



Legislation Text

File #: 24-1343, **Version:** 1

Interoffice Memorandum

DATE: August 29, 2024

TO: Mayor Jerry L. Demings and County Commissioners

THROUGH: Venerria L. Thomas, Director, Community and Family Services Department

FROM: Sonya L. Hill, Manager II

CONTACT: Vivienne Taggart

PHONE: (407) 836-6223

DIVISION: Head Start Division

ACTION REQUESTED:

Approval and execution of: (1) Florida Health Child Care Food Program Supplemental Budget for Special Cost Items Authorization #: S-0734; (2) Delegation of Signing Authority for the Child Care Food Program; (3) Florida Department of Health Child Care Food Program Management Plan Authorization Number: 734; and (4) Florida Department of Health Child Care Food Program Budget Authorization 3: 734, which will allow Orange County to be reimbursed up to an estimated amount of \$1,935,875 for meals served to eligible children enrolled in the Head Start Program. The term of this program is from October 1, 2024, through September 30, 2025. (Head Start Division)

PROJECT: N/A

PURPOSE: The Head Start Division requests Board approval of the Florida Department of Health Child Care Food Program Supplemental Budget for Special Cost Items, Delegation of Signing Authority, Management Plan, and Program Budget for the Child Care Food Program. The Florida Department of Health Child Care Food Program is a part of the National School Lunch Program, which provides children in public and private schools with balanced meals and snacks to meet the USDA minimum daily nutritional requirements. All grantees must utilize USDA funds as primary payment for meals, as mandated by Head Start Child Nutrition Performance Standard §1304.44 (a) (b). The Florida Department of Health will reimburse Orange County, the Head Start non-federal entity, up to an estimated amount of \$1,935,875 for meals to eligible children enrolled in the Head Start Program. The term of this program is from October 1, 2024, through September 30, 2025.

BUDGET: N/A



Child Care Food Program

SUPPLEMENTAL BUDGET FOR SPECIAL COST ITEMS

Authorization #.: _____ **Name of Organization:** _____

Check one: **Original budget** **Amended budget** **Fiscal Year** _____

- Use this form to list any special cost items for which you are requesting prior written approval (per current revision of FNS Instruction 796-2) in your budget; **failure to receive prior approval means that these cost items must not be charged to the CCFP.**
- Documentation to support these CCFP costs must be maintained by your organization and are subject to review prior to and after approval.
- **Before completing this form, refer to the guidance and instructions provided on page 4.**

SPECIAL COST ITEMS	DOLLAR AMOUNT Administrative	DOLLAR AMOUNT Operational (Food Service)
1. Special Compensation		
(A) Compensation to the nonprofit organization's trustees, directors, officers, or family members for CCFP services performed.....		
(B) Stipends to compensate board members for the costs of attending corporate meetings when CCFP business is conducted.....		
(C) A substantial increase in the organization's level of compensation to an individual or all employees funded from CCFP reimbursements.....		
(D) Excess funds from the organization's nonprofit food service account used for increases in salaries or fringe benefit costs to improve food service operations.....		
2. Overtime, Holiday Pay and Compensatory Leave		
(A) Payment of overtime, holiday pay for work performed on a non-work holiday, and/or compensatory leave.....		
(B) Incentive payments and awards exceeding \$500 made to CCFP funded employees.....		
(C) Severance pay for CCFP funded employees when it does not constitute excess compensation.....		
(D) Deferred compensation for CCFP funded employees when the deferral is in the best interest of the CCFP (other restrictions apply; see current FNS Instruction 796-2).....		
(E) Amendments or modifications to approved deferral plans for CCFP funded employees		
3. Contributions, Donation Costs, and Advertising		
(A) Costs required to make goods or services donated to the organization usable for the CCFP (donated or volunteer labor is unallowable).....		
(B) Advertising costs solely for: (a) recruitment of personnel for the CCFP; (b) the procurement of goods and services for the CCFP; (c) the disposal of scrap or surplus acquired in the performance of the CCFP except when disposal costs are reimbursed; (d) program outreach		
4. Depreciation - Equipment and Improvements \$5,000 or more		
(A) Using a <u>different</u> method of depreciation for space and facility other than the 30 year straight line method or a method accepted by the IRS.....		
(B) For publicly owned buildings, the amount assigned as the acquisition cost.....		
(C) Using a <u>different</u> method of depreciation for equipment other than the 15 year straight line method or a method accepted by the IRS.....		

