



Bright from the Start
Georgia Department of Early Care and Learning

Summer Food Service Program (SFSP)

SFSP 2015 Application Instruction Booklet

SFSP Application Submission Requirements

Bright from the Start: Georgia Department of Early Care and Learning (Bright from the Start) has an electronic application process. The Summer Food Service Program (SFSP) application is created and stored in the CNP 2000 system. Only SFSP organizations that have met all pre-application requirements and annual training requirements will be granted access to CNP 2000. Sponsors can access CNP 2000 using their assigned user name and password at www.decal.ga.gov/cnp2000. Sponsors must obtain a CNP 2000 user ID and password to access the CNP 2000 system.

Bright from the Start's SFSP application requirements consist of two parts: hard copy documents and electronic requirements. Hard copy documents must be printed, completed (including signature), scanned and uploaded into CNP 2000, or can be mailed to Bright from the Start's main office. Online application requirements must be completed in CNP2000.

The SFSP application is not complete until **all** hard copy documents and electronic application sections are accurately submitted. Hard copy forms are available via Bright from the Start's website at www.decal.ga.gov, CNP 2000's available forms section, or retrieved from the FY 2015 SFSP Flash Drive provided at training.

Note: only forms on Bright from the Start's website, the SFSP Flash Drive, or specifically identified in the Administrative Guidance Manual are to be used for SFSP operations. Instructions on how to complete each required application document are included in this guidance manual.

To ensure adequate time to review the application and to prepare for upcoming SFSP operations, Bright from the Start encourages sponsors to complete and submit the application within 30 days of completing annual SFSP training. Failure to submit a complete application by the deadline date may hinder review and approval of the application.

Mail hard copy documents to:

**Bright from the Start: Georgia Department of Early Care and Learning
Attn: Nutrition Application Team
2 Martin Luther King Jr. Drive, Suite 670 East Tower
Atlanta, GA 30334**

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If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339; or (800) 845-6136 (in Spanish).

USDA is an equal opportunity provider and employer.

SFSP Application Checklist-(~~☒~~-Attachment A-1)

Sponsors are encouraged to review and follow the SFSP Sponsor Application Checklist as a guide to completing application requirements. There is one application checklist for all sponsors. The application checklist can be found on the SFSP Flash Drive (~~☒~~-Attachment A-1).

Below are detailed descriptions of each application requirement (hard copy or electronic). Please review the information when preparing the application package for submission. If you have questions, please contact Bright from the Start for assistance.

General Hard Copy Documents: Available via Bright from the Start's website, CNP 2000's Available Forms, or the FY 2015 SFSP Flash Drive.

Part A-Required Documents-complete, sign and return the following hard copy documents to Bright from the Start:

1. Permanent Agreement between Bright from the Start and the Sponsoring Organization

(Attachment D –New and Returning Sponsors only)

(Two originally signed and dated agreements must be submitted with the application package)

The SFSP Sponsor/State Agreement serves as the binding contractual agreement between the sponsoring organization and Bright from the Start for the operation and administration of the SFSP. The delegated Principal, an Officer, or official Authorized Representative, who can enter into contractual agreements on behalf of the organization, must sign this agreement. **The following areas must be completed on the agreements:**

- a. Sponsor name and mailing address – the organization's legal name and mailing address must be consistent with information in CNP 2000 and on all other hard copy documents.
- b. Sponsor Street Address – the address for the physical location of the administrative offices (if different from the mailing address). The address must be consistent with the address in the electronic application and on all other hard copy documents.
- c. Type of Organization – should be selected. The selection must be consistent with information in the electronic application.
- d. Type of Sponsor – should be selected. The selection must be consistent with information in the electronic application.
- e. Type of Food Service – should be selected.
- f. Authorization – the Authorized Representative of the organization.
- g. Agreement number – *this number is assigned by DECAL and must not be filled in by the organization.*

2. IRS Tax Exempt Letter from IRS (provided by IRS)—(Requirement for new Private Non-Profit Organizations).

Under IRS Internal Revenue Code of 1986, private non-profit organizations are required to have tax exempt status. **Tax exempt status must remain effective at all times.** A copy of the letter received by the organization from the IRS must be submitted with the application to verify the tax-exempt status.

3. IRS Tax Form W-9 –(Annual Requirement for all Sponsors)

All sponsors must complete the IRS W-9 form and return to DECAL along with the application. The W-9 form and the form's instructions are included in the application package. The legal name of the organization must be consistent with all other application documents, i.e., Certificate of Incorporation, Articles of Incorporation, IRS FEIN documents, etc. See additional review/approval guidelines below:

- The name listed on the top row of the W-9 should be the same legal name that is used on the application.
- The third row of the W-9 should be the same designation that is listed in the Sponsor Application section in CNP 2000.
- The taxpayer identification # that is listed in Part I of the W-9 should be the same as the FEI # that is listed the application and on the IRS Tax Exempt letter.
- The signature on the W-9 should be from the Delegated Principal or an Officer of the organization.

4. Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations: (Annual requirement for all Faith Based Organizations without individual tax exempt status)

Churches and integrated auxiliary organizations are required to have tax exempt status; however, federal regulations do not require churches to provide tax exempt documentation as part of the application. Instead, churches must be able to demonstrate their state non-profit status by submitting the Certificate of Incorporation issued by Georgia Secretary of State office.

5. Certificate of Incorporation (Annual Requirement for all New Faith Based Organizations without tax exempt status).

The Certificate of Incorporation must be in the name of the organization applying to participate in the Program and be attached to the Tax Certification Form for Faith Based Organizations.

6. Proof of Paid Annual Registration Fee to the Georgia's Secretary of State Office: (Annual requirement for all Non-Profit Corporations)

Georgia's Secretary of State's office requires that all corporations register and pay an annual fee. The annual registration process includes a payment that allows corporations to maintain their recognition and status in the State. All nonprofit corporations must maintain an active/compliant status with the Secretary of State's office in order to be eligible to participate in the SFSP.

7. Delegation of Authority Form and Supporting Documentation (Annual requirement for all New Sponsors or Sponsors with new Principal/Program Contacts)

The Delegation of Authority form captures the appointment of Principal from an officer of the organization, and the acceptance of the Principal and responsibility for SFSP operations. The form requires the signatures of the Officer and the delegated Principal supporting documentation must be attached. The Delegated Principal must be the Program Contact person that has attended training.

8. Affidavit Verifying Legal Status Form and Secure/Verifiable Documentation (SAVE Affidavit)- (Requirement for New Private Non-Profit Organizations and Churches/Faith-Based Organizations)

This form is required by all sponsors and must include the legal name of the organization and certification that the organization and the responsible party is a US Citizen and/or is a Legal Alien of the United States.

The form must have an original signature and must be notarized; therefore copies will not be accepted. Sponsors are allowed to scan and upload the Verifying Legal Status Form in CNP 2000, and the originally signed form must be submitted to Bright from the Start via postal mail or hand delivery. **Upon receipt and review, the original form must be filed into the sponsor's application file.**

9. Annual Affirmation Statement-SAVE Affidavit (Annual requirement for Renewing Sponsors that are Private Non-Profit Organizations, Church/Faith-Based Organizations)

10. Vendor Maintenance Form (Attachment N) – (Required for New and Returning Sponsors and for Experienced Sponsors with new bank accounts).

Organizations are required to provide their financial institution information, so that reimbursement can be paid via electronic funds transfer. Organizations are required to attach a copy of a voided check or official correspondence from the financial institution that indicates the routing and account number of the organization. All information must be consistent with other sections and forms of the application.

