



## CHILD CARE FOOD PROGRAM (CCFP)

### Instructions for the Automated Administrative Budget Sponsors of Day Care Homes and Sponsors of Unaffiliated Centers

The automated administrative budget is available on the Child Care Food Program (CCFP) website under "financial management." 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 Childcare 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 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 23 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 Administrative Earnings Worksheet 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 six 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 SCHEDULES 1a – 23

### **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 percentage of time devoted to monitoring for each employee listed on Schedules 1a and 1b. 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).
2. **Employee Name and Title.**
3. **Gross Monthly Rate.**
4. **Total Hours Worked:** Total number of hours employee works per month for the agency.
5. **Total Hours for CCFP:** Total number of hours employee works per month for the CCFP.
6. **Percent of Total Hours Worked for CCFP:** Percentage of time employee works on CCFP. (automatically calculated)
7. **Monthly Salary Cost to CCFP:** (automatically calculated)
8. **Total Required Employer Taxes:** 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 tax.
9. **Total Required Employer Taxes Paid by CCFP:** (automatically calculated)
10. **Monthly Cost to CCFP:** (automatically calculated).
11. **Annual Cost to CCFP:** (automatically calculated)
12. **Bi Weekly Rate:** (automatically calculated)
13. **Per Hour Rate:** (automatically calculated)
14. **Annual Projected CCFP Cost Covered by Other (Non-CCFP) Funding Source:** enter total projected cost to be covered by other (Non-CCFP) funding source(s).

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).
2. **Employee Name and Title.**
3. **Total Hours Worked:** Total number of hours employee works per month for the agency.

4. **Hourly Rate.**
5. **Gross Monthly Rate:** (automatically calculated)
6. **Total Hours Worked for CCFP per month.**
7. **Percent of Total Hours Worked for CCFP:** (automatically calculated)
8. **Monthly Salary Cost to CCFP:** (automatically calculated)
9. **Total Required Employer Taxes:**  
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 tax.
10. **Monthly Employer Taxes Paid by CCFP:** (automatically calculated)
11. **Monthly Cost to CCFP:** (automatically calculated)
12. **Annual Cost to CCFP:** (automatically calculated)
13. **Bi Weekly Rate:** (automatically calculated)
14. **Annual Projected CCFP Cost Covered by Other (Non-CCFP) Funding Source:** enter total projected cost to be covered by other (Non-CCFP) funding source(s).

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 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 2a-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. **Total Monthly Employer Cost:** Total monthly dollar amount paid by the employer. (automatically calculated)
5. **Employee %:** The percentage of the employee's benefit paid by the employee.
6. **Employee Cost:** Total dollar amount paid by employee. (automatically calculated)
7. **CCFP % Employer Cost:**  
For Salaried Employees Fully or Partially funded by CCFP, this column should match schedule 1.a, column 6 (% of total hours worked for CCFP). For Hourly Employees Fully or Partially Funded by CCFP, this column should match schedule 1.b, column 7 (% of total hours worked for CCFP).
8. **Monthly CCFP Cost:** (automatically calculated).

**Annual Cost to CCFP:** (automatically calculated).

9. **Annual CCFP Cost Covered by Other (Non-CCFP) Funding Source:** enter total projected CCFP cost to be covered by other (Non-CCFP) funding source(s).

Columns 3 and 5 must equal 100%

**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-2e, please list other (Non-CCFP) funding source(s) used by your organization to cover CCFP benefit costs.

### Schedule 3 - EQUIPMENT \$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 Childcare Food Programs 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 % 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.

#### **Schedule 4 - EQUIPMENT FURNITURE 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 equipment costs.

## 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.

A small budget line item for miscellaneous office supplies (various supplies) may be applied (e.g. \$150).

**ATTACH** a description of the methodology used to determine % 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.

## Schedule 6 - EDUCATIONAL SUPPLIES

Estimated cost and description of staff education supplies. These supplies must be used for CCFP purposes and include nutrition education materials. **Include cost of copying.** Do not include copying costs in "Printing" costs.

