



CHILD CARE FOOD PROGRAM (CCFP)

Instructions for the Automated Administrative Budget

Sponsors of Unaffiliated Only Afterschool Meal Program (AMP) Sites, and Sponsors of both Affiliated and Unaffiliated AMP Sites

The automated administrative budget is available on the Regulations, Guidance, and Record Keeping page of the Child Care Food Program (CCFP) website, under the category "AMP (Sponsors of Unaffiliated Only, and Sponsors of both Affiliated and Unaffiliated sites) Budget Worksheets and Guidance." The Administrative Budget Summary will be automatically calculated from the information you enter into the individual schedules – the budget will not; however, be automatically forwarded to the Department of Health, Bureau of Child Care Food Programs (DOH). The steps to follow when completing the budget are: 1) save the automated budget file to your computer under a new name, 2) enter all applicable schedule information, 3) e-mail the automated budget file to DOH, and 4) mail a signed hard copy of the administrative budget summary with all pertinent budget attachments and support documents to DOH.

This completed administrative budget should represent the anticipated allowable costs associated with the business operations of the sponsoring organization. The costs on the CCFP Administrative Budget Summary form must match those totals listed on each of the 18 supporting schedules. The budget must reflect projected costs for the federal fiscal year beginning October 1 of this year through September 30 of next year. It is not necessary to complete all line items and corresponding schedules if expenditures will not be incurred for those specific items.

Use the Projected Earnings Worksheet (PEW) and historical actual expenses to project administrative earnings and to project spending in the appropriate budget categories. The sponsor's administrative budget grand total must be equal to or less than the total projected administrative earnings and line items within each budget category must be reasonable and necessary.

To request specific prior written approval of special cost items: 1) complete the Supplemental Budget Information for Special Cost Items, 2) list the requested amount(s) for special cost item(s) on the appropriate schedule(s), and 3) attach the "Supplemental Budget Information for Special Cost Items" form to the signed hardcopy as a supporting schedule.

The approved administrative budget total and its budget categories limit allowable administrative expenditures. Administrative expenditures must be made within each of the seven budget categories as approved. However, transfers to a budget category and from a budget category are allowable within 10% of the approved budget category amount with the exception of the administrative labor category. The 10% flexibility is cumulative for the fiscal year. No transfers are allowed to or from the administrative labor category without prior approval from DOH. The total approved budget is not increased through this process – spending authority is merely moved from one category to another. If the sponsoring organization anticipates that a budget category will increase by more than 10%, a Budget Amendment must be submitted to DOH, Tallahassee office. Budget Amendments are limited to four per year and must include written justification.

If your organization has multiple funding sources and/or performs non-CCFP functions, a method of cost separation must be developed and implemented. In developing a method of cost separation, the organization must first identify all of its costs – the organization must then determine which costs are directly related to each specific program or function it performs and which costs are shared among multiple programs or functions.

- Direct costs must be applied only to the sponsoring organization's administrative functions related to the CCFP. Direct costs are those that can be easily identified as only applicable to the sponsoring organization's administration of the CCFP.
- Shared costs may be allocated either directly or indirectly to the programs or functions they benefit. Organizations must assign a method for allocating shared costs which most closely and reasonably reflects the degree of benefit afforded to each program or function.
- On the supporting schedules, shared costs should be recorded under the column titled "% (percentage) Allocated to CCFP." List only that percentage of costs related to administration of the CCFP. A copy of the allocation methodology must also be attached to each schedule, or if preferred, a comprehensive schedule of the allocation methodology used for each shared cost can be submitted.

INSTRUCTIONS FOR PREPARING THE BUDGET SUMMARY WORKSHEET

Ensure that the completed PEW is in front of you before completing the Budget Summary Worksheet.

The Projected Earnings Amount (yellow box) on the budget summary worksheet should be the same as the total Projected Earnings from the PEW. The Grand Total of the costs budgeted on schedules 1-18 should equal The Projected Earnings Amount.

The Administrative Cost Amount (blue box) should be less than or equal to the 15% Sponsor Administrative Cap on the Projected Earnings Worksheet (PEW). The administrative cost budgeted may be for less than the total allowable administrative amount, but no more than the 15% of meal earnings administrative cap. The total administrative costs budgeted on schedules 1a-17 must equal The Administrative Cost Amount entered on the budget summary.

The Total Food Service Operational Cost (green box) will auto-calculate by subtracting the Administrative Cost Amount from the Projected Earnings Amount, leaving the amount you have to budget for the Food Service costs.