Sponsors are prohibited from submitting this form electronically. This form must be submitted with original signatures and voided check or official bank letter. Upon receipt and review, the form and attachments will be forwarded to Bright from the Start's Finance Division for processing.

11. Electronic Enrollment/Change Form (Attachment N-1) – (Required for New and Returning Sponsors or when there is a change to the Program Contact).

This form is part of the pre-application process and distributed to organizations with the Potential Sponsor Viability Checklist. Once received, the Application Team will forward to DECAL's MIS Division to establish CNP 2000 access. Once access is granted, the form is returned to the Application Team, and Organization will receive the user name and password to CNP 2000.

12. Public Release Information form (Attachment C-1 or C-2)—(Annual requirement for all Sponsors).

Attachment C-1 is required for all open or migrant sites. Attachment C-2 is required for all camps or closed enrolled sites. Sponsors complete this form certifying that the organization has notified the public of the location of all sites and meal service types/times. Sponsors are required to maintain the actual

release on file and make it available for review upon request. The correct form for the specific sites must be submitted and include the names of media outlets, signature and date.

13. Public Release Site Listing Report (Attachment C-3)-(Annual requirement for all Sponsors)

Attachment C-3 is required by all Sponsors. The form requires the name, address, meal type(s) and time(s) of each feeding site. All information on the form must be consistent with site applications in CNP 2000, the health department notification form and training documents.

14. Health Department Form Letter – (☒-Attachment E) (Annual Requirement for All Sponsors)

Sponsors are required to notify the local health department of all SFSP sites. A letter addressed to the health department must include a list of site addresses, operating dates, and meal service times. The health department could potentially inspect any meal service site for ensuring compliance with all applicable health and safety standards. A copy of this letter must be forwarded to Bright from the Start with your application package. Sponsors can use Bright from the Start's sample letter to notify local health departments.

15. Health Inspection and Food Permit-(Annual Requirement for All Self Prep Sponsors)

Self-prep sponsors must submit a current health inspection and/or food service permit for the central kitchen or each feeding site where meals will be prepared. The health inspection and/or food permit must be issued within the last 12 months, and covers the period of SFSP meal service operation.

Vended Sponsors using a Food Service Management Company (FSMC) must request a copy of the current health inspection and food service permit from the FSMC to submit as part of the application.

16. Letter to School Food Authority-(Attachment I) - Annual Requirement for Vended Sponsors only)

Sponsors other than School Food Authorities (SFA) that plan to contract with a separate company to purchase complete unitized meals or prepared/cooked food items must first seek meals from the local school before searching for a food service management company. A copy of the letter written to notify the SFA of the sponsoring organization's intent to vend meals must be submitted to DECAL with the application for approval (reference Attachment I or the Procurement Manual).

The SFA may then express an interest to provide meals for this sponsor. The sponsor is not required to accept the terms offered by the SFA.

If a mutual agreement is reached, a contract may be entered into between the sponsoring organization and the school food authority. If a mutual agreement is not reached, the sponsor may begin the procurement process to enter into a contract with a food service management company. Once the procurement process begins, the SFA may not enter a bid in competition with the FSMC

16. Total Projected Income Worksheet (Annual requirement for all Sponsors)

The Total Projected Income Worksheet captures the organization's projected income for the fiscal year. Sponsors are required to submit the document via CNP 2000 or postal mail.

17. Employment Eligibility Verification (E-Verify)/Immigration Affidavit and Agreement

Every public employee must register in the federal work authorization program to verify employment eligibility, using E-Verify, of all newly hired employees. Government, Military Installations, School Food Authorities (SFA's), and Colleges/Universities are exempt. To register, please visit:
<http://www.uscis.gov/e-verify>.

Part B-Required Documents for Camps, NYSP and Upward Bound-submit to Bright from the Start:

1. Camp Household Application including letter for parents (*Submit to Bright from the Start for approval only if Bright from the Start template form is not used*)

Organizations sponsoring campsites, NYSPs, or upward bound programs are required to annually collect income eligibility forms for each child receiving SFSP meals. A SFSP Eligibility Form (or approved alternate form) must be sent home with each child to be completed by parent(s) or household guardians. The sponsor must also send a letter home with the form explaining how to complete the form and how the form will be used. This letter must include the nondiscrimination statement to reassure parents that the information submitted on the form will not be used to discriminate against any child. A copy of the letter sent to parents to accompany the eligibility form must be submitted to Bright from the Start with the submitted application for approval. Organizations sponsoring campsites can only claim meals served to those children who qualify for free or reduced meals based on the income eligibility forms.

The purpose of the SFSP Eligibility Form for closed enrolled sites is to determine a child's eligibility for free or reduced meals in the SFSP. This form is used when a site cannot be qualified based on school data, census data, housing authority data, or any other acceptable form of community based data. The eligibility form is to be completed by a parent or household guardian of the participating child and returned to the sponsor. The sponsor must evaluate the information given on the form to determine a child's eligibility for free or reduced meals in the program. If at least 50% of the enrolled participants qualify for free or reduced meals, then 100% of the meals served are eligible for reimbursement. Organizations sponsoring an enrolled site that does not qualify as a camp (camps can serve more than two meals or keep children overnight) may claim meals served to all children, regardless of whether they qualify for free meals.

A sample SFSP Eligibility Form for Camps and Enrolled Sites is included as Attachment 10 of this booklet. If the organization chooses to use a form different from the sample provided, a copy of the form must be submitted to Bright from the Start with the application package for approval. If the organization chooses to use the authorized form (-Attachment 10), it is **not** necessary to send a copy of the form to Bright from the Start. If you have any questions concerning how to complete and/or classify form, please call Bright from the Start.

- **Income eligibility forms must be collected annually for all participants enrolled in the camp, NYSP, upward bound or closed-enrolled site.**

2. NYSP Brochure (must include non-discrimination statement)

Organizations sponsoring National Youth Sports Program (NYSP) and/or Upward Bound Programs are required to submit a copy of any promotional brochures used to promote their programs to Bright from the Start with the submitted application for approval. These brochures will be reviewed to ensure that the nondiscrimination statement is included in the promotional materials. The information will also be evaluated for approval to verify that parents are correctly being informed of the availability of free meals through the SFSP.

Part C- Procurement Documents for Sponsoring Organizations -Submit to Bright from the Start:

1. SFSP Procurement Checklist (☒-Attachment R)

This document will help your organization determine if only the Contract/Agreement to Furnish Food Service should be used or if both the Proposed Public Release Announcement with proof of announcement to food service vendors and the Proposed Invitation for Bid (IFB) should be used.

2. Contract/Agreement to Furnish Food (☒-Appendix C-1)Use only when contracting with a SFA, Vendor/Supplier or with a FSMC when total estimated costs are less than \$150,000

Sponsoring organizations that choose to enter into an agreement or contract for the preparation of meal/snacks with a SFA or Food Service Management Company (FSMC) (**if total estimated costs are less than \$150,000**) can use Bright from the Start's template agreement. A copy of the contract/agreement, signed by both organizations, must be submitted with application for approval. The contract/agreement is a binding agreement between the sponsor and the SFA or FSMC for the preparation and delivery of **unitized** meals for the SFSP. All required information must be included in this document. At a minimum, the contract/agreement must include the number of anticipated meal/snacks for the program, the length of program operations and the price per unit for those meals. Any required transportation arrangements must also be included in this document. See Addendum C in the Procurement Manual.