5. Direct Expensing - Equipment and Other Property \$5,000 or more	\$ Amount (Adm.)	\$ Amount (Op.)
The program's share of the cost of equipment or property purchased by the organization for use in the CCFP (typically this applies to large food service equipment; see current FNS Instruction 796-2 for a list of exclusions).....		
6. Facilities and Space Costs		
The costs for rearrangement and alterations to facilities owned by the organization that are necessary for efficient and effective CCFP operations but do not result in capital improvements.....		
7. Insurance		
(A) Costs of other insurance maintained by the organization in connection with the general activities of the CCFP when the type, extent and cost of coverage is in accordance with the general state or local government policy and sound business practices.....		
(B) Costs of insurance or contributions to any self-insurance reserve covering the risk, loss, or damage to Federal Government property to the extent that the organization is liable for such loss or damage.....		
(C) Cost of directors and officers insurance provided that the insurance policy actually provides liability coverage related to the CCFP and, if the policy also provides coverage for non-CCFP liability, the CCFP share of the cost is properly allocated.....		
(D) Contributions to a reserve for self-insurance to the extent that the reserve meets state insurance requirements and the type of coverage, extent of coverage and the rates and premiums that would have been allowed had insurance been purchased to cover the risks.....		
8. Employee Health and Welfare Costs and Credits		
(A) The cost of professional crisis intervention counseling and emergency medical care when the costs are a direct result of participation in the CCFP.....		
(B) Cost of current benefits provided to program employees if these benefits were provided to the same class of employees prior to participation in the CCFP.....		
(C) Cost of new or expanded benefit programs if existing benefit programs were provided to the same class of employees prior to participation in the CCFP.....		
9. Interest and Other Financial Costs		
(A) Stop payment charges for reimbursement payments and other CCFP disbursements, whether by check or EFT.....		
(B) CCFP account reconciliation and analysis fees, including the allocated share of fees charged for commingled accounts.....		
(C) Interest on organizational debt for non-profit private organizations and for public organizations, used to acquire or replace allowable CCFP equipment or other property or make allowable CCFP improvements are allowable <u>if</u> the following documentation requirements are met and forwarded to DOH:..... --a financing arrangement, which is a bona-fide arms-length transaction between unrelated parties, requires full disclosure to DOH --a financing arrangement, which is not an arms-length transaction, requires full disclosure to DOH and the Federal Regional Office		
10. Tier I Day Care Home Licensing Costs (up to \$300 per home)		
Costs for the following items are allowable <u>only</u> if the items are necessary for unlicensed Tier I eligible day care homes to meet licensing requirements:		
(A) Supplies such as smoke detectors and fire extinguishers.....		
(B) Minor alternations such as adding handrails.....		
(C) The costs of fire and safety inspections and licensing fees.....		
11. Legal Expenses and Other Professional Services		
(A) The sponsoring organization's cost to pursue administrative and judicial recovery of CCFP funds due from sponsored facilities when the costs are reasonable in relation to the amount of the funds due.....		
(B) The organization's costs for CCFP-related services performed by individuals who <u>are not</u> officers, employees or members of the organization but who are members of a <u>particular profession or possess a particular skill</u>		
12. Purchased Services for Program Operation – Other (Excluding Professional Services as listed above)		
(A) Transactions that are not arms-length and/or involve related parties for purchased services.....		
(B) Maintenance and service repair <u>contracts</u> on CCFP equipment.....		
(C) All <u>other</u> purchased and contractual service costs needed for CCFP operation.....		

13. Proposal Costs	\$ Amount (Adm.)	\$ Amount (Op.)
The costs of preparing proposals for potential FNS Child Nutrition Program grants.....		
14. Membership in Civic and Other Organizations		
Costs of public and not-for-profit organizations memberships in civic or community organizations for CCFP funded employees; requires full disclosure to DOH and the Federal Regional Office with accompanying documentation.....		
15. Conferences		
The prorated share of travel and registration fees when the CCFP is only a portion of a larger child care related agenda.....		
16. Management Studies		
The cost of studies directly related to the program that are performed by entities other than the organization itself.....		
17. CCFP Rental Costs		
Special lease arrangements – capital leases, sale-with-lease-back leases, less-than-arms-length transactions, and lease with option-to-purchase (documentation must accompany this form).....		
18. Communication and Technology Costs		
Cellular phones, pagers, and related charges		
TOTAL	\$ 4,110.00	\$ 588.00

Byron W. Brooks

Signature of Chairman of the Board, Executive Director, CEO, Title
 President, Head Clergy Member, or Delegated Authority



County Administrator

Byron W. Brooks

Printed Name

September 2024

For DOH Use Only:	
Approved by: _____ (Program Specialist Signature)	Date Approved: _____
Approved by: _____ (Headquarters Approver Signature)	Date Approved: _____

Guidance for using the Supplemental Budget for Special Cost Items

Use the following **Common Special Cost Items** chart to help determine whether or not you need to charge special cost items to the CCFP and complete a Supplemental Budget. Keep in mind that this is a list of common special cost items charged to the program; the Supplemental Budget for Special Cost Items form includes a complete listing of special cost items. More detailed information can be found in the current revision of FNS Instruction 796-2.

