

Child and Adult Care Food Program (CACFP)

Instructions for Sample Nonprofit Status Income and Expenditure Report for Day Care Home Sponsor Administrative Costs

This document provides instructions for completing the Connecticut State Department of Education's (CSDE) Excel form, *CACFP Nonprofit Status Income and Expenditure Report for Day Care Home Sponsor Administrative Costs*. For questions or additional information, contact the CSDE [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 indicated in 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. The months of operation should reflect the total number of months the CACFP operated in at least one or more facilities under the organization.
2. **Sponsor name:** The name of the organization as it appears on the ED-099, *Agreement for Child Nutrition Programs*.
3. **Sponsor agreement number:** The agreement number assigned to your organization for participation in the CACFP.
4. **Beginning balance in the CACFP administrative funds account:** 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.
5. **Program Revenue**
 - A. **Federal reimbursement for day care home sponsor administrative costs:** The administrative reimbursement that your organization received from the CSDE for administrative costs.
 - B. **Other revenue:** Any other income received to support the administration of the CACFP for day care homes, such as:
 - sales of food service equipment purchased with CACFP funds;
 - allowable interest earned on advance funds;
 - proceeds from the sale of materials developed using CACFP staff or resources;
 - cash donations earmarked for the CACFP account; and

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- local, state, or federal grant amounts specifically designated for administrative expenses related to the operation of CACFP.

6. Program Expenses

- A. **Administrative labor, taxes, and benefits:** The amount paid to cover the cost of labor, taxes, and benefits for administrative personnel for time spent on the CACFP.
- B. **Equipment purchases/depreciation:** The annual depreciation cost related to equipment with unit costs of \$5,000 or more.
- C. **Small equipment purchases:** The cost of equipment or supply purchases with a unit cost of less than \$5,000.
- D. **Educational supplies:** The cost of educational supplies necessary to the operation and administration of the CACFP.
- E. **Printing:** The cost of printing of materials related to the CACFP.
- F. **Postage:** The cost of postage related to the CACFP.
- G. **Office space:** The cost of renting, leasing, or depreciating space used for the administration of the CACFP.
- H. **Utilities:** The cost of utilities and insurance (fire, liability, etc.) allocated to and necessary for CACFP administration.
- I. **Insurance premiums:** The cost of insurance (fire, liability, etc.) allocated to and necessary for CACFP administration.
- J. **Contracted services:** Expenses for any contracted services used for any administrative function not performed by organization personnel, such as office maintenance, accounting, data processing, and legal consultant services.
- K. **Equipment rental/lease:** The cost of renting or leasing equipment or vehicles necessary for CACFP administration.
- L. **Telephone:** Telephone expenses necessary for the administration of the CACFP.
- M. **Advertising:** The cost of advertising related to CACFP outreach or the recruitment of staff.
- N. **Dues, subscriptions, or memberships:** The cost of dues or subscriptions related to organizations or publications related to the operation of CACFP.

Instructions for Sample Nonprofit Status Income and Expenditure Report for Day Care Home Sponsor Administrative Costs

- O. **Licensing related expense:** Costs related to assisting Tier I providers comply with licensing standards.
- P. **Other services:** Costs related to other administrative services.
- Q. **Program operations:** Expenses incurred for program monitoring, provider technical assistance, and all program related activities. This includes mileage, meals, and lodging for staff required to conduct training.
- R. **Provider and staff training:** The cost of facility or equipment rental and training supplies and the costs incurred for staff training, such as registration fees, and facility and equipment rental.
- S. **Indirect costs:** Costs related to the general administration of the agency based on a federally approved indirect rate.

7. Computed Operating Position

- A. **Ending cash balance:** The balance available for the administration of CACFP at the end of the fiscal year. *The worksheet will calculate this information.*

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

**** Line 7A (Ending Cash Balance) cannot be a negative number.***

- B. **Accounts receivable:** All CACFP administrative 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:** Subtract 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, accounts receivable plus value of inventories, and 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/IncExpHomeINSTR.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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