0584-0083

Budget Information by Project

FY Choose a year. SNAP-Ed Budget

State: [Click here to enter state.](#)

Sub-grantee Name: [Click here to enter sub-grantee name.](#)

	Expenses*	Carry-in from Previous FY	Current FY Budget	Non-Federal Support
1.	Salary/Benefits	Click here to enter \$	Click here to enter \$	Click here to enter \$
2.	Contracts/Sub-Grants/Agreements**	Click here to enter \$	Click here to enter \$	Click here to enter \$
3.	Non-Capital Equipment/Supplies	Click here to enter \$	Click here to enter \$	Click here to enter \$
4.	Materials	Click here to enter \$	Click here to enter \$	Click here to enter \$
5.	Travel	Click here to enter \$	Click here to enter \$	Click here to enter \$
6.	Building/Space	Click here to enter \$	Click here to enter \$	Click here to enter \$
7.	Maintenance	Click here to enter \$	Click here to enter \$	Click here to enter \$
8.	Equipment and Other Capital Expenditures	Click here to enter \$	Click here to enter \$	Click here to enter \$
9.	Total Direct Costs	Click here to enter \$	Click here to enter \$	Click here to enter \$
10.	Indirect Costs*** (Indirect Cost Rate=_____)	Click here to enter \$	Click here to enter \$	Click here to enter \$
11.	Total Federal Funds	Click here to enter \$	Click here to enter \$	
12.	Estimated Funds Carry-over from Current FY to Next FY, if any****		Click here to enter \$	Click here to enter \$

*Provide narrative describing all expenses. **Retain copies on site. *** Provide assurance that the indirect cost rate is an approved rate (Appendix C).

****Please note that funds cannot be carried over into the next Federal Fiscal Year if the funds are in the last year of their 2-year period of performance.

Signature of Responsible Official: _____

Date: [Click here to enter a date.](#)



Classification of Costs

Direct Costs

- Can be identified specifically with a program or other cost objective, or can be assigned to cost objectives relatively easily and with a high degree of accuracy.
- Examples: compensation of staff working in the program, their fringe benefits, materials, supplies, and equipment used in the program

Indirect (F&A) Costs

- Incurred for common or joint purposes benefiting more than one cost objective.
- Cannot be readily assigned to benefiting cost objectives without effort disproportionate to results achieved.
- “Facilities & Administration (F&A)” inserted to accommodate the university and not-for-profit environments.
 - They subdivide indirect costs into these components.



Indirect Costs (cont.)

De Minimis Rate

- Set at 10% of MTDC.
- Available to program operators that have never negotiated a rate with the Federal Government.
- State, local, and tribal governments must also have direct Federal funding below \$35 million.
- Used without negotiation.

May be use indefinitely.

Regular Rate

- Set at whatever level can be justified under the cost principles.
- Available to all program operators that wish to recover indirect costs allocable to their Federal awards.
- Must be periodically re-negotiated with the program operator's cognizant Federal agency for indirect costs.



Salaries and Benefits

- Salaries and benefits of personnel involved in SNAP-Ed and administrative support
 - All staff wages, salaries, and benefits must be computed on a reasonable hourly basis commensurate with duties being performed
- *Standards for Documentation of Personnel Expenses (1)* Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - (ii) Be incorporated into the official records of the non-Federal entity;



Materials and Supplies

Materials

- Items to be given away – NERI, pamphlets, cooking demo supplies, paper and printing costs for handouts, and garden supplies
- **Must be cost allocated when there are multiple program benefits and methods for allocation are reasonable.**

Supplies

- In-office use – office supplies, postage, county-wide membership fees, computer software, **and** subscriptions theft-sensitive equipment, such as computer, printers, projectors, tablets, and cell phones.
- **Must be pro-rated based on % use for SNAP-Ed.**



Maintenance

- Utilities, phone, internet, security, insurance, and janitorial services
- **Must be cost allocated when there are multiple program benefits and methods for allocation are reasonable**



Travel

- Travel expenses and registration fees
- Travel Purpose
 - Justification for the trip and a budget must be submitted for all travel.
 - State or Federal per diem rates must be used.
- Number of Staff
 - There is no limit to the number of staff allowed for in-state travel.
 - **There is a limit of four staff traveling out-of-state for conferences.**
- Conferences
 - Conferences hosted by program operators (ASNNA, SNEB)
 - Scope of the meeting must be “beyond the non-federal entity”



Equipment

- Equipment
 - Purchase of any capital equipment.
 - Capital equipment – Equipment that has a per unit cost of \$5,000 or more and has a useful life of more than one year
 - Must be tagged and inventoried.



Contracts and Grants

- Interagency agreements
 - Allowable between two public entities
- Subcontracts/Subgrants:
 - Simplified Acquisition
 - Competitive Solicitations



Procurement Process

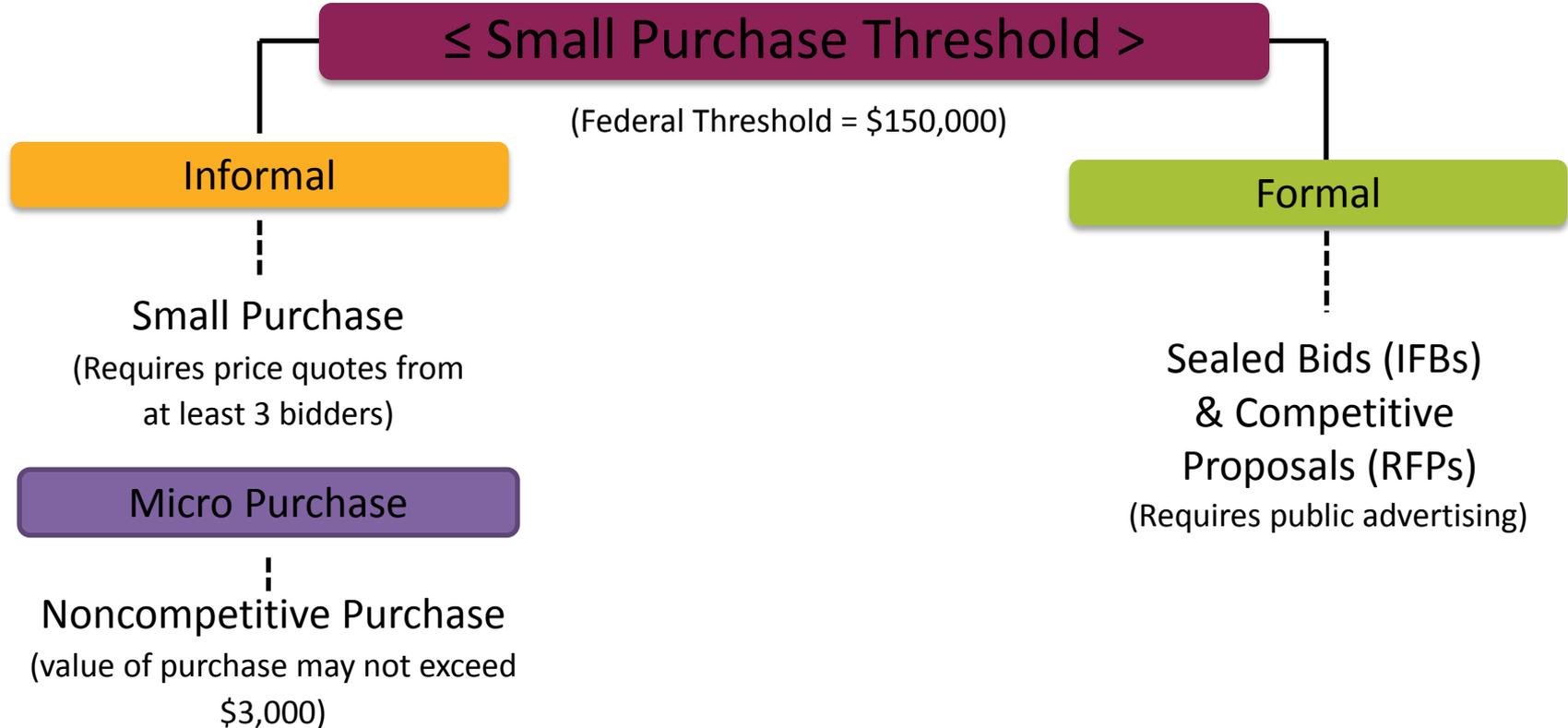
Procurement is the purchasing of goods and services.

