

What's New

Reauthorization
Financial Impact

**Illinois State Board of Education
Nutrition Programs**

- Monthly payment= homes times rates claimed
- Option for carry over of 10% unused funds to following fiscal year
- Annual return of unused funds to ISBE
 - Net funds after allowable administrative expenses adjusted to the accrual basis and after allowable carryover=unused funds

Reauthorization Changes

- Reporting of monthly allowable administrative expenses
 - Continue sending monthly excel reports
- All allowable administrative expenses must be preauthorized through the budget process

What Hasn't Changed?

- Monthly payments based on the applicable rates times the number of homes claimed on the monthly provider claim summary submitted by the sponsor.
- New Requirement
 - Effective 10/1/11, sponsor submits (electronically) the detailed listing of each provider's original claim each month to ISBE.

Payment = Rates Times Homes

How calculated?

- A. 10% of prior year payments received (monthly homes times rates)
- B. Fund balance remaining after allowable annual administrative expenses
 - adjusted to accrual
 - as reported on Schedule M
- Lesser Of A. or B. equals carryover

Carryover Of 10% funds

- With the original budget for the new fiscal year (FY 13), the value computed on the prior year Schedule P (FY 12) may be used to estimate carry over funds available for budgeting purposes
- For the carryover of funds from FY 11 to FY 12, the Schedule P will be manually prepared by the sponsor
 - With assistance from ISBE staff



When Does the Carry Over Request Get Made?

A	B	C	D	E	F	G	H	I	J
1	Schedule P			Sponsoring Organization Name					
2				XX-XXX-XXX-XX					
3				FY 11					
4	CARRY OVER OF FUNDS								
5	REQUEST FROM FY 11 TO FY 12								
6									
7									
8									
9									
10									
11	Total FY 12 Funds Available (Schedule M Expenditure Tracking- line 54-totals)			Actual Rates Times Homes-		sum of line 7)		\$ 100,032.00	
12									
13									
14	Actual Expenditures Claimed (Schedule M Expenditure Tracking- line 54-totals)					\$84,886.63			
15									
16	ISBE Adjustments To Allowable Expenditures								
17									
18	Net Actual Expenditures Allowed					\$ 84,886.63			
19									
20	Excess Funds Over Allowable Expenditures Available For Carry Over To FY 13					\$ 15,145.38			
21									
22	Carry Over Limit (10% Of FY Funds 12) Available					\$ 10,003.20			
23									
24	Maximum Allowable Carry Over					\$ 10,003.20			
25	Lower of Carry Over Available Or Excess Funds over Allowable Expenditures								

A

B

C

Manually For FY 2011 From
Schedule M

- Schedule P prior to year end, is used for estimated carry over funds for the initial budget for the following fiscal year
- Schedule P is complete after final annual expenditures are reported on Schedule M
- Completed Schedule P calculates carry over funds available to the sponsor

When does the Schedule P get completed?

- Revenue and expenditures claimed through June
 - (9 Months claimed and reported)
- Revenue through June = 100,032
- Expenditures through June = 84,886

**Example of Schedule P-
Estimate for Original 2013 Budget**

- Form calculates the estimated funds available for carry over
(Refer to slide 5)
 - Lesser of A or B
 - A= 10% of revenue
 - Example: \$10,003
 - B=Estimated revenue less estimated expenditures
 - Example: $\$100,032 - \$84,886. = \$15,146$

What's Next

- Maximum Allowable Carry Over
 - Schedule Displays Whichever is less
 - Example: **\$10,003**

What Is The Maximum Estimated Carry Over Funds We Can Budget?

- No values inputted by sponsor except requested carry over amount
- Carryover values are calculated by actual claims values inputted on Schedule M
 - Be sure Schedule M is accurate
 - ISBE will verify values against claims
- Request should be same or less than amount calculated on Schedule P

How Do We Complete?

- Prior to January 15
 - To be completed after last upward claim for the Fiscal Year
 - 90 days after September 30
- Provides finalization of request or waiver prior to return of funds
- Signed agreement for the Carry Over Of Funds mailed to ISBE due 1/15

When Is Final Schedule P Submitted?

- Values come from Schedule M-Expenditure Tracking

	A	B	C	D	E	F	G	H	I	J	K	O
1	Schedule M											
2	FY2011 MONTHLY EXPENDITURE REPORT TRACKING											
3												
4												
5	UPDATE RATES AT A60-A70	October	November	December	January	February	March	April	May	June	Total	tion Name XX-XXX- FY 12
6	Number of Homes Claimed	126	126	126	129	127	125	127	129	129		
7	Maximum Admin Based on Homes	\$11,028.00	\$11,028.00	\$11,028.00	\$11,262.00	\$11,106.00	\$10,950.00	\$11,106.00	\$11,262.00	\$11,262.00	\$100,032.00	
8	SALARIES											
54	TOTAL	\$9,770.88	\$9,125.13	\$10,032.50	\$8,636.88	\$10,032.50	\$8,586.88	\$10,032.50	\$8,636.88	\$10,032.50	\$84,886.63	
55												
56												
57	Accumulated funds - (underfunded)	\$1,257.13	\$3,160.00	\$4,155.50	\$6,780.63	\$7,854.13	\$10,217.25	\$11,290.75	\$13,915.88	\$15,145.38		
58												
59	Enter rates below when available											

Where Does The Values Come From?