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

At the bottom of schedule 6, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP educational supplies.

## Schedule 7 - PRINTING

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" or "Educational Supplies." You may be asked to provide additional documentation to support printing costs.

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

At the bottom of schedule 7, please list other (Non-CCFP) funding source(s) used by your organization to cover CCFP printing costs.

## Schedule 8 - POSTAGE

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 % CCFP cost.

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

## Schedules 9 & 9a - OFFICE SPACE/RENTAL/LEASE

### REQUIRES PRIOR APPROVAL

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

Complete schedule 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 % CCFP cost.

At the bottom of schedules 9 & 9a, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP office space.

## Schedule 10 - 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 % 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 utilities.

## Schedule 11 - INSURANCE PREMIUMS

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

**ATTACH** a copy of replaced policies or renewed policies.

**ATTACH** description of the methodology used to determine % 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 insurance premiums.

## Schedule 12 - CONTRACTED or 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
- Other purchased services

Exception:

- Routine maintenance and repairs, security, and janitorial services

REQUIRE only that they be specified on Schedule 12 and prior approval is granted upon budget approval by DOH.

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 re-application 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 % CCFP cost.

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

## Schedule 13 - EQUIPMENT RENTAL/LEASE

List all rented/leased equipment.

**ATTACH** copies of all equipment leases.

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

At the bottom of schedule 13, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP equipment rental.

### Schedule 14 - TELEPHONE

Complete schedule as outlined.

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

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

### Schedule 15 - 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 15, please list other (Non-CCFP) funding source(s) used by your organization to cover CCFP advertising costs.

### Schedule 16 - DUES, MEMBERSHIPS, SUBSCRIPTIONS

#### REQUIRES PRIOR APPROVAL

**Use the “Supplemental Budget Information for Special Cost Items” form if membership is in a civic or community organization.**

Describe expenses for dues, subscriptions or memberships.

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

At the bottom of schedule 16, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of dues, memberships, subscriptions related to the CCFP.

### Schedule 17 - OTHER ADMINISTRATIVE SERVICES

List type of item, for example bank charges, banking expenses, etc.

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

#### REQUIRES PRIOR APPROVAL

**Use the “Supplemental Budget for Special Cost Items” form if the cost of preparing a Child Care Food Program grant is included in this schedule.**

At the bottom of schedule 17, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of other CCFP administrative services.

### Schedule 18 - 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 % CCFP cost.

At the bottom of schedule 18, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP program operations-travel.

### Schedule 19 - IN-STATE TRAVEL FOR CCFP WORKSHOPS AND RELATED STAFF TRAINING

Complete schedule as outlined.

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

At the bottom of schedule 19, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of in-state-travel for CCFP workshops/staff training.

### **Schedule 20 - OUT- OF-STATE TRAVEL FOR CCFP RELATED CONFERENCE**

Complete schedule as outlined. If a conference has more than one scope or an agenda that is not totally CCFP focused, attach information indicating the funding source(s), amount to be contributed, and agenda.

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

Out-of-State travel costs may only be claimed for employees who dedicate at least 40% of their work time to CCFP.

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**Unallowable travel costs include:**

- 1) Personal travel expenses
- 2) Any portion of travel not related to the CCFP that is made in conjunction with CCFP program related travel
- 3) Cost of commuting to and from work
- 4) Charging a mileage allowance when actual operating costs, depreciation, use allowance, or a lease fee is charged for the same vehicle
- 5) Charging a mileage allowance when separate charges for fuel, insurance, and maintenance are charged
- 6) Meals or snacks for same-day or one-day travel

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At the bottom of schedule 20, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of out-of-state travel for CCFP related conferences.

### **Schedule 21 - SITE TRAINING**

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.

At the bottom of schedule 21, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP site training.

### **Schedule 22 - STAFF TRAINING**

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**.

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

**ATTACH** a copy of the training plan/agenda.

At the bottom of schedule 22, please list other (Non-CCFP) funding source(s) used by your organization to cover the cost of CCFP staff training.

### **Schedule 23 - INDIRECT COSTS**

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.

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