The procurement process involves:





Procurement Methods



Question

What percentage can be used in place of a pre-negotiated indirect cost rate with a federal cognizant agency?



USDA, Food and Nutrition Service
Supplemental Nutrition Assistance Program Education
(SNAP-Ed)
Management Evaluation Guide

Management Evaluations

What are management evaluations, and how do they benefit SNAP-Ed program operations?



- YouTube training videos
- Annual budget templates
- Monthly budget vs. actual reports

❖ https://www.youtube.com/watch?v=MJZ_zi6ljZY

- ❖ The Budget Template consists of 5 primary tabs
 - Summary Tab
 - Salary Expense Tab
 - Expenses Tab
 - Materials Tab
 - Subcontract Tab
 - unique to each subcontract
 - no example provided
- ❖ All data rolls up into the Summary Tab and the Expenses Tab
 - The Summary Tab shows totals by category
 - The Expense Tab shows line item detail

Overall goals of the budget template

- To create a duplicable, systematic, common sense data entry format that displays easy to see and understand results. This helps with consistency from year to year.
- Upon completion, the results are easily and automatically transferred to our sponsor's (The Arizona Nutrition Network's) required format.

Basic rules implemented into our spreadsheets

- There is extensive use of cell drop downs, dependent drops downs, color coding (using conditional formatting) and control totals. These all pull from a hidden reference tab that helps us maintain consistency among our several locations and from year to year.
- Protected cells prevent inadvertent changes to static numbers.

Many cells are color coded based on cell values or content to provide an at a glance view of any areas of concern or to show the user what they can and can't alter.

- **RED** = NEEDS ATTENTION. ERROR, DATA MISSING, OUT OF BALANCE OR OVER BUDGET.
- **BLUE** = AUTO CALCULATIONS, AND/OR CELLS THAT CAN'T BE ALTERED.
- **YELLOW** = CONTROL TOTALS BALANCE
- **GREEN** = EXPENSES ARE NOT OVERBUDGETED.
- **WHITE** = INFORMATION CAN BE ENTERED.

Summary Tab

FFY17 BUDGET TEMPLATE						FFY17	COMMENTS
	FFY13	FFY14	FFY15	FFY16		TOTAL	
	EXPENSES	EXPENSES	BUDGET	BUDGET			
PERSONNEL COSTS/SALARY	38,640.65	40,378.52	44,394.00	54,018.68		57,891.48	
FRINGE BENEFITS	18,765.34	19,365.89	19,729.00	18,744.48		20,088.34	
CONTRACTS, GRANTS & AGREEMENTS	19,735.00	32,980.25	32,980.00	32,980.16		31,228.78	
NON-CAPITAL EQUIPMENT SUPPLIES	4,407.72	5,884.30	5,500.00	3,873.37		3,665.00	
MATERIALS	67.58	18,593.61	7,543.00	5,050.00		5,794.00	
TRAVEL	2,307.33	4,327.00	3,614.00	2,234.38		2,396.93	
BUILDING SPACE	2,472.00	2,472.00	3,000.00	2,468.00		1,236.00	
MAINTENANCE	1,412.62	1,399.34	3,000.00	3,480.00		3,480.00	
EQUIPMENT & OTHER CAPITAL	0.00	0.00	0.00	0.00		0.00	
INDIRECT COSTS	22,446.53	25,050.91	21,783.00	28,961.12		23,678.66	
TOTAL	110,254.77	150,451.82	141,543.00	151,810.19		149,459.19	TOTAL
						149,459.63	BUDGET LIMIT
						0.44	REMAINING TO BE BUDGETED

GENERAL QUESTIONS	YES / NO
ARE YOUR COMPUTERS GOING TO BE 100% SNAP-ED?	YES
ARE YOU GOING TO GET/HAVE ANY CELL PHONES?	YES
ARE YOU GOING TO ADD OR USE ANY FACILITIES THAT AREN'T ON CAMPUS OR AT AN EXTENSION OFFICE?	YES
ANY OUT OF STATE TRAVEL?	NO
ARE YOU GOING TO USE SUB-CONTRACTORS	YES
ARE YOU GOING TO DO ANY SPECIAL PROJECTS THAT WOULD REQUIRE A JUSTIFICATION?	NO
DO YOU HAVE ANY STORAGE UNITS?	YES

EXPENSES REQUIRING A JUSTIFICATION
CELL PHONE EXPENSES
OUT OF STATE TRAVEL
USING SUBCONTRACTORS
SPECIAL PROJECTS
UTILITIES FOR AN OFF CAMPUS, NON EXTENSION OFFICE
ERIS
WI FI HOTSPOT
BUILDING SPACE (OTHER THAN STORAGE)

JUSTIFICATION 1
East Valley phone: 1 cell phones for 2 staff (\$70/mo x 12 mos) (no landline capabilities available at this location)

JUSTIFICATION 3

JUSTIFICATION 2

JUSTIFICATION 4



SALARY EXPENSES

Salary Expense Tab

Showing error

FFY17 BUDGET TEMPLATE		ERROR OR BLANK FIELD											BLUE CALCULATES AUTOMATICALLY				REMAINING BUDGET					
		2.25		31.59%		65.66%		97.25%		1.40		TOTAL										
POSITION	NAME	EE ID#	JOB #	BUDGET LINE #	UA FTE	% EFFORT FOR SNAP-ED	ADMIN HOURS	DIRECT HOURS	TOTAL HOURS	SNAP-ED FTE	UA LABOR CODE	9 OR 12	HOURLY RATE PER UA (2088 YR FOR FFY17)	ANNUAL SALARY	ANNUAL SALARY AT 1.03%	ADHS ADJ. ANNUAL RATE	ERE%	ADHS SALARY (WITH PROPOSED INCREASE)	ADHS FRINGE	ADHS TOTAL (SAL + FRINGE)		
Program Coordinator, Senior	Sheldon Cooper	17205001	1865213		0.95	42.12%	800.00	32.29	832.29	0.40	EFB	12	18.199	38,000.00	39,140.00	18.82	0.347	15,661.48	5,434.53	21,096.01		
Instructional Specialist	Penny Hofstadter	14001671	1824986		0.650	100.00%	20.00	940.00	1,040.00	0.50	EFB	9	20.115	42,000.00	43,260.00	20.80	0.347	21,630.00	7,505.61	29,135.61		
Instructional Specialist	Amy Farrah Fowler	16606744	1834484		0.650	100.00%	100.00	940.00	1,040.00	0.50	EFB	9	19.157	40,000.00	41,200.00	19.81	0.347	20,600.00	7,148.20	27,748.20		
							920.00	1,912.29	2,912.29									57,891.48	20,088.34	77,979.82		
																		0.00	0.00	0.00		

