

Guide to Financial Management Requirements for the School Nutrition Programs



August 2025

Connecticut State Department of Education
Bureau of Child Nutrition Programs
450 Columbus Boulevard, Suite 504
Hartford, CT 0613-1841

Guide to Financial Management Requirements for School Nutrition Programs

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/guide_financial_management_requirements_snp.pdf

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1 — Introduction

This guide contains information and resources to help school food authorities (SFAs) comply with the federal and state regulations for financial management of the U.S. Department of Agriculture's (USDA) school nutrition programs. This guide applies to all public schools, private schools, and residential child care institutions (RCCIs) that participate in the [National School Lunch Program \(NSLP\)](#), [School Breakfast Program \(SBP\)](#), [Seamless Summer Option \(SSO\)](#) of the NSLP, [Afterschool Snack Program \(ASP\)](#) of the NSLP, and [Special Milk Program \(SMP\)](#).

The contents of this guide are subject to change. The CSDE will update this guide as the USDA issues additional policies and guidance regarding financial management of the school nutrition programs. Please check the CSDE's [Financial Management for School Nutrition Programs](#) webpage for the most current version. For questions, contact the SFA's assigned [CSDE school nutrition team member](#).

The requirements for financial management of the USDA's school nutrition programs are defined by the Code of Federal Regulations (CFR) for the NSLP, SBP, and SMP, and the federal procurement standards (2 CFR Part 200).

- [7 CFR Part 210](#): National School Lunch Program
- [7 CFR Part 215](#): Special Milk Program for Children
- [7 CFR Part 220](#): School Breakfast Program
- [2 CFR Part 200](#): Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

SFAs that operate the school nutrition programs must comply with these requirements, as well as any applicable state and local regulations. For more information on the federal and state laws for school nutrition programs, refer to the Connecticut State Department of Education's (CSDE) [Laws and Regulations for Child Nutrition Programs](#) webpage.

Funds from the nonprofit school foodservice account (NSFSA) cannot be used for expenditures that are not directly related to operation of the USDA school nutrition programs. Any positive balance remaining in the NSFSA at the end of the school year must be carried over to the next school year as a beginning balance in the NSFSA.

All charges to the NSFSA must be allowable. Costs must be necessary, reasonable, allocable, and consistently treated as direct or indirect. For definitions of terms, refer to [section 5](#).

Operating the School Nutrition Programs

In addition to the financial requirements, school nutrition programs must comply with many other federal and state requirements. For access to information on the federal and state requirements and guidance for school nutrition programs, visit the CSDE's [Program Guidance for School Nutrition Programs](#) webpage. The CSDE's [Calendar of Requirements and Activities for School Nutrition Programs](#) assists Connecticut schools and institutions that participate in the school nutrition programs with planning for the school year.

CSDE Contact Information

For questions regarding the content of this guide, please contact the school food authority's (SFA) assigned [CSDE school nutrition team member](#) for the school nutrition programs. For a list of all CSDE Child Nutrition Programs staff, refer to the CSDE's [Child Nutrition Staff and Responsibilities](#). For information on the school nutrition programs, visit the CSDE's [School Nutrition Programs](#) webpage.



2 — Financial Management Requirements

This section summarizes the requirements for financial management of the USDA’s school nutrition programs. For additional guidance, visit the CSDE’s [Financial Management for School Nutrition Programs](#) webpage.

Nonprofit School Food Service

The school food service program must be nonprofit. Section [7 CFR 210.9\(a\)\(1\)](#) of the NSLP regulations and [7 CFR 220.13\(i\)](#) of the SBP regulations require SFAs to maintain a nonprofit school food service and observe the requirements for and limitations on the use of nonprofit school food service revenues ([7 CFR 210.14](#)) and the limitations on any competitive school food service ([7 CFR 210.11](#)). “**Nonprofit school food service**” means all food service operations conducted by the school food authority principally for the benefit of students, all the revenue from which is used solely for the operation or improvement of such food services.

Nonprofit School Food Service Account (NSFSA)

Sections [7 CFR 210.14\(a\)](#) of the NSLP regulations and [7 CFR 220.13\(i\)](#) of the SBP regulations require SFAs to establish a NSFSA. The “**NSFSA**” is the restricted account in which all the revenue from all food service operations conducted by the SFA principally for the benefit of students is retained and used only for the operation or improvement of the nonprofit school food service. The NSFSA includes, as appropriate, non-Federal funds used to support paid lunches ([7 CFR 210.14\(e\)](#)) and proceeds from nonprogram foods ([7 CFR 210.14\(f\)](#)).

The NSFSA can be part of the local educational agency’s (LEA) general fund. SFAs are not required to maintain a separate NSFSA. If the NSFSA is part of the general fund, the LEA and SFA must maintain clear documentation of all expenses and revenues associated with the school nutrition programs.

The SFA must maintain a NSFSA to: 1) ensure that the school food service operates on a nonprofit basis; and 2) safeguard assets of the school food service and ensure that they are used only for authorized purposes. The SFA is the steward of the NSFSA and maintains the funds available for the school nutrition programs. The SFA is responsible for ensuring that 1) only allowable costs are paid with NSFSA funds; and 2) costs are properly classified as direct or indirect. The SFA should continuously monitor the costs charged to the NSFSA.

