

**Summer Food Service Program Sponsor
Financial Viability, Capability, and Accountability (VCA) Form**

Federal regulation 7CFR Part 225.14 (c)(1) requires applicant sponsors applying for participation in the Summer Food Service Program to submit information sufficient to document that the institution is financially and administratively capable of operating the SFSP, and accepts final financial and administrative responsibility for total program operations.

In accordance with 7 CRF 225.6(b)(11) and 7 CFR 225.6(d) The State agency shall not approve the application of any applicant sponsor which submits fraudulent information or documentation when applying for Program participation or which knowingly withholds information that may lead to the disapproval of its application.

The State agency may only approve the applications of those sponsors that meet the three performance standards: financial viability, administrative capability, and Program accountability. The State agency must deny applications that do not meet all of these standards. The State agency must consider past performance in the SFSP or another Child Nutrition Program, and any other factors it deems relevant when determining whether the sponsor's application meets the performance standards.

This VCA Form and all applicable documents must be uploaded in SharePoint.

Please note that failure to provide requested information or documents by the provided deadline will result in the organization’s application being deemed abandoned and therefore will not be processed for the 2024 SFSP.

A. Contact Information:

Organization Contact Person

First Name: Last Name: Title:

Organization Name:

T/A or DBA Name:

Street Address: City: State: Zip Code:

Mailing Address: City: State: Zip Code:

Organization Telephone Number: Fax Number:

Organization Email:

Federal ID Number: NYS OSC Vendor ID Number:

Check each item as completed and complete all sections. Refer to the **VCA Checklist of documents to ensure all applicable attachments are submitted.**

B. Organization Background and Eligibility:

7 CFR 225.2 defines a sponsor as a “public or private non-profit school food authority, a public or private non-profit residential summer camp, a unit of local, municipal, county or State government, a public or private non-profit college or university participating in the National Youth Sports Program (NYSP), or a private non-profit organization which develops a special summer or other school vacation program providing food service similar to that made available to children during the school year under the National School Lunch and School Breakfast Programs and which is approved to participate in the Program.”

1. Submit the organization’s tax-exempt status letter. If the organization is a church that has no tax-exempt certificate, submit a copy of the group ruling (held by the central/parent organization) that includes the listing of churches showing the name of the church making the application to participate as a sponsor in the SFSP.

Organization is a church without a tax-exempt certificate and not included in a group ruling. Please provide documentation to support this status.

2. Has the organization’s tax-exempt status ever been revoked? YES NO

If Yes, Date of revocation: _____ Date of reinstatement: _____

3. Does the organization conduct business under any assumed names? YES NO

If Yes, List all assumed names and submit certificate of assumed name(s):

4. Submit the following for the organization:

- Certificate of Incorporation
- Bylaws
- Organizational Chart

5. What is the organization’s mission?

6. 7 CFR 225.14 (c)(5) states “No applicant sponsor shall be eligible to participate in the Program unless it provides an ongoing year-round service to the community which it proposes to serve under the Program, except as provided for in 7 CFR 225.6(b)(4).”

Describe the on-going year-round service(s) the organization currently provides to the community it will serve under the Program to comply with sponsor eligibility requirements 225.14(c)(5). Please also include any services or activities within the last 7 years. Please be sure to include a description of the service/activity, whether the service/activity is year-round (if not year-round, include dates of service/activity performed) and funding source.

Attach organization’s brochures, pamphlets or articles that detail all year-round services currently offered.

7 CFR 225.6(b)(4) states “State agencies may approve the application of an otherwise eligible applicant sponsor which does not provide a year-round service to the community which it proposes to serve under the Program only if it meets one or more of the following criteria: It is a residential camp; it proposes to provide a food service for the children of migrant workers; failure to do so would deny the Program to an area in which poor economic conditions exist; a significant number of needy children will not otherwise have reasonable access to the Program...” **Note:** These exceptions will be verified upon application to the SFSP.

7. What date did the organization begin serving the community? _____
8. Does the organization operate, plan to operate or has this organization previously operated a Child Feeding Program in another State? YES NO
If Yes, What State(s):
What feeding programs:
9. Have you or any of your organization’s principles (including managers, officers, and board members) administered a Child Nutrition Program within the last 7 years? YES NO
If yes, list the name(s) of the institutions that you or another staff currently or previously administered that participated in a Child Nutrition Program within the last 7 years:

C. **Performance Standard 1: Financial Viability and Management**

7 CFR 225.6(d)(1) **Performance standard 1.** The sponsor must be financially viable. The sponsor must expend and account for Program funds, consistent with this part; FNS Instruction 796–4, Financial Management in the Summer Food Service Program; [2 CFR part 200, subpart D](#); and USDA regulations [2 CFR parts 400](#) and [415](#).