Salary Expense Tab

With error fixed

FFY17 BUDGET TEMPLATE		ERROR OR BLANK FIELD											BLUE CALCULATES AUTOMATICALLY				REMAINING BUDGET					
		2.25		34.34%		65.66%		100.00%		1.40		TOTAL										
POSITION	NAME	EE ID#	JOB #	BUDGET LINE #	UA FTE	% EFFORT FOR SNAP-ED	ADMIN HOURS	DIRECT HOURS	TOTAL HOURS	SNAP-ED FTE	UA LABOR CODE	9 OR 12	HOURLY RATE PER UA (2088 YR FOR FFY17)	ANNUAL SALARY	ANNUAL SALARY AT 1.03%	ADHS ADJ. ANNUAL RATE	ERE%	ADHS SALARY (WITH PROPOSED INCREASE)	ADHS FRINGE	ADHS TOTAL (SAL + FRINGE)		
Program Coordinator, Senior	Sheldon Cooper	17205001	1865213		0.95	42.12%	800.00	32.29	832.29	0.40	EFB	12	18.199	38,000.00	39,140.00	18.82	0.347	15,661.48	5,434.53	21,096.01		
Instructional Specialist	Penny Hofstadter	14001671	1824986		0.650	100.00%	100.00	940.00	1,040.00	0.50	EFB	9	20.115	42,000.00	43,260.00	20.80	0.347	21,630.00	7,505.61	29,135.61		
Instructional Specialist	Amy Farrah Fowler	16606744	1834484		0.650	100.00%	100.00	940.00	1,040.00	0.50	EFB	9	19.157	40,000.00	41,200.00	19.81	0.347	20,600.00	7,148.20	27,748.20		
							1,000.00	1,912.29	2,912.29									57,891.48	20,088.34	77,979.82		
																		0.00	0.00	0.00		

Curriculum Expense Tab

FFY17 BUDGET TEMPLATE
ERROR, OR INFO REQUIRED
PREPOPULATED OR CALCULATES AUTOMATICALLY

CIRRICULA	AUDIENCE / GRADES	# OF LESSONS	LENGTH	* SPANISH HANDOUTS AVAILABLE	QTY OF CIRRICULA TO ORDER	COST PER UNIT	COST OF CIRRICULA	QTY OF BLACK & WHITE COPIES NEEDED	COST OF B&W COPIES	QTY OF COLOR COPIES NEEDED	COST OF COLOR COPIES	TOTAL COST	GENERAL FUNDS
Activity and Eating	HIGH SCHOOL - 9-12	1-2	50 MINS	X	1.00	0.00	0.00		0.00		0.00	0.00	0.00
Building a Health Mel	KINDERGARTEN	32	5 -5 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CATCH Kids Club 5-8	5-8	36	30-60 MINS			247.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CATCH Kids Club K-5	K-5	36	30-60 MINS			247.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Color Me Healthy	PRE-SCHOOL (AGES 4-5)	12 (CIRCLE TIME)	N/A	*ADD ONS	3.00	88.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00
Cooking Matters for Chefs and Kids	ADULTS AND KIDS	11	30 MINS		1.00	0.00	0.00	1,000.00	40.00	0.00	0.00	40.00	40.00
Dig in!	5TH & 6TH GRADE	10 (3 SESSIONS WITHIN EA LESSON)	30-60 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discover MyPlate	KINDERGARTEN	6	VARIABLES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eat Healthy, Be Active	ADULTS & SENIORS	6	60 MINS	*ENG & SPN	1.00	0.00	0.00	200.00	8.00	0.00	0.00	8.00	8.00
Eat Play Grow	6 AND UNDER	11	70 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eat Smart, Live Strong	AGES 60 - 74	4	45 MINS	X	1.00	0.00	0.00	100.00	4.00	0.00	0.00	4.00	4.00
Eat Together, Be Better	ADULTS AND CHILDREN	3 (ADULT, CHILD & FAMILY PER LESSON)	45-60 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eat Well Play Hard in Childcare Settings	PRE-SCHOOL	9	15-30 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eating Smart, Being Active	PRE-SCHOOL	8	60-90 MINS	*ENG & SPN		54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exercise Your Options	MIDDLE SCHOOL (6 - 8)	6	40-50 MINS	X	4.00	0.00	0.00				0.00	0.00	0.00
Fit Bits	KINDERGARTEN, 1-2, 3-5	30	7-10 MINS		90.00	50.00	4,500.00	200.00	8.00	0.00	0.00	4,508.00	4,508.00
The Great Garden Detective	3-4	11	90-100 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grow It, Try It, Like It!	PRE-SCHOOL	7 BOOKLETS (5 LESSONS/ PER BOOKLET)	15-30 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growing Healthy Habits	PRE-SCHOOL	9 UNITS (3 LESSONS PER UNIT)	25-50 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Heath Through Literacy Makes Reading Fun	KINDERGARTEN THRU 5	BOOKS	N/A		1.00	150.00	150.00	200.00	8.00	0.00	0.00	158.00	158.00
Health Choices Healthy Me (1st Grade)	1ST GRADE	8	30-50 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health Choices Healthy Me (2nd Grade)	2ND GRADE	9	30-50 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health Classrooms Health Schools	KINDERGARTEN THRU 5	VARIABLES	VARIABLES		4.00	85.00	340.00	1,000.00	40.00	0.00	0.00	380.00	380.00
Junior Master Gardener	LEVEL 1 (3-5), LEVEL 2 (6-8)	12 CHAPTERS (MULTIPLES ACTIVITES PER UNIT)	30-45 MINS			42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Junior Master Gardener	LEVEL 1 (3-5), LEVEL 2 (6-8)	12 CHAPTERS (MULTIPLES ACTIVITES PER UNIT)	30-45 MINS			15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kid Quest	5-6	8	30 MINS		2.00	30.00	60.00	0.00	0.00	0.00	0.00	60.00	60.00
Media Smart Youth	6-8	10	90 MINS		1.00	0.00	0.00		0.00		0.00	0.00	0.00
MyPlate for My Family	ADULTS WITH CHILDREN	4	45 MINS	*ENG & SPN	4.00	0.00	0.00	200.00	8.00	0.00	0.00	8.00	8.00
Nurtrion Pathfinders (4th Grade)	4TH GRADE	7	30-50 MINS	*ENG & SPN		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nurtrion Pathfinders (5th Grade)	5TH GRADE	7	30-50 MINS	*ENG & SPN		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition to Grow ON	3-5	9	90 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nutrition Voyage - The Quest to Be our Best	7-8	3 (3 SESSIONS PER LESSON)	40 MINS		1.00	0.00	0.00	500.00	20.00	0.00	0.00	20.00	20.00
Serving up MyPlate a Yummy Curriculum	LEVEL 1 (1-2), LEVEL 2 (3-4)	3 LESSONS (3 SESSIONS PER LESSON)	30-50 MINS	X	1.00	0.00	0.00	1,000.00	40.00	0.00	0.00	40.00	40.00
Shpaing Up My Choices	3RD GRADE	10	30-50 MINS	X		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Super Tracker	HIGH SCHOOL - 9-12	4	40 MINS		1.00	0.00	0.00	500.00	20.00	0.00	0.00	20.00	20.00
We Can! Energize Families	ADULTS	4	90 MINS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS							5,314.00	4,900.00	196.00	0.00	0.00	5,246.00	5,246.00

