

Regulations require each sponsor to develop a budget. The budget is based on last year's expenditures, contractual obligations, and the upcoming year's anticipated work plan. A sponsor must have an approved budget to receive SFSP reimbursement. The approved budget may be revised by the sponsor at any time during the program year. No expenditure from SFSP funds for a Program Year can be made unless included in the approved budget.

- Additional sponsor funds must be available if the revenue estimated in items (1) and (2) is less than the total expenditures projected in items (17) and (25).

Revenue		
1.	Maximum federal reimbursement for operation:	\$35,344.00
2.	Maximum federal reimbursement for administration:	\$3,690.00
3.	Sponsor funds available if expenditures exceed reimbursement:	0.00
4.	Source:	
5.	<b>Total Revenue</b>	<b>Total: \$39,034.00</b>

(6) **Staffing Plan Tool:**  
**Administrative Staffing Plan:** Sponsors must demonstrate administrative capability to comply with program requirements. Indicate the position, number of staff, time, and wages committed to oversight of the SFSP. Include ONLY the estimated time to perform administrative duties. Check volunteer if the food service fund is not charged for administrative duties. If a clerk or secretary only works 2 hours a week on SFSP duties and the program only operates 8 weeks, record 8 under # of Days. Click <Add Lines> to list additional staff if needed.

**Administrative Staffing Plan (examples: personnel management, claim submission, staff training, planning)**

	Title Of Position	# of Staff	Hours per day on Food Service	Volunteer	Salary/Hourly Wage	# of Days	Total Salary for Program	Duties
6.								
a.	Cafeteria Manager	1	2	<input type="checkbox"/>	16.00	48	1536.00	I do menu planning and all reports for state and school
b.		0	0	<input type="checkbox"/>	0	0	0	
<b>Total Administrative Labor Cost:</b> <span style="border: 1px solid red; border-radius: 50%; padding: 2px;">\$1,536.00</span> → Record on line 7								
<div style="background-color: #007bff; color: white; padding: 5px; display: inline-block;">Add Lines</div> Click the "Add lines" button for additional Staff input lines.								

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**Operational Staffing Plans:** Sponsors should indicate operational staffing for food preparation and service, cleaning, point of service accountability. Indicate the position, number of staff, time, and wages committed to the operation of the SFSP. May combine similarly paid positions and hours and give an average pay rate. Include administrative personnel time when performing operational duties. Check volunteer if the food service fund is not charged for operational duties. Click <Add Lines> to list additional staff if needed. Individuals who serve in both administrative and operating roles should keep time logs to document activities.

**Operational Staffing Plan (examples: food preparation and service, cleaning, point of service accountability)**

	Title Of Position	# of Staff	Hours per day on Food Service	Volunteer	Salary/Hourly Wage	# of Days	Total Salary for Program	Duties
a.	Cafeteria Manager	1	4	<input type="checkbox"/>	16.00	48	3072.00	I prepare, cook, clean and do point of service
b.	Cooks	2	3	<input type="checkbox"/>	10.00	48	2880.00	Preps, serves and clean
<b>Total Operational Labor Cost:</b>							<b>\$5,952.00</b>	

Record on line 18

**Add Lines** Click the "Add lines" button for additional Operational Staff input lines.

Record the Total Operational Labor Costs on line 18 of the Expenditures Section.

To obtain Total Salary for Program for both Administrative and Operational Staffing Plans take the # of staff times Hours per day on Food Service times Salary/Hourly Wage times # of Days.

**(7-26) Expenditures: All costs must be allowable according to SFSP guidelines.**

**(7-17) Estimated Administrative Expenditures:** Indicate the projected SFSP administrative expenditures. The sponsor will be responsible for all costs incurred in excess of maximum reimbursement.

**Estimated Administrative Expenditures**

7.	Total Administrative Salaries:	Total Administrative Labor Cost from Administrative Planning Table above	1,536.00
8.	Rent for Office Space: (Mail a copy of contract to KSDE)	Only if a contract has been signed for office space	0.00
9.	Utilities:		0.00
10.	Telephone:	Only if separate meter or bill	0.00
11.	Office Supplies:	Paper, printer cartridge, etc. used to advertise the SFSP	0.00
12.	Audit Fees:	Only if audit fee has been itemized	0.00
13.	Transportation:	Mileage to monitor sites, run to store	0.00
14.	Postage:	Promotional materials mailed	0.00
15.	Indirect Cost:	Costs not identified with a specific program. Includes Utilities, custodial services, water, sewer, etc.*	848.57
16.	Other:	Direct Costs - permits	761.07
17.	<b>Total Administrative Expenditures:</b>	Must be less than line 2 unless other funds available on line 3	<b>\$3,145.64</b>

\*To determine the maximum amount a Sponsor may recover from the Food Service Fund for indirect costs, multiply the Sponsor's unrestricted indirect cost rate (15% for private Sponsors) by the direct costs.

