

THE SPONSOR EARNINGS REPORT

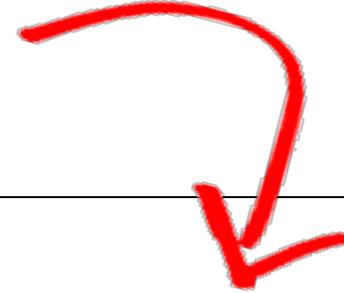
FOR SPONSORS OF UNAFFILIATED CENTERS

D/U Annual Meeting
April 15, 2015
Bureau of Child Care Food Program
Florida Department of Health



ACCESSING THE REPORT

- Locate the contractor information section in MIPS
- Generate the your U Sponsor Earnings Report



Florida Department of Health
Child Care Food Program
 Sponsor of Unaffiliated Centers Earnings Report
 Fiscal Year: 2014 - 2015

Total Administrative Budget: \$761,375

Basic Information			Claim Information				Budget Status			
Claim Month/Year	Claim #	Claim Date	Meal Earnings (see remarks for details)	10% of Meal Earnings (C)	Actual Administrative Expenditures	Funds Retained by Sponsor	Excess Funds Retained Over 15% (D-E)	Excess Funds Retained Over Expend. (D-F)	Excess Admin. Expend. Reported (F-E)	Remaining Budget
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
10/2014	1	12/18/14	\$473,241.00	\$70,986.15	\$42,281	\$42,624	-\$18,382.15	\$403	-\$18,725.15	
YTD			\$473,241.00	\$70,986.15	\$42,281	\$42,624	-\$18,382.15	\$403	-\$18,725.15	\$708,652
11/2014	8	12/23/14	\$375,020.36	\$56,254.40	\$47,982	\$47,591	-\$8,663.40	-\$301	-\$8,272.40	
YTD			\$848,270.45	\$127,240.57	\$100,243	\$100,215	-\$27,025.57	-\$28	-\$26,997.57	\$650,661
12/2014	8	1/26/15	\$412,388.46	\$61,858.27	\$48,918	\$48,330	-\$2,928.27	\$14	-\$2,843.27	
YTD			\$1,280,658.91	\$189,098.84	\$109,159	\$109,145	-\$29,953.84	-\$104	-\$29,938.84	\$520,721
1/2015	8	2/24/15	\$450,282.11	\$67,542.32	\$49,500	\$49,302	-\$10,042.32	\$2	-\$10,047.82	
YTD			\$1,730,941.02	\$256,641.16	\$128,659	\$128,447	-\$40,006.66	-\$102	-\$40,027.66	\$380,720
2/2015	1	3/27/15	\$400,080.20	\$60,012.04	\$48,144	\$48,145	-\$17,867.84	\$1	-\$17,866.84	
YTD			\$2,131,021.20	\$316,653.20	\$240,803	\$240,592	-\$68,154.70	-\$101	-\$68,058.70	\$408,664

READING THE REPORT

- The report is divided into three sections.
- In the first section, columns A, B, and C give you basic information about your claims.
 - A – the claim month and year
 - B – the claim numbers showing if it is original or revised for the month
 - C – the date of the claim

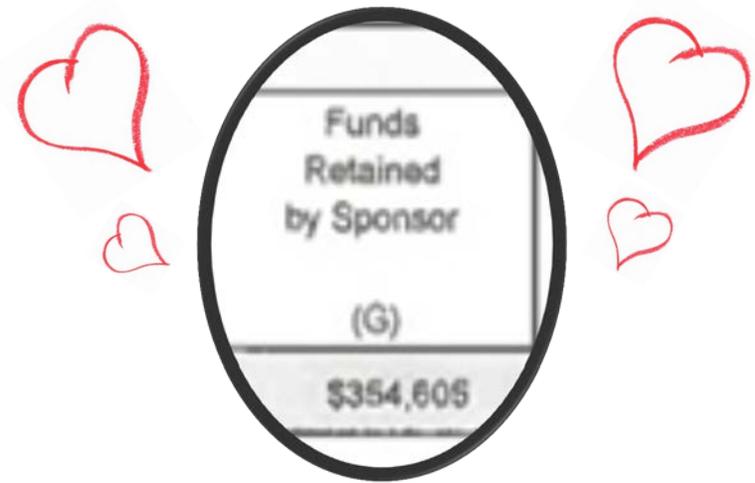
Basic Information		
Claim Month/ Year	Claim #	Claim Date
(A)	(B)	(C)
10/2014	1	12/16/14
YTD		
11/2014	0	12/23/14
YTD		
12/2014	0	1/26/15
YTD		
1/2015	0	2/24/15
YTD		

READING THE REPORT

Basic Information			Claim Information			
Claim Month/Year	Claim #	Claim Date	Meal Earnings <small>does not include Cash-In-Lieu</small>	15% of Meal Earnings (D)	Actual Administrative Expenditures	Funds Retained by Sponsor
(A)	(B)	(C)	(D)	(E)	(F)	(G)
YTD			\$2,930,293.02	\$439,543.95	\$354,618	\$354,605

- Columns D through G include more specific information about each claim.
- In column D you have the total meal earnings reported. Note that this does not include cash in lieu which is kept separate from the meal reimbursements.
- In column E MIPS will automatically calculate 15% of the meal earnings for comparison with your reported actual administrative expenditures shown in column F.