Expenses Tab

With Salary Expenses, Curriculum, and Subcontract from other tabs

FFY17 BUDGET TEMPLATE			NOTE: ALL MATERIALS CURRICULA ARE TO BE ENTERED IN THE MATERIALS TAB		BUDGET	149,459.63	EXPENSE
			NOTE: ALL SUBCONTRACTOR EXPENSES ARE ENTERED IN THE SUB CONTRACT TAB (OVER) UNDER BUDGET		VARIANCE	0.44	TOTAL
			NOTE: ROWS 5 THROUGH 8 PULL FROM OTHER TABS - DO NOT CHANGE			0.00	SUBTOTAL
BUDGET CATEGORY	SUB CATEGORY	SUB, SUB CATEGORY (IF ANY)	COMMENTS	QTY	UOM	PRICE PER UNIT	EXPENSE
A_PERSONNEL_COSTS_SALARY			SEE SALARY EXPENSES TAB	1	EACH	57,891.48	57,891.48
B_FRINGE_BENEFITS			SEE SALARY EXPENSES TAB	1	EACH	20,088.34	20,088.34
E_MATERIALS	CIRRCICULA		SEE CURRICULUM TAB	1	EACH	5,314.00	5,314.00
C_CONTRACTS_GRANTS_AGREEMENTS	MARIPOSA COMMUNITY CENTER		SEE SUB CONTRACT TAB	1	EACH	31,228.78	31,228.78
D_NONCAPITAL_EQUIP_SUPPLIES	FOOD DEMOS	FOOD SUPPLIES (\$1.25/PERSON)	FOOD FOR FOOD DEMOS	1,780	EACH	1.25	2,225.00
D_NONCAPITAL_EQUIP_SUPPLIES	OFFICE SUPPLIES	PHOTOCOPYING/PRINTING (BLACK & WHITE .04)	BLACK AND WHITE COPIES	5,000	EACH	0.04	200.00
D_NONCAPITAL_EQUIP_SUPPLIES	OFFICE SUPPLIES	PHOTOCOPYING/PRINTING (COLOR .20)	COLOR COPIES	2,000	EACH	0.20	400.00
D_NONCAPITAL_EQUIP_SUPPLIES	OPERATING SUPPLIES	CELL PHONE/INTERNET SERVICE		1	EACH	840.00	840.00
F1_TRAVEL	LODGING	LOCATION AND/OR EVENT: # DAYS X # STAFF X APPROVED UA RATE	UANN IN SERVICE - HOTEL - 1 NIGHTS, 3 STAFF, 3 ROOMS	3	PER NIGHT	103.00	309.00
F1_TRAVEL	LODGING	LOCATION AND/OR EVENT: # DAYS X # STAFF X APPROVED UA RATE	AZNN PARTNER MEETING - HOTEL - APRIL - PHOENIX 2 nights, 1 STAFF	2	PER NIGHT	109.00	218.00
F1_TRAVEL	MILEAGE	PERSONAL VEHICLE REIMBURSEMENT	3,475 miles/yr x 2.5 staff x 0.445	3,474	MILES	0.445	1,545.93
F1_TRAVEL	PER DIEM	LOCATION AND/OR EVENT: # DAYS X # STAFF X APPROVED UA RATE	UANN IN SERVICE - MEALS - 4 PEOPLE	4	EACH	54.00	216.00
F1_TRAVEL	PER DIEM	LOCATION AND/OR EVENT: # DAYS X # STAFF X APPROVED UA RATE	AZNN PARTNER MEETING - MEALS - APRIL - PHOENIX	2	EACH	54.00	108.00
G_BUILDING_SPACE	STORAGE SPACE	STORAGE UNIT: SQ FT X AMT X 12 MONTHS	STORAGE RENTAL - TOWN & COUNTRY MINI STORAGE 2 Units at 10 ft. x 20 ft. each = 400 total square feet	12	EACH	103.00	1,236.00
H1_MAINTENANCE_UTILITIES	WATER		CITY OF NOGALES - UTILITIES	12	MONTHLY	60.00	720.00
H1_MAINTENANCE_UTILITIES	TELEPHONE		PHONE SERVICES - ESHOSTEDSE	12	MONTHLY	60.00	720.00
H1_MAINTENANCE_UTILITIES	INTERNET		PHONE SERVICES - MCC MEDIA	12	MONTHLY	110.00	1,320.00
H1_MAINTENANCE_UTILITIES	ELECTRICITY		UNS ELECTRIC	12	MONTHLY	60.00	720.00
E_MATERIALS	EDUCATION REINFORCEMENT ITEMS		WATER BOTTLES FOR A SNAP-ED RACE	120	EACH	4.00	480.00

To maintain consistency, column A is a drop down, and columns B & C are dependent drop downs.

A	
FFY17 BUDGET TEMPL	
BUDGET CATEGORY ▼	ST
A_PERSONNEL_COSTS_SALARY	
B_FRINGE_BENEFITS	
E_MATERIALS	CIR
C_CONTRACTS_GRANTS_AGREEMENTS	MA
D_NONCAPITAL_EQUIP_SUPPLIES	
C_CONTRACTS_GRANTS_AGREEMENTS	
D_NONCAPITAL_EQUIP_SUPPLIES	
E_MATERIALS	
F1_TRAVEL	
G_BUILDING_SPACE	
H1_MAINTENANCE_UTILITIES	
H2_MAINTENANCE_FACILITIES	
F1_TRAVEL	LO

B	
PLATE	
SUB CATEGORY ▼	SU
CIRRICULA	
MARIPOSA_COMMUNITY_CENTER	
FOOD DEMOS	
COMPUTERS AND PRINTERS	
FOOD DEMOS	
GARDEN EQUIPMENT AND SUPPLIES	
OFFICE SUPPLIES	
OPERATING SUPPLIES	
TRAINING AND EDUCATION (PROVIDE DETAIL	

C	
NOTE: ALL MATERIALS CIRRICULA ARE TO BE ENTERED IN T	
NOTE: ALL SUBCONTRACTOR EXPENSES ARE ENTERED IN T	
NOTE: ROWS 5 THROUGH 8 PULL FROM OTHER TABS - DO NOT	
SUB, SUB CATEGORY (IF ANY) ▼	C
FOOD SUPPLIES (\$1.25/PERSON)	
FOOD DEMO KIT REPLACEMENT ITEMS	
FOOD DEMOT KITS	
FOOD SUPPLIES (\$125/PERSON)	
SUPPLIES FOR FOOD DEMOS (INCLUDING PORTABLE TABLES, FOL	
LOCATION AND/OR EVENT: # DAYS X # STAFF X	UA

- ❖ The Budget to Actual report consists of 4 tabs
 - Sum Tab
 - Transactions Tab
 - Payroll Forecast Tab
 - Actual Payroll Tab
- ❖ All data rolls up to the Sum Tab which includes
 - Budget amounts
 - Year to date spending
 - Encumbrances
 - Budget available
 - Spending goals, percentages, and chart
 - Projected expenses (what if section)

What is a budget vs. actual report?

- It's a month to month comparison of actual expenses vs. what was budgeted.

What are our goals in maintaining this report?