Revenues

Revenue is all the money that is provided to the NSFSA. This includes but is not limited to: Federal reimbursement; state or local funds such as per meal subsidies; state matching funds, and Healthy Food Certification (HFC) funds (refer to [section 3](#)); children's payments for reimbursable meals and a la carte sales; payments for items purchased for vending machines; and income from catering, adult meals, and vended meals.

Expenses

Expenses must comply with the cost principles of [2 CFR Part 200 Subpart E](#). These principles are summarized in the USDA's manual, [Indirect Costs: Guidance for State Agencies & School Food Authorities](#). Costs charged to the NSFSA must be necessary, reasonable, allocable (direct or indirect), and consistently treated as direct or indirect.

- A cost is **necessary** if the SFA's authorizing statutory provisions, resulting program regulations, or applicable FNS policy establish that the nonprofit school food service cannot be operated without incurring the cost. For example, a school food service cannot be operated without incurring the cost of appropriate food.
- A cost is **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The cost must be the result of sound business practice and competitive prices. For example, the cost of food is a reasonable cost to operate the nonprofit school food service if incurred according to these conditions.

Costs must meet the criteria specified in [7 CFR 200.403](#). Costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity. Costs must be determined in accordance with Generally Accepted Accounting Principles (GAAP). Costs cannot be included as a cost or matching contribution of any other grant unless allowed by Federal regulations. All costs must be adequately documented.

All purchases from the NSFSA must comply with procurement requirements. Federal, state, and local laws and regulations specify the methods that SFAs must follow to properly procure goods and services. For more information, refer to the CSDE's [Procurement for School Nutrition Programs](#) webpage.

Examples of allowable expenses

SFAs must ensure that all expenses are necessary, reasonable, and allocable. The list below includes examples of allowable expenses for the school nutrition programs per federal regulation. These expenses are not all-inclusive.

- Improve food quality
- School breakfast at no, or reduced, cost to students
- Hiring additional staff or increase wages
- Hiring operational, administrative, or farm to school staff
- Foodservice staff salary
- Foodservice staff training
- Utilities (possible cost allocation plan)
- Food service equipment/smallwares
- Cafeteria/serving line renovations
- Computer hardware/software
- Tables and chairs (possible cost allocation)
- School gardens (possible cost allocation)
- Food transport van/truck (possible cost allocation)
- Food service management fees

For more information, refer to page 14 of the USDA's manual, [Indirect Costs: Guidance for State Agencies & School Food Authorities](#).

Examples of unallowable expenses

The list below includes examples of unallowable expenses for the school nutrition programs per federal regulation. These expenses are not all-inclusive.

- Land
- Buildings
- General construction
- Costs incurred as result of improperly procured products and/or services
- Costs associated with remediation or repair to a school building (e.g., plumbing, heating, air conditioning) that would add to the permanent value of the school building
- Equipment or supplies that do not directly benefit the NSLP
- Outstanding student debt (without Paid Lunch Equity (PLE) waiver)
- Cell phones and cell phone expenses considered to be a stipend or allowance
- Cell phones and cell phone expenses purchased and registered in the name of the employee
- Student scholarships
- Costs associated with obtaining a degree to meet the hiring standards

For more information, refer to the USDA's manual, [Indirect Costs: Guidance for State Agencies & School Food Authorities](#).

Meals for school nutrition program employees

SFAs may choose to serve meals at no charge to adults directly involved in the operation and administration of the NSLP and SBP. This includes staff members responsible for menu planning, purchasing, preparation, clean-up, and service of the meals. The cost of these meals may be paid by the NSFSA.

Meals for non-school nutrition program employees

The NSFSA cannot be used to cover the cost of meals served to teachers, custodians, administrative personnel, or other staff members who are not involved in the planning, preparation, clean-up, or service of meals. Funds available to pay the cost of student meals cannot be used to supplement the cost of adult meals. SFAs must charge these adults the established adult meal price (refer to [“Adult meal pricing”](#) in this section).

If the LEA includes meals as a fringe benefit or as part of the salary arrangement for non-school nutrition program personnel, the SFA must transfer enough money from other funds to the NSFSA to pay the cost of these adult meals. Funds transferred into the NSFSA for these purposes must be documented for audit purposes.

Loans to the NSFSA

The USDA does not allow a fund transfer into the NSFSA to be retroactively designated as a loan that is subject to repayment. For a liability to exist, a bona fide loan agreement must be in effect at the time that the funds are transferred. For example, documenting that past deficits to the NSFSA were covered by local contributions is not sufficient to demonstrate that the local contributions were transferred to the NSFSA with the intent that the money would be repaid.

Short-term or multi-year obligations are permissible provided that a bona fide loan agreement exists at the time that funds are made available. Interest payments are not allowable program expenditures.

The conditions for repayment must be documented and agreed to in advance by both parties, the general fund manager, and the school nutrition programs. The agreement must be maintained on file and available for review during an Administrative Review, audit, or upon request by the state or federal agency.

Farm to School

The CSDE encourages SFAs to use innovative ways of meeting the financial goals of the school nutrition programs. Farm to school activities and education can improve school food service operations by:

- improving student attitudes towards fruits and vegetables;
- increasing consumption of fruits and vegetables;
- improving job satisfaction and staff retention;
- increasing school meal participation.