READING THE REPORT



Funds Retained by Sponsor
(G)
\$354,605

- The amount in column E is the administrative cap for the claim however, you are paid based on the lesser of the 15% cap and your actual expenditures, not to exceed your administrative budget. The amount retained each month does not have to exactly match the reported actual expenditures. You determine for each month how much your agency will retain.
- You have until the end of the fiscal year to ensure that your year-to-date retention balances to the “lesser of” guidelines.
- The funds actually retained each month by your agency will be shown in column G.

RETENTION

- As a sponsor you may retain or withhold funds from the center for the administration costs of managing the CCFP.
- The total approved amount retained from the centers cannot exceed the lesser of actual administrative costs, the approved administrative budget, or 15% of the total meal reimbursement.
- Any funds retained in excess of the “lesser of” at the end of the fiscal year must be returned to the centers.

READING THE REPORT

- Columns H through K will help you keep track of your budget according to the claims information provided.
- Column H compares columns G and E to determine if you meet the monthly retention, or if you are over or under retaining funds.

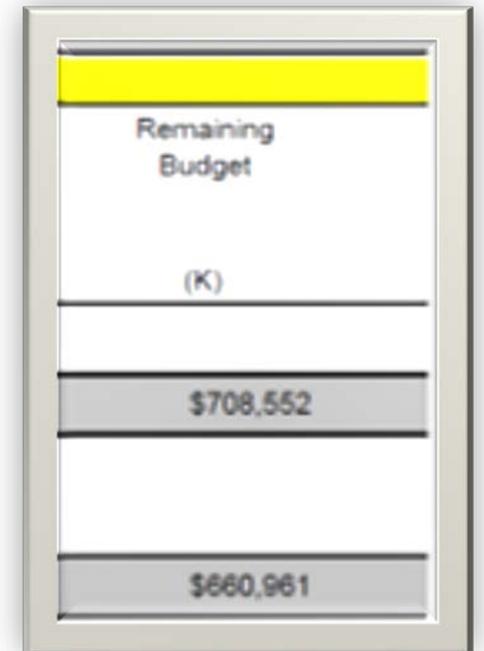
Budget Status			
Excess Funds Retained Over 15% (G-E) (H)	Excess Funds Retained Over Expend. (G-F) (I)	Excess Admin Expend. Reported (F- E) (J)	Remaining Budget (K)
-\$18,362.16	\$363	-\$18,725.16	
-\$18,362.16	\$363	-\$18,725.16	\$708,552
-\$8,663.40	-\$391	-\$8,272.40	
-\$27,025.57	-\$28	-\$26,997.57	\$660,961
-\$2,928.27	\$14	-\$2,942.27	
-\$29,953.84	-\$14	-\$29,939.84	\$602,031
-\$10,585.82	\$2	-\$10,587.82	
-\$40,539.65	-\$12	-\$40,527.65	\$546,729

READING THE REPORT

- Similarly, column I compares columns G and F to determine your level of retention. Under retention is fairly common, however it is very important to keep track of over retained funds.
- You have **over retained** funds any time your sponsor earnings report shows a **positive amount** in either the “Excess Funds Retained Over 15%” column or the “Excess Funds Retained over Expenditures” column. (Columns H and I)
- Please note that your excess funds should be **0 or less** by the end of the fiscal year. The sponsor is required to return over retained funds to the centers by January 31 of the next fiscal year.

READING THE REPORT

- Column J looks at the administrative expenditures you have reported. A positive number in this column indicates that your reported expenditures have exceeded 15% of the meal earnings. You should evaluate the management of program expenditures if an excess of administrative expenditures occurs regularly.
- Column K will update your remaining budget total with each claim. Please monitor this amount to ensure that you are on track for the year. If not then you may request up to four budget amendments a year to ensure that your administrative budget is accurate according to your actual expenditures.
- August 31 is the deadline for requesting amendments.



