

GUIDANCE FOR CALCULATING ANTICIPATED CARRYOVER

Step 1: Review your Method of Administrative Payment

Go To MIPS, click on "Application" to open the Application Screen. Locate your Administrative Payment Option for this fiscal year.

- Homes X Rate – you may have carryover (proceed to Step 2)
- The Lesser of – no carryover available STOP HERE

Step 2: Calculate Anticipated Total Earnings and Maximum 10% Carryover

Earnings & Carryover Worksheet

(a) Total Admin Earnings Homes X Rate (October - June)	(b) Projected Monthly Homes X Rate Earnings	(c) # of months remaining (July - September)	(d) Homes X Rate Anticipated Earnings July - September (b x c)	(e) Homes X Rate Anticipated Earnings For the Whole Year (a + d)	(f) Maximum 10% Carryover Amount (e x .10)
\$123,400.00	\$15,425.00	3	\$46,275.00	\$169,675.00	\$16,968.00

Take the YTD Admin. Earnings (Homes X Rate) Total from the DCH Sponsor Earnings Report. Place that amount in column (a) on the Earnings & Carryover Worksheet above.

Sample DCH Earnings Report

Florida Department of Health

Child Care Food Program

Day Care Home Sponsor Earnings Report

(Homes Times Rate Option)

Fiscal Year: 2013 - 2014

5/23/2014

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Total Administrative Budget: \$181,368

Contractor: D-65165

SUPER DCH SPONSOR, INC.

Carryover from Prior FY: \$25,261

Current FY Funding: \$156,107

Funding From Other Sources: \$0

Claim Information					Earnings Status				Carryover Expend.
Claim Month/Year	Claim #	Claim Date	Total Homes Claimed	Admin. Expend.	Admin. Earnings (Homes Times Rate)	Monthly Meal Earnings	Monthly Total Adjust.	Monthly Total Reimb. (F+G+H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
10/2013	0	11/18/2013	175	\$	\$	\$	\$	\$	\$0
11/2013	0	12/14/2013	175	\$	\$	\$	\$	\$	\$0
12/2013	0	01/20/2014	175	\$	\$	\$	\$	\$	\$0
01/2014	0	02/15/2014	175	\$	\$	\$	\$	\$	\$0
02/2014	0	03/15/2014	175	\$	\$	\$	\$	\$	\$0
03/2014	0	04/20/2014	175	\$	\$	\$	\$	\$	\$0
04/2014	0	05/15/2014	175	\$	\$	\$	\$	\$	\$0
05/2014	0	06/15/2014	175	\$	\$	\$	\$	\$	\$0
06/2014	0	07/20/2014	175	\$	\$	\$	\$	\$	\$0

Budget Remaining YTD: \$81,235

\$100,133

\$123,400

Total Administrative Budget - Column E - Column J (if approved for Carryover)

Remaining Carryover: \$25,261

Use the Projected Administrative Earnings Worksheet (PAEW) for Day Care Home Sponsors found on the CCFP website under Regulations, Guidance, and Record Keeping to generate a Homes X Rate monthly earnings amount. Enter the monthly earnings amount in column (b) of the Earnings & Carryover Worksheet above.

Sample Projected Administrative Earnings Worksheet

Projected Administrative Earnings Worksheet for Day Care Home Sponsors

Auth. # and Sponsor Name:

STEP 1: Determine the Projected Number of Homes to be Sponsored

Requires User Input

Projected Number of Homes to be Sponsored:

Instructions: Use the average number of homes from the current fiscal year (October through June) if this number fairly represents the number of homes you will sponsor per month in the next fiscal year
or
 If the average is not representative of your projected number of homes for next year, use a representative number and submit a rationale in the space below:

STEP 2: Calculate the Amount of Administrative Earnings for the Year

Sponsor is reimbursed	\$106.00	per home for the first 50 homes	50	homes	X	\$106.00	=	\$5,300.00
Sponsor is reimbursed	\$81.00	per home for 51st - 200th home	125	homes	X	\$81.00	=	\$10,125.00
Sponsor is reimbursed		per home for 201st - 1000th home		homes	X	\$0.00	=	\$0.00
		per home for the 1001st and over		homes	X	\$0.00	=	\$0.00

Total Number of Homes = (Total must match # given in Step 1)

Monthly Maximum Projected Administrative Earnings	=	\$15,425.00
Number of Months Operating	X	12
Annual Maximum Projected Administrative Earnings	=	\$185,100.00
Anticipated Carryover Amount from Step 5 Anticipated Carryover Worksheet	+	\$16,968.00
Total Administrative Budget	=	\$202,068.00

Please note that the rates used in this sample are only for example. Please be sure to use the current reimbursement rates for the year when completing your PAEW.