Farm to school and school gardens provide a unique opportunity for SFAs to use excess nonprofit food service account funds. The CSDE's [Farm to School](#) webpage has resources to help SFAs get started or increase their farm to school efforts, including Connecticut Farm to School Resources and guidance on the allowable expenses for farm to school and school garden activities ([USDA Memo SP 06-2015: Farm to School and School Garden Expense](#)). Additionally, [Put Local on Your Tray](#) and the [Connecticut Farm to School Collaborative](#) are supporting farm to school efforts throughout the state.



Direct and Indirect Costs

Allowable expenses can include direct and indirect costs. SFAs must make careful and consistent considerations in determining whether certain types of costs should be categorized as a direct or indirect cost.

Direct

Section 2 CFR 200.413 indicates that direct costs are “those that can be identified specifically with a particular final cost objective.” Direct costs are exclusively attributable to the nonprofit school food service and can be substantiated through written documentation such as timecards, invoices, and receipts.

Examples of direct costs include:

- wages and salaries of food service workers;
- cost of purchased food;
- food service supplies;
- media/promotional materials relating to the food service; and
- capital expenditures relating to food service, e.g., food service equipment purchases.

For detailed guidance refer to the USDA’s manual, [Indirect Costs: Guidance for State Agencies & School Food Authorities](#).

Indirect

Indirect costs are costs incurred for the benefit of multiple programs, functions, or other cost objectives that cannot be readily and specifically identified with a particular program or other cost objective. Indirect costs typically support administrative overhead functions such as fringe benefits, accounting, payroll, purchasing, facilities management, and utilities. Examples of direct costs include:

- payroll services;
- human resources;
- workers’ compensation;
- procurement;
- gas;
- electricity;
- sewer;
- water;
- trash; and
- superintendent’s office.

SFAs must follow fair and consistent methodologies to **identify and allocate** allowable indirect costs to the NSFSFA. Indirect costs are necessary for the general operation of the SFA. However, due to their generic nature, indirect costs are not readily assignable to specific functions or activities of school nutrition programs. Indirect costs must therefore be assigned to benefiting programs and other cost objectives through an allocation process. SFAs must use one of the two acceptable methods below to allocate indirect costs.

1. **Indirect cost rate:** Each school year, LEAs may submit an Indirect Cost Rate Proposal to the CSDE's Office of Finance and Internal Operations to receive approval to charge an indirect cost rate. If the LEA has received an approved Indirect Cost Rate from the CSDE, the LEA must follow the applicable guidance from the CSDE's Office of Finance and Internal Operations (refer to the [Indirect Costs: Guidance for State Agencies & School Food Authorities](#)). LEAs that apply the approved indirect cost rate to recover funds from the NPSFSA must use the calculation below.

Indirect Cost Recovery Calculation

Indirect Cost Rate multiplied by Direct Cost Bas

Direct Cost Base = Total Food Service Operating Expenses minus Distorting Costs

Distorting Costs include.

- food costs;
- equipment purchases;
- other capital expenditures;
- contracts beyond \$25,000 (including FSMC contracts);
- renovations;
- alterations; and
- unallowable costs.

2. **Cost allocation plan:** The SFA's business office completes the CSDE's [Cost Allocation Plan Form for School Nutrition Programs](#) and maintains it on file. A cost allocation plan is a mathematical exercise used to assign indirect costs to particular programs and other cost objectives, such that each program or other cost objective bears a portion of the indirect costs that is commensurate with the benefit received from such costs. This method provides a shorthand approach to determining in a reasonable manner the proportion of indirect costs each program or other cost objective should bear.

Examples of items that may need a cost allocation plan include:

- tables and chairs;
- administrative assistants (if they have responsibilities outside of the school nutrition program);

- lunch aides (if they have responsibilities outside of the school nutrition program);
- copier; and
- fax machine.

For detailed guidance refer to the USDA's manual, [Indirect Costs: Guidance for State Agencies & School Food Authorities](#).

Procurement

SFAs must comply with all applicable Federal, state, and local laws and regulations for proper procurement of goods and services ([2 CFR 200](#) and [7 CFR 210](#)). For more information, refer to the CSDE's [Procurement for School Nutrition Programs](#) webpage.

Capital Expenditure Requests and Equipment Approvals

Section [2 CFR 200.439](#) requires SFAs to obtain prior approval from the state agency for equipment purchases of \$5,000 or more. "**Equipment**" is any item of nonexpendable personal property with a useful life of a year or longer and an acquisition cost which equals or exceeds the Federal per-unit capitalization threshold of \$5,000.

SFAs may purchase equipment listed on the CSDE's [Capital Expenditure Approved List for School Food Authority Equipment Purchases](#) without prior approval. However, as required by [2 CFR 200.439](#), SFAs must receive prior approval from the CSDE for any capital expenditure requests for equipment with a unit cost of \$5,000 or greater that is not included on this list. Any used equipment with a purchase price over \$5,000 also requires CSDE prior approval. To request approval, SFAs must complete the Capital Expenditure Request Form in the CNP System (refer to the CSDE's [Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs](#)).

For more information, refer to [USDA Memo SP 39-2016: State Agency Prior Approval Process for School Food Authority \(SFA\) Equipment Purchases](#). This guidance is available in the "[Capital Expenditure Requests and Equipment Approvals](#)" section in the "[Allowable Expenditures](#)" section of the CSDE's Financial Management for School Nutrition Programs webpage.

Renovating a School Kitchen

[Part 2 CFR 200.452](#) of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* identifies costs of normal repairs and alterations as allowable so long as they:

- keep property in an efficient operating condition;
- do not add to the permanent value of the property or appreciably prolong its intended life; and
- are not otherwise included in rental or other agreements.

