

CNS Summer Food Service Program Reference Sheet

Sponsor Budgets

The Summer Food Service Program (SFSP) requires sponsors to demonstrate financial viability prior to approval. The SFSP application process includes submitting a sponsor budget in WINS. The budget includes projected reimbursement and projected expenses.

Requirements

- ✓ All sections of the budget should be completed, filling in each box with either a dollar amount or "0" when applicable.
- ✓ **Projected Revenue**
Projected reimbursement is based on estimated average daily participation (ADP) multiplied by both the number of operating days entered in WINS Site Calendars and the sum of administrative and operating rates. Administrative rates are dependent on whether meals are vended or self-prepared.
- ✓ **Projected Expenses**
The budget should demonstrate how the projected revenue will be spent on allowable expenses. Projected expenses include both operating costs and administrative costs.
 - **Operating Costs**
Costs incurred by the sponsor for preparing and serving meals to eligible children. Examples of operating costs include:
 - Food (purchasing/storing)
 - Non-food items (items used in food preparation, service and clean up)
 - Labor (to prepare, deliver, and serve meals/clean up)
 - All meal program staff should be reported in the budget, regardless of whether they are paid staff or not.
 - Facilities (rental of food service facilities and equipment, utilities, and repairs involved in food preparation, service and clean-up)
 - Mileage for transporting meals (delivery/mobile meals)
 - **Administrative Costs**
Costs incurred by the sponsor for activities related to planning, organizing and administering the program. Examples of administrative costs include:
 - Labor (administrative, monitoring, clerical, bookkeeping)
 - Each sponsor should have at least one Program Administrator and one Monitor reported in the budget, regardless of whether they are paid staff or not.
 - Facilities (rental of office space, equipment, and vehicles)



- Use allowance (mileage for monitoring, parking expenses)
- Communications (telephone, postage, advertising)
- Insurance and indemnification

✓ **Net Budget**

The net budget is calculated by deducting projected expenses from the projected revenue. All projected revenue should be accounted for in the budget. If all revenue cannot be accounted for, the sponsor must be able to demonstrate how the remaining revenue will be used to support the SFSP. Likewise, if a significant deficit is reflected in the budget, the sponsor must be able to attest to how the remaining costs will be covered.

Notes

Use the [SFSP Calculating Budget Worksheet](#) to plan your budget.

Resources

- [USDA Summer Meals Toolkit: Budgets](#)
- [USDA Summer Food Service Program: Administrative Guidance Handbook](#)

Acronym Reference

- CFR Code of Federal Regulations
- CNS Child Nutrition Services
- OSPI Office of Superintendent of Public Instruction
- SFSP Summer Food Service Program
- USDA United States Department of Agriculture
- WINS Washington Integrated Nutrition System