You must specify (in the spot designated at the bottom of the budget summary) the source(s) your organization has available to pay for potential over-claims of CCFP reimbursement.

A sponsor representative needs to print and sign their name, along with dating the budget summary worksheet, before submitting the budget for review and approval.

INSTRUCTIONS FOR PREPARING SCHEDULES 1a – 18

Schedules 1a and 1b - SALARIES AND EMPLOYER TAXES

NOTE: Personnel Activity Reports must be maintained for all employees whose labor is being charged to the CCFP Program.

SOME LABOR COSTS REQUIRE PRIOR APPROVAL

Use the *Supplemental Budget for Special Cost Items* form for certain labor costs such as overtime, holiday pay, and compensatory leave.

Indicate FTE (Full-Time Equivalent) percentage devoted to monitoring when completing Schedules 1a and 1b. Indicate the total hours performing monitoring activities per month for each employee listed on Schedules 1a and 1b which will automatically transfer to Schedule 1c. Monitoring activities include, but are not limited to conducting on-site reviews, travel, supervisory oversight of monitors, writing review reports, follow-up reviews, parental contact, training, and claims processing. A detailed list of monitoring related activities can be found in Chapter 4 of the Procedure Manual.

FOR EMPLOYEES FULLY OR PARTIALLY FUNDED BY CCFP:

Complete **Schedule 1a** for **salaried** employees who spend time on CCFP tasks and are funded in whole or in part by CCFP. **Salaried** employees are not paid an hourly rate but receive, per an employment agreement, a yearly salary amount or a specified monthly amount.

Complete **Schedule 1b** for **hourly** employees who spend time on CCFP tasks and are funded in whole or in part by CCFP. **Hourly** employees are paid an hourly rate, which when multiplied by the number of hours actually worked, equals wages earned.

For Schedule 1a, enter the following information:

1. **Classification Code:** Choose appropriate classification code(s). The monitoring staff needs to be placed at the top of the list before any other staff so they will transfer over to Schedule 1c as needed.
2. **Employee Name and Title.**
3. **Gross Monthly Rate.**
4. **Number of Months.**
5. **Total Rate Cost to Employer:** (automatically calculated).
6. **Total Hours Employee Works per Month for the Agency:** Total number of hours employee works per month for the agency.

7. **Total Hours Worked for CCFP per Month:** Total number of hours employee works per month for the CCFP.
8. **Percent of Total Hours Worked for CCFP:** Percentage of time employee works on CCFP (automatically calculated).
9. **Monthly Salary Cost to CCFP:** (automatically calculated).
10. **Total Required Employer Taxes Per Month:** Total required employer tax paid per month by your agency for the employee. The required employer taxes include: Worker's Compensation, Unemployment Insurance, Social Security Tax, and any other required taxes.
11. **Number of Months:** Total number of months employee works.
12. **Total Tax Cost to Employer:** (automatically calculated).
13. **Monthly Employer Taxes Paid by CCFP:** (automatically calculated).
14. **Monthly Cost to CCFP:** (automatically calculated).
15. **Number of Months to be Charged to CCFP.**
16. **Total Allowable Costs to CCFP:** (automatically calculated).
17. **Amount to be Charged to CCFP.**
18. **Bi Weekly Rate:** (automatically calculated).
19. **Per Hour Rate:** (automatically calculated).
20. **Allowable CCFP Costs Covered by Other Non-CCFP Funding Source(s):** total allowable projected costs to be covered by other Non-CCFP funding source(s) (automatically calculated).

At the bottom of schedule 1a, please list other Non-CCFP funding source(s) used by your organization to cover CCFP labor costs.

For Schedule 1b, enter the following information:

1. **Classification Code:** Choose appropriate classification code(s). The monitoring staff needs to be placed at the top of the list before any other staff so they will transfer over to Schedule 1c as needed.
2. **Employee Name and Title.**
3. **Total Hours Employee Works Per Month for the Agency:** Total number of hours employee works per month for the agency.
4. **Hourly Rate.**
5. **Gross Monthly Rate:** (automatically calculated).
6. **Number of Months to be Charged:** Total number of hours employee works per month to be charged.
7. **Total Salary Cost to Employer:** (automatically calculated).
8. **Total Hours Worked for CCFP Per Month.** Total number of hours employee works per month for the CCFP.
9. **Percent of Total Hours Worked for CCFP:** (automatically calculated).
10. **Monthly Salary Cost to CCFP:** (automatically calculated).
11. **Total Required Employer Taxes Per Month:** Total required employer tax paid per month by your agency for the employee. The required employer taxes include: Worker's Compensation, Unemployment Insurance, Social Security Tax, and any other required taxes.
12. **Number of Months to be Charged.**
13. **Total Tax Cost to Employer:** (automatically calculated).
14. **Monthly Employer Taxes Paid by CCFP:** (automatically calculated).
15. **Monthly Cost to CCFP:** (automatically calculated).
16. **Number of Months to be Charged to CCFP:** Total number of hours employee works per month for CCFP.
17. **Total Allowable Costs to CCFP:** (automatically calculated).
18. **Amount to be Charged to CCFP.**
19. **Bi Weekly Rate:** (automatically calculated).
20. **Allowable CCFP Costs Covered by Other Non-CCFP Funding Source(s):** Enter the total allowable costs to be covered by other Non-CCFP funding source(s) (automatically calculated).

At the bottom of schedule 1b, please list other Non-CCFP funding source(s) used by your organization to cover CCFP labor costs.

Documentation of administrative labor costs includes Personnel Activity Reports (PARs), official payroll records, accounting payroll ledger(s), employees' time and attendance reports (time sheets), and canceled payroll checks. PARs must be maintained to establish the portion of costs that may be claimed as program labor or semi-annual certificates for public employees.

Schedule 1c - MONITORING

Schedule 1c only needs to be completed by Sponsors of AMP sites (unaffiliated) with 25 or more sites.

At the top of Schedule 1c, enter the number of AMP sponsored sites so the following fields will automatically calculate: total number of monitoring hours per month, # of required equivalent full time monitoring positions for AMP and equivalent full time position(s). Also, enter the total hours worked for CCFP per month, and the description of monitoring activities.

1. **Primary Function: The employee's primary function of their job duties (automatically copied from Schedules 1a or 1b).**
2. **Employee Name: (automatically copied from Schedules 1a or 1b).**
3. **Total Hours Performing Monitoring Activities Per Month: (automatically copied from Schedules 1a or 1b).**
4. **Total Hours Worked for CCFP Per Month: Enter the total number of hours (including monitoring and non-monitoring hours) each employee works per month for the CCFP.**
5. **Percentage of Time Spent Monitoring: (automatically calculates).**
6. **Description of Monitoring Activities: Describe the monitoring activities that are completed by each employee.**

The required staffing ratios are listed on the bottom of Schedule 1c.

On Schedules 1a, 1b and 1c there are boxes at the bottom of these schedules to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 2 - BENEFITS

For salaried and hourly employees who spend time on CCFP tasks (those included on Schedules 1a and 1b), enter the following information on Schedules 2a through 2e:

1. **Employee Name.**
2. **Total Monthly Cost:** Total monthly cost of benefit.
3. **Employer %:** The percentage of the employee's benefit paid by employer.
4. **Monthly Employer Cost:** Total monthly dollar amount paid by the employer (automatically calculated).
5. **Number of Months.**
6. **Total Cost to the Employer:** (automatically calculated).
7. **Employee %:** The percentage of the employee's benefit paid by the employee.
8. **Monthly Employee Cost:** Total dollar amount paid by employee (automatically calculated).
9. **CCFP % of Employer Cost:**
For Salaried Employees Fully or Partially funded by CCFP, this column should match schedule 1a, column 8 (Percent of total hours worked for CCFP).
For Hourly Employees Fully or Partially Funded by CCFP, this column should match schedule 1b, column 9 (Percent of total hours worked for CCFP).
10. **Monthly CCFP Cost:** (automatically calculated).
11. **Number of Months to be Charged to CCFP:** Total number of hours employee works per month for CCFP.
12. **Total Allowable Costs to CCFP:** (automatically calculated).
13. **Amount to be Charged to CCFP.**
14. **Allowable CCFP Costs Covered by Other Non CCFP Funding Source (s):** (automatically calculated).

Schedule 2e also requests the type of benefit for column 2.

Columns 3 and 7 must equal 100% for Schedules 2a through 2d.

Columns 4 and 8 must equal 100% for Schedule 2e.

ATTACH a brief description of the insurance program(s) provided.

ATTACH a copy of the retirement plan. Indicate how percentage of retirement paid by CCFP was determined.

At the bottom of schedules 2a through 2e, please list other Non-CCFP funding source(s) used by your organization to cover CCFP benefit costs.