Based on these principles, the USDA has allowed limited renovations within the inside perimeter of a kitchen/cafeteria space with the required prior state agency approval ([2 CFR 200.407](#)) or FNS approval ([7 CFR 210.14\(a\)](#)). For example, renovating a kitchen by cutting away a portion of the wall to allow room for a walk-in refrigerator and related electrical wiring would be an allowable expense if the renovation is necessary to accommodate increased participation of students in the school nutrition programs. However, it would be an unallowable expense if renovation of the kitchen was purely an aesthetic matter. Note that SFAs cannot charge normal maintenance costs directly to the NSFSA if such costs are included in the school district's indirect cost pool.

Net Cash Resources (NCR): Three-Month Operating Balance

To maintain the SFA's nonprofit status, sections [7 CFR 210.14\(b\)](#) and [7 CFR 210.9\(b\)\(1\)](#) of the NSLP regulations require that the fund balance (net cash resources) of the NSFSA cannot exceed three months' average expenditures as of June 30 of each year. "**Net cash resources**" means all monies, as determined in accordance with the state agency's established accounting system, that are available to or have accrued to a SFA's nonprofit school food service at any given time, less cash payable. These monies may include, but are not limited to, cash on hand, cash receivable, earnings on investments, cash on deposit and the value of stocks, bonds, or other negotiable securities.

Financial report

To document compliance with the NCR requirement, SFAs must submit the annual Financial Report for School Nutrition Programs in the [Connecticut Online Application and Claiming System for Child Nutrition Programs \(CNP System\)](#). The CSDE's [Instructions for Submitting the Financial Report for School Nutrition Programs](#) provide step-by-step guidance on how to complete this report.

Plan to reduce excess operating balance

SFAs that exceed three months' average expenditures must submit a [Plan for Reducing Excess Operating Balance](#) to the CSDE to indicate how the excess balance will be spent to maintain the SFA's nonprofit status. Expenditures must make improvements to the USDA school nutrition programs such as improving food quality and replacing or purchasing necessary equipment. For information on allowable and unallowable costs, refer to the CSDE's [Managing an Excess Operating Balance in the School Nutrition Programs](#).

SFAs that exceed three months' average expenditures must submit their [Plan for Reducing Excess Operating Balance](#) as part of their annual Financial Report. The plan's value must be equal to or greater than the amount of the SFA's excess operating balance.

Links to all relevant documents and forms are available under "Net Cash Resources" in the "[Nonprofit School Food Service](#)" section of the CSDE's Financial Management for School Nutrition Programs webpage.

Paid Lunch Equity (PLE)

Section [7 CFR 210.14\(e\)](#) of the NSLP regulations requires SFAs to ensure that schools provide the same level of support for lunches served to students who are not eligible for free or reduced-price lunches (i.e., paid lunches) as lunches served to students eligible for free lunches. SFAs are required to compare the average price charged for lunches served to students receiving paid lunches to the difference between the higher Federal reimbursement provided for free lunches and the lower Federal reimbursement provided for paid lunches.

The USDA annually provides a [PLE Tool](#) to assist SFAs with making price adjustment calculations. During the NSLP application renewal process, SFAs must use the USDA's PLE Tool to ensure that paid lunch prices are set appropriately to cover the cost of a paid student meal. If the average paid lunch price is less than the difference, the SFA must either gradually adjust average prices or provide non-Federal funding to cover the difference. For more information, visit the "[Paid Lunch Equity](#)" section of the CSDE's Financial Management for School Nutrition Programs webpage.

The PLE requirement does not apply to the School Breakfast Program. SFAs with excess funds in their NSFSA may choose to use those funds to offset the price of school breakfast so that all students, regardless of free or reduced-price eligibility, can receive breakfast at no charge.

Student meal pricing

SFAs establish the prices for meals and meal service options. Pricing must comply with all applicable USDA regulations.

Sections [7 CFR 210.9\(b\)\(6\)](#) and [7 CFR 220.7\(e\)\(3\)](#) require SFAs to price reimbursable meals as a unit. This means that students eligible for free meals receive meals at no charge; students eligible for reduced-price meals pay the current reduced-price charge; and all other students pay the full price for the meal.

The maximum amount that SFAs can charge for students who are eligible for reduced-price meals is 40 cents for lunch, 30 cents for breakfast, and 15 cents for ASP snack. Implementing the offer versus serve (OVS) provision cannot affect the selling price for a reimbursable meal, regardless of the menu items selected by the student.

SFAs may charge different unit prices for different paid reimbursable meal choices. However, students eligible for free and reduced-price meals are also able to select these higher-price meals without incurring an additional charge.

Unpaid Meal Charges

As indicated in [CSDE Operational Memorandum No. 04-17](#), the CSDE requires that households pay all delinquent student debts no later than June 30 to ensure that students' accounts are closed. Any delinquent debts that have not been recovered by June 30 will be considered bad debt. These student meal accounts must be at a zero balance for the next school year.

“Bad debt” applies to the NSFSA when unpaid meal charges are not collected and are considered a loss. Section [2 CFR 200.426 of Subpart E](#) indicates that *“Bad debts...arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable.”* The NSFSA cannot be used to cover costs related to the bad debt, such as continued legal and collection costs.