Common Special Cost Items	Corresponding # on Supplemental Budget
Overtime pay	2. A.
Equipment costing more than \$5,000 and which is used exclusively for the CCFP can be directly expensed; otherwise, without specific prior written approval, the cost of that item can only be recovered through "depreciation" which is approved through the annual (regular) budget approval process	4
Professional and consultant services that are CCFP related: attorney costs related to administrative review, accountant (for non tax services), management consultant, nutritionist; Semi-professional services: bookkeeping services, internet/web design consultant, computer programming services	11. B.
Less-than-arm's-length and related party transactions are NOT common to the program; however, it is important to note that you MUST disclose these relationships/transactions to DOH if they relate to the program in <u>any</u> way. <ul style="list-style-type: none"> • Less-than-arm's-length transactions occurs when the parties involved are <u>not</u> independent and/or have a relationship to each other. • Related party transactions are less-than-arm's-length transactions since they involve persons who are related to each other. • Examples of less-than-arm's-length and related party transactions include, but are not limited to, those involving family members (such as a parent and child, spouses, or siblings), a subsidiary (such as a branch, auxiliary, or subordinate business), and/or a parent company (which is the business with ownership, control or influence over a smaller business). 	12. A.
Maintenance <u>CONTRACTS</u> and service repair <u>CONTRACTS</u> on CCFP equipment	12. B.
Any purchased or contractual service such as janitorial, pest control, security, trash pick-up, etc.	12. C.
Cellular phones, pagers, and related charges	18. A.

How to complete the Supplemental Budget:

1. Fill in your CCFP authorization number (if one has been assigned) and your organization name.
2. Check "Original budget" if you are submitting your first CCFP budget of the fiscal year, or check "Amended budget" if you are submitting a budget amendment during the fiscal year.
3. Fill in the blank after "Fiscal Year," indicating the fiscal year to which this form applies. For example, if the applicable fiscal year is October 2016 to September 2017, you would enter 2016-2017.
4. On the blank Supplemental Budget enclosed, indicate the dollar amount for each specific item of cost you plan to charge to the CCFP in the column titled "Dollar Amount/Administrative" or "Dollar Amount/Operational (Food Service)," whichever is appropriate for the specific item.
5. Total the amount(s) in the "Dollar Amount" column(s) and enter the total(s) on the "TOTAL" line on Page 3.
6. For sponsors of unaffiliated child care centers, sponsors of day care homes, and sponsors of unaffiliated afterschool sites include the reported amounts on the appropriate CCFP automated budget schedule(s). For all other contractor types, include each "TOTAL" on your CCFP Budget form in either Food Service/Operational Costs-Other, or Administrative Costs-Other, as applicable; write in the words-"special cost item(s)" on the "Describe" line of your organization's CCFP Budget under "Other (Includes Special Cost Items)."
7. The employee who completed the form must list their name and title, then sign and date.
8. Attach the Supplemental Budget form to your CCFP Budget form.

SEP 24 2024

Organization Name: Orange County Board of County Commissioners Authorization #: S-0734

Delegation of Signing Authority for the Child Care Food Program

Instructions: This form is used to delegate the authority to sign Child Care Food Program contracts and certain other documents. **The Delegating Official must hold one of the following positions:** Majority Owner, CEO, President, Executive Director, Board Chairman, Commanding Officer, Head Clergy Member, or School Superintendent.

By means of this letter, I, Jerry L. Demmings (the Delegating Official), delegate the authority herein described to, Byron W. Brooks (my representative), on the following terms and conditions:

1. My representative may sign, on my behalf, any documents pertaining to the Child Care Food Program (CCFP).
2. The designated effective time period of this delegation is as follows:
 - a. For a prospective contractor, this delegation will be in effect from the date that the CCFP application checklist or contract is signed, whichever date occurs earlier, through September 30, 2025 or until revoked in writing by the delegating official, whichever date occurs earlier.
 - b. For a renewing contractor, this delegation will be in effect from the date that the CCFP Annual Information Update and Certification or contract amendment (when applicable) is signed, whichever date occurs earlier, through September 30, 2025 or until revoked in writing by the delegating official, whichever date occurs earlier.
3. The authority delegated herein cannot be sub-delegated without my prior and written consent.
4. I understand that this delegation does not relieve me of responsibility to manage and supervise operation of the CCFP, that I may be liable for repayment of funds received, and that I may be subject to disqualification from future participation in the CCFP should the terms of the contract with DOH for participation in the CCFP not be fulfilled.

Delegating Official:
(Must be one of the positions listed in the instructions.)