3. Small Purchase Documentation Form (Required when total costs are below \$150,000). (☒-DECAL Website/SFSP Flash Drive)

The Small Purchase Documentation Form is available on the SFSP Flash Drive and Bright from the Start's website. Sponsors are required to solicit a minimum of three quotes for goods/services, and must select the vendor that is able to meet the needs of the organization at the lowest cost. Micro-purchases as defined in 2 CFR Part 200 §200.67 may be awarded without soliciting competitive quotations. Micro-purchases are purchases of supplies and services, the aggregate amount of which does not exceed \$3,000.

When total estimated costs meet or exceed \$150,000, then submit:

4. Public Release Announcement Seeking Unitized Meal/Snacks

Sponsoring organizations are required to use a formal procurement process to award contracts to a FSMC when **total estimated costs meet or exceed \$150,000**. Sponsors can only choose this option after requesting meal service from the local SFA. The public announcement of accepting bids for unitized meal/snacks must be issued to local media. The announcement must include the nondiscrimination statement, the name of media organization to which the public release was sent, and the date the publication of the release was requested.

A copy of the public release announcement must be submitted and approved by Bright from the Start prior to initiating the procurement process and approval of the application .

AND

5. Proposed Invitation for Bid (IFB) (PDF Form available on SFSP Flash Drive and Bright from the Start website)

A sample SFSP Invitation for Bid and Contract is included on the SFSP Flash Drive and is available on the DECAL website. Unless approval to use an alternate form/contract is granted, sponsors must use the template form provided by Bright from the Start. This form contains instructions on the bid process and serves as both the bid response document and contract for the FSMC that is awarded the bid. If you have any questions concerning the use of the form and/or the bid process, please call Bright from the Start.

- **Bright from the Start is required to attend all bid openings. Therefore, Bright from the Start must review IFB and bid announcement documents prior to the organization's publication date.**

Part D- Required Documents for returning site(s)-submit to Bright from the Start:

A returning site is a site that participated in the SFSP in the prior year in agreement with your sponsoring organization.

As part of the application, sponsors must submit the following documentation for returning sites:

1. Site selection/ Pre-operational Visit Form-one per site (☞-Attachment L-1)
2. Health/Food Inspection for each site with onsite kitchen preparation (self-prep sites only)
3. Letter of Approval to Operate-Exemption from Licensure-non-residential day camps or closed-enrolled sites only
4. Proof of Non-Profit Status as issued by the IRS. (**This is only required for unaffiliated sites, i.e., closed enrolled or camps sites (residential or non-residential)**)
 - a. ___Submit copy of 501 © 3 documentation with IRS letterhead (Excludes SFA sites, government entities and colleges/universities).
 - i. ___If a church, which has tax-exempt status under the umbrella of the national church affiliation, submit the Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations form (with Option 1 selected) along with the group ruling list attached to the IRS letter which contains the church's name, or submit a letter from the person legally responsible for the church verifying that that subordinate church is included in the tax-exempt status of the national organization along with item a. above.
 - ii. ___If a church or the parent organization has not filed for tax-exempt status with the IRS, submit the Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations form with Option 2 completed and signed by the Delegated Principal of the church/integrated auxiliary of the church.

Note: The information below must be completed, maintained on file, and made available for review upon request.

1. Annual Sponsor/Site Agreement, (☞-Attachment 14) this form is required when sponsors provide meals at unaffiliated sites, i.e. vacation Bible schools or recreational camps.
2. Site Supervisor annual training documentation (attendance sheets/sign in-out sheets) (☞-Attachment M-1, M-2, and /or M-3) (Exception: School Food Authorities are exempt from submitting this information)

Part E- Required Documents for Adding NEW site(s)-submit to Bright from the Start:

A new site means:

- A site location that has never been approved to operate in the SFSP
- Never operated approved under your organization's sponsorship
- Has moved to a new location/address

Sponsors are required to submit the following documents for review and approval for each new site:

1. ADD-A-SITE Checklist (☞-Attachment Q) (required only when new sites are added after the application is approved.

2. Site selection/ Pre-operational Visit Form-one per site (-Attachment L-1)
3. Site eligibility documentation, if school data is not used
4. *Public Release Certification and Site Listing Report (-Attachment C-1 & C-3 or C-2 & C-3)
5. *Health Department Form Letter – Only one per county. (-Attachment E)
6. New Site Supervisor Training Documentation/Forms and Sign-in Sheets (-Attachment M-1, M-2, and /or M-3)
7. Sponsor/Site Agreement, if applicable (-Attachment 14)(required for unaffiliated sites)
8. **Vended sites only:** - Copy of notification letter from sponsor to the food service management company identifying the location of all new site(s) and the maximum number of meal/snacks to be supplied.

*The Public Release Certification Form and Health Department Form Letter are required for all applications. These forms should indicate all sites, their locations, approved meal types and meal service times. Sponsors are required to submit updated Public Release Certification and Health Department Notification Forms when new sites are added after the initial approval of the application.

Part F- Required Electronic Application sections:

(Complete and submit ONLINE at www.decal.ga.gov/cnp2000)

For Login Instructions see SFSP CNP2000 Application Manual

1. Sponsor Application

This section of the application requires each organization to provide general information regarding the organization's location, Program Contact and contact information, SFSP operating dates, participation in other Child Nutrition Programs, SFSP meal service, audit requirements, and the organization's staffing plan. Each field in this section must be completed.

- DUNS #- the 9-digit number received when registering the organization with the federal System for Awards Management
- SAM Entry Date-date the organization registered with the Central Contractor Registration System
- Mailing Address – the address that sponsor will receive SFSP correspondence. Include full zip code, plus four digit quadrant.
- County – enter the county for the address listed above.
- Street Address – the physical address where SFSP business takes place, if different from mailing address.
- Program Contact Name – must be the individual that attended the required annual training and designated as Principal on the Delegation of Authority form.
- Title – the title of the person listed as the program contact.
- E-mail Address – enter the E-mail address to be used to contact program contact (if available).
- Summer Phone – enter the telephone number for the Program Contact during summer operation
- Year Round Phone – enter the telephone number for the Program Contact during non summer months
- Fax – enter the fax number for the administrative office (if available).
- Earliest Meal Service Date – the first day of meal service for site(s).
- Latest Meal Service Date – the last day of meal service for site(s).
- Total Number of Operating Days – the number of days your organization will be serving meals. If more than one site will operate on the same day, count that day only once.
- Total Number of Approved Sites – sponsors are required to complete the application for each site that will operate in the current year. Site information is housed in a separate section of the electronic application. Once all sites are approved, this section will automatically populate the total number of approved sites.
- Last Month of Fiscal Year – the last month for the organization's fiscal year.
- Sponsor type – indicate the category that represents the organization.
- Program description – if the organization intends to prepare meals for the majority of their sites, choose *self-preparation*. If the sponsor intends to enter into a contract to purchase unitized meals, choose *contract with School or Food Service Management Company*. In addition, enter the name of the company contracted to provide the meals.

