

Bright from the Start
Georgia Department of Early Care and Learning



2025 Application
Instruction Booklet

Happy Helpings: 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 Happy Helpings: Summer Food Service Program (SFSP) application is created and stored in the GA ATLAS system. Only SFSP organizations that have met all pre-application requirements and annual training requirements will be granted access to GA ATLAS. Sponsors can access GA ATLAS using their assigned user name and password at <https://www.decalatlas.com>. Sponsors must obtain a GA ATLAS user ID and password to access the GA ATLAS 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 GA ATLAS, or can be mailed to Bright from the Start's main office. Online application requirements must be completed in GA ATLAS.

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. **Note: Only forms on Bright from the Start's website 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.

Applications must be approved 15 days prior to the end of operations. Applications not approved 15 days prior to the end of operations may result in the denial of the application. 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 notification of application availability and no later than June 15th.** 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 754 East Tower
Atlanta, GA 30334**

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted 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; or
2. **fax:**
(833) 256-1665 or (202) 690-7442; or
3. **email:**
program.intake@usda.gov

This institution is an equal opportunity provider.

SFSP Application Checklist-(~~A~~-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 is provided as a handout at the annual SFSP training.

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. **Refer to Page 45 of this booklet for more details and staff contact information.**

General Hard Copy Documents: Available via Bright from the Start's website.

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 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 Ga ATLAS 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 Potential Sponsor Viability Checklist or 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 tax classification on the third row of the W-9 should be the same designation that is listed in the application in GA ATLAS.
- 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 that do not have tax exempt status as issued via the IRS, i.e. 501©3, must be able to demonstrate their state non-profit status by submitting the Certificate of Incorporation issued by Georgia Secretary of State's office along with the Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations form.

5. Certificate of Incorporation - Annual Requirement for all New Private Non-Profit Organizations and Churches/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. For churches/faith based organizations without IRS issued tax exempt status, i.e. 501©3, the Certificate of Incorporation must be submitted with the application along with the Tax Certification Form for Churches and Integrated Auxiliary Organizations.

6. Proof of Paid Annual Registration Fee to the Georgia's Secretary of State Office - Annual requirement for all Private 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 New and Experienced Sponsors

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, and supporting documentation must be attached (see form instructions for details). 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 new sponsors and experienced sponsors that have a new Principal/Program Contact. The form must include the legal name of the organization and certification that the organization and the responsible party is a U.S. 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 GA ATLAS, 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 Experienced Sponsors that are Private Non-Profit Organizations, Church/Faith-Based Organizations

This form is required by all experienced sponsors that have the same Principal/Program as the previous year. Completion and submission of this form affirms that the Principal/Program Contact remains the same and has previously submitted verification of U.S. citizenship to Bright from the Start.

10. Vendor Management Form (Attachment N) – Required for New 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. All information must be consistent with other sections and forms of the application.

Upon receipt and review, the form and attachments will be forwarded to Bright from the Start's Finance Division for processing.

11. ATLAS Enrollment/Change Form (Attachment N-1) – Required for New Sponsors and New Principal/Program Contacts

This form is issued at annual training and should be submitted to the Training Coordinator at the required annual SFSP training. Once received, the form will be processed and forwarded to Bright from the Start's IT Division to establish GA ATLAS access. Once access is granted, the organization will receive the user name and password to GA ATLAS.

12. Public Release Certification form and Enrollee Release Certification 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 enrolled sites, camps and conditional non-congregate sites**. Sponsors complete this form certifying that the organization has notified the public or potential enrollees of the location of all sites and meal service types/times, and that the public notice contains the required language in accordance with SFSP federal regulations. Sponsors are required to maintain the actual release on file and make it available for review upon request. The form must be submitted and include the names of media outlets, type of communication used to disseminate information (enrollee release certification) signature, and date. **Note:** Sponsors providing meals at various site types, including open, migrant and/or camp sites will issue both types of release statements.

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 GA ATLAS, the health department notification form, and training documents.

