

Instructions for Completing the Child and Adult Care Food Program (CACFP) Centers Budget Worksheet

All sponsors of child day care centers, Head Start centers, adult day centers, emergency shelters, and at-risk afterschool programs must complete the Connecticut State Department of Education's (CSDE) [Child and Adult Care Food Program \(CACFP\) Centers Budget Worksheet](#).

Institution Name: Enter the name of the institution.

Agreement Number: Enter the institution's agreement number.

A: Projected Annual CACFP Reimbursement: Report the total amount of CACFP reimbursement that the institution expects to receive during the federal fiscal year (October 1 through September 30). Do not include cash-in-lieu of commodities (CIL) reimbursements in the total. The amount listed in this section will be dispersed in "Column 1: CACFP Funded" in the "Budgeted Costs" section. CACFP reimbursements should be applied to food costs such as food purchases and food service management contracts first.

B: Allowable Administrative Costs Funded by CACFP: Multiply the amount reported under "A: Projected Annual CACFP Reimbursement" by 15 percent to derive the maximum allowable administrative costs that can be funded by the CACFP. Administrative costs related to the CACFP for sponsoring organizations of center facilities must not exceed 15 percent of total anticipated reimbursements or net allowable administrative costs, unless the CSDE grants a written waiver. Refer to "D: Administrative Costs" below for additional guidance on reporting administrative costs.

Total Non-CACFP Funds: Unrestricted funds from other sources (e.g., Head Start, School Readiness, Care4Kids, parent fees, tuitions, donations, Area on Aging, etc.) that make up the difference between anticipated CACFP reimbursements and necessary, reasonable, and allowable Program expenses. Unrestricted funds cannot be previously earmarked or identified for other purposes.

Budgeted Costs: For each applicable line item, indicate the amount funded by CACFP reimbursements and the amount supported by non-CACFP funds. Once the "Projected Annual CACFP Reimbursement" reported in section "A: Projected Annual CACFP Reimbursement" has been fully allocated, only non-CACFP funds should be reported in this section.

The amount indicated in "Column 4: Total Annual Budget" for each applicable line item should equal the sum of the amounts shown in "Column 1: CACFP Funded" and "Column 2: Non-CACFP Funds."

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C: Operational Costs: Costs for the preparation and service of meals to program participants (e.g., food, nonfood supplies, food service labor and food service equipment).

1. **Food purchases:** The cost of food items purchased for meals and snacks served in the food service program.
2. **Non-food supplies and small equipment purchases (under \$5,000):** The cost of non-food supplies and/or equipment purchases with a unit cost of less than \$5,000 necessary to operate the food service program.
3. **Postage/printing:** The cost of postage and/or the printing of materials related to the food service program.
4. **Food service labor and taxes:** The amount paid to cover the cost of labor and taxes for food service personnel for time spent on the CACFP (e.g., preparation and service of meals to CACFP participants).
5. **Food service benefits:** The amount paid to cover the cost of benefits for food service or administrative personnel for time spent on the CACFP.
6. **Food service equipment purchases/depreciation (\$15,000 and over):** The annual depreciation cost related to equipment purchases with a unit cost of \$15,000 or more.
7. **Utilities:** The cost of utilities allocated to and necessary for the operation of the food service program.
8. **Contracted services:** Expenses for any contracted services used for any administrative or operating function not performed by organization personnel (e.g., catered meals/food service management contract, and kitchen maintenance).
9. **Equipment rental or lease:** The cost of renting or leasing equipment or vehicles necessary for the food service program operation.
10. **Other:** List all other operating costs in this section. Note that prior written approval or specific prior written approval is required for all other costs. Contact the CSDE for guidance.
11. **Subtotal of Operational Costs:** This amount is the sum of lines C1 through C10 for each column.

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D: Administrative Costs: These costs result from planning, organizing, and managing a food service operation under the CACFP (e.g., labor and fringe benefits for management, training, monitoring, travel, and other costs necessary to manage and implement the CACFP). All new institutions and renewing sponsors of multiple sites must indicate CACFP administrative costs, even if they are not paid for by CACFP reimbursements. Each institution must have adequate non-CACFP funds in place to cover administrative costs.

1. **Administrative labor and taxes:** The amount paid to cover the cost of labor and taxes for administrative personnel for time spent on the CACFP (e.g., planning, organizing, and managing the nonprofit food service operation).
2. **Administrative benefits:** The amount paid to cover the cost of benefits for administrative personnel for time spent on the CACFP.
3. **Administrative office supplies:** The cost of office supplies and/or equipment purchases with a unit cost of less than \$15,000 necessary to plan, organize, and manage the food service program.
4. **Transportation for facility monitoring/travel:** All travel costs require prior approval by the CSDE.
5. **Office rent and maintenance:** Allowable rental costs are the program share of lease fees for space and facilities used in the CACFP and are limited in certain arrangements.
6. **Utilities (unless included with rent):** The cost of utilities allocated to program space and facilities.
7. **Other administrative costs:** All other previously approved administrative expenses (refer to item 10 under “C: Operational Costs” above). If indirect costs are reported on this line, documentation of the indirect rate approval must be attached.
12. **Subtotal of Administrative Costs:** This amount is the sum of lines D1 through D7 for each column.