- FSMC – Select the name of the vendor of your organization is contracting out for meal service. If the FSMC is not listed in the drop down list, select “other” and type in the name of the vendor in the text box beside the drop down list.
- Type of Audit Required – If total federal funds received will **NOT** meet or exceed \$750,000, your agency is exempt from SFSP audit requirements. Please check the exempt box. If total federal funds received will meet or exceed \$750,000, your agency must submit an A-133 audit, please check the organization wide box. If total federal funds received will meet or exceed \$750,000 **AND** all funds are received from USDA Child Nutrition Programs, your agency **MAY** submit a program specific audit, please check the program specific box. This new Audit Threshold is effective for awards after December 26, 2014. See 2 CFR Part 200 Subpart F.
- Serving Infants – Indicate whether or not your organization will be serving infants at any site under your organization’s SFSP sponsorship. Note: SFSP infant meal menus must be reviewed and approved by Bright from the Start, prior to commencement of meal services.
- Year-Round Operation – Indicate if organization provides programs/services year round. **Note: Private non-profit organizations are eligible to participate as sponsors only when the organization provides an ongoing year-round service.**
- Participation in CACFP– Indicate if the organization is currently approved to participate in the CACFP as an institution, sponsoring organization, or child/adult day care center.
- Determined Seriously Deficient- Indicate if the organization is currently in Serious Deficiency status or has been terminated from CACFP or SFSP in the past. **Organizations that are determined seriously deficient in SFSP and/or any other Child Nutrition Program (CACFP or NSLP, SBP, etc.) are not eligible to operate the SFSP.**
- Sponsor’s Staffing plan – Enter the number of personnel to be used in each category. Data entered in for this item should be consistent with information entered in the Management Plan and Budget.

2. Supporting Documents-Sponsor Level

The documents listed below are hard copy document requirements for all Sponsors. Sponsors can scan and upload the documents in their electronic application or submit the documents via postal mail or hand deliver to Bright from the Start’s main office. Refer to the previous section for guidance on reviewing the Sponsor supporting documents:

- Tax Form W-9
- Annual Affirmation or Verification of Legal Status Form (SAVE Affidavit) and Secure and Verifiable Documentation
- Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations (Church or Religious organization with exemption through a Central or Parent Organization, or without 501©3 status)
- Delegation of Authority Form only if new Principal/Program Contact
- Proof of Paid Annual Registration Fee(Secretary of State) –Corporations Only
- Total Projected Income Worksheet
- Employment Eligibility Verification (E-Verify)/Immigration Affidavit and Agreement (Government, Military Installations, School Food Authorities (SFA’s), and Colleges/Universities are exempt.)

- ## 3. Authorized Signers
- Authorized signers are legal employees or designated responsible individuals of the organization that have been authorized to and act on behalf of the organization and are responsible for SFSP operations at all sites and within the sponsoring organization. Sponsors are required to update this section of the application immediately when changes occur.

4. **Board Members**-Each Board Member of the organization must be listed in the application in this section. Note: this section is only required for private nonprofit organizations. The full name, the member's mailing address and phone number is required for each member.
5. **Site application(s)**-Each site that will operate under the auspices of the sponsoring organization must be approved to operate prior to the beginning of the meal service. Sponsors are required to submit a complete and accurate application for all sponsored sites. The Site Application provides Bright from the Start with the information required to determine a site's eligibility to participate in the SFSP. Detailed information regarding the policies and/or procedures for items t. - u. must be maintained at the sponsor's administrative office. Sponsors are able to view sites that are approved or unapproved via CNP 2000. A Site Listing Report indicating all approved sites will be included in the approval package. Each site application must include the following information:
 - a. Site Name and address– the complete name and full address of the site where meals will be served. Sites cannot receive meals from more than one sponsoring organization. Note: the site name and address must be consistent with the Site Listing Report (Attachment C) and Health Department Notification Form (Attachment E)
 - b. Site Supervisor - the person responsible for operations at each specific site. This person must be trained by sponsoring organizational staff. Documentation to support training attendance must be submitted with the application package and maintained on file at the sponsor's main office. Note: The site supervisor cannot be responsible for operations at more than one site, unless the site's meal service times are different. CNP 2000 will identify duplicate entries (with an error message) when duplicate information for the site supervisor is entered.
 - c. Phone - enter the telephone number at the site or that is assigned to the Site Supervisor. Note: the number should not be the same number for the sponsor's main office.
 - d. Ext. - enter the extension number for the telephone number listed above (if required).
 - e. Fax - enter the fax number for the site where meals are served (if available).
 - f. E-mail Address - enter the E-mail address to be used to contact site personnel (if available).
 - g. Site Street Address - the address of the **physical location** where meals will be served. Note: there cannot be more than one site located at the same address, unless approval is granted by Bright from the Start.
 - h. County - list the county in which the site is located.
 - i. Site Location – identify if the site location is indoor or outdoor.
 - j. Site Description- choose one that applies and select the type of site it is from the dropdown list. If "other" is selected, specify what it is in the text box.
 - k. Eligibility information - mark the statement that reflects both the type of site and the method used to determine the site's eligibility. As guidance, Sponsors can use *The SFSP Site Definitions and Eligibility Documentation diagram* (☐-Attachment 6 in Admin Guidance Handbook) to assist in identifying the appropriate category for each site. If an open or closed-enrolled site is qualified by area eligibility, (using school data), select the school that qualifies this site. Note: the school selected must be zoned for the location of the site. This documentation does **not** need to be submitted with the application. If an open site is qualified by a method other than school data, please enclose the documentation used to determine the site's eligibility. If income applications are used to determine a site's eligibility, do **not** submit a copy of these forms to Bright from the Start. The sponsor must maintain on file a copy of each income eligibility form. **Note: although restricted open sites are eligible to participate in SFSP, sponsors are prohibited from submitting an application for this**

type of site without first submitting an official request for approval. The written request for approval must indicate the sponsor's concerns with space, security, safety or control at the site.

- l. Racial/Ethnic Data – Bright from the Start receives annual school data from Georgia Department of Education. CNP 2000 is updated annually with racial/ethnic percentages for children in all schools in all counties within the state of Georgia. Sponsors are required to update each site application with the racial and ethnic categories of the children that are/will be attending/receiving meals at the site.
- m. Program Operating dates - the first and last day the site will be in operation.
- n. Number of operating days - the total number of days, in the month indicated that meals would be served at the site.
- o. Hours Meal Served - indicate the time of day that each meal service will begin and end. The Maximum Meals (MM) is the number of children expected to attend each meal service.
- p. Days of Operation: select the days of the week those meal/snacks will be served.
- q. Activities at site - select the category that most closely describes the activities scheduled at the site.
- r. Meal Preparation – This section will automatically display the meal preparation type that was identified in the sponsor application section. Select whether the site is located in a “rural” or “urban” area. Select if the site serves as a central kitchen for others sites, if the site prepares meals for itself only or if the site receives or picks-up meals from a central kitchen.
- s. Children are served - select the method used at the site to serve meals to children. Cafeteria-style meals are provided through a serving line. Sack lunches are provided as a single unitized meal/snack in a prepackaged container (e.g. bag, box). Family style meals are served from dishes at the table.
- t. Children are supervised - indicate the personnel responsible for the supervision of the meal service.
- u. Inclement Weather - select *yes* if arrangements have been made for serving meals during inclement weather.
- v. Food Temperature - select *yes* if the site has the facilities to maintain food at the proper temperature, or if food will be served within one hour of delivery.
- w. Leftovers - select *yes* if leftovers will be either refrigerated or returned to the preparation kitchen.
- x. Meal adjustment question: select *yes* if site personnel will be required to notify the sponsor of the number of children served by the site so meal production/orders can be adjusted.