14. Health Department Cover Letter (☐-Attachment E) - Annual requirement for all Sponsors

All 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 to ensure compliance with all applicable health and safety standards. A copy of this letter along with Attachment C-3 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. Food Service Permit - Annual Requirement for All Self Prep and Vended Sponsors

Self-prep sponsors must submit a food service permit for the central kitchen or each feeding site where meals will be prepared.

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

16. Food Service (Kitchen) Permit Inquiry Form

The purpose of this form is to assist CACFP institutions and SFSP sponsors with determining food service permit requirements for non-licensed Program facilities based upon the type of meal service operation. CACFP or SFSP facilities must use this form when verifying if a food service permit is required. New and renewing institutions/sponsors must complete the form and submit a copy as part of the application/renewal process for both Programs. **Refer to policy memorandum: "Requirements for Obtaining a Food Service Permit"- April 17, 2019.**

17. 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, and execute a contract or agreement to furnish food items. 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.

18. 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 GA ATLAS or postal mail.

19. 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>.

20. Management Plan Supporting Documents (Checklist Items)

Sponsors are required to submit documents that support information detailed within the management plan, i.e., labor costs, training of key staff/personnel and participating facilities/sites. This includes: a copy of the organization's compensation plan, training agenda and resource materials, etc. A separate training agenda is required for each type of training offered by the Sponsor. Training attendance records (Attachments M1, M2 and/or M3) must be maintained on file at the sponsor's main office and made available for review upon request. Training must be completed prior to the beginning of meal service at the physical location where meals will be served. Sponsors are encouraged to train administrative staff/personnel immediately upon completing DECAL's annual training.

***Compensation Plan requirements:**

At a minimum, an organization's compensation plan must detail the following information and be in accordance with U.S. Department of Labor and/or GA Department of Labor Statistics:

- Position titles and job functions/description;
- Salary ranges and/or rates of pay;

- Organization's plan and payment schedule for regular compensation, employment taxes, fringe benefits, overtime, compensatory time, holiday pay, awards, severance pay, and payroll tax withholding.

***Staffing Plan requirements:**

At a minimum, an organization's staffing plan must detail the following information:

- Staff name;
- Staff job function/activity category, i.e., Administration, Food Service, Monitor, etc.;
- Staff type, i.e., employee (W-2), staff/contractor (1099), external contractor, volunteer/intern;
- Salary/wage funding source, i.e., CACFP, SFSP, or other.

***Training Agenda and Resource Materials:**

At a minimum, training for all staff, administrative and/or operating, must include discussion topics, but is not limited to the items listed below.

- SFSP Program-General
 - Purpose
 - Site types and eligibility
 - Civil Rights requirements
 - Meal pattern requirements
 - Required SFSP documents
 - Recordkeeping requirements
 - Application components and requirements
 - Monitoring requirements, tracking and forms
 - Claim data collection/validation and submission procedures
- SFSP Meal Service-Site
 - Congregate feeding and supervision requirements
 - Delivery and meal service requirements
 - Health and sanitation requirements
 - Participant eligibility
 - Distribution of Meals and documenting daily meal counts
 - Meal count submission requirements
 - Meal order/adjustment procedures
 - Meal storage and leftover requirements/procedures
 - Inclement weather requirements/procedures
 - Recordkeeping requirements and submission procedures
 - Civil Rights requirements and the "And Justice for All" poster

21. SFSP Menu Form

Sponsors are required to submit menus for each meal type that is being served at approved sites using the SFSP Menu Form. The SFSP Menu Form may be submitted via GA ATLAS (upload in the *Attachment List* section) or via postal mail. **No organization will be approved to operate the SFSP without approved menus. Sponsors are only required to submit a revised menu and seek approval when there is a significant change to the menu, e.g., due to**

lack of availability of food items listed in the menu, change in vendor/FSMC, or other unforeseen circumstances. Sponsors are ultimately responsible for ensuring that only creditable food items/components are served and only creditable meals/snacks are claimed for reimbursement. When required, revisions to approved menus must be submitted using the SFSP Menu Form via email to the assigned Business Operations Specialist. Sponsors are required to notify Bright from the Start when revisions to menus are necessary. Refer to SFSP Update Procedures for more information.