Jerry L. Demmings
Signature (Delegating Official)

Jerry L. Demmings
Printed Name
Mayor of Orange County
Title

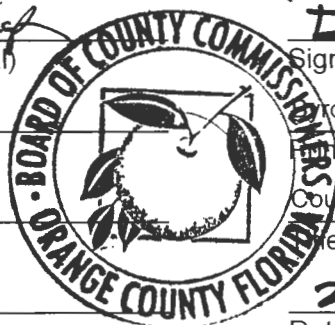
9/24/24
Date

Acknowledged and Agreed by Representative:
(Must be an employee of the organization)

Byron W. Brooks
Signature (Representative)

Byron W. Brooks
Printed Name
County Administrator
Title

24 September 2024
Date



BCC Mtg. Date: September 24, 2024

Florida Department of Health
Child Care Food Program
MANAGEMENT PLAN

(For Current CCFP Sponsors of Affiliated Child Care Centers, Afterschool Meals Programs, and Homeless Children Nutrition Programs)

Authorization Number:

734

Sponsoring Organization Name:

Orange County Head Start Division

List the Florida address(es) where CCFP records will be maintained: 2100 E Michigan St. Orlando, FL 32806

**** The green areas require your input. The yellow areas will auto-populate based on the information you provide in the green areas.**

1. Required Administrative Duties

Instructions: List all employees who perform each of the following required administrative duties. Each duty must be completed by at least one staff member. List all employees necessary for the job duties completed by multiple employees. Ensure that the Program Manager is listed for the duties he/she performs.

Job Duty	Employee Name(s)
Administrative Oversight	Kerry-Ann Smith / Nancy Villalobos
Bookkeeping	Kerry-Ann Smith / Nancy Villalobos
Checking and Approving Menus	Kerry-Ann Smith / Leonor Cuevas / Regina Temple
Compiling Claim Data	Nancy Villalobos
Checking and Filing Claims	Nancy Villalobos
Determining Site Eligibility (A Only)	

Job Duty	Employee Name(s)
Training	Kerry-Ann Smith / Leonor Cuevas / Regina Temple
Financial Management	Sandra Ruff / Doug Roska
Monitoring	Kerry-Ann Smith / Leonor Cuevas / Regina Temple
Technical Assistance	Kerry-Ann Smith
Classifying Free and Reduced Meal Apps (S Only)	Kerry-Ann Smith
Maintaining Enrollment Roster (S Only)	

2. Allowable Administrative Salaries/Benefits and Cost Allocation

Instructions: Complete columns A-I for each employee listed above. All employees listed in #1 must be listed in this table. Please note that the number of hours listed in column E can be reduced to reflect the actual number of annual hours worked by each employee, however this number may not exceed 2,076 which is the maximum number of annual hours for a full time position.

Columns I and J document the allocation of the total allowable costs for annual salary and benefits. Complete column I by inputting the portion of the total allowable salary and benefit amount for each employee that will be paid with CCFP funds. The amount in column I cannot be more than the amount listed in column H. The total amount listed in column I cannot exceed the 15% sponsor administrative cap listed on the PEW, and must match the amount listed on the budget for administrative salaries and benefits in the CCFP Funds column. The difference between the total allowable salary and benefits (H) and the amount to be charged (I) is calculated in column J. The total calculated at the bottom of column J must match the amount listed on the budget for administrative salaries and benefits in the Other Funds column.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Employee Name	Position Title	Hours per Month Spent on CCFP	# of CCFP Operating Months per Year	Total Annual Hours Worked for Employer	Total Annual Salary	Annual Insurance & Other Benefit Costs Paid by Employer	Total Annual Salary & Benefits Allowable to Charge to CCFP	Projected Amount to be Charged to the CCFP	Amount to be Charged to Other Funds (Column H minus Column I)
Nancy Villalobos	Sr Fiscal Coordinator	20	12	2080	\$ 76,589	\$ -	\$ 8,837		\$ 8,837
Leonor Cuevas	Assistant Nutrition Coordinator	173	12	2080	\$ 75,469	\$ -	\$ 75,324	\$ 75,324	\$ -
Regina Temple	Assistant Nutrition Coordinator	173	12	2080	\$ 75,176	\$ -	\$ 75,031	\$ 75,031	\$ -
Sonya Hill	Division Manager	2	12	2080	\$ 176,462	\$ -	\$ 2,036	\$ -	\$ 2,036
Sandra Ruff	Program Manager	8	12	2080	\$ 123,939	\$ -	\$ 5,720	\$ -	\$ 5,720
Kerry Ann Smith	Nutrition Coordinator	8	12	2080	\$ 88,240	\$ -	\$ 4,073	\$ -	\$ 4,073
Doug Roska	Fiscal Officer	8	12	2080	\$ 87,973	\$ -	\$ 4,080	\$ -	\$ 4,080
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
		0	0	2076	\$ -	\$ -	\$ -	\$ -	\$ -
							TOTAL	CCFP Funds	Other Funds
							\$ 175,081	\$ 150,355	\$ 24,726

Note: Transfer the columns I and J totals to the applicable columns on the Administrative Salaries & Benefits row of the Budget. ->

Authorization Number:	734	Sponsoring Organization Name:	Orange County Head Start Division
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Instructions: Mark "Yes" or "No" for questions 3, 6 and 7 below by placing an X in the cell. Complete the remaining questions as specified.