While bad debt must be written off as an operating loss, it cannot be absorbed by the NSFSA but must be restored using nonfederal funds. These funds may come from the school district's general fund, special funding from state or local governments, school or community organizations, private donations, or any other nonfederal sources. Once delinquent meal charges are converted to bad debt, records relating to those charges must be maintained in accordance with the record retention requirements in [7 CFR 210.9\(b\)\(17\)](#) and [7 CFR 210.15\(b\)](#).

USDA requirements for unpaid meal charge policy

[USDA Memo SP 46-2016](#) requires all SFAs to have a written and clearly communicated system to address meal charges. SFAs must inform students and their parents or guardians about how students who pay the full or reduced-price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal.

SFAs must provide the policy in writing to all households at the start of each school year and to households that transfer to the school during the school year. SFAs must also provide the meal charge policy to all school or SFA-level staff responsible for policy enforcement. The USDA encourages SFAs to:

- include the policy in student handbooks and online portals used by households to access student accounts;
- use multiple methods to disseminate the policy; and
- the first time the policy is applied to a specific student, provide the written policy again to the household through mail or email.

For more information, refer to the USDA's manual, [Overcoming the Unpaid Meal Challenge](#), and visit the USDA's [Unpaid Meal Charges](#) webpage. The CSDE resources below address the federal and state requirements to institute and clearly communicate a policy for unpaid meal charges.

- [Guide to Required Policy for Unpaid Meal Charges in the School Nutrition Programs](#)
- [Checklist for Reviewing the Local Educational Agency's Unpaid Meal Charge Policy and Procedures for the School Nutrition Programs](#)

These resources and additional guidance are available in the "[Unpaid Meal Charges](#)" section of the CSDE's Financial Management for School Nutrition Programs webpage.

State requirements for unpaid meal charge policy

C.G.S. Section 10-215(b) requires that each board of education's (BOE) unpaid meal charge policy must include the three elements below.

1. A prohibition on publicly identifying or shaming a child for any unpaid charges, including but not limited to delaying or refusing to serve a meal to the child, designating a specific meal option for the child (such as offering a cheese sandwich as an "emergency meal"), or taking any disciplinary action against the child.
2. A declaration of the right for any child to purchase a meal that may exclude any a la carte items or be limited to one meal. For example, the LEA's policy must allow each

child to purchase a meal but could exclude purchases of a la carte items and more than one meal during the meal service.

3. A procedure for communicating with parents or guardians for the purpose of collecting unpaid charges. Communication must include but is not limited to: information regarding local food pantries; applications for free or reduced-priced meals; applications for the Supplemental Nutrition Assistance Program (SNAP) administered by the Department of Social Services (such as the Connecticut State Department of Education's *Addendum C: Information on the Supplemental Nutrition Assistance Program (SNAP)* available in English and Spanish under "Addenda" in the "Application Forms" section of the CSDE's Eligibility for Free and Reduced-price Meals and Free Milk in School Nutrition Programs webpage); and a link to the town's website listing any community services available to residents.

If a child's unpaid charges equal or exceed the cost of 30 meals, the LEA must refer the parent or guardian to the LEA's local homeless education liaison.

C.G.S. Section 10-215(c) allows a local or regional board of education to accept gifts, donations, or grants from any public or private sources for the purpose of paying off any unpaid meal charges.

For additional guidance, refer to [CSDE Memorandum No. 11-22](#): Connecticut Statutory Requirements for Unpaid Meal Charges and the CSDE's *Policy for Unpaid Meal Charges in the School Nutrition Programs*.



Nonprogram Foods

[Section 7 CFR 210.14\(f\)](#) of the NSLP regulations requires that the revenue from the sale of nonprogram foods covers the cost of the food and is not subsidized through federal reimbursement. “**Nonprogram foods**” include any nonreimbursable foods and beverages purchased using funds from the NSFSFA. This includes all foods sold in schools such as a la carte items (e.g., milk, juice, entrées, and snack foods), second student meals, adult meals, foods sold outside of school hours, and any foods used for catering or vending activities. For most SFAs, a la carte foods offered during meal service account for the largest share of nonprogram foods.

Nonprogram revenue calculator

SFAs that sell nonprogram foods are required to determine if the percent of total revenue generated from nonprogram food sales is equal to or greater than the percent of total food costs that are attributable to the SFA’s purchase of nonprogram foods. SFAs may use the USDA’s [Nonprogram Revenue Calculator](#) to determine this information. For detailed guidance, refer to [USDA Memo SP 20-2016: Nonprofit School Food Service Account Nonprogram Food Revenue Requirements](#).

Alternatively, SFAs that are not able to easily separate the costs of nonprogram foods from program foods may choose to use the [A la Carte Food Cost and Price Charged Comparison Worksheet](#) and the [Nonprogram Pricing Worksheet for Adult Meals](#) to ensure that the price charged for nonprogram foods covers the cost of producing those items (refer to the guidance below).

SFAs that do not sell any nonprogram foods are not required to complete the USDA’s Nonprogram Revenue Calculator.

The CSDE reviews compliance with the nonprogram revenue requirement through the resource management section of the Administrative Review for school nutrition programs. SFAs will receive additional information from the CSDE when they are scheduled for an Administrative Review.