Direct costs include:

- Salaries/Labor (line 7, 18)
- Other Purchased Services (lines 12, 24)
- Miscellaneous Supplies (lines 11, 14, 20)
- Other Direct Costs (line 13, 16, 23)

Sponsors may choose not to recover indirect costs or may recover only part of the allowable indirect cost amount.

- (18-25) Estimated Operating Expenditures:** Operating labor includes time for food preparation and meal service. Indicate the projected SFSP operating expenditures. The sponsor will be responsible for all costs incurred in excess of maximum reimbursement.

Estimated Operating Expenditures		
18.	Labor: <b>Total Operational Labor Cost from Operational Staffing Plan Table above</b>	5,952.00
19.	Food Cost or Contracted Food Cost: <b>Estimate food and milk cost for the Program Year</b>	14,000.00
20.	Non-Food Supplies: <b>Include disposable service products, cleaning supplies, etc.</b>	236.67
21.	Facilities: <b>Only if contract has been signed for preparation facilities</b>	0.00
22.	Equipment: <b>Cost of equipment for SFSP only, maintenance</b>	131.64
23.	Transportation: <b>Transport food or rural students to meal service sites</b>	0.00
24.	Other: <b>Pest control, laundry services, etc.</b>	0.00
25.	<b>Total Operating Expenditures:</b>	<b>\$20,320.31</b>

If an expenditure is listed on line 20 or 22, list the items to be purchased in field 28.

- (26) Total Administrative & Operating Expenditures:** Total of Administrative and Operating Expenses listed in lines 7-25.

- (27) Indirect Costs:** If indirect costs are reported in line (15), enter the indirect cost rate that is being used. Public School Food Authorities (SFAs) will record their unrestricted indirect cost rate found at <https://cnw.ksde.gov>, SNP, What's New. Private SFAs and other non-Federal entities will record the De Minimus Rate which is 15% per the Uniform Grant Guidance unless they have a negotiated indirect cost rate. If they have negotiated an indirect cost rate that amount should be listed rather than 15% and a copy of the negotiated indirect cost rate agreement should be submitted to KSDE.

27.	If Indirect Costs are reported, please enter the current Indirect Cost rate.
	<input type="text" value="15.00"/> %

- (28) **General Comments:** If an expenditure is listed on line 20 or 22, list the items to be purchased in field 28. Use this space to enter questions or comments for KSDE.

The intent of the budget is to show how funds will be spent and that expenses should appear to be reasonable compared to estimated reimbursement. Compare total expenditures to total revenue. If there is huge gap, close the gap by either revising the ADA on the Site Applications or increase expenditures.

### Best Practices

- New Summer Food Service Program (SFSP) Sponsors can use School Nutrition Program (SNP) monthly financial data to assist with the SFSP budget.
- Whenever the number of days of service or ADA changes, revise the SFSP budget
- If a significant unexpected non-food expense occurs during operation, make a note in field 28
- If food cost or labor is higher/lower than expected, revise the SFSP budget

### Tips for SFAs Completing the SFSP Budget

Use the Prior Year's Annual Financial Report (AFR), the Meal Equivalent Report or the 40/40/20 rule (40% of the revenue would be for food cost, 40% for salaries/labor and the remaining 20% for remaining expenditures) to assist with the completion of the SFSP budget. The SFSP budget runs January - December.

- If using the AFR, divide the total expenditure line items by 9 (roughly operate 9 months a year) and then multiply by the number of months planning to operate the SFSP.

School Nutrition Programs		Kansas State Department of Education
Annual Financial Report		
Expense Section		
Expenditures:		
3100 Food Service Operation		
13. 100 Salaries		27,196.51
200 Employee Benefits		
14. 210 Insurance (Employee)		0.00
15. 220 Social Security		1,609.14
16. 290 Other		769.80
500 Other Purchased Services		
17. 520 Insurance		0.00
18. 570 Food Service Management Company		0.00
19. 590 Other Purchased Services		0.00
600 Supplies		
20. 630 Food & Milk		41,919.19
$\$41,919.19/9 = \$4,657.69$ $\$4,657.69 \times 3 = \$13,973.07$ Rough estimate of \$14,000 for food cost		

- If using the Meal Equivalent Report (KN-CLAIM, Reports, Sponsor Accessible Financial Tools & Reports, Meal Equivalents) take the Per Meal Cost for each expenditure line item and multiply by the Number of Operating Days and estimated ADA on the Site Applications.