- To maintain awareness of our budget amounts by category.
- To be sure that we spend what was budgeted; preferably, not more and not less

Main features of the Budget vs. Actual Report

- Records actual monthly expenses by category
- Compares that to your budget by category
- Shows budget to actual statistics
- Provides a graph of budget vs. actual spending
- Calculates your 10% variance (per our sponsor)
- Allows you to pose “what if?” spending scenarios.
- It is broken out into two main sections;
 - Payroll spending
 - All other

BUDGET VS. ACTUAL

WHAT IF? (WILL BE ADDED TO THE ENCUMBRANCES COLUMN)				PAYROLL WHAT IF'S CAN BE DONE ON THE PAYROLL FORECAST TAB					
CGA		NCE		MTR		TRV		BDG	
DESCRIPTION	\$\$	DESCRIPTION	\$\$	DESCRIPTION	\$\$	DESCRIPTION	\$\$	DESCRIPTION	\$\$
SUBCONTRACT PAYMENT	12,000.00	ADMIN LAPTOP	600.00	CATCH KIDS CIRR.	1,000.00	PSE TRAINING/HOTEL	800.00		
		ADMIN PRINTER	250.00			PSE TRAINING/FUEL	240.00		
		ADMIN DESK	500.00			PSE TRAINING/MEAL	400.00		
		ADMIN CHAIRS	800.00						
						GARDEN KIT VISIT	200.00		
						GARDEN KIT VISIT	60.00		
						GARDEN KIT VISIT	100.00		
						SEMINAR HOTEL	600.00		
						SEMINAR /FUEL	200.00		
						SEMINAR/MEAL	200.00		
	12,000.00		2,150.00		1,000.00		2,800.00		-

EXAMPLE OF POPULATED "WHAT IF?"

The spreadsheet then moves these amounts (including IDC) to the encumbrance column and updates the YTD spending \$ and %.

ENCUMBRANCES	AVAILABLE (AFTER ENCUMBRANCES)	YTD % OF BUDGET SPENT - W/ ENCUMBRANCES		
39,245.33	6,715.91	95.20%		
13,618.09	2,250.45	95.36%		
12,000.00	0.00	100.00%		
2,150.00	(2,000.13)	140.00%		
1,000.00	0.00	100.00%		
2,800.00	153.99	97.43%		
0.00	0.00			
0.00	0.00			
0.00	0.00			
18,411.49	9,929.61	82.44%		
89,224.90	17,049.83	93.78%		
			159,321.25	TRANSACTION TAB TOTAL VARIANCE
			123,814.71	PAYROLL TAB TOTAL VARIANCE
			TOTA 10% VARIANCE	27,405.00
			10% VARIANCE USED	(2,000.13)
			10% VARIANCE AVAILABLE	25,404.87

Payroll Forecast Tab

Includes it's own "What if?" section

9 CURRENT REPORTING PERIOD			PERIODS PER MTH												(39,245.33)	24,252.81	-					
6/19/16 PAID THROUGH SO FAR			REMAINING PAY PERIODS FOR THE YEAR												(13,618.09)	8,415.76	-					
6/19/16 WORKED/PAID LAST DAY, SAME MTH			LAST DAY WORKED & PAID WITHIN THE SAME MONTH																			
-			VARIANCE TO PAYROLL TAB																			
			LAST PERIOD ENDING OF TH EMONTH																			
ACCT.	INV. LINE	POSITION TITLE	SALARY CHANGE	EFFECTIVE DATE	TYPE	ERE RATE	BUDGET	1 OCT	2 NOV	3 DEC	4 JAN	5 FEB	6 MAR	7 APR	8 MAY	9 JUN	10 JUL	11 AUG	12 SEP	ENCUMBRANCE FOR ACTIVE EMPLOYEES	WILL BE AVAILABLE AT YEAR END	TERMINATI ON DATE
4013310	50	Program Coordinator			Salary		52,118.00	(3,283.21)	(3,868.64)	(3,862.60)	(3,862.60)	(3,862.60)	(4,094.36)	(6,141.54)	(4,094.36)	(4,094.36)	-	-	-	(15,353.85)	(400.12)	
4013310	50	Program Coordinator			ERE	0.347	18,084.95	(1,139.27)	(1,342.42)	(1,340.33)	(1,340.34)	(1,340.32)	(1,420.74)	(2,131.12)	(1,420.75)	(1,420.74)	-	-	-	(5,327.78)	(138.86)	
4013310	51	Instructional Specialist			Salary		22,581.72	(931.20)	(1,149.80)	(1,099.00)	(1,274.00)	(1,218.00)	(1,428.00)	(2,002.00)	(1,512.00)	(1,568.00)	-	-	-	(5,880.00)	4,519.72	
4013310	51	Instructional Specialist			ERE	0.347	7,835.86	(323.13)	(398.99)	(381.35)	(442.08)	(422.64)	(495.51)	(694.70)	(524.67)	(544.09)	-	-	-	(2,040.34)	1,568.36	
4013310	52	Instructional Specialist			Salary		24,067.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,067.27
4013310	52	Instructional Specialist			ERE	#DIV/0!	8,351.34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,351.34
4013310	53	Program Coordinator			Salary		56,650.00	(3,711.46)	(4,366.42)	(4,366.42)	(4,366.42)	(4,366.42)	(4,584.74)	(7,204.59)	(4,803.06)	(4,803.06)	-	-	-	(18,011.48)	(3,934.06)	
4013310	53	Program Coordinator			ERE	0.347	19,657.55	(1,287.87)	(1,515.15)	(1,515.15)	(1,515.14)	(1,515.14)	(1,590.90)	(2,499.99)	(1,666.66)	(1,666.66)	-	-	-	(6,249.98)	(1,365.09)	
ANNUAL SALARY	FTE	NAME / POSITION TITLE (MUST BE A BUDGETED POSITION TITLE)	SNAP-ED DISTRIBUTION %	EFFECTIVE DATE	TYPE	ERE RATE	ADJUSTED SALARY	1 OCT	2 NOV	3 DEC	4 JAN	5 FEB	6 MAR	7 APR	8 MAY	9 JUN	10 JUL	11 AUG	12 SEP	TOTAL ANNUAL ENCUMBRANCE		
					Salary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		POSITION TITLE:	9 OR 12 MTH:		ERE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
					Salary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		POSITION TITLE:	9 OR 12 MTH:		ERE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
					Salary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		POSITION TITLE:	9 OR 12 MTH:		ERE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FFY16 ERE RATES		CALCULATE AN ANNUAL SALARY		THINGS TO KNOW ABOUT THE WHAT IF SCENARIOS:	
0.347	FULL-BENEFIT		HOURLY RATE	1 - INFORMATION CAN BE ENTERED INTO ANY OF THE APPROPRIATE YELLOW BOXES	
0.317	FACULTY ANCILLARY	2088	HOURS IN YEAR FFY16	2 - PLEASE REMEMBER THAT EACH EMPLOYEE HAS TWO LINES; ONE FOR SALARY AND ONE FOR ERE.	
0.11	CLASSIFIED TEMPORARY	-	NET ANNUAL SALARY	3 - A NEW EMPLOYEE CAN ONLY BE HIRED INTO AN EXISTING POSITION TITLE LINE. (SEE BUDGETED POSITIONS FOR FFY16 IN COLUMN A)	
0.035	STUDENT EMPLOYEE			4 - IF YOU WANT TO HIRE A NEW EMPLOYEE INTO AN ADDITIONAL POSITION TITLE, A BUDGET AMENDMENT IS NECESSARY	
0.139	GRADUATE ASSISTANTS			4 - ALL RED CELLS MUST BE COMPLETED FOR THE CALCULATIONS TO BE CORRECT.	
				5 - ONLY ENTER INFORMATION IN THE YELLOW CELLS.	
				6 - AFTER THE EMPLOYEES FIRST MONTH WITH PAY, YOU WILL NEED TO ZERO OUT THEIR WHAT IF LINE.	

BUDGETED POSITIONS FOR FFY16	
Program Coordinator	
Intructional Specialist	

Before using “what if?”

ENCUMBRANCES	AVAILABLE (AFTER ENCUMBRANCES)	YTD % OF BUDGET SPENT - W/ ENCUMBRANCES
39,245.33	6,715.91	95.20%
13,618.09	2,250.45	95.36%
0.00	12,000.00	0.00%
0.00	149.87	97.00%
0.00	1,000.00	83.33%
0.00	2,953.99	50.77%
0.00	0.00	
0.00	0.00	
0.00	0.00	
13,744.49	9,929.61	82.44%
66,607.90	34,999.83	87.23%

After using “what if?”