At the bottom of these schedules to list supporting documentation and the allocation methods or list other supporting information.

Schedule 3 - EQUIPMENT PURCHASED \$5000 AND OVER

REQUIRES PRIOR APPROVAL

Use the “Supplemental Budget for Special Cost Items” form for directly expensing items and using differing (nonstandard) depreciation methodologies. See form for additional information.

Part 3016 and 3019 of 7 CFR defines equipment as a tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, DOH is authorized to establish lower limits, and in accordance with this rule, DOH defines equipment as above but with an acquisition cost of \$1,000 or more per unit. **DEPRECIATION:** List all **existing** equipment costing \$5,000 or more. All equipment in this category is depreciable. **Projected** equipment purchases costing over \$5,000 should be depreciated. Estimate the amount of depreciation to be claimed. Indicate beside the item that this is an "estimate" of depreciation.

A use allowance can be claimed but cannot exceed six and two-thirds percent of acquisition cost. Certain equipment must be depreciated, such as, general office equipment and furnishings, air conditioning, multi-purposed Automated Data Processing equipment, and motor vehicles, if the unit price is \$5,000.

Complete the Continuous Property Record (CPR) form for depreciated items when any equipment costing \$5,000 or more per unit is purchased. **ATTACH** documentation for determining annual depreciation, or use allowance.

PURCHASING:

NOTE: All items with a cost of \$5,000 or more per unit REQUIRE prior written approval if seeking to directly expense item.

Any entries on this page require completion of the Supplemental Budget for Special Cost Items and copies of the contracts.

For projected purchases of equipment costing \$5,000 or more BUT LESS THAN \$100,000, three bids/quotes and a justification of need must be submitted to the DOH, Bureau of Child Care Food Program Office prior to purchase **only if** your organization is seeking to directly expense the item. **Prior approval is not needed if the item is to be depreciated.**

Attach documentation to support and justify equipment to be directly expensed costing \$5,000 or more but less than \$100,000.

ATTACH documentation for projected purchases of equipment over \$100,000. Additional procurement procedures must be followed.

ATTACH a description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 3, please list other Non-CCFP funding source(s) used by your organization to cover CCFP equipment costs.

On Schedule 3 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 4 - EQUIPMENT/ FURNITURE PURCHASED UNDER \$5,000

List all equipment projected to be purchased for this fiscal year costing under \$5,000 per unit. List items such as desks, chairs, file cabinets, fax machines, computers, copiers, etc. as a *direct cost* or expense. Items must be listed as “operable units”; for example, a computer would include the CPU, monitor, keyboard, software, cables, etc.

Equipment costs must be necessary, reasonable and allowable. CCFP may disallow items with a cost that exceeds what a prudent person would incur under the same circumstances.

All equipment costing \$1,000 to less than \$5,000 per unit, and all computers regardless of acquisition cost, must be included on the contractor's equipment inventory - Continuous Property Records (CPR).

At the bottom of schedule 4, please list other Non-CCFP funding source(s) used by your organization to cover CCFP furniture and equipment costs.

On Schedule 4 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 5 – OFFICE SUPPLIES

Any expendable item with a life expectancy of two years or less is considered a supply. Include computer paper, paper, desk supplies, computerized forms, etc. **Include cost of copying.** Do not include copying costs in "Printing" costs.

ATTACH a description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 5, please list other Non-CCFP funding source(s) used by your organization to cover CCFP office supplies.

On Schedule 5 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 6 - PRINTING AND POSTAGE

List cost of printing services. Printing costs are services paid for printing forms, brochures, instruction booklets, handbooks, and monitoring forms for the upcoming fiscal year. Include specific titles and quantities. **Do not include cost of copying.** Cost of copying should be listed under "Office Supplies." You may be asked to provide additional documentation to support printing costs.

List postage charges, such as stamps, bulk mailing, certified mail charges and monthly postage meter costs. The cost of the postage meter should be listed with leased equipment.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 6, please list other Non-CCFP funding source(s) used by your organization to cover CCFP printing and postage costs.

On Schedule 6 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedules 7 & 7a - OFFICE SPACE RENTAL OR LEASE OR PARTIALLY OR FULLY OWNED

REQUIRES PRIOR APPROVAL

Use the "Supplemental Budget for Special Cost Items" form if "special lease arrangements" exist.

Complete schedules as outlined. All lease agreements/contracts must include a cancellation clause.

