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## West Virginia Department of Education (WVDE)

### Summer Food Service Program (SFSP)

#### Budget for Sponsors

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##### *Budget*

The Summer Food Service Program (SFSP) requires institutions to demonstrate Financial Viability, Capability, and Accountability (VCA) assessment prior to program approval. Part of the assessment will include submitting a budget in WVACES. The budget includes projected revenue, reimbursement, and food service expenses.

##### *Requirements*

Once site applications are complete, WVACES automatically calculates the projected amount for reimbursement for administrative and operational reimbursement. The reimbursement is based on estimated average daily participation (ADP) multiplied by both the number of operating days and the sum of administrative and operating rates. Administrative rates are dependent on whether meals are vended or self-prepared or and whether sites are in an urban or rural area.

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.
- If a significant deficit is reflected in the budget, the sponsor must be able to attest to how the remaining costs will be covered.

The budget should demonstrate how the projected revenue will be spent on allowable expenses. Projected expenses include both operating costs and administrative costs. For allowable costs, please refer to the SFSP Resources – [Allowable and Unallowable costs](#).

The cost-reimbursement summary should automatically display the Total Operating and Administrative Cost and the Total Estimated Federal Reimbursement, after all costs are entered. The *Difference* will display the total reimbursement minus the total federal reimbursement. Only allowable costs will be accepted in the budget. A significant projected

unused reimbursement by the sponsor will require additional information before the budget is approved.

### **Best Practices**

- ✓ Analyze former costs and use realistic projections for costs.
- ✓ Create policies and procedures for maintaining records and financial management.
- ✓ Maintain accurate records which justify all costs and meals claimed.

**For more information about this topic, please refer to:**

- Assessing Costs in the Summer Food Service Program: [SFSP11-2015os.pdf \(azureedge.us\)](#)
- Tip Sheet for Assessing Costs in the Summer Food Service Program: [SFSP11-2015a.pdf \(azureedge.us\)](#)

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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; or
2. **fax:**  
(833) 256-1665 or (202) 690-7442; or
3. **email:**  
[program.intake@usda.gov](mailto:program.intake@usda.gov)

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