ENCUMBRANCES	AVAILABLE (AFTER ENCUMBRANCES)	YTD % OF BUDGET SPENT - W/ ENCUMBRANCES
44,629.12	1,332.11	99.05%
15,486.28	382.26	99.21%
12,000.00	0.00	100.00%
2,150.00	(2,000.13)	140.00%
1,000.00	0.00	100.00%
2,800.00	153.99	97.43%
0.00	0.00	
0.00	0.00	
0.00	0.00	
20,297.00	8,044.10	85.78%
98,362.40	7,912.33	97.11%

- YouTube training videos
- Annual budget templates
- Monthly budget vs. actual reports

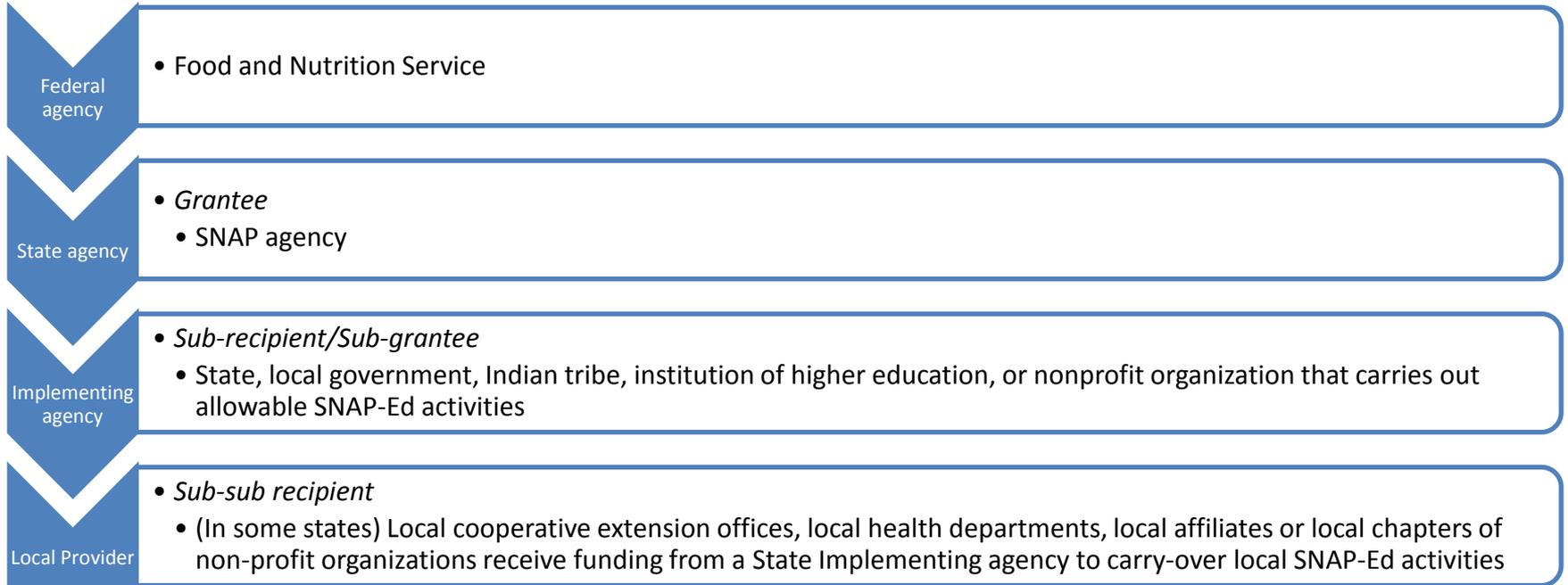
SNAP-Ed Module

USDA, Food and Nutrition Service
Supplemental Nutrition Assistance Program Education
(SNAP-Ed)
Management Evaluation Guide

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Revised 12/2014

ME Responsibilities

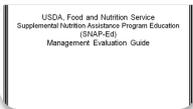




Subpart C – Pre-Award Requirements

Federal Awarding Agency Review of Risk Posed by Applications (200.205)

- Federal awarding agency must have in place a framework for evaluating risk posed by a non-Federal entity or applicant before they receive an award.
 - The conditions imposed must correspond to the degree of risk assessed



Subpart C (cont.)

- In evaluating risk, the Federal awarding agency may consider the following:
 - Financial stability
 - Quality of management systems and ability to meet the management standards prescribed
 - History of performance

Subpart C (cont.)

- The Federal agency or the pass-through agency may impose additional specific award conditions as needed based on risks posed by the non-Federal entity (200.207)
- The specific conditions include:
 - Requiring payments as reimbursement rather than advance payments
 - Withholding authority to proceed to the next phase until there is evidence of acceptable performance
 - Requiring additional or more detailed financial reporting
 - Requiring additional project monitoring
 - Requiring the non-Federal entity to obtain technical or management assistance



United States Department of
Agriculture
Food and Nutrition Service
Western Region

July 5, 2016

Reply to
Attn. of: Administrative Notice 16-34

Subject: SNAP – Supplemental Nutrition Assistance Program - Fiscal Year 2017
State Target Areas for Management Evaluations

To: State SNAP Directors

The purpose of this memo is to transmit target areas and procedures for Supplemental Nutrition Assistance Program (SNAP) Management Evaluations (MEs) for Fiscal Year (FY) 2017. The Food and Nutrition Service (FNS) National Office, in collaboration with FNS Regional Offices (ROs), have identified four national target areas and eight other at-risk program areas where State resources should be directed for this FY. This memorandum also outlines changes in the definitions of project areas that States must implement for their FY 2017 reviews.

FNS will provide one additional target area for FY 2017, Quality Control MEs, which will be addressed under separate cover.

FY 2017 State Target Areas:

1. Able-Bodied Adults Without Dependents (ABAWDs) tracking and policy compliance for States transitioning off of Statewide time limit waivers in FY 2017;
2. Employment and Training (E&T) programs at the State agency level that meet at least one of the following criteria:
 - FY 2017 budgets in excess of \$10 million (Federal and State funds) as approved in SNAP E&T plans;
 - Shifted to mandatory E&T programs since FY 2014; or
 - Increased the number of work registrants subject to mandatory E&T by more than 20 percent between the FY 2016 and FY 2017 plans.
3. Program Access Review (PAR) at the local level with an emphasis on the recertification process; and
4. Electronic Benefit Transfer (EBT) when the State is scheduled to implement photos on the EBT card or if the State has already implemented this policy.

Review of Program Access at the Local Level

States shall conduct PARs at the local level with an emphasis on compliance with SNAP recertification requirements. The term "local office" shall include any organizational unit within the State responsible for 1) interacting with SNAP

All SNAP Directors
Page 2

households in person or over the phone and 2) performing certification functions related to recertification.

For example, a traditional local office, call center, or processing center would all be appropriate "local offices" to review as long as they meet the two criteria. State reviewers are encouraged to use the FY 2017 Local PAR addendum, scheduled to be completed by September 30, 2016, as their ME guide for each review.

State At-Risk Areas:

States have the flexibility to review other areas on an at-risk basis. In determining risk, the State agency should take into consideration the time elapsed since an area has been reviewed, suspected or confirmed deficiencies in an at-risk area, and any recent changes to the program area. The FY 2017 State at-risk review areas are:

1. PAR at the State agency level;
2. ABAWDs;
3. Case and Procedure Error Rate;
4. EBT;
5. E&T programs that leverage third party funds, operate in pledge States, have made significant changes in providers, or have made significant changes in funding categories;
6. SNAP-Ed;
7. Recipient Claims Management/Treasury Offset Program; and
8. Recipient Integrity.