ATTACH a copy of each new, renewed, or revised lease and identify each with an attachment number. Site the location of the cancellation/termination clause in the lease agreement or contract.

ATTACH an explanation that details the method for determining the monthly use fee. (Note: costs associated with less than arms-length lease arrangements are limited to depreciation or use allowance.)

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedules 7 and 7a, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP office space.

On Schedule 7 and 7a there are boxes at the bottom of these schedules to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 8 - UTILITIES

Indicate utilities expenses allocated to CCFP activities. Describe other utility expenses charged to CCFP that are not included in the office rental.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 8, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP utilities.

On Schedule 8 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 9 - INSURANCE PREMIUMS

Provide type of insurance, name of company and policy number.

ATTACH a copy of replaced policies or renewed policies. If the policy from the previous year is the exact same, you only have to attach a copy of the first couple of pages. If the policy has not been submitted to CCFP before, submit the entire insurance document.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 9, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP insurance premiums.

On Schedule 9 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 10 - CONTRACTED/ PROFESSIONAL SERVICES

REQUIRES PRIOR APPROVAL

Use the "Supplemental Budget for Special Cost Items" form if CCFP costs are associated with:

- Professional service contracts
- Skilled service contracts, such as management studies

Contractors must directly manage the CCFP. Subcontracting management of the program to another entity is not allowed.

- 1) Critical management functions that must not be subcontracted include preparation of application and renewal materials, eligibility determinations, preparation and maintenance of enrollment rosters, monitoring, corrective action, financial management, and submission of claims for reimbursement. Persons responsible for these functions must be employees of the institution with which DOH has a contract for provision of CCFP services.
- 2) Specific tasks such as legal consultant services, accounting services, data processing, and services provided by a nutritionist may be subcontracted with prior written approval from DOH. CCFP contractors must submit these contracts for DOH approval using the Supplemental Budget for Special Cost Items.

Services must be directly related to the CCFP.

ATTACH copies of all contracts against which CCFP costs will be charged.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 10, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP contracted/professional services.

On Schedule 10 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 11 - EQUIPMENT RENTAL/LEASE

List all rented/leased equipment.

ATTACH copies of all equipment leases.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 11, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP equipment rental.

On Schedule 11 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 12 - COMMUNICATIONS

Complete schedule as outlined.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 12, please list other Non-CCFP funding source(s) used by your organization to cover CCFP communication costs.

On Schedule 12 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 13 - ADVERTISING/PUBLIC INFORMATION SERVICE

Advertising media include newspapers, magazines, radio and television, direct mail, and similar goods. Costs must be directly related to CCFP.

At the bottom of schedule 13, please list other Non-CCFP funding source(s) used by your organization to cover CCFP costs for advertising/public information service costs.

On Schedule 13 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 14 - OTHER ADMINISTRATIVE SERVICES

List the type of item.

ATTACH description of the methodology used to determine % of CCFP cost.

REQUIRES PRIOR APPROVAL
Use the “Supplemental Budget for Special Cost Items” form if “special lease arrangements” exist.

At the bottom of schedule 14, please list other Non-CCFP funding source(s) used by your organization to cover the cost of other CCFP administrative services.

On Schedule 14 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 15 - PROGRAM OPERATIONS-TRAVEL

Expenses incurred for program monitoring, site training, and any other **program related activities**.

The mileage allowance (rate per mile) cannot exceed the greater of the applicable State of Florida or federal government mileage allowances.

ATTACH description of the methodology used to determine % of CCFP cost.

At the bottom of schedule 15, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP program operations-travel.

On Schedule 15 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

Schedule 16 - STAFF AND SITE TRAINING

Staff: Include rental of facilities or equipment and other costs to be incurred for staff training. Include registration fees for workshops. Specify number of training sessions planned and their locations. Also specify the frequency of training, i.e., monthly, twice a year, etc. Any related travel costs, such as, mileage, meals, and lodging is to be included in **the Travel Budget Category**.

Site: Include rental of facilities or equipment. Specify number of workshops to be given and their locations as outlined on the schedule. Any related travel costs, such as mileage, meals and lodging is to be included in the **Travel Budget Category**. Note: refreshments are not an allowable expense.

ATTACH a copy of the training plan/agenda.

ATTACH a description of the methodology used to determine % of CCFP cost.

On Schedule 16 there are boxes at the bottom of this schedule to list supporting documentation and a comment box which may be used to document the allocation methods or list other supporting information.