3. The sponsor conducts MONITORING REVIEWS at least as often as required by 7 CFR, Part 226.16(d)(4)(iii) (yes or no). Yes

A yes answer indicates that the sponsoring organization, at a minimum, conducts unannounced CCFP monitoring reviews as follows:

- Each new site is reviewed within the first four weeks of CCFP operations.
- Each existing site is reviewed three times yearly with not more than a six-month lapse between reviews. If using review averaging, contractor meets review averaging requirements.
- Follow-up reviews are conducted within 30 days of issuing a disallowance and/or identifying areas of noncompliance.

4. How many sites do you currently sponsor?

5. MONITORING STAFF - Complete this section only if your organization sponsors 25 or more sites or if you anticipate sponsoring 25 or more sites during this fiscal year.

In column A below, list all employees who perform monitoring activities, and describe the specific activities each employee performs in column B. Monitoring activities include, but are not limited to, conducting on-site reviews, planning the review schedule, travel for reviews, supervisory oversight of monitors, writing review reports, follow-up reviews, pre-approval visits, household contacts, technical assistance, and desk reviews of claim documentation. For each employee listed, indicate the number of hours per month spent on monitoring in column C, and the total monthly hours spent on the CCFP in column D (refer back to table 2, column C). The percentage of each employee's monitoring time will auto-calculate in column E, and the total number of FTEs performing monitoring activities will be calculated in the bottom row. Please Note: **Monitoring ratios for sponsors must equal at least one FTE (2080 hours/year or 173.33 hours/month) for 25 to 150 sites.**

A. Employee Name	B. Description of Monitoring Activities	C. # of Hours per Month Spent on Monitoring*	D. Total Hours per Month Spent on CCFP <small>(should be the same number of hours listed in table 2, column C)</small>	E. % of Monthly CCFP Hours Spent Monitoring
				0.00%
				0.00%
				0.00%
				0.00%
				0.00%
				0.00%
TOTAL =		0	Number of FTEs =	0.00

* Sponsors with twenty-five (25) or more sites are required to employ at least one full time equivalent (FTE) monitor per 25-150 sites. However, to ensure adequate monitoring, there should be approximately one FTE monitor for not more than 85 sites. An FTE equals one staff year (2080 hours) or a staff month (173.33 hours) and could be one full time staff person who monitors full time; two half time staff who spend all of their time monitoring; two full time staff who spend half of their time monitoring; three full time staff, one of whom monitors 40% of the time, with the other two each spending 30% of their time monitoring, etc.

6. The sponsor completes training on all required topics at least once a year yes or no). Yes

Required Training Topics <ul style="list-style-type: none"> • Menu Planning & Meal Pattern Requirements <ul style="list-style-type: none"> • Meal Count Procedures • Claim Review & Submission Procedures <ul style="list-style-type: none"> • Reimbursement System • Civil Rights Requirements 	Recommended Training Topics <ul style="list-style-type: none"> • Food Safety & Sanitation • Nutrition Education
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*** Note: A sign-in sheet and agenda must be maintained for each training session.

7. The sponsor REVIEWS ALL CCFP RECORDS for accuracy and compliance (yes or no) Yes

I certify that all information on the Management Plan is true and correct (if submitting with Renewal, this page does not need to be signed because when you certify the Renewal Screen in MIPS, your organization is certifying all documents submitted during the Renewal Process is true and current)

<div style="font-family: cursive; font-size: 24px; margin: 0;">Byron W. Brooks</div>		<div style="font-size: 24px; margin: 0;">24 September 2024</div>
Signature of Authorized Employee		Date
Byron W. Brooks		County Administrator
Printed Name		Title

Florida Department of Health

Instructions Worksheet for the Child Care Food Program Claim Data Summary/PEW/Management Plan/Budget

(For Current CCFP Sponsors of Affiliated Child Care Centers, Afterschool Meals Programs, and Homeless Children Nutrition Programs)

Instructions Notes for Completing the Child Care Food Program (CCFP) Projected Earnings Worksheet and Budget

You will be utilizing the Management Information and Payment System (MIPS) to complete the Projected Earnings Worksheet (PEW), followed by the Management Plan, and finally the Budget. The PEW, Management Plan and Budget each have a separate tab at the bottom of this excel file. When completing the PEW, Management Plan and Budget, you will enter information into the green-shaded fields only, and the worksheet will do the calculations for you. Upload the excel file into the appropriate screen (Budget or Renewal Screen) of MIPS when finished.