State Procedures:

In accordance with Federal Regulations at 7 CFR 275.5(b)(2), State's must conduct MEs for the State target areas, defined above, in accordance with the following schedule or on a more frequent basis if there is an identified risk.

- In large project areas every year;
- In medium areas every 2 years; and
- In small project areas every 3 years.

State agencies are required, per 7 CFR 275.20, to develop and submit their ME review schedule for the upcoming FY to their FNS RO by August 1, 2016. The State may submit a schedule that covers a three year review cycle and provide updates to FNS annually. The State's schedule must incorporate recent changes to project area definitions (see below) for the purposes of selecting sites for MEs.

Changes to Project Area Definitions:



Selection of SNAP-Ed Projects

Factors to consider:

- Amount of expenditures over the past FY relative to other States in the region with similar population demographics and program scope;
- Quality of sample documentation used by the State agency to support payment from the State agency to subcontractors;
- Known or suspected difficulties in program administration or operation; and
- Length of time since the State's SNAP-Ed services were last examined.
- Proportion of carry-in funding to total allocation

ME Components

The State agency has a process in place to review and monitor grantees' and sub-grantees' program operations.

Operations are consistent with the terms of the approved Plan.

Activities are targeted to participating and potentially eligible SNAP clients.

Nutrition education and obesity prevention activities are being evaluated for effectiveness.

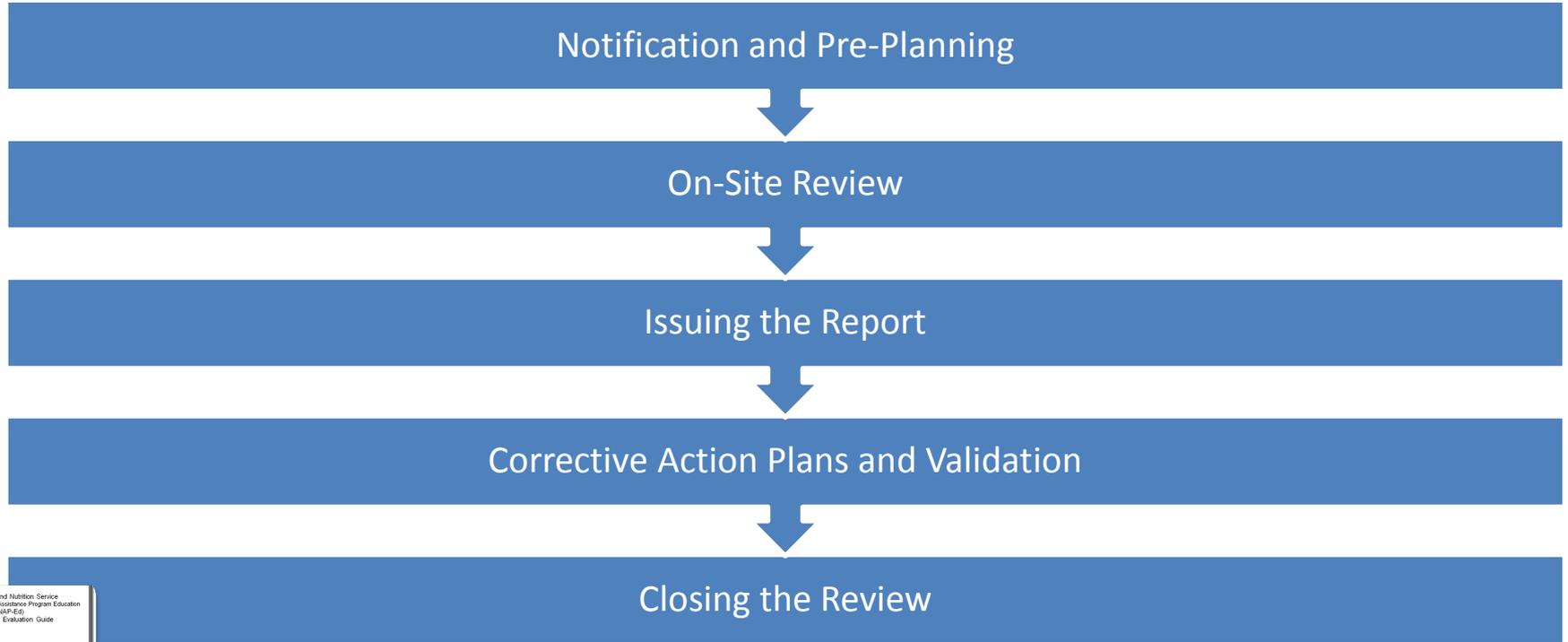
The State is examining and documenting the progress being made toward reaching the Plan goals.

Administrative expenses are reasonable, necessary, and properly documented and allocated.

States are submitting developed materials to the SNAP-Ed Connection Web site.

States are adhering to Civil Rights and EEO requirements.

The ME Lifecycle



USDA, Food and Nutrition Service
Supplemental Nutrition Assistance Program Education
(SNAP-Ed)
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Federal Reporting Requirements

- 1. Federal Financial Report. (SF-425) Quarterly report**
- 2. FNS-759, SNAP-Ed Education Administrative Reporting System (EARS).**

The image shows a thumbnail of a Federal Financial Report form (SF-425). The form is titled 'FEDERAL FINANCIAL REPORT' and includes sections for '1. Federal Agency and Organization Name', '2. Federal Government Agency/Department/Division', '3. Reporting Organization Name and complete address including ZIP code', and '4. Report Year'. It also has a 'Page' indicator showing '1' of '1' pages.

SF-425

FEDERAL FINANCIAL REPORT

SNAP-ED
(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted FOOD AND NUTRITION SERVICE, USDA	2. Federal Grant or Other Identifying Number Assigned by Federal Agency	Page of 1
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3. Recipient Organization (Name and complete address including Zip code)

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number	6. Report Type <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
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8. Project/Grant Period (Month, Day, Year) From: 10/01/2014	To: 09/30/2016	9. Reporting Period End Date (Month, Day, Year) 12/31/ 2014 Quarter 1, FY 2015, Initial Report Revision 0 of 0
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10. Transactions <i>(Use lines a-c for single or combined multiple grant reporting)</i>	Cumulative
Federal Cash:	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	
<i>(Use lines d-o for single grant reporting)</i>	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	
e. Federal share of expenditures	
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	
h. Unobligated balance of Federal funds (line d minus g)	

Recipient Share:
i. Total recipient share required
j. Recipient share of expenditures
k. Remaining recipient share to be provided (line i minus j)

Program Income:
l. Total Federal share of program income earned
m. Program income expended in accordance with the deduction alternative
n. Program income expended in accordance with the addition alternative
o. Unexpended program income (line l minus line m or line n)

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:							

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)		
	d. Email Address		
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year)		
STAMP/CERTIFY DATE	LAST UPDATED BY	LAST UPDATED ON	14. Agency use only:

Printed on 03/30/2015 01:07:10 PM
 FPRS Electronic Version
 Standard Form 425 - Revised 10/12/2011
 OMB Approval Number: 0348-0061
 Expiration Date: 2/28/2015

Paperwork Burden Statement
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 15 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget,

Financial Terms

Term	Definition
Total Federal Funds Authorized	Federal funds authorized as of the reporting period end date (Letter of Credit)
Expenditures	Charges made by a non-Federal entity to a project or program for which a Federal award was received.
Obligations	Orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.
Unliquidated Obligations	For financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.
Pass through Entity	Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program
Program Income	Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance
Unobligated Balance	Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not obligated



Carry-In Funding?