Financial viability includes the sponsor’s ability to demonstrate they can generate enough income and sufficient resources to meet the program’s total operating expenses and debt commitments.

Note: The legal name and FEIN number in which the sponsoring organization is doing business with SED for SFSP operations must incur program costs.

1. Describe the community’s need for summer meals; including, how the sponsor’s participation will help ensure the delivery of Program benefits to otherwise unserved sites or children and describe how the sponsor will recruit sites:

Submit the Organization’s Outreach Plan

2. How does the organization ensure that all costs in the organization’s budget are necessary, reasonable, allowable and appropriately documented?

3. Who reviews the organization’s financial statements and how often they are reviewed?

4. How often are the organization’s financial statements audited? _____

5. Submit audited financial statements performed by a Certified Public Accountant (CPA) in an independent audit conducted within the last two fiscal years.

If the organization has never had their financial statements audited, submit:

Comprehensive financial statements for the organization’s most recently closed out fiscal year to include the following:

- **Balance Sheet** - assets, liabilities, equity
- **Income Statement** -revenue, expenses, gains and losses.
- **Statement of cash flows** -operating activities, investing activities, and financing activities.
- **Bank statements** for all account(s) in the name of the organization; **or**

For organizations less than 12 months old, provide the following financial documentation for the time period the organization has been operating:

- **Balance Sheet** - assets, liabilities, equity
- **Income Statement** -revenue, expenses, gains and losses.
- **Statement of cash flows** -operating activities, investing activities, and financing activities.
- **Bank statements** for all account(s) in the name of the food organization for the amount of time for which the organization has a financial history.

6. List current and projected revenue sources that will be devoted to administering the SFSP. Include projected SFSP funds.

Revenue Sources	Frequency (Weekly, Monthly)	Activities Supported By Revenue	Amount	% Devoted to SFSP Administration

7. Does the organization have paid employees? YES NO
 Is the organization current on payroll taxes to the IRS? YES NO
 If no, explain:

8. Will the organization pay employees for work related to the SFSP? YES NO

If Yes, submit proof of NYS workers’ compensation and disability benefits coverage with this document.

9. What is the current accounting method used?

Accrual Accounting – under this method, revenue is accounted for when it is earned. Likewise, expenses for goods and services are recorded before any cash is paid out for them.

Cash Basis Accounting – under this method, revenue is reported on the income statement only when cash is received. Expenses are recorded only when cash is paid out.

10. Sponsors must have adequate financial resources to operate the SFSP on a daily basis, have adequate sources of funds to withstand temporary interruptions in Program payments and/or fiscal claims against the organization, and must be able to document its financial viability. Do you understand this requirement? YES NO

Please include procedures to sustain the SFSP in the event of a delay or interruption of Program funds:

11. Describe the organization’s step by step plan for repayment of any outstanding debts resulting from Program reclaims or from costs exceeding SFSP claim reimbursement, should they occur. Include the source and amount of funding that would be available. Include the designate position(s) that will be responsible for repaying any debt owed. Note SFSP, CACFP and other federal or State funds cannot be used for repayment purposes.

D. **Performance Standard 2: Administrative Capability:**

7 CFR 225.6(d)(2) **Performance standard 2.** The sponsor must be administratively capable. Appropriate and effective management practices must be in effect to ensure that Program operations meet the requirements of this part.

1. What are the organization’s policies and procedures to assign Program responsibilities and duties?

2. What are the organization’s policies and procedures to ensure compliance with Civil Rights?

3. Name of Executive Director: _____

4. Describe the Executive Director’s role in the organization:

5. Does the organization currently have sufficient staff with the necessary skills to:

- Formulate and execute an administrative budget? YES NO
- Assess and determine needs for the SFSP in the area served by the organization? YES NO
- Effectively write and adhere to an outreach plan? YES NO

If you answered No to any of the above, how will the staffing shortage be addressed?

6. Indicate all resources that are currently available to efficiently operate the SFSP. Do not include any resources that will be funded through the SFSP or any Child and Adult Care Food Program (CACFP) funded resource.

