

**Virginia Summer Food Service Program
Viability, Capability and Accountability (VCA) Checklist
(All Potential New Sponsors Must Complete)**

The Virginia Department of Health (VDH) requires all potential sponsoring organizations interested in the Summer Food Service Program (SFSP) with VDH to complete the SFSP Viability, Capability and Accountability (VCA) Checklist. VCA is a requirement per the SFSP regulations found in 7 Code of Federal Regulations (CFR) 225.

Organizations must submit all required documents contained in this checklist. This checklist and all supporting documentation will be reviewed to determine an organization's financial and administrative capability and viability to participate in the SFSP. Read the following information carefully. Answer all questions completely. While the information in this checklist will assist in determining an organization's participation, it does not complete the application process or guarantee approval for Program participation.

Once complete, please remit to the Virginia Department of Health at:

**Virginia Department of Health
109 Governor Street
Attn: Special Nutrition Programs, 8th Floor
Richmond, VA 23219**

OR

sfsp@vdh.virginia.gov

Section I – 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 currently 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”.

Check One Only:

- A public or private non-profit school food authority
- A unit of local, municipal, county, or State government
- A non-profit organization with a 501(c)(3) tax-exempt status.

Please attach copies of the following documentation:

- 501(c)(3) Tax-exempt status letter from IRS
- IRS Form 990, *Return of Organization Exempt from Income Tax*
- A church or faith-based organization with 501(c)(3) tax-exempt status. The church has written proof of tax-exempt status from the IRS and has attached a copy.

Please attach copies of the following documentation:

501(c)(3) Tax-exempt status letter from IRS

IRS Form 990, *Return of Organization Exempt from Income Tax*

A church or faith-based organization without 501(c)(3) tax-exempt status. The church does not have written proof of tax-exempt status, but meets the requirements of a tax-exempt organization as stated in [IRS Publication 557, Tax-Exempt Status for Your Organization](#).

Please attach copies of the following documentation:

IRS Form 990, *Return of Organization Exempt from Income Tax*

A. Organization’s Mission Statement – Either submit or write below.

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 225.6 (b) (4).”

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; a 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.

B. Describe all of the organization’s current activities and/or programs provided to the local community throughout the year. Include specific information regarding each program/activity, dates of operation and the public or private entity providing funding. Attach additional pages if necessary.

Program/Activity	Operating Date(s) (from/to)	Annual Program Earnings	Public or Private Program	Program Funded By

C. Describe in detail the organization’s recruitment practices for identifying potential feeding sites that would service children in low-income communities. Attach additional pages if necessary.

Section II – Financial Viability (Not Applicable for School Food Authorities)

7 CFR Part 225.14 (c)(1) states “No applicant sponsor shall be eligible to participate in the Program unless it demonstrates financial and administrative capability for Program operations and accepts final financial and administrative responsibility for total Program operations at all sites at which it proposes to conduct a food service.”

7 CFR 225.14 (d) (6) (ii) requires that “If the sponsor is a private non-profit organization, it must certify that it demonstrates that it possesses adequate management and the fiscal capacity to operate the Program.”

- A. An organization must have **procedures** that demonstrate adequate management of financial operations. Detail the procedures the organization has to:
- a) Ensure that funds are only used for allowable costs;
 - b) Ensure that all funds or donations received to operate the SFSP are documented and credited to the nonprofit food service account;
 - c) Determine if all funds received for the operation of the SFSP were expended; and
 - d) Document the availability of current and prior year excess funds and the steps required to utilize these funds.
- B. Describe how the procedures described in “A” are communicated to all applicable staff.
- C. Describe how the organization’s management will ensure these procedures detailed in “A” are followed?
- D. A sponsoring organization 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 can document financial viability.

Note: To meet these criteria, organizations must be able to document the delivery of services in the local community listed in Section I and demonstrate the receipt of external funding for services provided.

Please submit 12 months of all bank statements for all account(s) in the name of the organization **and** the organization’s annual financial statements to include Statement of Cash

Flows, Profit and Loss Statement, Statement of Activity and Balance Sheet or other accounting records (please submit all that apply).

Indicate below all available assets that will be used to operate the SFSP. Attach additional pages if necessary.

Name of Asset*	Funding Source	Current Value

* Asset – An asset is an item of ownership that can be changed to cash. Assets are property that is available for the payment of debt. An asset may be fixed, current, liquid, or intangible and are shown balanced against liabilities.

