

This worksheet is to assist reporting employers with calculating their monthly Child Nutrition Contribution amount only. Please **do not return this worksheet to TRS.**

For additional information, please review the [Texas Department of Agriculture](http://www.texasagriculture.gov) website and select the specific program your employer participates in.

## Worksheet for Calculating the Monthly Child Nutrition Contribution For Federal Fund/Private Grants and Federal Grant TRS-Care

The information needed to complete the calculations below is taken from the monthly *Basic Claim* form.

### I. Allowable Federal Fund Base:

1. Grand Total . . . . .		\$	_____
2. <u>Number <b>Free</b> Meals Served</u>	X	<u>Reimbursement Rate</u>	= <u>Total</u>
		<u>For <b>Paid</b> Meals</u>	
*2a. Lunches _____		\$ _____	\$ _____
2b. Breakfasts _____		\$ _____	\$ _____
2c. Snacks _____		\$ _____	\$ _____
2d. Total			\$ _____
3. <b>Allowable Federal Fund Base (1 – 2d)</b>		\$	_____

\* Add \$.08 to reimbursement rate for paid LUNCHES if your Reporting Entity is certified to receive the extra funding.

### II. Labor Cost Percentage:

In lieu of computing the labor cost percentage each month, a school district may use a standard labor cost percentage of 35% (estimated State average). If the district elects to compute this percentage monthly, complete items 1 through 3 below. Retain supporting data for potential audit requirements.

1. Total all food service costs (food, labor, other) for month . . . . .	\$	_____
2. Total labor cost for month . . . . .	\$	_____
3. <b>Labor Cost Percentage</b> (II, 2) divided by (II, 1) . . . . .		_____ %

### III. Teacher Retirement State Contribution from Federal Funds:

1. <b>Allowable Federal Fund Base (I, 3)</b> . . . . .	\$	_____
2. <b>Labor Cost Percentage (35% or II, 3)</b> . . . . .		_____ %
3. Federal Fund Base for Computing State's contribution (1 x 2 = <u>salary</u> ) . .	\$	_____
4. <b>Federal Fund/Private Grant Report <u>contribution</u></b> (8.25% x salary) . .	\$	_____
5. <b>Federal Grant TRS-Care <u>contribution</u></b> (1.25% x salary) . . . . .	\$	_____