

Projected Earnings Worksheet, Management Plan, and Budget Module

Script

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Welcome to the Projected Earnings Worksheet, Management Plan, and Budget module. This module is for Sponsors of Affiliated Centers, Afterschool Meals Program Sponsors, and Homeless Children Nutrition Program Sponsors

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The Projected Earnings Worksheet, Management Plan, and Budget ensure program compliance. Together, these forms document that program funds will be properly spent and accounted for and that staffing is sufficient to administer the program. In this tutorial, you will learn how to complete the Projected Earning Worksheet, hereafter known as the PEW. This form will help you calculate the amount of CCFP funds available to use in your budget to cover operating and administrative costs.

You will also learn how to complete the management plan. In the management plan, you will correctly document all personnel and duties required to administer the CCFP, use cost allocation methodology to properly allocate administrative labor costs, and ensure program accountability by documenting that federal monitoring and training requirements are met.

Finally, you will learn to complete your Budget, where you will correctly document projected expenditures and funding sources to cover all allowable costs incurred by your program to operate and administer the CCFP.

This module will not discuss how to access or submit these forms as these processes are different for prospective and existing contractors.

- Renewing Contractors will access and complete the PEW, Management Plan, and Budget using the [Budget and Management Plan](#) link on the contractor renewal screen. The completed form can also be uploaded and submitted on this screen.
- Prospective Contractors will receive written guidance to access and submit the PEW, Management Plan, and Budget with their application packet.

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Previously the PEW, Budget and Management Plan were only available as separate forms. Now they are also available combined into one Microsoft Excel document.

This allows for some information to be automatically calculated and populated into the Excel spreadsheets based on the information you provide.

Make sure you complete the green areas of each form. The yellow areas will auto-calculate or auto-populate based on the information you provide in the green areas.

Complete the forms in order: First the PEW, then the Management Plan, and then the Budget.

This training module is a supplement to the instructions on the forms. Be sure to read and follow the instructions on each form.

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To complete the PEW, fill in the green areas only, and the form will calculate your projected earnings based on the information you provide in the green areas.

1. Enter your Authorization Number and Organization Name. This information will auto-populate into the Management Plan and Budget so make sure it has been completed on the PEW first.
2. Enter your enrollment data from your Free/Reduced Meal Applications. A and H contractors will put their total enrollment in the free category.
3. Enter data for the average attendance per day.
4. Enter the number of days per month operating and months per year operating. Most sites will operate 12 months per year, but some sites, such as Head Start and AMP sites, will only operate for 9 or 10 months per year.
5. When selecting which meal types to include in the calculations, only enter 'Y' for the meal types that DOH has approved your organization to claim.
6. The form will auto-calculate data in #6, but lower numbers can be entered if you have more accurate attendance data per meal type.

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Scroll to the bottom of the worksheet. You will use the "Projected Earnings Rounded for Use" amount in the budget. This amount must match the total for the CCFP funds you list on the budget.

The Sponsor Administrative Cap should be greater than or equal to the Total Administrative Costs amount listed in the CCFP Funds column of the budget worksheet. This amount is 15% of your projected earnings amount.

Save a copy on your computer using the "save as" function where you can easily locate it. Printing a copy for your use when filling out the budget will be helpful.

Now that you understand how to complete and use your PEW, let's move on to the Management Plan.

Management Plan

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The Management plan has changed considerably since last year so please be especially attentive to the instructions on this form. The next few slides of this presentation will provide tips on completing the new Management Plan.

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The management plan is an Excel spreadsheet like the PEW. You will complete the information in the green fields. The yellow fields will either autofill or auto-calculate based on the information you provide in the green fields.

You will not be able to input your authorization number and organization name on this form since it auto-populates from the PEW. Make sure you have filled in your authorization number and organization name on the PEW in order to see it appear on the Management Plan.

In section #1, provide a complete a list of staff who will be responsible for each required administrative duty. If the administrative duty is not applicable for your contractor type (S, A, or H), you can type N/A in the field or leave it blank, however you must identify at least one person responsible for the other duties.

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In section #2, complete columns A-E for each employee listed in #1.

In column C, the maximum number of hours per month is 173.33. This cannot include overtime hours.

The number of operating months in Column D should match the number of operating months listed on the PEW.

Column E can be reduced for employees working less than 2,080 hours, however 2,080 is the maximum number of annual hours for a full-time position.

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Complete columns F-G for the employees listed only if you are charging their salaries and/or benefits to the CCFP.

Column H will calculate the allowable amounts of salaries and benefits that can be charged to CCFP funds based on each employee's percentage of time worked on the CCFP.

Compare the total amount at the bottom of column H to the Sponsor Administrative Cap Amount in your completed PEW. The total administrative costs charged to the CCFP cannot exceed the Sponsor Administrative Cap.

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You must document how you plan to allocate the total allowable costs for annual salaries and benefits. In its entirety, table 2 provides an accurate methodology to determine the total administrative labor costs for CCFP and to allocate this cost between CCFP funds and other funding sources.

- You may be curious about why we ask you to allocate your salary costs. A sponsoring organization must be able to cover the costs of administering the program to meet the financial viability requirements of the CCFP federal regulations. Column H calculates the projected cost of administrative labor based on the percentage of time worked on the CCFP by each employee.
- The total cost may exceed the amount of your organization's administrative cap, or your organization may be paying for its administrative salaries with other funding sources. The amounts and sources of other funds used for CCFP administrative labor costs must be disclosed and reflected on the budget.