Note: answering no to items u-x will result in the denial of the site application. An inclement weather plan, maintaining and serving food at the proper temperature, storing leftover meals/snacks appropriately and adjusting meal orders is a requirement for SFSP. Failure to adhere to the requirements will result in the denial of meal/snack reimbursement, which may lead to repayment of funds to Bright from the Start.
- y. USDA Child and Adult Care Food Program - select *yes* if the site also participates in the Child and Adult Care Food Program.
- z. Site Visitation - select *yes* if the site has received a pre-operational visit and that site is conducive and equipped to serve meals for the number of estimated children.
- aa. Direct Operational Control: private non-profit sponsors may provide meals to unaffiliated sites. In accordance with federal regulations 7CFR 225.14 (d)(3), sponsors must maintain direct operational control of the site and the meal service. Sponsors can choose to hire staff to provide oversight of the site's meal service, or train personnel already in place to provide oversight of the meal service. If the latter, sponsors are required to enter into an agreement with the site/site personnel.

bb. Other Sites – Enter the names and addresses of sites that are in close proximity of the site.

6. Supporting Documents-Site Level (Annual requirements for all Sponsors)

All sponsors are required to submit the following documents for their sites. The documents can be scanned/uploaded into CNP 2000, hand delivered or sent via postal mail:

- Site Selection/Pre-Operational Visit Form-(Attachment L1)
- Public Release Certification Form and Site Listing Report (Attachment C1 or C2 and C3) Note: this is required for new sites added after the initial approval of the application
- Health Department Notification Form (Attachment E) Note: this is required for new sites added after the initial approval of the application
- Vended Sites Only: Notification to FSMC regarding the addition of the new site, projected number of meals to be served, and the meal delivery plan.

6. Management Plan

Annual Management Plans are required for all Sponsors.

This management plan must be a clear and thorough blueprint of your organization, detailing names and timeframes. Areas of the management plan include, but are not limited to: fiscal/financial viability, training plans, site approval plan, monitoring plan, record keeping, and meal service and delivery plan and certification statements. Sponsors must describe specific procedures and processes that are/will be implemented to ensure compliance with federal regulation and state policy.

Experienced Sponsors-Are required to update the management plan where there is a significant change with internal processes or controls, i.e., change in how meals are served or stored, staff and compensation, or the location of records. If there are no changes to internal controls, the prior year's approved management plan will remain approved for the current application and operating period.

7. Program Budget

Annual Budgets are required for all Sponsors, except School Food Authorities.

The FNS Instruction 796-4 Rev. 4 is one of the elements that must be used by the State Agency to establish the financial management system required by Program Regulations. The use of FNS Instruction 796-4 Rev. 4 is incorporated as part of Bright from the Start's financial management system and must be followed unless Bright from the Start has set more restrictive or specific guidance via this manual, policies or policy memorandums. Financial management includes, but may not be limited to, budgeting, costing standards, internal control, management of revenues and expenses, management of property, procurement standards, and fiscal audits. This guidance further clarifies the standards that Bright from the Start expects Summer Food Service Program (SFSP) Sponsors to meet in order to comply with the budget submission and approval process, allocation of costs, and charge of program expenditures. This guidance is not all encompassing, but is intended to address those specific situations that sponsors typically find confusing or difficult. If you are unsure of the steps to take for specific situations not addressed in this budget guidance or the FNS Instruction 796-4 Rev. 4, contact the office for technical assistance.

Budget Submission

The budget is a section within the electronic application in CNP 2000, and is developed based on actual prior year expenses, plus total projected income(experienced sponsors), or total projected income and projected maximum number of meals the sponsor plans to serve at all sites (new sponsors). As part of the budget section, CNP 2000 will indicate the projected maximum budget amount based on the projected maximum number of meal/snacks to be served at all sites. Sponsors are prohibited from submitting a budget in excess of the projected maximum budget amount. **No organization will be approved to operate the SFSP without an approved budget.**

All allowable SFSP costs that are incurred in the operation/administration of the SFSP must be included in the annual SFSP budget. All costs must be authorized and approved via the SFSP budget prior to sponsors using SFSP reimbursement to pay for the costs. Failure to include a cost in the annual budget may result in the cost being determined unallowable. SFSP reimbursement used for unallowable costs must be repaid to the organization's non-profit food service account. Please refer to policy memorandum entitled "*Costs Disallowance in the Summer Food Service Program*" for more information.

The following steps can be used to assist you in creating your budget:

Determine the estimated amount of income from each source, including the estimated meal reimbursements that you will receive from the Summer Food Service Program.

Projected Meal Reimbursements

For experienced sponsors, we recommend that you use the amount of SFSP meals reimbursement received last year to estimate the amount that will be received in the new fiscal year. The amount may be adjusted if the number of sites will increase or decrease, however, supporting documentation will be required to document any changes.

For new sponsors, we recommend that you used the available resources from the sites to determine the estimated number of meals the sponsors plans to serve at all sites.

Other Revenue

- Reimbursements that were earned in prior years that were not expenses (This balance most likely will be reflected as the ending balance in the food service account after the fiscal year has been properly closed.)
- Funds deposited in the food service account due to reviews finding(s) or Agreed Upon Procedures finding(s).
- Other program income (see the definition below for program income).
- Other income (see the definition below for other income).

Program Income means gross income earned from operating the Summer Food Service Program. All income to SFSP must be retained and used only in the institution's program food service. Other incomes include cash donations that are specifically identified for use in the sponsor's SFSP.

Define the cost to operate the Summer Food Service Program by making a list of all the expenditure items your institution needs to operate the SFSP. These costs are those that are paid with both SFSP reimbursement and other funding resources.

An estimate of expenses can be used when actual costs cannot be obtained. It is helpful to look at items of expenditure as **Fixed, Variable, Operating or Administrative, Direct or Indirect**. The sponsors should be aware of cost in each category so that action can be taken to improve the meal service and other aspects of the SFSP program if it is determined that the operating costs are less than the anticipated meal reimbursements.

- *Fixed expense* items are likely to remain the same throughout the year i.e.-rent.
- *Variable expense* items are likely to change depending on levels of activity.
- The *operating costs* represent any allowable expenses incurred by an institution in serving meals to participants under SFSP and allowed by Bright from the Start's financial management instructions.
- The *administrative costs* represent any allowable expenses incurred by an institution in planning, organizing and managing SFSP and allowed by Bright from the Start financial management instruction.
- *Direct costs* are costs that can be identified directly to a program and/or funding source and must be charged directly to the program. Direct costs which are insignificant in dollar amount may be treated as an indirect cost if the institution is consistent in this application to all cost objectives. Examples of allowable direct costs used in SFSP include:
 1. Operating and administrative nonprofit food service employee salaries
 2. Depreciation or use allowances on equipment used in the nonprofit food service program
 3. Food purchased for use in the nonprofit food service program
- *Indirect costs* are costs that have been incurred for common or joint objective and cannot be practically identified to the food service program, SFSP, or other institution's program. Examples of allowable indirect costs used in SFSP include:
 1. The allocated expenses of the institutions' buildings, capital improvement to land/building and equipments used for common purposes are examples of indirect costs for depreciation and use allowance.
 2. Operating and maintenance indirect costs are the expenses that have been incurred for the administrative, operation, maintenance, preservation, and protection of the institution physical plant.
 3. General and administrative indirect costs are the expenses that have been incurred for the overall general executive and the administrative of the institution.

