

Child and Adult Care Food Program (CACFP)

Instructions for CACFP Nonprofit Status Income and Expenditure Report for Child Day Care Centers, Emergency Shelters, At-risk Afterschool Programs, and Adult Day Care Centers

This document provides instructions for completing the Connecticut State Department of Education's (CSDE) Excel form, *CACFP Nonprofit Status Income and Expenditure Report for Child Day Care Centers, Emergency Shelters, At-risk Afterschool Programs, and Adult Day Care Centers*. For questions or additional information, contact the CSDE's [CACFP staff](#).

Important note: This form must be completed using the **accrual basis of accounting**, which matches revenues and expenses to the specific reporting period (line 1). The accrual basis of accounting recognizes revenues when they are earned and expenses when they are incurred, regardless of when cash is exchanged. Institutions that use a cash basis of accounting in daily operations (recognizing revenue when cash is actually received and expenses when they are actually paid) must revert to an accrual basis of accounting for the completion of this form, as required by CACFP regulations.

1. **Reporting period:** Enter the beginning and ending year for the federal fiscal year (October through September) covered by the report, or other fiscal reporting period approved by the CSDE. The months of operation should reflect the total number of months the CACFP operated in at least one or more sites under the organization.
2. **Sponsor name:** Enter the name of the organization as it appears on the ED-099, Agreement for Child Nutrition Programs.
3. **Sponsor agreement number:** Enter the agreement number assigned to your organization for participation in the CACFP.
4. **Beginning Balance in the CACFP Food Service Account:** Enter the balance of funds available to the CACFP at the beginning of the fiscal year. This amount should match the ending cash balance (line 7A) from the previous year's report. **Note:** This amount will always be \$0 unless CACFP reimbursement was left over at the end of the prior year.
5. **Program Revenue:** This section includes all food service program revenues.
 - A. **Child payments for food only:** Payments received from households to support the cost of meals served to children. If there is no separate charge for meals, report "0" (zero) on this line.
 - B. **Adult payments for food only:** Payments received from staff or other adults to support the cost of meals. If there is no separate charge for meals, report "0" (zero) on this line.
 - C. **CACFP reimbursement for meals served:** The federal reimbursement that your center received from the CSDE for meals served in the CACFP for the reporting period specified in line 1.

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- D. **Other revenue:** Any other income received to support the food service operations, such as:
- tuition, fees or local, state, or federal grant amounts specifically designated for food service program expenses;
 - sales of food service equipment purchased with CACFP funds;
 - allowable interest earned on advance funds;
 - proceeds from parent/child or other dinners and the sale of materials developed using CACFP staff or resources; and
 - cash donations earmarked for the food service account.
6. **Program Expenses:** This section includes all food service program expenses that were previously approved in the institution's CACFP budget for the corresponding reporting period. **Do not include expenditures on lines that were not approved in the CACFP budget.**
- A. **Food purchases:** The cost of food purchased for meals and snacks served in the food service program.
- B. **Nonfood supplies and small equipment purchases (under \$5,000):** The cost of nonfood supplies and equipment purchases with a unit cost of less than \$5,000 necessary to operate the food service program.
- C. **Postage/printing:** The cost of postage and printing of materials related to the food service program.
- D. **Food service labor, taxes, and benefits:** The amount paid to cover the cost of labor, taxes, and benefits for food service or administrative personnel for time spent on the CACFP.
- E. **Food service equipment purchases/depreciation (\$5,000 and over):** The annual depreciation cost related to equipment purchases with a unit cost of \$5,000 or more.
- F. **Utilities:** The cost of utilities allocated to and necessary for the operation of the food service program.
- G. **Contracted services:** Expenses for any contracted services used for any administrative or operating function not performed by organization personnel (catered meals, kitchen maintenance, etc.)
- H. **Equipment rental or lease:** The cost of renting or leasing equipment or vehicles necessary for the food service program operation.
- I. **Other:** List all other operating costs here. Note that prior written approval or specific prior written approval is **required** for all other costs. **Contact the CSDE's [CACFP staff](#) for guidance.**

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- J. **Administrative costs:** The amount paid to cover the cost of labor, taxes and benefits for administrative personnel for time spent on the CACFP, and any other **previously approved** administrative expenses. **This line is required for all institutions that sponsor multiple sites.**

7. Computed Operating Position

- A. **Ending Cash Balance:** The balance available to the food service program at the end of the fiscal year. *The worksheet will calculate this information.*

| | | | | | | |
|-------------------|---|------------------|---|------------------|---|-----------------------|
| Line 4 | + | Section 5 | - | Section 6 | = | Line 7A |
| Beginning Balance | | Program Revenue | | Program Expenses | | Ending Cash Balance * |

* **Note:** Line 7A (Ending Cash Balance) cannot be a negative number. In addition, it will always be \$0 unless CACFP reimbursement is left over at the end of the reporting period (year).

- B. **Accounts Receivable:** All CACFP reimbursements and any other funds due.
- C. **Value of Inventories on Hand:** The value of food and supplies on hand and not used as of the last day of the reporting period. **The value of inventory does not carry over to the next year's Beginning Balance.**
- D. **Total A+B+C:** Add the total of lines 7A, 7B, and 7C. *The worksheet will calculate this information.*
- E. **Accounts payable:** Enter the total of any unpaid bills as of the last day of the reporting period.
- F. **Ending balance:** The difference between the total cash balance (line 7B accounts receivable plus line 7C value of inventories on hand) minus line 7E accounts payable. *The worksheet will calculate this information.*

The signature, title, and telephone number of one of two authorized representatives as designated on the Agreement for Child Nutrition Programs (ED-099) is required.

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For information on the CACFP, visit the CSDE's [CACFP](#) website or contact the [CACFP staff](#) in the Connecticut State Department of Education, Bureau of Health/Nutrition, Family Services and Adult Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Forms/IncExp/Income_Expenditure_Report_CACFP_Centers_Instructions.pdf

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- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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