A la carte pricing

A la carte pricing applies to all foods and beverages sold separately from reimbursable meals and ASP snacks. A la carte prices must cover the cost of producing the menu items such as food cost, labor, and indirect costs. To ensure that a la carte items are priced high enough to cover the expense of producing those foods, SFAs should complete the CSDE's [A la Carte Food Cost and Price Charged Comparison Worksheet](#). SFAs should complete the CSDE's [Pricing Worksheet for A La Carte Sales in School Nutrition Programs](#) to determine optimal pricing of a la carte items to generate extra revenue based on a targeted food cost percentage.

A la carte pricing should not create an incentive for students to choose a la carte items because the price is less than a reimbursable meal.

Adult meal pricing

Adult meal pricing is the price charged to adults (such as teachers, staff, and visiting adults) who purchase a meal at a site participating in the NSLP or SBP. The benefits of the NSLP and SBP are for enrolled children only. SFAs must ensure that NSFSA revenues do not subsidize adult meals.

The price of adult meals cannot be less than the actual cost of providing the meals. SFAs should determine pricing information using the CSDE's [Nonprogram Pricing Worksheet for Adult Meals](#). **Note:** If SFAs do not intend to charge these prices, the lost revenue cannot be recouped from child payments or reimbursement.



3 — Federal and State Funding

This section summarizes the federal and state funding for the USDA's school nutrition programs. The USDA provides two types of support for school meals: cash reimbursements for meals and snacks that meet the meal patterns; and USDA Foods. Additional state funding is provided to Connecticut SFAs through state match for the NSLP, the State School Breakfast Grant Program, and Healthy Food Certification (for public schools only).

Reimbursement for Meals and Snacks in the School Nutrition Programs

SFAs receive federal reimbursements for lunches, breakfasts, afterschool snacks, and milk served to students participating in the NSLP, SBP, SSO, ASP and SMP. The reimbursement rates are determined annually by the USDA and are effective from July 1 through June 30. The current reimbursement rates are available on the CSDE's [Reimbursement Rates for Child Nutrition Programs](#) webpage.

Connecticut sponsors of the school nutrition programs submit claims online through the CSDE's [Online Application and Claiming System for Child Nutrition Programs](#) (CNP System). SFAs must submit monthly claims for reimbursement to the CSDE following the deadlines in the CSDE's Claim Submission Schedule. The current year's Claims Submission Schedule is available on the CSDE's [Claim Submission Schedule for Child Nutrition Programs](#) webpage.

To ensure timely payment of claims, the CSDE's claim due date is the 15th of the month following the last day of the month covered by the claim. When the 15th falls on a weekend or holiday, the due date follows the schedule outlined in the CSDE's Claim Submission Schedule. A claim that is entered after the due date cannot be processed until the next month. Sponsors must ensure that monthly reimbursement claims are: 1) entered and 2) submitted for payment in the CNP System by the deadline to ensure timely payment.

The USDA regulations for the NSLP and SBP specify time limits for sponsors to submit monthly claims for reimbursement. Final claims, including any revisions, must be submitted to the CSDE no later than 60 days following the last day of the month covered by the claim. Claims not filed or corrected within the 60 days might not be paid.

Late claims

A claim that is submitted after the final deadline will only be paid if the sponsor is eligible and approved for a one-time exception. The CSDE has the authority to approve a one-time exception every 36-months for one month's original or revised claim submitted after the 60-day deadline that results in increased reimbursement when the lateness is due to reasons within the

control of the sponsor. The one-time exception must be from the federal fiscal year (October 1 through September 30) to which the claim applies.

To be considered for payment, one of the two approved authorized signers is required to submit a request for the one-time exception (including a corrective action plan) no later than December 15. For additional guidance, districts may contact their assigned [CSDE school nutrition team member](#)).

State Match for the NSLP

Section [7 CFR 210.17](#) of the NSLP regulations requires states to appropriate a minimum level of state funds (“state match”) to be paid as reimbursement to SFAs that participate in the NSLP. The funding level for Connecticut’s state match is \$2,354,000. The CSDE’s calculation for state match payments includes lunch meal counts for the NSLP from the prior year (July 1 through June 30) and the SSO (after the end of the academic school year through the start of the next academic school year).

State School Breakfast Grant Program

[Section 10-266w](#) of the Connecticut General Statutes (C.G.S.) provides for grants to schools that participate in the SBP and meet the definition of a severe need school. “**Severe need school**” means a school in which 1) the school is participating, or is about to participate, in a breakfast program; and 2) 20 percent or more of the lunches served to students at the school in the fiscal year, two years prior to the grant year, were served free or at a reduced price.

The amount of School Breakfast Grant Program funds is authorized in each fiscal year within available appropriations. Within the limits of available funds, eligible local or regional boards of education are entitled to \$3,000 for each severe need school in the school district that provides a SBP. Funding may vary slightly each year, depending on the number of eligible SBP sites.

School Breakfast Grant Program funds are distributed in the same manner as state match funds for the NSLP. Participating districts receive one payment in October. School Breakfast Grant Program funds must accrue to the NSFSA.

Healthy Food Certification (HFC) Funding

HFC under [C.G.S. Section 10-215f](#) requires that each BOE or governing authority for all public schools participating in the NSLP must certify annually to the CSDE whether the district will follow the [Connecticut Nutrition Standards](#) (CNS) for all foods sold to students separately from reimbursable school meals.

Districts that choose to follow the CNS receive an additional 10 cents per lunch (within available appropriations), based on the total number of reimbursable lunches (paid, free, and reduced) served in the district in the prior school year for the NSLP. This includes lunches served in the SSO and Head Start Programs operated by the BOE and participating in the NSLP.