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Annual Budgets

CACFP institutions must submit annual budgets that are adequate to cover costs related to mandated CACFP activities and that are reasonable, based on expected reimbursement and other income. All budgeted costs must be necessary, reasonable, allowable and properly documented for the operation of the CACFP, and be in accordance with [FNS Instruction 796-2 revision 4](#) and all other applicable federal guidance, OMB Circulars and regulations, including [2 CFR 200](#).

Each institution must have a system in place to track expenditures against the approved budget, and a process to amend the budget as needed. Adequate supporting documentation must be provided to substantiate all actual costs. Allocated costs must be based on an adequate cost allocation system or method. Administrative costs for center sponsoring organizations must not exceed 15 percent of total anticipated CACFP reimbursements or net allowable administrative costs, whichever is less, unless the CSDE grants a written waiver.

Non-CACFP (Non-Program) Funds (Columns 2 and 3)

CACFP reimbursements typically do not cover all the costs that institutions incur in managing and operating the CACFP. Therefore, institutions must have other sources of funds (“non-Program funds”) readily available to them to make up the difference (shortfall) between CACFP reimbursements and actual program expenses. Examples of “non-Program” funds include Head Start, School Readiness, Care4Kids, parent fees, tuitions, donations, monies raised from fundraising activities and other federal, state and local subsidies (such as Department of Social Services [DSS] and local area and agencies on aging).

Non-CACFP (non-Program) funds used to support the CACFP must be identified by their amount and source in columns 2 and 3. A separate page containing a brief description or narrative of each funding source can be attached to the budget if additional space is needed.

Non-Program funds must be derived from unrestricted sources. They must not have been previously earmarked for use in a specific way or for some other specific purpose.

All new institutions (independent centers and sponsors of centers) and renewing sponsors must:

- demonstrate adequate amounts of non-CACFP funds to support CACFP administrative functions; and
- report all CACFP (if used) and non-CACFP funds to support the administrative functions of the CACFP.

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Budget Revisions and Amendments

Each institution must have a system in place to track expenditures against the approved budget, as well as a process to amend or revise the budget as needed. If an institution needs to amend or revise its previously approved CACFP budget during the year due to changes in projected enrollment, number of sites, food service operation, staffing, or other factors, a written budget amendment must be submitted to the CSDE for approval.

The approved CACFP budget may be amended by the institution at any time during the year if the request is in writing and all budgeted costs are necessary, reasonable, allowable, and properly documented for the operation of the CACFP. Costs must also be in accordance with USDA's Financial Management Instruction for CACFP, [FNS Instruction 796-2 revision 4](#), and all other applicable Federal guidance, OMB Circulars and regulations, including [2 CFR 200](#). Specific guidelines for CACFP budget revisions and amendments are below:

- The institution must submit a budget revision for approval whenever there is a change (increase or decrease) of 15 percent or more in a budgeted line item
- Cost increases submitted in a budget amendment will not be considered allowable Program costs until the budget amendment is approved in writing by the CSDE.
- Adequate supporting documentation must be provided to substantiate all actual costs.
- Allocated costs must be based on an adequate cost allocation system or method.
- Administrative costs related to the CACFP for sponsoring organizations of center facilities (e.g., institutions with more than one site) must not exceed 15 percent of total anticipated CACFP reimbursements or net allowable administrative costs, whichever is less, unless the CSDE grants a written waiver.
- A sponsoring organization (institution with multiple sites) must always submit a budget revision whenever one or more of the following occurs:
 - changes to salaries and/or benefits, equipment, travel, consultant and/or contract services;
 - line-item increases or decreases of 15 percent or more in dollar amount;
 - participation increases or decreases of 15 percent or more;
 - the number of facilities decreases or increases by 15 percent or more; and,
 - the institution changes from self-prep to vended meal service or vice-versa.

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Questions

Contact the CSDE's [CACFP staff](#).

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Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotope, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

This institution is an equal opportunity provider.

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For more information, visit the [CACFP](#) section of the CSDE's Connecticut Online Application and Claiming System for Child Nutrition Programs (CNP System) webpage or contact the [CACFP staff](#) at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841. This form is available at https://portal.ct.gov/-/media/sde/nutrition/cnpsystem/cacfp_centers_budget_worksheet_instructions.pdf.