Anticipated Carryover Amount from Step 5 Anticipated Carryover Worksheet + **\$16,968.00**

Total Administrative Budget = **\$202,068.00**

Your total Projected Administrative Earnings for the year calculated in Step 2 must equal the total Administrative Budget if you have selected the Homes Times Rate payment option.

Attach this page to your "Administrative Budget Summary"

In column (c) of the Earnings & Carryover Worksheet, enter the number of months that are remaining in the fiscal year. Example: July through September = 3 months. Enter 3 into column (c) of the Earnings & Carryover Worksheet above. When you have entered your numbers in columns (a), (b), and (c), the Earnings & Carryover Worksheet will calculate your Anticipated Earnings and Maximum 10% Carryover Amount in columns (d), (e) and (f).

Step 3: Estimate Expenditures

Use one of the following 2 methods to estimate your annual expenditures:
 Straight Line Estimates
 Detailed Estimates

You do not need to complete both worksheets.

Straight Line Estimates: Based on a monthly average.

Place your numbers in columns (a), (b) and (d) of the Straight Line Estimates Worksheet. The worksheet will calculate your Total Estimated Expenditures for the Whole Year in column (f).

Straight Line Estimates Worksheet

(a)	(b)	(c)	(d)	(e)	(f)
YTD Expenditures (October - June)	# of months reported	Monthly Average Expenditures $(a \div b)$	# of months remaining (July - September)	Estimated Expenditures for Remaining Months (July - September) $(c \times d)$	Total Estimated Expenditures For the Whole Year $(a + e)$
\$100,133.00	9	\$11,125.89	3	\$33,377.67	\$133,510.67

Take the YTD Admin. Expenditures from the DCH Sponsor Earnings Report. Enter that amount in column (a) of the Straight Line Estimates Worksheet above.

Sample DCH Earnings Report

Florida Department of Health									
Child Care Food Program								5/23/2014	
Day Care Home Sponsor Earnings Report								9:57 AM	
(Homes Times Rate Option)								Page 1 of 2	
Fiscal Year: 2013 - 2014									
					Total Administrative Budget: \$181,368				
Contractor: D-65165		SUPER DCH SPONSOR, INC.		Carryover from Prior FY: \$25,261		Current FY Funding: \$156,107		Funding From Other Sources: \$0	
Claim Information					Earnings Status				
Claim Month/Year	Claim #	Claim Date	Total Homes Claimed	Admin. Expend.	Admin. Earnings (Homes Times Rate)	Monthly Meal Earnings	Monthly Total Adjust.	Monthly Total Reimb. (F+G+H)	Carryover Expend.
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
10/2013	0	11/18/2013	175	\$	\$	\$	\$	\$	\$0
11/2013	0	12/14/2013	175	\$	\$	\$	\$	\$	\$0
12/2013	0	01/20/2014	175	\$	\$	\$	\$	\$	\$0
01/2014	0	02/15/2014	175	\$	\$	\$	\$	\$	\$0
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05/2014	0	06/15/2014	175	\$	\$	\$	\$	\$	\$0
06/2014	0	07/20/2014	175	\$	\$	\$	\$	\$	\$0
Budget Remaining YTD: \$81,235				\$100,133		\$123,400			
Total Administrative Budget - Column E - Column J (if approved for Carryover)								Remaining Carryover: \$25,261	

In column (b) of the Straight Line Estimates Worksheet, enter the number of claim months that are included in the DCH Sponsor Earnings Report. Example: October through June = 9 months. Enter 9 in column (b) # of Months Reported of the Straight Line Estimates Worksheet above. Do not include any claim months that have not been entered into MIPS.

The Straight Line Estimates Worksheet will calculate column (c) the amount of Monthly Average Expenditures by dividing the amount in column (a) by the number of months in column (b).

In column (d), enter the number of claim months that are remaining in the fiscal year. In this example: July through September = 3 months. Enter 3 in column (d) # of Months Remaining of the Straight Line Estimates Worksheet above. Include all claim months that have not been entered into MIPS.

The Straight Line Estimates Worksheet will calculate the Estimated Expenditures for the Remaining Months in column (e) and the Total Estimated Expenditures for the Whole Year in column (f).

Detailed Estimates: Based on a review of all line items and scheduled activities.

Place your numbers in columns (a), (b) and (c). The Detailed Estimates Worksheet will calculate your Total Estimated Expenditures for the Whole Year based on your detailed review.

Detailed Estimates Worksheet

(a) Admin. Expenditures October - June	(b) Estimated Fixed Costs July - September	(c) Estimated Variable Costs July - September	(d) Total Estimated Expenditures For the Whole Year (a + b + c)
\$100,133.00	\$10,523.00	\$32,450.00	\$143,106.00

Take the Admin. Expenditures from the DCH Sponsor Earnings Report. Place that amount in column (a) of the Detailed Estimates Worksheet above.