The amount of HFC funds is authorized in each fiscal year within available appropriations. Funding may vary slightly each year depending on the number of HFC districts.

For more information, visit the CSDE's [HFC](#) webpage.

USDA Foods

The CSDE manages the USDA Foods Program for schools in Connecticut. The CSDE's role is to help SFAs obtain USDA purchased commodity foods. SFAs receive an annual Planned Assistance Level (PAL) based on the number of reimbursable lunches served in the previous school year (July 1 through June 30) multiplied by the federal meal rate. The federal meal rate for USDA Foods changes each July. The current meal rate for USDA Foods is included in the CSDE's reimbursement rates memo for the current school year, which is available on the CSDE's [Reimbursement Rates for Child Nutrition Programs](#) webpage.

Each SFA decides how to use their PAL budget. USDA Foods are available to schools in several ways, including Direct Delivery USDA Foods, Further Processed USDA Foods, the USDA Department of Defense (DoD) Fresh Fruit and Vegetable Program, the Fresh Fruit and Vegetable Program Pilot, and the SFSP USDA DoD Pilot.

Every dollar's worth of USDA Foods used in school menus frees up money that could otherwise be spent on commercial food purchases. Proper procurement, use, and management of USDA Foods optimizes the financial support provided by the USDA for the school nutrition programs and is monitored during the CSDE's Administrative and Procurement Reviews.

How to Check Funding Status of Federal and State Reimbursements

SFAs can check the status of Child Nutrition Program funds on the CSDE’s Bureau of Grants Management [Grant Payment Report](#) webpage. Figure 1 below shows the selection options on the Grant Payment Report webpage.

1. Go to <https://www.csde.state.ct.us/public/dgm/grantreports1/PayDetlMain.aspx>.
2. **Section A:** Select the year. The default selection is the current year.
3. **Section B:** Choose the report type. The default selection is “Detail.”
4. **Section C: Vendor**
 - Public schools: Select your district from the dropdown under “Towns, Regions, RESCs and Charters.”
 - Private schools and residential child care institutions (RCCIs): Select your school or institution from the dropdown under “All Others.”
5. **Section D:** Grant Type: Select **School Lunch**.
6. Click **Submit**. All payments made to the district will be listed. **Note:** Not all school nutrition grants appear in the “School Lunch” grant type. To display all school nutrition grants, select “All Grants.”

Figure 1. CSDE’s Grant Payment Report webpage

The screenshot displays the 'FY 2022 Grant Payment Report' webpage. At the top, it shows the CSDE logo and navigation links: SDE Home, Grants Home, Grant Reports, About, Query Formulation, and Send E-Mail. The main content area is divided into sections:

- Section A: Select Year** - A dropdown menu set to '2021-2022'.
- Section B: Report Type** - Radio buttons for 'Detail' (selected), 'Summary', 'Statewide Summary', 'Statewide Vendor Summary', 'Statewide SPID Summary', 'SPID Detail by Vendor', 'SPID Summary by Vendor', 'Quarterly Grant Summary', 'Fund Summary by Vendor', 'Refunds Exceed Payments', 'Refunds NOT Included', and 'All Current Year Refunds'. A 'Pivot Reports' dropdown is set to 'Select Report From List Below'.
- Section C: Vendor** - Radio buttons for 'Towns, Regions, RESCs and Charters' (selected) and 'All Others'. Two dropdown menus are present: 'All Towns, Regions, RESCs and Charters' (set to '1-PK-12 Districts') and 'All Others'. A 'Vendor Group' dropdown is also set to '1-PK-12 Districts'. A 'Vendor Name Contains' field with a 'get vendors' button is visible.
- Section D: Grant Type** - Radio buttons for 'Select Below' (selected), 'State and Federal Education Grants', 'State Special Ed', 'Child Care', 'School Lunch', 'Summer Food', 'School Construction', 'School Construction Progress Payments', and 'Bond Funds (excluding Schl Construction)'. A dropdown menu is set to 'All Grants'.
- Section E: Invoice #** - A dropdown menu set to 'All Invoices (date #: invoice number)'. A note states 'ONLY Item C applies.' Below it is an 'Invoice # Contains' field with a 'get invoices' button and a checkbox for 'Summary by Invoice Date'.

At the bottom of the form are 'Submit' and 'Reset' buttons.

4 — Resources

CSDE Websites

Claims for School Nutrition Programs (CSDE's Claim Submission Schedule for Child Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/claim-submission-schedule/claims-for-school-nutrition-programs>

Connecticut State Department of Education (CSDE) Child Nutrition Staff and Responsibilities (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cnstaff/cn_staff_responsibilities.pdf

Connecticut Nutrition Standards (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/connecticut-nutrition-standards>

Connecticut Online Application and Claiming System for Child Nutrition Programs (CNP System) (CSDE webpage):

<https://ct.cnpus.com/prod/Splash.aspx>

Financial Management for School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs>

Grant Payment Report (CSDE webpage):

<https://www.csde.state.ct.us/public/dgm/grantreports1/PayDetlMain.aspx>

Healthy Food Certification (HFC) (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/healthy-food-certification>

Laws and Regulations for Child Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/laws-and-regulations-for-child-nutrition-programs>

Program Guidance for School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/program-guidance-school-nutrition-programs>

Reimbursement Rates for Child Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/reimbursement-rates-for-child-nutrition-programs>