School Nutrition Programs
Kansas State Department of Education

Meal Equivalents
Expenditures

	Total Cost	Per Meal Cost
3100 Food Service Operation		
100 Salaries	\$27,197	\$1.52
150 Employee Benefits		
210 Insurance (Employees)	\$0	\$0.00
215 Social Security	\$1,609	\$0.09
290 Other	\$770	\$0.04
500 Other Purchased Services		
515 Insurance	\$0	\$0.00
570 Food Service Management Company	\$0	\$0.00
590 Other Purchased Services	\$0	\$0.00
600 Supplies		
630 Food & Milk	\$41,919	\$2.34

Summer Food Service Program
Site Application

Meal Service

	Meal Type	OVS (Offer) or Serve	Begin Time	End Time	ADA	Self-Preparation or Vended	Total Days Served
48.	<input checked="" type="checkbox"/> Breakfast	Serve	07:20 AM	07:40 AM	50	Self-Prep	64
49.	<input type="checkbox"/> AM Snack						
50.	<input checked="" type="checkbox"/> Lunch	Serve	10:40 AM	01:00 PM	200	Self-Prep	64
51.	<input type="checkbox"/> PM Snack						
52.	<input type="checkbox"/> Supper						

50 x 64 = 3,200 total breakfast  
200 x 64 = 12,800 total lunches  
12,800 x \$2.34 = \$29,952.00 estimated lunch food cost  
3,200 x \$2.34 x .5 = \$3,744.00 estimated breakfast food cost  
\$29,952.00 + \$3,744.00 = \$32,696.00 estimated total food cost

- If using the 40/40/20 rule 40% of the revenue would be for food cost, 40% would be salaries/labor and the remaining 20% is for the remaining expenses charged to the food service fund.

Revenue

1.	Maximum federal reimbursement for operation:	\$35,344.00
2.	Maximum federal reimbursement for administration:	\$3,690.00
3.	Sponsor funds available if expenditures exceed reimbursement:	0.00
4.	Source:	
5.	<b>Total Revenue</b>	<b>Total: \$39,034.00</b>

\$39,034.00 x .40 = \$15,613.6 salaries/labor  
\$39,034.00 x .40 = \$15,613.6 food  
\$39,034.00 x .20 = \$7,806.8 all other expenditures

## Monthly Financial Report

SFAs should continue to complete the Monthly Financial Report (MFR) under the School Nutrition Program in KN-CLAIM. Private Non-Profits (PNP) should complete the Income and Expense Ledger (<https://cnw.ksde.gov>, SFSP, Administrative Handbook, Chapter 2, Related Forms). SFSP in KN-CLAIM does not have a place to record monthly financial information.

Sponsor Summary						
Checklist	Applications	Forms	Claims	MFR/AFR	Payments	Wellness
Report Month	Revision	Status	Approval Date	Opening Balance	Closing Balance	
Monthly / Annual Financial Reports						
July	0	Approved		\$2,156.79	\$4,161.79	
August	0	Approved		\$4,161.79	\$2,562.48	

Expenditures for the Month				Administrative Expenditures			Operating Expenditures							Income			Reimburse SFSP Fund
Date	Payee	Payment Total	Description	Salaries	Other Expenses	Indirect Costs	Labor	Food	Supplies	Transport	Facilities	Equipment	Other	Sale of Adult Meals	Paid Meal Sales to Children (Conditional Non-Congregate Sites)	Donations or Grants	Unallowed Purchases
Date of Entry	Name of Payee: employees, store	Amount listed on invoice, check or credit card receipt	Short description of payment made or items purchased	Admin Salaries	Office Expenses		Wages paid for meal preparation and service	Food and milk expenditures	Non-food supply expenditures	Expense to transport food or children	Rent, maintenance custodial services	Amount charged to SFSP	Office supplies, marketing etc	Amount received from sale of adult meals	Amount received from sale of paid children meals at conditional non-congregate sites	Donations or grants received	Foods that do not credit in the SFSP; items not used for SFSP

- SFSP revenues/expenditures flow to/from the Food Service Fund, therefore all revenues and expenditures are reported as part of the Monthly Financial Report.
- Record SFSP reimbursement on the Federal Reimbursement for Student Meals/Snacks/Milk line 7.
- Categorize SFSP expenditures the same as during the School Year.

