

U.S. DEPARTMENT OF AGRICULTURE - FOOD AND NUTRITION SERVICE

**WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)
ANNUAL FINANCIAL REPORT**

According to the Paperwork Reduction Act of 1995, 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 0584-0447. The time required to complete this information collection is estimated to average 3 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection.

PART A - HEADING

| | | |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------|
| 1. FEDERAL AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH REPORT IS SUBMITTED | 2. STATE 7-DIGIT AGENCY CODE | 3. UNIVERSAL IDENTIFIER NUMBER |
| 4. STATE AGENCY NAME AND ADDRESS | 5. BASIS: <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | 6. REPORT YEAR FROM _____ TO _____ |

PART B - ANALYSIS OF REPORT YEAR PROGRAM ACTIVITY

| TRANSACTION | COST CATEGORY | | |
|------------------------------------------------------------------------|---------------|------------|-----------|
| | FOOD (A) | ADMIN. (B) | TOTAL (C) |
| 7. FORMULA GRANT | | | |
| 8. BACKSPEND TO PRIOR YEAR | | | |
| 9. SUBTOTAL (7 PLUS 8) | | | |
| 10. GROSS OUTLAYS AND UNLIQUIDATED OBLIGATIONS FOR REPORT YEAR | | | |
| 11. PROGRAM INCOME | | | |
| 12. NET OUTLAYS AND UNLIQUIDATED OBLIGATIONS (10 MINUS 11) | | | |
| 13. RECIPIENT'S SHARE OF NET OUTLAYS AND UNLIQUIDATED OBLIGATIONS | | | |
| 14. FEDERAL PROGRAM OUTLAYS AND UNLIQUIDATED OBLIGATIONS (12 MINUS 13) | | | |
| 15. BALANCE (9 MINUS 12) | | | |
| 16. BACKSPEND FROM FOLLOWING YEAR | | | |
| 17. RESULTS OF REPORT YEAR PROGRAM OPERATIONS (13 PLUS 14) | | | |

PART C - STATUS OF GRANT AWARD

| | | | | |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------|------------------|
| 18. FEDERAL OUTLAYS AGAINST THE FORMULA GRANT: a. FOR REPORT YEAR OUTLAWS | | | | |
| b. FOR OUTLAYS OF PRIOR YEAR (BACKSPENT) | | | | |
| c. TOTAL FEDERAL OUTLAYS (18a PLUS 18b) | | | | |
| 19. FEDERAL UNLIQUIDATED OBLIGATIONS AGAINST THE FORMULA GRANT | | | | |
| 20. FEDERAL OUTLAYS AND UNLIQUIDATED OBLIGATIONS (18c PLUS 19) | | | | |
| 21. FEDERAL FUNDS TO BE RECOVERED (7 MINUS 20) | | | | |
| 22. INDIRECT EXPENSE | a. TYPE OF RATE (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed | | | |
| | b. RATE | c. BASE | d. TOTAL AMOUNT | e. FEDERAL SHARE |

PART D - OTHER

REMARKS

CERTIFICATION:

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THIS REPORT IS CORRECT AND THAT ALL OUTLAWS AND UNLIQUIDATED OBLIGATIONS ARE FOR THE PURPOSES SET FORTH IN THE AWARD DOCUMENT.

| | |
|---------------------------------------------|------|
| TYPED NAME AND TITLE OF CERTIFYING OFFICIAL | |
| SIGNATURE | |
| TELEPHONE NUMBER | DATE |

INSTRUCTIONS FOR WIC FARMERS' MARKET NUTRITION (FMNP) PROGRAM ANNUAL FINANCIAL REPORT

PURPOSE

Each State agency administering the WIC Farmers' Market Nutrition Program (FMNP) shall use the FMNP Annual financial Report to: (1) report the composition and disposition of its authorized FMNP grant for the Federal fiscal year being closed out (i.e., the "report year"); (2) declare its intentions to exercise spending options provided for by 7 CFR 248.14; and (3) report the final disposition of the formula grant allocated to it for FMNP costs of the report year. FNS will use this information to close out the State agency's account for the report year. Before transmitting the form to the State agency, FNS shall complete Part A and rows 6 through 8 in Part B. The State agency shall confirm that these entries agree with its own records and complete the balance of the form.

Part A - Heading.