Column I

- Cannot be more than the amount in column H.
- Cannot exceed the sponsor administrative cap amount on the PEW.
- The total of column I will autofill into the budget for the administrative salaries and benefits in the CCFP funds column.

Column J

- Calculates the difference between column H and column I.
- This amount will autofill into the non-CCFP funds column on the budget.

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#3-5 document that your organization meets monitoring requirements for each of your sites.

All sponsors must complete #3 and #4

Only complete #5 if the number of sites listed in #4 is greater than 25.

In #5, complete columns A-D for each employee who performs monitoring activities.

The activities listed in column B must be specific. See the instructions listed for examples.

The totals in column D must match the amounts listed in table 2, column C for each employee.

The number of Full Time Employees performing monitoring activities is calculated in column E. This number must meet the monitoring ratio of one FTE for 25-150 sites.

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Complete #6-8 to certify compliance with training and record-keeping requirements.

Print your name, title, and date.

A handwritten signature is not necessary for renewing contractors.

Prospective contractors need to follow guidance in the application packet regarding the submission of this workbook.

Save a completed copy on your computer using the “save as” function where you can easily locate it. Printing a copy for your use when filling out the budget will be helpful.

Let’s move to completing the budget.

Budget

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Start by filling in the name(s) of the person(s) completing the budget.

Note that a couple of amounts will already be filled into the budget. The CCFP Funds and Non-CCFP Funds amounts for Administrative Salaries and Benefits auto-populate from the totals in table #2 of the Management Plan.

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Fill in the amounts you plan to spend for each budget category.

The budget form will automatically calculate the totals for you.

Round projected amounts to the nearest whole dollar.

All amounts will be rounded to the nearest whole dollar.

You do not have to allocate funds in every category. Allocate funds only between categories in which you plan to spend.

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The following features will help you complete your budget:

1. The CCFP Funds total must equal the amount of “Projected Earnings Rounded for use in the Budget” from the PEW, and will be highlighted in red if it does not. The red highlight will turn yellow when you have budgeted the correct amount.
2. The Grand Total amount must equal or exceed the amount of “Projected Earnings Rounded for use in the Budget” on the PEW, and will be highlighted in red if it does not.

The red highlight will turn yellow when the grand total you have budgeted meets or exceeds the correct amount.

3. The Total Budget Amount from PEW tells you the maximum amount of CCFP Funds you have to budget. The Remainder to Budget for CCFP Funds tells you how much you have left to budget before the total amount in the CCFP Funds column matches the Total Budget Amount from Pew.

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If you plan to spend any of your reimbursement on administrative costs, the total administrative costs cannot exceed the Sponsor Administrative Cap amount shown on your PEW.

The amounts listed for sponsor administrative salaries and benefits must equal columns I and J in table 2 of the management plan.

The total in the last row of the CCFP Funds column must equal the 'Projected Earnings Rounded for use in Budget' amount shown on your PEW.

Refer to copies of your PEW and Management plan to ensure that the amounts listed in the budget match the amounts on the PEW and management plan forms.

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In the operational costs section, it is strongly recommended that you budget at least 50% of your CCFP Funds total to the Food Purchases category. Budget at least 50% of you total budget in the Food Purchases row under the CCFP funds column.

The Other Funds column should be completed if you plan to use funds other than your CCFP reimbursements on the food program.

If you list any amount in the Non-CCFP Funds column, you must also identify the source of the funds in #2 of the budget. Other sources of funding could be anything from tuition, to business savings, to grants or other monetary donations.

If you list any amount in the 'Other' rows under Operational or Administrative Costs, attach a description and any documentation of the costs. Certain costs are considered 'special costs' that require specific, prior written approval. For additional guidance, refer to the Supplemental Budget for Special Cost Items form. To charge indirect costs, you must include a copy of your approved Indirect Cost Plan from your cognizant agency.

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If you list any amount in the "Non-CCFP Funds" column, then you must describe the source of the funds in question #2 on the budget. Please note that funds that are restricted for use in

other programs, such as Head Start and many other federal grants, cannot be used to repay CCFP over claims.

The final question of the budget, question #3, asks you to identify the funds your organization has available to repay potential over claims of CCFP reimbursement or other unallowable costs.

An over claim occurs when a filed claim is based on incorrect data that causes the reimbursement to be more than what was due for the actual meals served. When over claims are identified, the disallowed portion of the reimbursement must be paid or repaid to the CCFP from other non-CCFP funds the organization has available.

Other unallowable costs may include business costs not allowable, reasonable, or necessary for CCFP, and therefore cannot be paid for with CCFP reimbursements.

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Save the final version of the document once you have completed the Pew, Management Plan and Budget.

For renewing contractors, the use the [Upload All Other Updated Documents](#) link on the renewal screen to upload a copy of your Pew, Management Plan and Budget.

Make sure you save your renewal by clicking “save” at the top or bottom of the screen.

For prospective contractors follow guidance in the application packet regarding the submission of this workbook.

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This concludes our training on the PEW, Management and Budget.

If you have any questions about the PEW, Management Plan and Budget, you may contact your local program specialist or call a Policy Specialist in Tallahassee at (850)245-4323.

Thank you!