

Instructions for Completing the Worksheet for Calculation of State-Mandated Raises for CNP staff.

This spreadsheet was developed in 2003 using the **LEAPS data** that was submitted in that year. The Pass Thru was calculated based on the salaries of current employees' salaries in 2003 and compared to the pass thru calculated in prior years. This method was found to be more accurate. As subsequent years were added, we were able to add **estimates** for fringe benefits. Please download the most current spreadsheet from the CNP website <http://www.alsde.edu>.

1 Please complete the highlighted areas on the System Information worksheet.

- a. System Name: e.g. Baldwin County Schools
- b. System Number: The number that is on your claim for reimbursement that identifies your system.
- c. Address and Phone: Board Address and Phone Number
- d. Superintendent: Name and Title of the Superintendent
- e. CNP Director: Name and Title of the CNP Director
- f. CNP Bookkeeper: Name and Title of the person responsible for completing this worksheet.
- g. The remainder of the fields on this page are the summary of the Pass-Thru calculations.
- h. **Total Cafeteria Staff Labor Hours: Enter the total annual hours for all cafeteria staff members used to calculate meals per labor hour.**

2 Please complete the highlighted areas only.

- a. Year Position Created: For each year back to 1993, if you created a new position (not just replaced someone who quit or retired) you should start the calculations in the year the new position was created and started. Under the column "Year Position Created", enter the year the position was created. This procedure enables the raise calculation to only include the raises in the years **AFTER** the position was created. **UNLESS YOUR SYSTEM HAS ADDED A NEW POSITION THAT CAUSES YOUR TOTAL FTE'S TO INCREASE FROM ONE YEAR TO THE NEXT, YOU DO NOT MAKE THIS TYPE OF ADJUSTMENT FOR A PARTICULAR POSITION.** There is always turnover in support staff and this adjustment should not be made for those situations.

For replacements and/or changes in the actual individuals who are in a job position, simply change individual in a position and the FY 22 salary if it is different from the FY 22 salary that was originally in the LEAPS report. (For example, a worker retires at a higher salary, and the position is filled by a person starting at a lower salary.)

- b. Name or Other ID: Enter each employee's name or other ID. **Do NOT include any Social Security Numbers. (Example: A Jones)**
- c. Site ID: Enter Cost Center ID/Site ID. **(Example: 0010)**
- d. Job Object Code: Select the object code as entered on the **LEAPS** report for each employee. If an object code is not listed, contact the Financial Management and Compliance Section at (334) 694-4658.
- e. To calculate the Fringe Benefits for Pass Thru, please enter the correct percentage for Unemployment Compensation for your county. All other rates for FY 22 are included in the formula. If no rate is entered, no unemployment will be computed. Please note only change the rate at the top of the column.
- f. Other Fringe Benefits: Enter the value of any other fringe benefits that are afforded your system's employees.
- g. FY 22 Annual Salary: Enter the salary for each employee for FY 22. This amount should include any board raises or salary matrix adjustments from previous years that did not have a State Mandated Raise.

- h. FY 22 Step Raise: Enter the amount of the FY 22 salary that is attributable to a step raise the local board approved. This will not be included in the total calculation of the amount due to CNP.
- i. Percent of Time Charged to Child Nutrition: Enter the percentage of time charged to Child Nutrition. For example, a secretary is also a cashier during lunch service. The secretary works 6 hours and as cashier 2 hours a day. The percent of time entered for this employee is 25%.
- j. FTE's: Enter the number of Full Time Equivalents for each employee charged to Child Nutrition. The PEEHIP amount is based on this figure. If a full-time employee and the system decides to pay the full amount of insurance for an employee, then enter 1.

You are required to include any part-time staff. If a position/staff member works LESS THAN 20 HOURS PER WEEK, THE PASS THRU WILL NOT BE CALCULATED. THE FRINGE BENEFITS WILL BE CALCULATED.

- k. Number of Contract Days: Enter the number of days an employee will be working as per the contract.
- l. Hours per Contract Day: Enter the number of hours per day an employee will be working as per the contract.
- m. Comments: Please use this field to describe any situation that arises out of the ordinary. If you use the Other Fringe Benefits column, please explain in detail the benefit.

3 Other Notes:

- a. You should make copies of this worksheet and save it electronically as well as print a hard file copy to ensure that you can document changes to the calculations.
- b. Maintain this documentation as your support of complying with the State-mandated raises for audit purposes and for budget planning purposes.
- c. For larger systems, there is room for nearly 950 employees without adding rows. Please **DO NOT DELETE ANY ROWS**. Please hide rows on the spreadsheet by highlighting them with the cursor, selecting Format from the Menu Bar, then Rows, then select Hide. To Unhide rows, highlight the row above and the row beneath the hidden rows, then from the Menu Bar, Select Format, Rows, Unhide.
- d. For part-time employees: In order to have a spreadsheet that handles most situations, part-time employees should be considered thoughtfully. If your system chooses to allow part-time employees to participate in PEEHIP, please include the added expenditures in the other benefits column and note this in the comments section. Otherwise, Insurance and retirement for employees that work less than .50 FTE **WILL NOT** be calculated. **RETIRED EMPLOYEES should be considered part-time employees. If a retired employee is calculated, the system should use actual fringes NOT the calculated fringes from the worksheet.**
- e. Please note that this spreadsheet is an estimate for fringe benefits. Each system can choose whether to use the estimated fringe benefits calculated using the spreadsheet or the actual fringe benefits from the accounting system when making the necessary transfer of funds.
- f. **For contract employees:** In order to have a spreadsheet that handles most situations, contract employees should be considered thoughtfully. If your system chooses to allow contract employees, expenditures are not included in the calculations. The labor hours for the contract employee(s) must be included in the calculation of the **Total Cafeteria Staff Labor Hours**. Add a comment in the Comments section.

PLEASE ERASE ANY TEST DATA IN THE WORKSHEET. THIS IS AN EXAMPLE OF DATA TO BE ENTERED. THE WORKSHEET IS PROTECTED.

For questions regarding this worksheet, you may contact any of the following:
Angelice Lowe 334-694-4656 or Ms. Carolyn Rhodes 334-694-4673.

Ms.