1. Federal Agency identifies the Federal agency. It is self-explanatory.

2. State 7-Digit Code. Enter the seven digit State agency identification code assigned by FNS.

3. State Agency identifies the State agency. It is self-explanatory.

4. Basis. Check the block that identifies the reporting basis (Cash or accrual) used to prepare the report.

5. Report Year. Enter the beginning and ending dates of the report year. This is the 12-month Federal fiscal year to which the report pertains.

Part B - Analysis of Report Year Program Activity.

This part analyzes the source(s) and applications of funds available to the State agency for report year FMNP outlays. Column (A) captures this information with respect to food costs; column (B) captures it for the outlays of administration; and column (C) captures the sum of the two components. If a block does not apply, enter "O." FNS will regard an entry in row 15, as applicable, as a declaration of the State agency's intent to exercise the spending option to which the row pertains.

6. Formula Grant. For each column, enter the dollar amount FNS allocated to the State agency for the report year.

7. Backspent to Prior Year. Enter the dollar amount of funds originating in the report formula grant but applied to food and/or Admin outlays of the immediately preceding Federal fiscal year.

8. Subtotal. Add row 7, as applicable, to row 6.

9. Gross Outlays and Unliquidated Obligations for Report Year. For each column, enter the sum of the State agency's outlays and Unliquidated obligations for report year. Include outlays and Unliquidated obligations funded from sources other than the Federal FMNP grant.

10. Program Income. Enter the total amount of income generated by FMNP operations during the report year. If no program income was realized, enter "O."

11. Net Outlays and Unliquidated Obligations. Self-explanatory.

12. Recipient's Share of Net Outlays and Unliquidated Obligations. Self-explanatory.

13. Federal Program Outlays and Unliquidated Obligations. For each column, subtract row 12 from row 11 to obtain the portion of the row 11 entry that is supported by the Federal FMNP grant.

14. Balance. For each column, subtract row 13 from row 8. If this results in a negative amount, enclose it in brackets.

15. Backspent from Following Year. Enter the dollar amount originating in the formula grant allocated for the Federal fiscal year following the report year but applied to report year food and/or Admin. costs.

16. Results of Report Year Program Operations. For each column, add row 15, as applicable, to row 14. If the result is negative, enclose it in brackets.

Part C - Status of the Report Year Grant Award.

This part captures the status of the formula grant awarded for the report year.

17. Federal Outlays Against the Formula Grant. This item captures the State agency's outlays against the report year formula grant under all spending options for which that formula grant can be used. Enter "O" in any row that does not apply.

a. For Report Year Outlays. Enter the amount of outlays against the formula grant for outlays of the report year. Do not include outlays supported by funds identified in rows 7 or 15; such funds are not part of the report year formula grant.

b. For Prior Year Costs (Backspent). Enter the portion of row 7 outlayed for costs of the preceding Federal fiscal year.

c. Total Federal Outlays. For each column, add together rows 17(a) and 17(b). If the State agency reports on the accrual basis, the portion of this entry that consists of accrued expenditures (liabilities) should be identified in the Remarks section.

18. Federal Unliquidated Obligations Against the Formula Grant. Enter the amount of cumulative obligations against the formula grant, for costs of any eligible Federal fiscal year, that remain Unliquidated on the date of this report. If all such obligations have been liquidated, enter "O."

19. Federal Outlays and Unliquidated Obligations Against the Formula Grant. For each column, add together rows 17(c) and 18.

20. Federal Funds to be Recovered (Restored). For each column, subtract row 19 from row 6. The result is the amount FNS will recover in the course of closing out the State agency's account for the report year.

21. Indirect Expense. This item captures information pertaining to indirect expense charged to the program.

a. Self-explanatory.

b. Enter the indirect cost rate in effect during the reporting period.

c. Enter the amount of the base against which the rate was applied.

d. Enter the total amount of indirect costs charged during the report period.

e. Enter the Federal share of the total amount.

NOTE: If more than one rate was in effect during the period shown in item 5, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the program, and the Federal share of indirect expense charged to the program to date.

Part D - Other.

Remarks.

a. If a spend-forward option was exercised, identify the option (up to 5 percent) used.

b. Enter any additional information that FNS would need to interpret the information presented in Parts A through C.

Certification. These entries are self-explanatory.

Submission.

The State agency shall submit the FNS-683, FMNP Financial Report to the applicable FNS regional office by January 31 O. the Federal fiscal year following the report year.