School Lunch Tray and Table Talk (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/school-lunch-tray-and-table-talk>

School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/school-nutrition-programs>

Farm to School

Connecticut Farm to School Collaborative:

<https://www.ctfarmtoschool.org/>

Farm to School (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/farm-to-school>

Put Local on Your Tray (UConn webpage):

<https://putlocalonyourtray.uconn.edu/>

Financial Reports and Related Documents

Calendar of Requirements and Activities for School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/snp_calendar.pdf

Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/equipment/capital_expenditure_request_form_instructions_snp.pdf

Instructions for Submitting the Financial Report for School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/cnpsystem/financial_report_instructions_snp.pdf

Managing an Excess Operating Balance in the School Nutrition Program (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/excess_operating_balance_snp.pdf

Plan for Reducing Excess Operating Balance:

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/plan_reduce_excess_operating_balance_snp.pdf

Nonprofit School Food Service Account

Nonprofit School Food Service Account (NSFSA) (CSDE's Financial Management for School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/nonprofit-school-foodservice>

Nonprogram Foods

A la Carte Food Cost and Price Charged Comparison Worksheet (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/a_la_carte_food_cost_price_charged_worksheet.xlsx

Nonprogram Pricing Worksheet for Adult Meals (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/nonprogram_pricing_adult_meals.xlsx

Nonprogram Revenue Calculator (USDA):

https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/usda_nonprogram_revenue_calculator.xls

USDA Memo SP 20-2016: Nonprofit School Food Service Account Nonprogram Food Revenue Requirements:

<https://www.fns.usda.gov/cn/nonprofit-school-food-service-account-nonprogram-food-revenue-requirements>

Nonprogram Foods (“Allowable Expenditures” section of CSDE’s Financial Management for School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/allowable-expenditures#NonprogramFoods>

Paid Lunch Equity (PLE)

Paid Lunch Equity (CSDE’s Financial Management for School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/paid-lunch-equity>

Paid Lunch Equity Tool (USDA):

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/paid_lunch_equity_tool_usda.xlsx

Procurement

7 CFR 210.14: Resource Management:

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210#210.14>

2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit:

<https://www.ecfr.gov/current/title-2/part-200>

7 CFR 400: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award:

<https://www.ecfr.gov/current/title-2/subtitle-B/chapter-IV/part-400>

Capital Expenditure Requests and Equipment Approval (CSDE's Financial Management for School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/allowable-expenditures#CapitalExpenditureRequestsEquipmentApprovals>

Capital Expenditure Approved List for School Food Authority Equipment Purchases (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/equipment/capital_expenditure_approved_list_sfa_equipment_purchases.pdf

Cost Allocation Plan Form for School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/cost_allocation_plan_form.pdf

Indirect Costs: Guidance for State Agencies & School Food Authorities (USDA):

<https://fns-prod.azureedge.us/sites/default/files/cn/SP60-2016a.pdf>

Procurement for School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/sde/nutrition/procurement-for-school-nutrition-programs>

USDA Memo SP 39-2016: State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases:

https://fns-prod.azureedge.us/sites/default/files/cn/SP39_CACFP11_SFSP13_2016os.pdf

USDA Memo: SP 60-2016: Indirect Cost Guidance:

<https://fns-prod.azureedge.us/sites/default/files/cn/SP60-2016os.pdf>

Indirect Costs ("Allowable Expenditures" section of CSDE's Financial Management for School Nutrition Programs webpage):

<https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/allowable-expenditures#IndirectCosts>

Unpaid Meal Charges

Addendum C: Information on the Supplemental Nutrition Assistance Program (SNAP):

<https://portal.ct.gov/sde/nutrition/eligibility-for-free-and-reduced-price-meals-and-free-milk-in-school-nutrition-programs/application-forms#Addenda>

Checklist for Reviewing the Local Educational Agency's Unpaid Meal Charge Policy and Procedures for the School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/unpaid_meal_charge_policy_checklist.pdf

CSDE Memorandum No. 11-22: Connecticut Statutory Requirements for Unpaid Meal Charges.

<https://portal.ct.gov/-/media/sde/nutrition/nslp/memos/om2022/om11-22.pdf>

CSDE Operational Memorandum No. 04-17: Guidance on Unpaid Meal Charges and Collection of Delinquent Meal Payments

<https://portal.ct.gov/-/media/sde/nutrition/nslp/memos/om2017/om04-17.pdf>

Guide to Required Policy for Unpaid Meal Charges in the School Nutrition Programs (CSDE):

https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/unpaid_meal_charges_policy_snp.pdf

Overcoming the Unpaid Meal Challenge (USDA):

<https://fns-prod.azureedge.us/sites/default/files/cn/SP29-2017a2.pdf>

Unpaid Meal Charges (USDA webpage):

<https://www.fns.usda.gov/cn/unpaid-meal-charges>

USDA Memo SP 46-2016: Unpaid Meal Charges: Local Meal Charge Policies:

<https://www.fns.usda.gov/cn/unpaid-meal-charges-local-meal-charge-policies>

USDA Memo SP 47-2016: Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments:

<https://www.fns.usda.gov/unpaid-meal-charges-clarification-collection-delinquent-meal-payments>

USDA Regulations for Child Nutrition Programs

7 CFR Part 210: National School Lunch Program:

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210>

7 CFR Part 215: Special Milk Program for Children:

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-215>

7 CFR Part 220: School Breakfast Program:

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-220>



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