Instructions for Completing the Child Care Food Program (CCFP) Claim Data Worksheet

The Claim Data Worksheet has been completed by DOH for each affiliated sponsoring organization by utilizing the affiliated sponsoring organization's Claim Data Summary for the months of July 2023 through June 2024. Months may be excluded if no claim was filed between July 2023 through June 2024. If you feel that your organization's number of attendance, enrolled children by category doesn't reflect accurately, you will need to contact a Policy specialist at 850-245-4323. Once you have contacted your Policy specialist, you will need to submit a justification that will account for your growth in the number of attendance as well as indicate how much you anticipate the attendance to grow (indicate a number and justify that number). The financial specialist will determine if the justification is approvable. If it is approvable they will update the CDS for your organization.

Instructions for Completing the Child Care Food Program (CCFP) Projected Earnings Worksheet

The Projected Earnings Worksheet will autopopulate the results based on the Claim Data Summary. Please review the Sponsor Administrative Cap and the Projected Earnings Rounded for use in the Budget. The "CCFP Funds" column under the Administrative Costs on the Budget cannot exceed the Sponsor Administrative Cap and the sum of "CCFP Funds" column for both the Administrative Costs and Operational Costs cannot exceed the Projected Earnings Rounded for use in the Budget.

Instructions Notes for Completing the Child Care Food Program (CCFP) Management Plan

The instructions for completing the Management Plan are within the Management Plan tab. There are a total of eight sections that must be completed. Within each section there are either instructions on how to complete the section or the section itself asks a question that must be answered or information that must be provided. Be aware that the Projected Amount to be Charged to the CCFP (Column I) and the Amount to be Charged to Other Funds (J) from the table in Section 2 will appear on your budget tab under the Administrative Salaries and Benefits.

Instructions for Completing the Child Care Food Program (CCFP) Budget

- 1) Make sure you have completed and reviewed the Projected Earnings Worksheet (PEW) and the Management Plan before you start to complete this form. The Total Budget Amount from the PEW will be listed in a separate box to the right of the projected food program costs table and the Administrative Salaries and Benefits will be autofilled based on how your organization completed Section 2 (Allowable Administrative Salaries/Benefits and Cost Allocation) of the Management Plan.
- 2) List the name of the individual(s) who worked and completed the CCFP Budget.
- 3) Complete the table in # 1 as follows:
 - a. Verify the amount of "Total Budget Amount from PEW" from your PEW in the Budget Totals/CCFP Funds box at the bottom of the Budget.
 - b. As you complete the rest of the Budget, use whole dollars only, no cents.
 - c. CCFP Funds column – Determine how you will spend your projected earnings on the food program and enter the estimated annual amounts in the appropriate budget categories. Be sure that the amounts listed add up to the CCFP Funds Total amount you entered. It is strongly recommended that at least 50% of your CCFP Funds Total be allocated to food purchases and for sponsoring organizations, the administrative amount cannot exceed the Sponsor Administrative Cap, which can be found on page 2 of the PEW. Refer to the cost category definitions below for examples of allowable food service (operational) and administrative costs. As you enter the estimated annual amounts in the appropriate budget categories, the Remainder to Budget for CCFP Funds (separate box to the right of table #1) will decrease. When, the amount in the Remainder to Budget for CCFP Funds is \$0.00, you will have to put any additional costs into the Non-CCFP Funds column.
 - d. Non-CCFP Funds column – If your projected earnings will not cover the full costs of operating the food program, list the additional amounts you will spend on the program in the appropriate budget categories. Add up the amounts, if any, listed in this column and enter the total in the Budget Totals/Non-CCFP Funds box at the bottom of the Budget.
 - e. Category Totals column and Budget Totals row – For each row going across, add the CCFP Funds amount to the Other Funds amount and enter the total in space provided in the last column. Then go down the column and add up the row totals listed to ensure the amount equals the Budget Totals/Grand Total that you obtained when you added the last row.
- 4) In # 2, list the source(s) of non-CCFP funds that you included in the budget table, or write N/A if your budget only includes CCFP funds
- 5) In # 3, check one or more sources of funds available to pay for potential over claims of CCFP reimbursement or other unallowable costs. If "other" is checked, identify the source(s) of funds in the space provided.

Definitions of Cost Categories

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. This 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, such as a mileage rate or the actual costs for gas, maintenance, etc.

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.

ADMINISTRATIVE COSTS:

Administrative Salaries & Benefits: Includes the pro-rated portion of salary/wage and benefit costs for employees that perform CCFP administrative duties, such as training, record keeping, reconciliation of claim data and filing of claims, and procurement services.

Non-Contracted Purchased Services: Costs of services, excluding Professional Services, required for the maintenance, repair or upkeep of administrative equipment. The non-contracted cost of purchased security, janitorial or insect control as related to administrative offices or spaces can also be included.

Training: Includes labor hours that are incurred in providing food program training to staff.

Travel: Includes costs for travel to state training workshops.

Rent & Utilities: Includes rental of office space and office equipment (i.e., telephone) that is used exclusively for the food program.

Office Supplies: Includes costs for paper, pens, postage, etc. for food program use only.