	A	B	C	D	E	F	G	H	I
1	Schedule P				Sponsoring Organization Name				
2					XX-XXX-XXX-XX				
3					FY 1				
4	CARRY OVER OF FUNDS								
5	REQUEST FROM FY 12 TO FY 13								
6									
7									
8									
9									
10									
11	Total FY 12 Funds Available			(Schedule M Expenditure Tracking Actual Rates Times Homes- sum of line 7)					\$ 100,032.00
12									
13									
14	Actual Expenditures Claimed (Schedule M Expenditure Tracking- line 54-totals)					\$ 84,886.63			
15									
16	ISBE Adjustments To Allowable Expenditures								
17									
18	Net Actual Expenditures Allowed							\$ 84,886.63	
19									
20	Excess Funds Over Allowable Expenditures Available For Carry Over To FY 13							\$ 15,145.38	
21									
22	Carry Over Limit (10% Of FY Funds 12) Available							\$ 10,003.20	
23									
24	Maximum Allowable Carry Over							\$ 10,003.20	
25	Lower of Carry Over Available Or Excess Funds over Allowable Expenditures								
26									

Here Is What It Looks Like!

- Complete request
 - Enter amount requested for Carry Over
 - Sign, date and submit by 1/15 of the following fiscal year.

We request carry over of funds from FY12 to FY 13 in the amount of		\$ 5,000.00
_____ Signature Of Designated CACFP Representative	_____ Date	
Title Of Designated CACFP Representative		

What's Next?

- Complete waiver at the bottom of the form
 - Sign, date and submit by 1/15 of the following fiscal year.

We waive the carry over of available funds from FY 12 to FY 13

Signature Of Designated CACFP Representative

Date

Title Of Designated CACFP Representative

What If We Do Not Want To Carry Over Funds?

- New area on Revenue Worksheet of Budget Workbook
 - For original budget submission, estimate carryover by using Schedule P value or less
 - At year end after finalizing expenses on Schedule M, and submitting Schedule P with requested carry over funds to ISBE, adjust Revenue Worksheet for requested carry over funds
- Projected Admin CACFP Revenues on Budget Summary include the requested carry over funds

How Will Carry Over Be Documented In The Following Year?

H41		fx								
	A	B	C	D	E	F	G	H	I	J
1	PROJECTED ADMINISTRATIVE CACFP REVENUES			Sponsoring Organization Name						
2				XX-XXX-XXX-XX						
3				FY 13						
4										
5	Maximum Annual Revenue Based on the Number of Hamor									
6	Enter Number of Hamor Claimed			0						
7	<i>Based on the largest monthly total claimed within the last 12 months</i>									
8										
9	Maximum Projected Hamor allowable for budget purpose			-						
10										
11										
12	Enter Projected Number of Hamor in FY12:			0						
13	<i>Note: Must be less than 5 percent increase (Maximum Projected Hamor)</i>									
14										
15	Estimated Percentage Increase in Hamor									
16										
17	Projected Revenue:									
18										
19		Number of Hamor	Input new Rate	Reimbursement						
20		0	\$102	\$0.00						
21		0	\$78	\$0.00						
22		0	\$61	\$0.00						
23		0	\$53	\$0.00						
24		0		\$0.00						
25										
26										
27	Projected Current Year Monthly Administration Revenue									
28										
29	Carry Over Funds Requested from Prior Fiscal Year			\$5,000.00						
30										
31	Maximum Carry Over Available from Schedule P of Prior			\$10,003.00						
32	(Maximum Allowed from Schedule P of Prior Year)									
33				\$5,000.00						
34										
35										
36										
37										
38	Projected FY12 Maximum Annual and Carryover Funds Administration Revenue									
39										
40										
41										
42										
43										
44										

Recorded on Revenue Schedule of Budget

- Sponsor can waive all, or some or none of the carry over of the funds
- Carry over decision will be on a fiscal year by fiscal year basis

Do The Funds Have To Be Carried Over?

- Carry over funds from the prior year **must** be budgeted in the new fiscal year
- Submitted expenditures will be applied to the carry over funds first
- Unspent funds not carried over must be returned

Special Note

- Great for one time purchases
 - Special printing orders
 - Equipment
 - Additional provider training materials
 - Expansion
- Not recommended for routine annual responsibilities

Advantages To Carry Over Funds

- After final claim submitted for homes and allowable administrative expenses
- Carry over will be calculated on Schedule P
- Sponsor will declare if they wish to carry over.
 - All, some or none
- Note: Any remaining funds (not carried over) must be returned to ISBE Funding and Disbursements:
 - ISBE Funding and Disbursements will contact sponsor with balance of funds to be returned.

Return Of Excess Funds

- Funding received
(Rates Times Homes) \$150,000
- Allowable Administrative Expense
◦ (total reported on Schedule M- Expenditure Tracking) \$115,000
- Excess funds available \$35,000
- 10% of funds received \$15,000
- **Maximum Carry over** **\$15,000**
- **Balance returned to ISBE**
 - If sponsor decides to carry over all available, funds to be returned
 - \$35,000- \$15,000 **\$20,000**

Calculation For Returned Funds- Example

Other Financial Details

- Per notice distributed in February 2010
 - Mileage will change effective 4/1 to the rate established on 12/31 by ISBE travel board
 - Mileage will change effective 10/1 to the rate established on 7/1 by ISBE travel board
- Current rate effective 4/1/11 set by the IRS and ISBE travel board on 1/1/11 is \$0.51 per mile
 - Expect new rates published 7/1 to become effective 10/1
- Sponsor may always use a rate less than the published rate

Mileage Rate Changes

- Information as to the ISBE pay increase guidelines for Fiscal Year 2012 are in the process and ISBE will provide the rate by letter/email once it's been finalized.
 - Sponsor may seek specific prior approval to justify increase(s) above the level.
 - Sponsor may pay out of other funds and not be reimbursed, for any increase above the annual limit without further approval.

Annual Wage Increase

Deborah Stoneburner

Principle Consultant

Nutrition Programs

Illinois State Board of Education

(800) 545-7892

(217) 782-2491

dstonebu@isbe.net



Questions?