Carry-in Funding: Unobligated balance of Federal funds carried from Year 01 into Year 02

New Requirement:

- August 15 (estimate)

• December 31 (actual) – Reported to FNS RO



Supplemental Nutrition Assistance Program Education (SNAP-Ed) EARS Reporting Form

STATEMENT: According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0584-0542. The time to complete this information collection is estimated to average 15 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, reviewing and collecting the data, and reviewing and reporting the results.

Education and Administrative Reporting Systems

What is EARS, and what does it contribute to SNAP-Ed?

What is EARS?

Education and Reporting System

- Provides descriptive data not outcomes data
- Annual report of priority fiscal year information
- Reporting form, not a data collection tool

Benefits of EARS

- Informs management decisions and program planning
- Provides uniform documentation for legislative, budget, and other requests

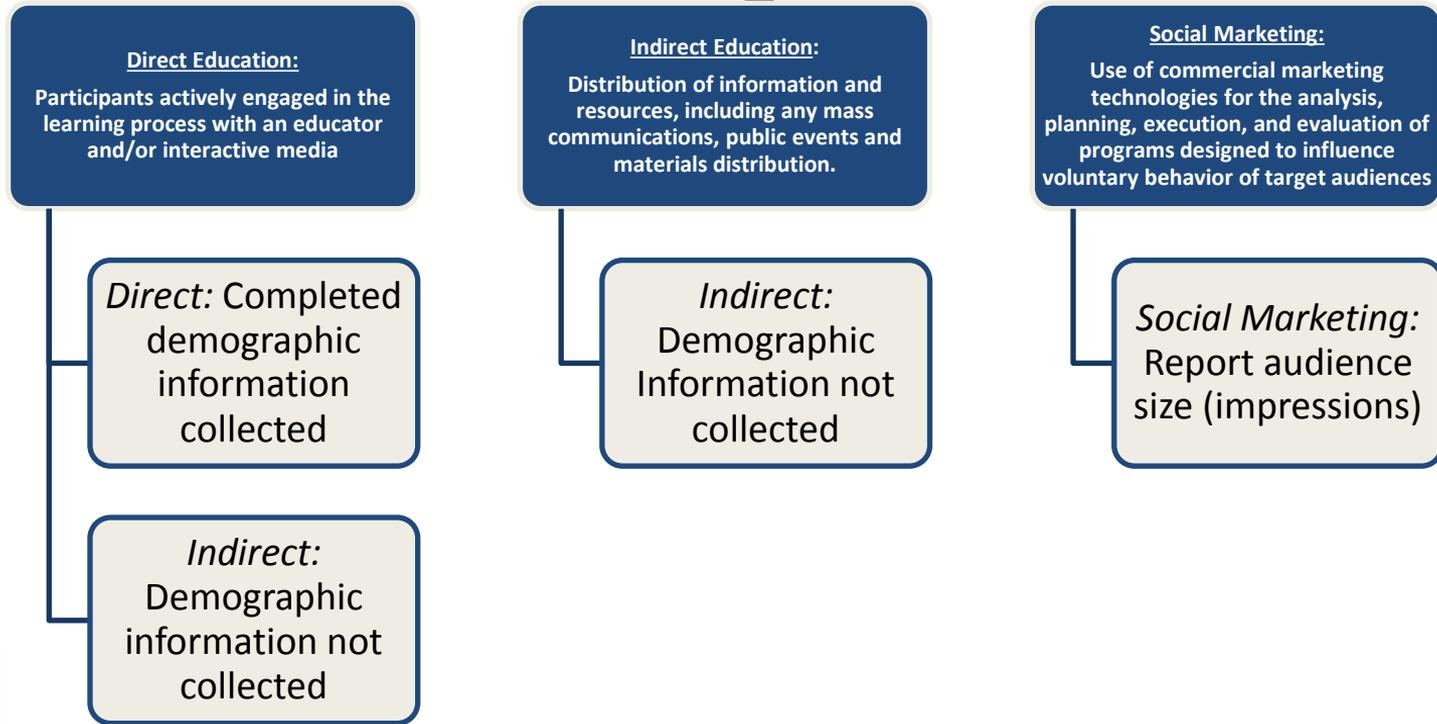
EARS Components (Current)

1. Direct Education
2. Social Marketing
3. Indirect Education
4. Summary of Financial Expenditures

FPRS?

Food programs reporting system where
State agencies submit EARS reports

Direct, Indirect Education, or Social Marketing Counts



Form Approved CA-
E-310-01-01
Supplemental Nutrition Assistance Program Education (SNAP-Ed)
EARS Reporting Form

STATEMENT: According to the Paperwork Reduction Act of 1995, an agency may not conduct or
collect information, and you may not provide information, unless it displays a valid OMB control number. The
OMB control number for this collection of information is 0540-0047. The time to complete this information collection is
estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering
and maintaining the data needed, reviewing and collecting the data, and reviewing and approving the information.

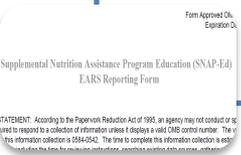
Participant Counts

Participant

- John M. attended a class (1 participant)

Contact

- John M. attended a series class on 5 occasions (5 contacts)



EARS Training

- **Online Training Module: An Introduction to EARS**

A self-paced online learning module providing an in depth overview of the Education and Administrative Reporting System (EARS).

Consisting of 6 lessons, a knowledge check, and case study, *An Introduction to EARS* is suitable for both new and experienced users of EARS.

Supplemental Nutrition Assistance Program Education (SNAP-Ed)
EARS Reporting Form

STATEMENT: According to the Paperwork Reduction Act of 1995, an agency may not conduct or
sponsor a collection of information unless it displays a valid OMB control number. The
information collection is 0985-0042. The time to complete this information collection is
estimated to average 15 minutes per response, including reviewing instructions, searching existing data sources, gathering and maintaining the data needed, reviewing and
revising the data, and reviewing and approving the data for use.

Summary of Expenditures

- **Q.** In the EARS reporting form FNS-759 questions 9 and 10, do States report only current year funds or should they include carry-in funds from the previous year?
- **A.** SNAP-Ed funds are provided to States with a two-year period of performance, which means the funds may be expended over a 2 year period (e.g., the funding provided in FY 2015 could be expended in FY 2015 or FY 2016, or both). In order to keep the funding years separate and have it match the SF-425 (Federal Financial Report for State Agencies), please only report FY 2015 funds expended in FY 2015 in the 2015 EARS Submission. Do not include carry-over FY 14 funds expended in FY 15 in the 2014 EARS submission. Instead, States will need to update their FY 2014 EARS report once all FY 2014 funds have been expended.

Supplemental Nutrition Assistance Program Education
EARS Reporting Form

STATEMENT: According to the Paperwork Reduction Act of 1995, an agency may not conduct or
impose a collection of information unless it displays a valid OMB control number. The
information collection is 0985-0042. The time to complete this information collection is 10
minutes, including the time for reviewing instructions, searching existing data sources, gathering
and maintaining the data needed, reviewing and reporting the data.

Administrative vs Program Delivery Expenditures

Administrative

- Staff time spent to perform administrative functions, such as but not limited to record keeping, program management, contract monitoring and oversight, and accounting

Direct Delivery

- Staff time spent developing, implementing, and evaluating approved nutrition education and obesity prevention services

Learning Goals

1. Define allowable, reasonable, necessary, and allocable
2. Recall SNAP-Ed Cost Principles
3. Build a SNAP-Ed Budget
4. Identify Federal reporting and administrative requirements