Other: Specify any miscellaneous administrative costs not included in one of the categories above. For contracted purchased services (e.g., computer programming, bookkeeping services, and other 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.

Florida Department of Health Child Care Food Program

Claim Data Summary
FY 2025

Legal Name		Orange County Head Start Division									
Auth Type		S		Do you expect the number of attendance to increase?							
Auth Number		734		If yes, by how much?							
Average Percentage of Attendance		64.41%		You must add this number to all your meal served for each month			0				
Claim Month/ Year	Oper. Days	Number Attendance	Enrolled Children by Category			Meals Served					
			Free	Reduced	Nonneed	Breakfast	Morning Snack	Lunch	Afternoon Snack	Supper	Eve Snack
Aug-23	15	1262	1262	0	0	15342	0	15415	13547	0	0
Sep-23	20	1427	1427	0	0	22987	0	23165	19045	0	0
Nov-23	16	1482	1482	0	0	20159	0	20356	15946	0	0
Dec-23	15	1469	1469	0	0	18732	0	18654	14678	0	0
Jan-24	16	1484	1484	0	0	19568	0	20000	15590	0	0
Feb-24	20	1484	1484	0	0	24817	0	25348	20561	0	0
Mar-24	15	1481	1481	0	0	18652	0	18990	15048	0	0
Apr-24	22	1473	1473	0	0	27330	0	27904	22779	0	0
May-24	18	1546	1546	0	0	21590	0	21841	17478	0	0
Jun-24	16	741	741	0	0	8577	0	8633	8219	0	0
Total for 12 months	173	13849	13849	0	0	197754	0	200306	162891	0	0
Extrapolation to 10/12 months for Budget	415	33238	33238	0	0	474610	0	480734	390938	0	0
Average Per Month (use on PEW)	17	1385	1385	0	0	19775	0	20031	16289	0	0

Projected Earnings Worksheet for Current Affiliated Sponsors (S-A-H) - FY 2024-2025

Auth #	734	Organization Name	Orange County Head Start Division
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Please answer these Questions

Enrollment

1385	Number of children eligible for free meals
0	Number of children eligible for reduced meals
0	Number of children eligible for non-needy meals
1385	Total Number of enrolled children (a+b+c)

Average Attendance per day

1385	(Cannot exceed total number of enrolled children and must be calculated using the Claim Data Summary.)
------	--

Days Operating

17	Total number of days operating per month
12	Total number of months operating per year

Meal Types (Put a "Y" in each category that applies:

Y	Claiming Breakfast (Br)?
	Claiming Morning Snack (Snacks)?
Y	Claiming Lunch (Lu)?
Y	Claiming Afternoon Snack (Snacks)?
	Claiming Supper (Su)?
	Claiming Evening Snack (Snacks)?

Total Number of Meals Served in Month to Eligible Children
- Please read the Instructions tab for further details on how to complete the cells below.

19,775	Breakfast
-	Morning Snack
20,031	Lunch
16,289	Afternoon Snack
-	Supper
-	Evening Snack

**PLEASE NOTE: The cash-in-lieu-of commodity payments received by an institution shall be used only to purchase food products that are produced in the United States for use in the program. Institutions must maintain sufficient records to document the proper use of these payments.*

Rates							
July 1, 2024- June 30, 2025							
Breakfast		Lunch/Supper		Snacks		Cash-in-Lieu	
Free (F)	\$ 2.37	Free (F)	\$ 4.43	Free (F)	\$ 1.21	\$ 0.3000	
Reduced (R)	\$ 2.07	Reduced (R)	\$ 4.03	Reduced (R)	\$ 0.60		
Non-needy (N)	\$ 0.39	Non-needy (N)	\$ 0.42	Non-needy (N)	\$ 0.11		

1) Calculation to Determine Percentage
Divide the number of eligible children in each category by the total number of children enrolled.

a) Number F	1385	/	Total Enrolled	1385	=	100.00%
b) Number R	0	/	Total Enrolled	1385	=	0.00%
c) Number N	0	/	Total Enrolled	1385	=	0.00%

2) Calculation to Determine Free/Reduced Distribution for each Meal Type
Multiply the category percentage calculated in Step 1 by the number of meals served for each meal type and then by the current reimbursement rates and then by the assigned meal reimbursement rate.