At the bottom of schedule 16, please list other Non-CCFP funding source(s) used by your organization to cover the cost of CCFP staff and site training.

Schedule 17 - INDIRECT COSTS AND IMPORTANT INFORMATION RELATED TO CCFP FUNDING

ATTACH a copy of an approved Indirect Cost Plan.

Indirect Costs are costs that have been incurred for common or joint objectives, but cannot be readily identified or assigned to the food service, CCFP, or other sponsor activities. An institution cannot use an indirect cost rate to assign costs to the program unless the rate has been developed through a cost allocation plan approved by the institution's cognizant federal or state agency.

- 1) If your organization has active grants or contracts with the largest dollar value directly funded by the Florida Department of Health, this Department will be designated as the cognizant agency. Audited financial statements, which are no older than two years, must support your organization's proposed indirect cost plan. Submit a copy of the audited financial statements.
- 2) If your organization receives grants or contracts from a Federal Agency, the Agency with the largest dollar value will be designated as the cognizant agency. Your indirect cost proposal should be submitted to that Agency in accordance with the instructions of the cognizant agency for approval.
- 3) If your organization receives grants or contracts directly from another public or private source (other than the Federal Government), then the source with the largest dollar value of awards with your organization will be designated as the cognizant agency.
- 4) Once your organization has determined its cognizant agency and secured a current and approved indirect cost plan, **ATTACH** the Indirect Cost Plan as the last page to this budget package.

OTHER REQUIRED FUNDING INFORMATION: If no other Non-CCFP funding sources have been identified to pay for CCFP costs, please list other funding sources available to pay for disallowed and potential overpayments.

Schedule 18 – FOOD SERVICE / OPERATIONAL COSTS

Ensure that the completed PEW is in front of you before completing this schedule.

Look at the Total Food Service Operational Cost in the green box at the top of the schedule. This amount auto-populates from the budget summary.

Complete columns 1 and 2 with the costs and descriptions of the costs being budgeted.

Amount to be charged to CCFP (column 3) - Determine how the projected earnings will be spent on food service costs and enter the estimated annual amounts in the appropriate budget categories. Make sure that the amounts budgeted in this column add up to the Total Projected Earnings Amount in the green box at the top of the schedule. It is strongly recommended that at least 50% of your Total amount to be charged to CCFP be allocated to food purchases. Refer to the definitions on the right side of the budget schedule for examples of allowable food service (operational) costs.

Allowable CCFP Costs Covered by Other (Non-CCFP) Funding Source(s) (columns 4 and 5) – If your projected earnings will not cover the full costs of operating the food program, list the additional amounts that will be spent on the program in column 4 and the sources of those funds in column 5. Other funding sources could be tuition, donations, savings, etc.

Use the “List Supporting Documentation for Schedule 18” box to list any documents that you provide to help support or explain the costs on this schedule.

Use the “comments” box to provide any additional information needed to support the costs on this schedule.

FOOD SERVICE (OPERATIONAL) COSTS:

Food Purchases: Expenditures for the food used in meals served to enrolled children or program adults. (If catered, you should report your total invoices). It is recommended that the amount listed for this line item is at least 50% of the CCFP Funds Total.

Food Service Labor and Benefits: All of the wages incurred in the preparation, serving and cleaning up of meals. This should include any fringe benefits afforded the employees.

Non-Contracted Purchased Services: Costs of services that are required for program food service operations. Includes services such as laundry of towels and aprons, trash services, insect and rodent control services, janitorial services, and minor repair of food service equipment.

Non-Food Supplies: Includes kitchen equipment costing \$5,000 or less (per item), and paper goods such as paper towels, napkins, plates, cups, and utensils. Also includes cleaning supplies that are used directly for the food service operation, such as dishwashing detergent, hand soap, cleanser, and sanitizing sprays.

Food Service Equipment: Purchases of equipment costing more than \$5,000 (per item) to be used for the food program. Prior approval is required by the Tallahassee DOH office if any CCFP funds will be used to purchase this equipment.

Transportation: Any cost incurred in transporting food or food supplies to and from the sites.

Other: Specify any miscellaneous costs not included in one of the categories above. For contracted purchased services (e.g., rental of food service equipment or kitchen or food preparation space, contracted janitorial services, contracted security services, contracted labor, etc.), a contract must exist between the contractor and another party (related or non-related). You must complete the “Supplemental Budget for Special Cost Items” to receive prior approval for these types of cost items.

**** The formulas in the Automated Administrative Budget are password protected (yellow and green columns).**