Prior Approval

Prior Approval items are those expenses that must be specifically identified by item and amount during the budget process. Including the item as part of a larger entry on a line item in the budget without identifying the specific cost item and amount is not sufficient and will not meet the requirement for sufficient disclosure. When these cost items and amounts are properly disclosed, approval of the budget meets the requirement for prior approval unless the State agency specifically disallows the cost in writing.

Sponsors are required to submit documentation to support certain costs with the annual application. Failure to submit required documentation to support costs in the budget will result in the denial of the budget, in whole or in part. Sponsors are prohibited from using SFSP reimbursement for denied costs.

Budget Amendments

When the budget is initially approved for the fiscal year, it is considered the original budget. The original budget (approved or denied budget line items) can be viewed via CNP 2000. Amendments to the budget are allowed throughout the summer meal service operating period. Sponsors are prohibited from submitting a budget amendment after the summer operation has ended. Therefore, sponsors are encouraged to be fiscally responsible, by monitoring all financial activity, actual costs, and the approved budget.

Budget amendments that include new costs (costs not previously approved in the original budget) must be submitted within 24 hours of incurring the new cost, unless the new cost meets or exceeds \$150,000. In this case, the cost cannot be incurred unless appropriate procurement procedures have been followed.

Budget amendments that include a 25% increase or decrease in category or line item approved costs (costs previously approved in the original budget), must be submitted within three (3) days of the increase; except when the increase in approved cost is incurred through the formal procurement process. In this case, the cost cannot be incurred unless appropriate procurement procedures have been followed.

Failure to submit budget amendments within the required timeframe will result in the disallowance of costs. Refer to Bright from the Start's policy memorandum entitled, "Costs Disallowance in the Summer Food Service Program".

SFSP reimbursement can only be used to pay for allowable SFSP costs that are approved in the budget. Use of SFSP reimbursement on unallowable costs will result in the disallowance of the costs, and sponsors will be required to repay funds used on unallowable costs to their non-profit food service account.

Budget Amendments and Determining Estimated Revenue

The projected revenue for the budget amendment will be the year-to-date reimbursements plus the estimated projected income for the remaining months of the fiscal year.

Budget Amendments and Determining Estimated Expenditures

The projected expenditures for the budget amendment will be the year-to-date expenditures plus any projected increase in allowable cost for the remaining months of the fiscal year. Sponsors are required to complete the Sponsor Update Form (Attachment Q, page 2), and notify Bright from the Start of all budget amendment submissions via email at SFSP@dec.al.ga.gov.

Sponsors are required to submit a budget amendment when the following occurs:

- When a new cost is incurred and not previously approved in the original budget;
- When the sponsor exceeds the current approved amount by 25% or more, in a line item or cost category for projected costs. Cost Category Items 1-4 must be assessed on the category level. Cost Category Items 5-8 must be assessed by line item.

- Category example: a projected increase of 25% in Total Procurement Cost requires an amendment. If there is a 25% increase for Store purchases, that does not cause the entire Category to increase by 25%, and amendment is not required.
- Line Item example: a 25% projected increase in the amount for 5A requires an amendment, even if that increase does not result in an overall 25% increase to the Cost Category.
- When allocation methodologies change due to changes within the organization, and
- When there is a 25% increase or decrease in the number of sites sponsored by the organization.

Below is a detailed description of each SFSP budget line item and the minimum document requirements for the line item. Sponsors are required to maintain all documents to support the use of SFSP reimbursement to pay for the costs. Failure to maintain the required documentation will result in the costs being determined unallowable. SFSP reimbursement used on unallowable costs must be repaid to the organization's non-profit food service account.

BUDGET LINE ITEM CATEGORIES:

A. PRE-AWARD COST

Pre-Award Costs: are costs incurred prior to the effective dates of the award (approval to participate in the SFSP) directly pursuant to the negotiation and in anticipation of the award where such costs are necessary to comply with the proposed delivery schedule or period of performance. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the award and only with written approval of the awarding agency. Refer to 2 CFR Part 200 Subpart E for more information on general costs principles for federal reimbursement programs.

Sponsors that have excess funds from the prior year and have SFSP-related costs that would be incurred prior to the submission and approval of the application can use the funds on allowable costs. Sponsors must indicate the costs in this line item and submit documentation to support the cost(s). **Sponsors that submit requests prior to receiving access to the complete the application are still required to enter the information in the budget.**

B. PROCUREMENT COSTS

1. Contracted Food Costs: are costs related to food service operations. Sponsors that enter into a contract with a food service management company to supply unitized meals, with or without milk, or prepared/cooked bulk food items should indicate costs in this line item.

Documentation Requirements: All documents listed below must be submitted with the application for review and approval.

- Agreement to Furnish Foods Contract (*☐-Form Appendix C-1*), or official binding contract resulting from procurement process.
- Procurement Checklist (Form: *☐-Attachment R*)

- Copy of Final Public Release Announcement and copy of announcement to food service vendors and/or food service management companies
- Invitation for Bid (IFB) and Contract(*PDF Form available on Bright from the Start's website & Flash Drive*)

2. Store Purchases: are costs related to food service operations that are not included in the contracted food costs line item. Costs for food items purchased at local grocery stores/warehouses, or costs of food items obtained through a food vendor, a company that provides single components that are then combined to make a unitized meal, should be included in this line item.

Documentation Requirements: documents including, but not limited to those listed below must be maintained on file and made available for review.

- Invoices
- Receipts
- Menu/Production records
- Canceled checks and/or bank statements
- Procurement documentation (small purchase form, formal bid documentation, etc.)

Note: Sponsors that receive goods/services from a vendor must ensure that the Small Purchase Documentation Form is used to demonstrate the most reasonable and lowest price is secured for each good/service. Sponsors are prohibited from separating goods/services into single, sole-source agreement/contracts to preclude the competitive bid process, i.e., purchasing items separately to prevent total costs from meeting or exceeding \$150,000. Micro-purchases as defined in 2 CFR Part 200 §200.67 may be awarded without soliciting competitive quotations. Micro-purchases are purchases of supplies and services, the aggregate amount of which does not exceed \$3,000. Please refer to Bright from the Start's Procurement Manual for guidance on the micro-purchase and small purchase requirements, and the competitive bid process.

C. LABOR COSTS

Sponsors are required to list SFSP staff and identify their primary task. Staff listed in the budget should be consistent with staff listed in the Management Plan, Authorized Signers section, and Sponsor Application section. The primary functional task should reflect the primary responsibility of an employee versus those tasks that may be performed on an as-needed basis. For example, if an Executive Director also performs monitoring tasks, the Executive Director's primary functional area would fall under Program Administration. Likewise, if an individual hired for administrative support performs monitoring tasks on an as-needed basis, the individual's primary responsibilities would fall under administrative support.

Per FNS Instruction 796-4 Rev. 4, "Labor operating costs are allowable when the amounts claimed are based upon hourly rates that are reasonable for the services provided and documented by payroll records. Hourly rates will be considered reasonable to the extent that they are consistent with rates paid for similar work in the area in which the sponsor is located. The cost of program labor may include the documented amounts of wages and fringe benefits, including Social Security withholding tax and retirement benefits paid or incurred during the reporting period. The costs associated with personnel who work only a portion of their time for the SFSP must be prorated based on the hours worked for the program.

Documentation Requirements: documents including, but not limited to those items listed below must be maintained on file and made available for review upon request.

- Organization's Compensation Plan;
- Time Reports (Form: ~~□~~-Attachment P) for all staff that perform administrative and operational duties for the organization and/or for the SFSP, and
- Time Reports (Form: ~~□~~-Attachment 25) for all staff that perform administrative duties.
- Payroll records, i.e. canceled checks, documents supporting payment of payroll taxes, bank statements, etc.