**100 Salaries** - administrative and operational staffing salary

**200 Employee Benefits** - Report benefit amounts paid by the sponsor on behalf of employees. These amounts are not included in the gross salary but are in addition to that amount.

**500 Other Purchased Services** - Report amounts paid for services rendered by organizations or personnel not on the payroll of the sponsor. The primary reason for the purchase is the service provided (insurance, food service management company, pest control, laundry service, etc.)

**630 Food and Milk** - Report total amount expended for food and milk for all Child Nutrition Programs, special occasions, and a la carte.

**680 Miscellaneous Supplies** - Report amounts paid for non-food items such as uniforms, straws, napkins, disposable service ware, photocopies, office supplies, cleaning supplies, etc.

**700 Property (Equipment and Furnishings)** - Report amounts expended for all equipment for the operation of the food service. Include the acquisition cost of any attachments, accessories, delivery charges, and set-up fees. Include expenditures for upkeep and maintenance.

**840 Other Direct Costs** - Direct costs are incurred specifically for the food service program. Direct costs include license fees, registrations, in state travel, transporting food or students, mileage reimbursement, bank service charges, credit card fee for online payment system and charges for returned checks.

**850 Indirect Costs** - Indirect costs are not readily identified with a specific program but are incurred by the school sponsor for the benefit of all programs. Costs that can be allocated to multiple programs or other costs objectives are always an indirect cost. A cost may be assigned to the nonprofit food service as a direct cost only if that cost item under the same circumstances has not been charged to other programs or cost objectives as an indirect costs. Indirect costs for food service include: utilities, all custodial services, telephone, trash, sewer, water and building maintenance. Indirect costs allow the food service to reimburse the sponsor's General Fund for a fair share of unidentifiable expenses.

## SFSP Daily Income, Sales &amp; Deposit Report (10-A)

Daily Income, Sales & Deposit Report														
School:		Outstanding High School								Month & Year:		September-11		
Day of Month (A)	STUDENT ACCOUNTS					ADULT ACCOUNTS				Non-Reimb. Cash Sales (K)	Misc. Sales (L)	Actual Bank Deposits (M)	Computed Bank Deposits (N)	Computed Total Receipts (O)
	Receipts, Cash & Checks (B)	Receipts, Web Payments (C)	Reimb. Sales & Charges (D)	A la Carte Sales & Charges (E)	Refunds (F)	Receipts, Cash & Checks (G)	Receipts, Web Payments (H)	Sales & Charges (I)	Refunds (J)					
1	408.00	10.00		10.50		9.50		2.00		12.50		430.00	430.00	440.00
2	125.00	10.00		72.00		14.00		9.75		21.75	50.00	211.00	210.75	220.75

Complete 10-A as normal, with the exception of nothing being recorded under the Student Accounts Reimb Sales & Charges column (D) since all meals are free. The only exception would be for paid meal sales to students who participate at conditional non-congregate sites.

Monthly/Annual Financial Report Data														
533.00	(+)	Student Accounts: Receipts, Cash & Checks (B)												
20.00	(+)	Student Accounts: Receipts, Web Payments (C)												
0.00	(-)	Student Accounts: Refunds (F)												
553.00	= Financial Report, Line 1611-1614, Student Receipts on Account													
23.50	(+)	Adult Accounts: Receipts, Cash & Checks (G)												
0.00	(+)	Adult Accounts: Receipts, Web Payments (H)												
0.00	(-)	Adult Accounts: Refunds (J)												
34.25	(+)	Non-Reimbursable Cash Sales (K)												
57.75	= Financial Report, Line 1620, Adult Receipts on Account & All Non-Reimbursable Cash Sales													
50.00	(+)	Misc. Sales (L)												
50.00	= Financial Report, Line 1990, Miscellaneous Income													
(includes internal catering, food service provided to another CNP sponsor, private grants, private donations)														
0.00	(+)	Student Accounts: Reimb. Sales & Charges (D)												
0.00	= Reimbursable Sales & Charges (Students ONL <i>If zero and filed a claim, contact your consultant</i> )													
82.50	(+)	Student Accounts: A la Carte Sales & Charges (E)												
11.75	(+)	Adult Accounts: Sales & Charges (I)												
34.25	(+)	Non-Reimbursable Cash Sales (K)												
50.00	(+)	Misc. Sales (L)												
178.50	= Non-Reimbursable Sales & Charges (Students & Adult <i>If zero and filed a claim, contact your consultant</i> )													

SFAs should continue to use the second page to assist with the Monthly Financial Report.