<u>Resource</u>		<u>Funding Source</u>	<u>Details</u>
Office Space			Office Address: Commercial Residential
Computer Equipment			
Computer Software (Program Related)			
Desk Equipment and Supplies			
Personnel Staff			Number of Staff:
Professional Services			Number of Staff:
Contracted Staff			Number of Staff:
Other (Attach separate explanation)			

7. Attach a copy of the organization’s Compensation Policy for all SFSP related staff; including each job description for positions related to the SFSP. Submit detailed employee job descriptions that include the percentage of time devoted to each Program job activity/duty, including monitoring functions; rate of pay, frequency of pay and procedure for employees accruing and being paid overtime. Submitted information must corroborate the employee information reported on the staff charts in the sponsors SFSP Renewal or SFSP Application.

8. Does the sponsor plan on contracting any labor? YES NO
If yes, attach contract.

9. Describe how your organization will provide required annual SFSP training to new or existing administrative personnel, monitoring and site staff throughout the duration of the program.

10. Describe how the organization will meet all sponsor monitoring requirements for both frequency and type of monitoring visits (pre-operational visit, site visit or food service review) per SFSP regulations.

E. Performance Standard 3: Internal Controls for Program Accountability

7 CFR 225.6(d)(3) **Performance standard 3.** The sponsor must have internal controls and other management systems in place to ensure fiscal accountability and operation of the Program, consistent with this part.

2 CFR Part 200.318 Requires the organization to maintain written standards of conduct (covering real or apparent) conflicts of interest and governing actions of its employees engaged in the selection, award, and administration of contracts.

1. Submit the organizations internal controls demonstrating the following:
 - All funds and property received are handled with fiscal integrity and accountability,
 - All expenses are incurred with integrity and accountability;
 - Claims will be processed accurately, and in a timely manner;
 - Funds and property are properly safeguarded and used, and expenses incurred, for authorized Program purposes; and
 - A system of safeguards and controls is in place to prevent and detect improper financial activities by employees.
2. Attach copies of the minutes for the last 3 board meetings and projected meeting dates for the upcoming fiscal year.

3. In the table below, please list all board members:

Board Member Name	Title	Function	Relationship to Other Members

4. Do any board members have a financial interest in the organization? YES NO
 **Financial interest is defined as anything of monetary value, including but not limited to salary, consulting fees, honoraria, and interests in real property, dividends, royalties, rent, capital gains, and forgiveness of debt.

If Yes, complete the chart below:

Board Member Name	Financial Interest

5. 2 CFR 200.112 requires that “non-federal entities must disclose in writing any potential conflict of interest.”

Does the organization maintain a less-than-arm’s length relationship with another organization or person(s) which could be perceived as a conflict of interest? YES NO

If yes, disclose any potential conflict of interest:

6. 2 CFR 200.113 Requires organizations to disclose “in a timely manner” and in writing “all violations of Federal **criminal** law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

Have you or any of your institution’s principles been deemed seriously deficient in the operation of a Child Nutrition program in the last seven years? YES NO

Have you or any of your institution’s principles been disqualified from any federal Child Nutrition program in the last seven years? YES NO

Full Management Plan Certification

I _____ CERTIFY that the information on this form is true and correct and (Print Name of Board Member/Church Trustee) that the sponsor is aware that any deliberate misrepresentation, filing false information or withholding of information may result in program termination and prosecution under applicable State and federal criminal statutes.

By signing this form, I certify that I am operating my program in compliance with all federal, state and local CNP statutes, regulations and requirements. I further certify that I am operating my program in compliance with all federal and State labor and tax laws and that I am providing paid employees for work related to the SFSP employment applicable benefits to which they may be entitled to (e.g.-minimum wage, social security, federal and state unemployment insurance, workers' compensation and disability benefits).

7CFR 225.18 (b)(2) recognizes that the State agency shall terminate a sponsor's participation in the Program by written notice whenever it is determined by the State agency that the sponsor failed to comply with the conditions of the Program.

(SIGNATURE)

(DATE)

(TITLE i.e: BOARD MEMBER/CHURCH TRUSTEE)

Simplified Management Plan Certification:

Please only complete if you are an experienced sponsor not in your review year.

I _____ attest that any information previously submitted to satisfy the performance standards and application requirements for the sponsor, its sites, and principals remains current and accurate.

OR

I _____ have appropriately amended the management plan to reflect current operations.

(SIGNATURE)

(DATE)

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

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To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](http://www.ascr.usda.gov/complaint_filing_cust.html), (AD- 3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (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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