Allocation of Labor Costs

In order to establish the portion of costs that may be claimed as program labor, the Time Report (*Attachment P*) or another valid record must document the amount of time spent by each person on SFSP duties. Although employees may perform multiple job functions, there can only be one wage. The wage must be for the employee's total work performance; further prorated (using an appropriate allocation methodology) based on the amount of time spent performing SFSP job duties. Because sponsoring organizations operate year round activities, an established compensation plan with identified wage ranges should be in place and referenced when including labor costs in the SFSP budget. Organizations that will use SFSP funds for labor costs for shared positions, i.e. Executive Directors, Program Managers/Administrators, Monitors, Clerical Staff, Accounting or Bookkeeping Staff, must ensure that the employee's total salary is prorated, and only hours worked performing SFSP duties are paid with SFSP reimbursement.

Allowable Wage Amounts for SFSP Positions

Salary and wages for operating and administering the SFSP must be consistent with rates paid for similar work and consistent with the amounts reported by the U.S. Department of Labor or State Labor Department for that field of employment, in the same or comparable geographic location.

Sponsors with staff that performs duties with multiple Child Nutrition Programs (CACFP, NLSP, or SFSP) or staff that perform other duties within the organization, can only allocate a percentage of the staff's total salary to SFSP. For example, if the same monitor is used for CACFP and SFSP, then the monitor's total salary must be reported in the budget, and only a percentage that the total salary can be allocated to SFSP.

D. SUPPLIES

Costs in this category are broken into two subcategories: expendable and durable.

- Expendable materials and supplies are actual costs of Program material and supplies used within the month or less at the time of purchases. When expendable materials and supplies purchases exceed more than one' month usage, allowable costs are limited to the cost of the items actually used for the program during the month. Include paper, pens, and other supplies on this line.
- Durable supplies are general purpose supplies that do not meet the definition of equipment and cost less than \$5,000. Durable supplies have a life expectancy of less than one year.

Documentation Requirements: documents including, but not limited to those listed below must be maintained on file and made available for review upon request:

- Invoices
- Receipts
- Production records

- Canceled checks and/or bank statements
- Procurement documentation (small purchase form, formal bid documentation, etc.)

E. TRAVEL COST

Costs that are incurred when traveling to and from sites for SFSP purposes, i.e. delivery of meals, conducting monitoring visits; pick up meals/components from food service management companies and/or vendors, grocery stores, etc. Sponsors can use personal vehicles and use SFSP reimbursement for mileage or can rent vehicles to conduct SFSP business. Mileage rates must be consistent with federal reimbursement rates. **Note: Sponsors are prohibited from using SFSP reimbursement to pay for mileage and gas costs, or for vehicle rental and mileage or gas costs.**

Documentation Requirements: documents including, but not limited to those listed below must be maintained on file and made available for review upon request:

- Mileage Record Form (**Mileage Record Form**) that includes the staff's name, position, date(s) of travel, start/stop odometer reading, number of miles traveled each trip, itinerary/purpose of trip and the signature of the staff person, and organization's supervisor;
- Contract with rental company, and
- Receipts, invoices, canceled checks, bank statements, and financial records.

F. FACILITIES/UTILITIES

Costs that are related to kitchen space used for meal preparation/set-up, utilities associated with meal preparation/delivery or set-up, office space and related office space utilities. Depending on the specific situation for which space is being occupied or leased, different requirements apply. Sponsors are allowed to use SFSP reimbursement for kitchen or office space rental costs, and utility costs in the kitchen/office space, if not included as part of the total rental amount.

Fees associated with health and safety inspections, should be recorded on Line 6A within this budget category.

Allocation of Costs-Rental Space (Kitchen or Office)

When renting or leasing kitchen or office space in whole or in part, sponsors must ensure that SFSP reimbursement is used to pay costs related to Program use. When the rented space (from an unrelated party) is part of a larger space, Sponsors must use and submit an appropriate allocation methodology.

Any generally accepted method of computing depreciation may be used as long as the method results in equitable charges considering the useful life of items and the benefits received by the program. The depreciation method used for the program should be consistent with the method used by the institution for its other federally sponsored and nonfederal sponsored activities.

Documentation Requirements: All documents listed below must be submitted with the application for review and approval.

- Documentation to support allocation methodology
- Copies of rental/lease agreement
- Depreciation Form, if required
- Prior Approval is required if

- The costs for rearrangement & alterations to facilities owned by the institution that are necessary for efficient and effective program operations but do not result in capital improvements
- All special lease arrangements
 - a. Costs for rearrangement and alteration
 - b. Cost incurred during periods on non-occupancy
 - c. Single base allocation to prorate maintenance and operation cost
 - d. Depreciation methods that are difference from those specify in the FNS instructions
 - e. Life Expectancies
 - f. Unknown acquisition cost
- Costs incurred by the institution during periods of non-occupancy
- A single base such as square footage to prorate maintenance and operation costs between program and non-program activities when these costs are not included in rent or other space charges
- Most recent utility bill(s)
- Rental Lease Agreement/Contract for Kitchen or Office Space
- Invoice for fees paid, and license/health inspection report

G. EQUIPMENT COST

Equipment means an article of nonexpendable, tangible personal property have a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement purposes, or \$5,000. A sponsor can be permitted to charge the program, equipment cost as a direct cost, depreciation or use allowance.

Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. The depreciation method used for the program should be consistent with the method used by the institution for its other federal sponsored and nonfederal sponsored activities. A physical inventory is required, at least once every two years for items funded with federal monies. All equipment over \$5,000 purchased, depreciated, or claimed use allowance should be documented on the Equipment & Depreciation Record form.

Documentation Requirements: All documents listed below must be submitted with the application for review and approval.

- Allocation methodologies for equipment costs (i.e., direct cost, depreciation form, use allowance calculation)
- Receipts, invoices, canceled checks, bank statements, etc.
- Rental Lease Agreement/Contract for equipment costs
- Supporting procurement documentation must be provided upon request

H. OTHER COSTS

Costs related to printing, postage, and communication costs, audit fees, and indirect costs.

- Printing costs are services paid for printing or reproduction of forms, brochures, and newsletters. Specifically list the name of the form, instruction booklet, or handbook that will be used this coming fiscal year. Include specific titles and quantity
- Postage - List postage charges such as stamps, bulk mailing, or certified mail charges. The cost of the lease of a postage meter should be listed with leased equipment.
- Communication Cost- Costs for communication services & supplies must be purchased or leased by the institution and cannot be in the name of an individual

- Audit Cost - The share of organization-wide audit costs based on the percentage of CACFP funds expended to the total of all funds (Federal and nonfederal) expended by the institution during the fiscal year being audited; or the full cost of a Program specific audit conducted pursuant to 7 CFR Part 3052.235.
- Indirect Cost - Indirect costs must be supported by a cost allocation plan that assigns an indirect cost rate. The institution must submit a copy of the document that shows the indirect cost rate (nonprofit rate agreement) assigned. The institution must also submit an explanation of the base amount used to determine the indirect costs and the mathematical calculation showing how the indirect costs that are being charged to CACFP were derived.

Documentation Requirements: All documents listed below must be submitted with the application for review and approval.