Sample DCH Earnings Report

Florida Department of Health

Child Care Food Program

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(Homes Times Rate Option)

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Claim Month/Year	Claim #	Claim Date	Total Homes Claimed	Admin. Expend.	Admin. Earnings (Homes Times Rate)	Monthly Meal Earnings	Monthly Total Adjust.	Monthly Total Reimb. (F+G+H)	Carryover Expend.
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
10/2013	0	11/18/2013	175	\$	\$	\$	\$	\$	\$0
11/2013	0	12/14/2013	175	\$	\$	\$	\$	\$	\$0
12/2013	0	01/20/2014	175	\$	\$	\$	\$	\$	\$0
01/2014	0	02/15/2014	175	\$	\$	\$	\$	\$	\$0
02/2014	0	03/15/2014	175	\$	\$	\$	\$	\$	\$0
03/2014	0	04/20/2014	175	\$	\$	\$	\$	\$	\$0
04/2014	0	05/15/2014	175	\$	\$	\$	\$	\$	\$0
05/2014	0	06/15/2014	175	\$	\$	\$	\$	\$	\$0
06/2014	0	07/20/2014	175	\$	\$	\$	\$	\$	\$0

Budget Remaining YTD: \$81,235

\$100,133

~~\$123,400~~

Total Administrative Budget - Column E - Column J (if approved for Carryover)

Remaining Carryover: \$25,261

Review all of the categories of your current approved budget and separate them as either Fixed Costs or Variable Costs.

Calculate the amount of funds needed to cover all the fixed cost items for the remaining months of the fiscal year. For this example, July through September. Place that amount in column (b) Estimated Fixed Costs of the Detailed Estimates Worksheet above.

Calculate the amount of funds needed to cover all the variable cost items for the remaining months of the fiscal year. For this example, July through September. Place that amount in column (c) Estimated Variable Costs of the Detailed Estimates Worksheet above.

The Detailed Estimates Worksheet will calculate your Total Estimated Expenditures for the Whole Year in column (d).

Examples of Fixed Costs and Variable Costs:

Fixed Costs	Variable Costs
<p align="center"><u>Any monthly costs that do not change</u></p> <p align="center">Salaried Employees Monthly Rental Fees Insurance Premiums</p>	<p align="center"><u>Any costs that are a different amount each month</u></p> <p align="center">Hourly Employee Salaries Utilities Travel Office Supplies</p>

Once you have completed either the Straight Line Estimates Worksheet or the Detailed Estimates Worksheet, go to Steps 4 through 6.

The Worksheets for Steps 4 through 6 will use the information in the Worksheets for Steps 2 and 3 to self populate and complete the required calculations.

Step 4: Calculate Anticipated Unspent Funds

This worksheet will use the earnings information from Step 2 and the expenditure information from Step 3 to calculate your Anticipated Unspent Funds.

Anticipated Unspent Funds Worksheet

Step 2 Earnings & Carryover Worksheet column (e)	Step 3 Straight Line or Detailed Worksheet Total Estimated	Anticipated Unspent Funds
Homes X Rate Anticipated Earnings For the Whole Year	Expenditures For the Whole Year	
\$169,675.00	-	=
	\$143,106.00	\$26,569.00

Step 5: Anticipated Carryover Amount

This worksheet will use the Maximum 10% Carryover Amount column (f) from Earnings & Carryover Worksheet from Step 2 and the Anticipated Unspent Funds amount from the Anticipated Unspent Funds Worksheet in Step 4 to calculate your Anticipated Carryover Amount. The Anticipated Carryover Amount will be the lesser of Anticipated Unspent Funds or Maximum 10% Carryover Amount.

Anticipated Carryover Worksheet

Step 2 Earnings & Carryover Worksheet column (f)	Step 4 Anticipated Unspent Funds Worksheet	Anticipated Carryover Amount
Maximum 10% Carryover Amount		
\$16,968.00	\$26,569.00	\$16,968.00

The Anticipated Carryover Amount must be included on the Projected Administrative Earnings Worksheet (PAEW) for Day Care Home Sponsors and on the Summary page of your renewal budget if you want approval to use carryover funds during the next fiscal year.

Any calculation resulting in a zero or negative amount indicates there are no funds available to be carried over into the next fiscal year.

Step 6: Estimated Amount to be returned to the Department

This worksheet will subtract the Maximum 10% Carryover Amount from the Earnings & Carryover Worksheet from Step 2, from the Anticipated Unspent Funds from Step 4 to calculate your Estimated Amount to be Returned to the Department.

Estimated Funds to be Returned Worksheet

Step 4		Step 2		Estimated
Anticipated Unspent Funds Worksheet		Earnings & Carryover Worksheet column (f) Maximum 10% Carryover Amount		Amount to be Returned to the Dept.
\$26,569.00	-	\$16,968.00	=	\$9,601.00

Any resulting positive balance must be returned to the Department at end of the fiscal year.

Any calculation resulting in a zero or negative amount indicates there are no funds to be returned to the Department.