Remaining Budget
(K)
\$708,552
\$660,961

EXAMPLES FOR READING THE REPORT

EXAMPLE 1

U SPONSOR EARNINGS REPORT

Sponsor of Unaffiliated Centers Earnings Report

Claim Information				Budget Status		
Meal Earnings <small>does not include Cash-In-Lieu</small> (D)	15% of Meal Earnings (D) (E)	Actual Administrative Expenditures (F)	Funds Retained by Sponsor (G)	Excess Funds Retained Over 15% (G-E) (H)	Excess Funds Retained Over Expend. (G-F) (I)	Excess Admin Expend. Reported (F- E) (J)
\$5,553,811.09	\$833,071.68	\$607,069	\$607,069	-\$226,002.66	\$0	-\$226,002.68
\$833,646.09	\$125,046.91	\$81,595	\$81,595	-\$43,451.91	\$0	-\$43,451.91
\$6,387,457.18	\$958,118.58	\$688,664	\$688,664	-\$269,454.58	\$0	-\$269,454.58
<div style="background-color: #c0d0d0; padding: 5px;"> \$6,387,457.18 \$958,118.58 \$688,664 \$688,664 </div>				<div style="background-color: #c0d0d0; padding: 5px;"> -\$269,454.58 \$0 -\$269,454.58 </div>		

Monthly
YTD

Year-To-Date Assessment:

- D&G: Retained amount is 10.78% of meal earnings
- E&F: Admin costs are less than 15% of meal earnings
- F&G: Amount retained is the same as admin costs
- H: The sponsor retained less than 15% of meal earnings
- I: The sponsor has not retained more than the actual admin expenditures
- J: The sponsor's actual admin costs are less than 15% of meal earnings

EXAMPLE 2

U SPONSOR EARNINGS REPORT

Sponsor of Unaffiliated Centers Earnings Report

Monthly
YTD

Claim Information				Budget Status		
Meal Earnings <small>does not include Cash-In-Use</small> (D)	15% of Meal Earnings (D) (E)	Actual Administrative Expenditures (F)	Funds Retained by Sponsor (G)	Excess Funds Retained Over 15% (G-E) (H)	Excess Funds Retained Over Expend. (G-F) (I)	Excess Admin Expend. Reported (F- E) (J)
\$2,930,293.02	\$438,543.95	\$354,618	\$354,605	-\$84,938.95	-\$13	-\$84,925.95
\$473,880.50	\$71,082.08	\$51,816	\$51,842	-\$19,240.08	\$26	-\$19,266.08
\$3,404,173.52	\$510,626.03	\$406,434	\$406,447	-\$104,179.03	\$13	-\$104,192.03

\$3,404,173.52	\$510,626.03	\$406,434	\$406,447	-\$104,179.03	\$13	-\$104,192.03
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Year-To-Date Assessment:

- D&G: Retained amount is 11.94% of meal earnings
- E&F: Admin costs are less than 15% of meal earnings
- F&G: Amount retained is more than admin costs

- H: The sponsor retained less than 15% of meal earnings
- I: The sponsor over retained the admin expenditures
- J: Admin costs are less than 15% of meal earnings
- **You have until the end of the year to balance over retention.**
- **Any amount retained over actual expenditures at the close of the fiscal year must be returned to DOH.**

EXAMPLE 3

U SPONSOR EARNINGS REPORT

Sponsor of Unaffiliated Centers Earnings Report

	Claim Information				Budget Status		
	Meal Earnings <small>does not include Cash-In-Lieu</small> (D)	15% of Meal Earnings (D) (E)	Actual Administrative Expenditures (F)	Funds Retained by Sponsor (G)	Excess Funds Retained Over 15% (G-E) (H)	Excess Funds Retained Over Expend. (G-F) (I)	Excess Admin Expend. Reported (F- E) (J)
	\$3,017,076.21	\$452,561.43	\$476,827	\$474,284	\$21,722.57	-\$2,543	\$24,285.57
Monthly	\$479,455.81	\$71,918.37	\$69,424	\$69,424	-\$2,494.37	\$0	-\$2,494.37
YTD	\$3,496,532.02	\$524,479.80	\$546,251	\$543,706	\$19,226.20	-\$2,543	\$21,771.20
	\$3,496,532.02	\$524,479.80	\$546,251	\$543,706	\$19,226.20	-\$2,543	\$21,771.20

Year-To-Date Assessment:

- D&G: Retained amount is 15.55% of meal earnings
- E&F: Admin costs are more than 15% of meal earnings
- F&G: Amount retained is less than admin costs

- H: The sponsor over retained the 15% of meal earnings
- I: The sponsor under retained the admin expenditures
- J: Admin costs are more than the 15% of meal earnings
- **Any amount retained over 15% of the meal earnings at the end of the fiscal year must be returned to the centers.**
- **Excess admin costs indicate that the current budget does not cover all of the costs incurred to administer the program.**

FINAL NOTES

- Review your report monthly to ensure that claims have been submitted correctly.
- This will also give you ample opportunity to catch and correct any trends that could become problematic later in the fiscal year.
- Contact your assigned DOH financial specialist if you have any questions or need assistance with the report.





THAT'S IT!

- Thank you!