- Most recent printing, postage meter or phone bill.
- Engagement Letter from CPA firm for audit costs. Note: SFSP reimbursement can be used for audit costs only when the organization receives/expends \$750,000 or more in federal funds. This new Audit Threshold is effective for awards after December 26, 2014. See 2 CFR Part 200 Subpart F.
- Indirect Nonprofit rate agreement. An explanation of the base amount used to determine the indirect costs and the mathematical calculation showing how the indirect costs that are being charged to CACFP were derived. . If you have any questions concerning the indirect cost rate, please call Bright from the Start. If you have any questions concerning the establishment of this rate, please call Bright from the Start.
- Documentation to support percentage allocated to SFSP (allocation methodology).

8. Menu Plan

Sponsors are required to submit menus for each meal type that is being served at approved sites. Menus are submitted via CNP 2000 as part of the electronic application. **No organization will be approved to operate the SFSP without approved menus. Revision to approved menus must be submitted via CNP 2000. Sponsors are required to notify Bright from the Start when revisions to menus are necessary.**

All menus must identify all meal components by name and all components must be consistent with requirements detailed in 7 CFR 225.16 (d). Generally, sponsors develop cycle menus that can be used repeatedly throughout the summer months. A cycle menu lists meals for a predetermined number of days (e.g. 5, 10, and 11) and is repeated at the end of the cycle. The following guidelines must be followed when planning SFSP meals.

- **Substitutions**—Substitutions of fruits and juices may be made to menus without prior approval from Bright from the Start, as long as the substitution is not inconsistent with meal pattern requirements. Sponsors must ensure that the substitutions do not result in serving a meal with the same food in different forms (e.g. orange and orange juice or apple and applesauce). Also, avoid serving the same items on consecutive days.
- **Dietary Guidelines**—Food purchased for use in the SFSP must meet healthy dietary guidelines. Meats need to be low in fat and/or low in salt. Cereals are required to contain a minimum amount of sugar. Using 100% whole wheat or partial whole wheat breads can only increase the amount of fiber in a meal.
- **Menu Items**—Fresh fruits and vegetables high in Vitamin A and Vitamin C need to be served several times a week. Fruit juice served in the SFSP must be 100% fruit juice. Different types of milk must be served on different days. Skim, 1%, 2%, whole, or chocolate milk may be served with SFSP meals.

Low fat or skim milk is recommended to reduce the fat content of the meal. Children may enjoy one percent fat chocolate milk as a good alternative to plain milk.

- **Hot vs. Cold**—Hot items can be served at sites away from the food preparation site as long as hot items are kept at the proper temperature during transportation and through the time of meal service. The health department must be notified of your intent to transport hot or cold meals. The Health Department Notification Letter is included on the SFSP Flash Drive.
- Examples: Sample menu items for both hot and cold meals are included as Attachment F on the SFSP Flash Drive. A food specifications list is also included as Attachment K to assist in the selection of the appropriate types and quantities of foods to be listed on the menu submitted to Bright from the Start for approval.

9. Certifications

All Sponsors are required to certify that the organization and its sites are compliant with federal regulations, Bright from the State policies, and guidance materials. All certification statements must be completed in order to submit the application for review.

10. Advances

Check the type of advance, if any, your organization would like to receive and indicate for which month the first advance is requested. Subsequent advances may be requested using the same online section of the SFSP application in CNP2000. Make sure to check the certification statements that apply.

Modified Forms Needing Prior Approval

1. Invitation for Bid Contract (Bright from the Start Template form)

Sponsors must submit a request to use an alternate form for the invitation for bid contract prior to issuing the document to interested vendors. Failure to seek approval to use an alternate contract may result in disallowance of costs and repayment of funds to the organization's non-profit food service account.

2. Monitoring Review Forms (Attachments 33 & 34):

Sponsoring organizations are responsible for monitoring all of their SFSP sites. All sites must be visited within the first week of program operations (See Attachment L-2). The purpose of the visit is to ensure that the site is operating in compliance with all SFSP requirements and that any concerns and/or problems are immediately solved.

The sponsor's monitor must review all sites within the first four weeks of operation. The purpose of the review is to observe a complete meal service to determine if the site is in compliance with all program requirements. A sample monitoring form is included in the SFSP Administrative Guidance for Sponsors as Attachments 33 & 34, and on Bright from the Start's SFSP Flash Drive.

If the organization chooses to use a form different from the sample provided, a copy of the form to be used must be submitted to Bright from the Start with the submitted application for approval. If sponsors

are found to be inadequately monitoring sites the sponsor is required to conduct site reviews with (Attachment 33 or 34) for all its visits along with other requirements. (Please reference Policy # 16 Monitoring Requirements).

3. Daily Meal Count and Weekly/Monthly Consolidation Forms: (-Attachment 16/16-A, 18-A, or 19/19-A and 20/20-A)

Site supervisors are responsible for taking an accurate count of the number of first, second and adult meals/snacks served daily at each SFSP site, and for completing the weekly consolidation reports for each site. The daily meal count must be documented for each meal served during program operations before reimbursement can be received. Attachments 16/16-A, 18-A, or 19/19-A are forms provided by Bright from the Start. These forms capture required information to support the number of meals/snacks prepared, served and/or recycled each day. A request to use an alternate form must be submitted to Bright from the Start prior to using the form at any site.

All Forms are found on the Bright from the Start website, CNP 2000 Available Forms, or on the SFSP Flash Drive.

APPENDIX—REFERENCE SECTION

Understanding Program Basics:

Income Eligibility Guidelines	Attachment 3-1
Meal Pattern Requirements.....	Attachment 4

Getting Started – Application and Planning:

Income Eligibility Form (Camps & Enrolled Sites)	Attachment 10-1
Sponsor/Site Agreement	Attachment 14
Training Checklists	Attachment 15

Managing the Meal Service: Camp Forms:

Meal Count (Daily).....	Attachment 19-A
Meal Count (Weekly Consolidated)	Attachment 20
Meal Count (Weekly/Consolidated)	Attachment 20-A

Site Review Forms:

Self-Prep. Site	Attachment 33
Vended Site.....	Attachment 34

SFSP Attachments

SFSP Sponsor Application Checklist.....	Attachment A-1
Public Release Certification (Open Sites).....	Attachment C-1
Public Release Certification (Enrolled Sites & Camps)	Attachment C-2
Public Release Certification Site Listing	Attachment C-3
DECAL/Sponsor Agreement	Attachment D
Health Department Notification Form Letter	Attachment E
Sample 7-Day Cycle Menus	Attachment F
Sample SFA Letter.....	Attachment I
Georgia’s Metropolitan Statistical Areas and Components (Current FY).....	Attachment J
SFSP Specification List (Menu Planning Tool).....	Attachment K
Site-Selection/ Pre-Op Visit Form	Attachment L-1
Site Visit Form.....	Attachment L-2
SFSP New Site Supervisor Training Documentation	Attachment M-1
Food Service & Site Staff Sign-in Sheet.....	Attachment M-2
Monitor Sign-in Sheet.....	Attachment M-3
Vendor Maintenance/Change Form.....	Attachment N
DECAL/SFSP Electronic Enrollment/Change Form.....	Attachment N-1
Field Trip Notification Form	Attachment O
Time Report: Dual Administrative & Operational Staff.....	Attachment P
SFSP Add-A-Site Checklist.....	Attachment Q
Step-By-Step SFSP Procurement Checklist.....	Attachment R
Contract/Agreement to Furnish Food Service	Appendix C-1

Additional Forms

Form W-9 (Current IRS Revision)