Br	Category %	# Meals Served	# meals by category	Rate	Reimbursement Amount
a) F %	100.00%	x 19775	= 19775	x \$ 2.37	= \$ 46,866.75
b) R %	0.00%	x 19775	= 0	x \$ 2.07	= \$ -
c) N %	0.00%	x 19775	= 0	x \$ 0.39	= \$ -
Total Number of Breakfast Claimed					\$ 46,866.75

Lu/Su	Category %	# Meals Served	# meals by category	Rate	Reimbursement Amount
a) F %	100.00%	x 20031	= 20031	x \$ 4.43	= \$ 88,737.33
b) R %	0.00%	x 20031	= 0	x \$ 4.03	= \$ -
c) N %	0.00%	x 20031	= 0	x \$ 0.42	= \$ -
Total Number of Lunch/Supper Claimed					\$ 88,737.33

Snacks	Category %	# Meals Served	# meals by category	Rate	Reimbursement Amount
a) F %	100.00%	x 16289	= 16289	x \$ 1.21	= \$ 19,709.69
b) R %	0.00%	x 16289	= 0	x \$ 0.60	= \$ -
c) N %	0.00%	x 16289	= 0	x \$ 0.11	= \$ -
Total Number of Snacks Claimed					\$ 19,709.69

Commodities Reimbursement*					
a) Lunch	20031	x	\$ 0.3000	\$6,009.18	
b) Supper	0	x	\$ 0.3000	\$0.00	
Projected Commodity Reimbursement (1 yr)				\$72,110.16	

Projected Meals Earning (1yr)	\$	1,863,765.24		Total Projected Earnings (1yr)	\$	1,935,875.40
Sponsor Administrative Cap	\$	279,564.79		Projected Earnings Rounded for use in the Budget	\$	1,935,875.00

Florida Department of Health
Child Care Food Program Budget

(for use by Current CCFP Sponsors of Affiliated Child Care Centers, Afterschool Meals Programs, and Homeless Children Nutrition Programs)

Refer to the instructions and definitions on the Instructions Tab before completing this form.

Authorization #: **734** Organization Name: **Orange County Head Start Division**

1. Complete the table below to document your projected food program costs. Use whole dollars only, no cents.

FOOD SERVICE (OPERATIONAL) COSTS	CCFP FUNDS (List amounts)	NON-CCFP FUNDS (List amounts)	CATEGORY TOTALS (CCFP + Non-CCFP Funds)
Food Purchases*	\$1,532,288	\$0	\$1,532,288
Food Service Labor and Benefits	\$239,941	\$0	\$239,941
Non-Contracted Purchased Services	\$0	\$0	\$0
Non-Food Supplies	\$500	\$0	\$500
Food Service Equipment	\$500	\$0	\$500
Transportation	\$0	\$0	\$0
Other (Includes Special Cost Items) Describe: \$4,110.00 for Self_Insurance	\$4,110	\$0	\$4,110
FOOD SERVICE (OPERATIONAL) COST TOTALS	\$1,777,339	\$0	\$1,777,339
ADMINISTRATIVE COSTS	CCFP FUNDS (List amounts)	NON-CCFP FUNDS (List amounts)	CATEGORY TOTALS (CCFP + Non-CCFP Funds)
Administrative Salaries and Benefits**	\$150,355	\$24,726	\$175,081
Non-Contracted Purchased Services	\$0	\$0	\$0
Training	\$50	\$0	\$50
Travel	\$500	\$0	\$500
Rent and Utilities	\$0	\$0	\$0
Office Supplies	\$500	\$0	\$500
Other (Includes Special Cost Items) Describe: \$588.00 for Self Insurance, \$6,543 for Indirect Costs	\$7,131	\$0	\$7,131
ADMINISTRATIVE COST TOTALS Administrative costs cannot exceed 15% of total projected earnings	\$158,536	\$24,726	\$183,262
	CCFP FUNDS***	NON-CCFP FUNDS	GRAND TOTAL****
BUDGET TOTALS	\$1,935,875	\$24,726	\$1,960,601

Total Budget Amount from PEW	
\$	1,935,875.00
Remainder to Budget for CCFP Funds	
\$	-

* It is recommended that food purchases equal or exceed 50% of the CCFP Funds Total.
 ** The CCFP Funds and Non-CCFP Funds for Administrative Salaries and Benefits auto-populate from the totals from table 2 of the Management Plan.
 *** The CCFP Funds Total must equal the amount of "Projected Earnings Rounded for use in the Budget" on the PEW, and will be highlighted in red if it does not.
 **** This 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.
 NOTE: Additional documentation may be requested to determine if projected costs are necessary, reasonable, and allowable.

2. If any amounts were listed under the Non-CCFP Funds column in the table above, list the specific source(s) of the Non-CCFP funds that will be spent on the food program.

3. In the space below, identify which of the following source(s) of funds your organization has available to pay for potential over claims of CCFP reimbursement or other allowable costs: Tuition/Fees, Savings/Checkings, Credit/Loan, Donations or Other. If Other, then describe.

Note: Funds restricted for used in other programs/grants, including other USDA child nutrition programs, may not be used to pay for CCFP over claims or unallowable costs.

Prospective Contractor: *Byron W. Brooks*

Signature of Authorized Employee: *Byron W. Brooks* Date: *24 September 2024* County Administrator

Printed Name: _____ Title: _____

For DOH USE ONLY:

Approval Signature (Regional Program Specialist): _____ Date: _____



Approval Signature (DOH Headquarters)

Date