List the organization’s income and sources of income for the past 12 months. Attach additional pages if necessary.

Income	Source of Income

List the organization’s expenses paid for the past 12 months. Attach additional pages if necessary.

Expenses Paid	Expense Amount

- E. Describe below the organization's financial management system. Include the current accounting method use, the system used to track/manage financial-related information, the position responsible for developing and executing the organization's operating budget and the position responsible for developing and executing the organization's administrative budget. Attach additional pages if necessary.
- a) The current accounting method used;
 - b) The system used to track/manage financial-related information;
 - c) Position responsible for developing and executing the organization's operating budget; and
 - d) Position responsible for developing and executing the organization's administrative budget.

Section III – Administrative Capability

7 CFR 225.14 (d) (6) (iii) requires that "If the sponsor is a private non-profit organization, it must certify that it demonstrates that it possesses adequate management and the fiscal capacity to operate the Program."

7 CFR Part 225.14 (c)(1) states "No applicant sponsor shall be eligible to participate in the Program unless it demonstrates financial and administrative capability for Program operations and accepts final financial and administrative responsibility for total Program operations at all sites at which it proposes to conduct a food service."

7 CFR 225.14 (d) (3) requires that "sponsors which are private nonprofit organizations will only be approved to administer the Program at sites where they have direct operational control. Operational control means that the sponsor shall be responsible for: managing site staff, including the hiring, terminating and determining conditions of employment for site staff; and exercising management control over Program operations at sites throughout the period of Program participation by performing the functions specified."

- A. Attach the following documents:
- Organizational Chart
 - Organization's Compensation Plan
- B. Describe how the following positions will remain informed of SFSP requirements. Attach additional pages if necessary.
- a) Supervisory Personnel;

 - b) Site Personnel;

 - c) Food Service Personnel;

 - d) Monitoring Personnel
- C. Describe how the sponsoring organization will have operational control of the Program.
- D. List all members of the Board of Directors and their titles below. Provide a description and their relationship to other board members or staff of the organization. Attach additional pages if necessary.

Board Member Name	Title	Function	Relationship to other members or staff of the organization

E. If your organization’s officers are different from the Board of Directors, list all officers and their titles below. Provide a description and their relationship to other board members, officers or staff of the organization. Attach additional pages if necessary.

Officer’s Name	Title	Function	Relationship to other members or staff of the organization

F. Describe how the governing board and/or organization’s officers will have adequate oversight of the Program.

Section IV – Program Accountability

7 CFR 225.15 (b)(3) states that "Sponsors shall plan for and prepare or order meals on the basis of participation trends with the objective of providing only one meal per child at each meal service. The sponsor shall make the adjustments necessary to achieve this objective using the results from its monitoring of sites."

A. Describe the method you will use to establish your initial order for meals and the system you will use to adjust the number of meals prepared or ordered for each site based on the site's participation. Your system must ensure that only one meal is prepared for each child per meal service.

7 CFR 225.15 (c) states “Sponsors shall maintain accurate records which justify all costs and meals claimed. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor’s records shall be available at all times for inspection and audit...”

B. Describe your record-keeping system. Include how you ensure all required documents are evaluated for accuracy and completeness, how they are stored and retrieved. Attach additional pages if necessary.

- C. Detail your record retention policy. Indicate how your private nonprofit organization will ensure the maintenance of appropriate records to document compliance with all Program requirements. Attach additional pages if necessary.
- D. Should the organization incur a debt to VDH from the operation of the SFSP, describe the organization's plan for repayment. Debt can occur due to organizations receiving advance payments greater than their reimbursement claims and/or VDH's recoupment of funds. Funds from other USDA Child Nutrition Programs cannot be used for repayment of debt or unallowable costs. **Note:** Uncollectable debts are turned over to the State Attorney General's office for collection. Attach additional pages if necessary.

Section V – Certification

I certify under penalty of perjury that the information on and all supporting documentation submitted with this checklist is true and correct, and that I will immediately report to the Virginia Department of Health any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Virginia Department of Health may verify information; and the deliberate misrepresentation of information will subject me to prosecution under applicable federal and state criminal statutes.

Signature of Authorized Representative

Date

Printed Name of Authorized Representative

Title