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 can be located on.

22. Sponsor Serving as a Food Service Management Company (FSMC)

Sponsors are required to submit this form if they serve as a Food Service Management Company (FSMC).

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. Additionally, organizations must meet the following criteria to operate campsites:

1. Must have a national approval/accreditation to operate as a camp; if so, move to Item #2. If not, verify Items 1a-c. Items a-c must be met in order to be approved as a camp.
 - a. Submit documentation to DECAL demonstrating that the organization is advertising as a camp (e.g., flyers, websites, etc.)
 - b. Submit documentation to DECAL demonstrating that the organization is offering a continuous schedule of organized cultural or recreational programs (e.g., schedule of activities)
 - c. Submit documentation to DECAL demonstrating that the organization is offering a regularly scheduled meal service (e.g., schedule of activities showing meals offered)
2. Submit a roster/enrollment list of camp participants.

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 and maintained on file 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. Agreement to Furnish Food (SFSP) (☞-Appendix C) Use only when contracting with a SFA, Vendor/Supplier or with a FSMC when total estimated costs are less than \$250,000

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) can use Bright from the Start's template agreement. A copy of the agreement, signed by both organizations, must be submitted with application for approval. The agreement is a non-binding agreement between the sponsor and the SFA or FSMC for the preparation and delivery of unitized meals or Vendor/Supplier for delivery of individual food items for the SFSP. All required information must be included in this document. At a minimum, the agreement must include the number of anticipated meal/snacks for the program, the length of program operations total cost for individual food items per category (self-prep) and the price per unit for vended meals. Any required transportation arrangements must also be included in this document. See Appendix C in the Procurement Manual.

3. Public Release Announcement Seeking Unitized Meal/Snacks and Food Items (Self-Prep)

Sponsoring organizations are required to use a formal procurement process to award contracts to a Food Vendor (Self- Prep) or FSMC when **total estimated costs meet or exceed \$250,000**. Sponsors can only choose this option after requesting meal service from the local SFA. The public announcement of accepting bids for unitized meal/snacks or individual food items must be issued to local newspaper outlet. The announcement must include all information included in the Public Release/Advertisement Checklist. 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.

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

AND

4. Proposed Invitation for Bid (IFB) (PDF Form available on Bright from the Start's website)

A template SFSP Invitation for Bid and Contract 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 Food Vendor or 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 Procurement and Purchasing Compliance Officer.

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

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

An experienced 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 experienced sites:

1. Pre-operational Visit Form-one per site. Required for new sites and any sites that experienced operational problems in the previous year before a site operates the summer program. (☒-Attachment L-1)
2. Food Service Permit for central kitchen or each site with onsite kitchen preparation (self-prep sites only) or FSMC/Food Service Vendor
3. Letter of Approval to Operate/Exemption from Licensure-non-residential day camps and closed-enrolled sites only. For facilities/sites that need to apply for an exemption, the exemption application and instructions for submission can be found at: <http://www.decal.ga.gov/documents/attachments/ExemptionApplication.pdf>
4. Proof of Non-Profit Status as issued by the IRS. (**This is only required for unaffiliated sites**, i.e., closed enrolled or camp sites (residential or non-residential). For example, the sponsoring organization is a government entity with an enrolled summer camp site that is owned and operated by a private non-profit YMCA (private non-profit organization). The sponsor would be required to submit a copy of the tax exempt status documentation (501 ©3) for the YMCA summer camp.
 - 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: Items #5 & #6 must be completed, maintained on file, and made available for review upon request. Items 7a. & 7b., if applicable, should be submitted with the application, maintained on file, and made available for review upon request.

5. Site Supervisor Training Documentation/Forms and Sign-in Sheets (☒-Attachment M-1, M-2, and /or M-3)
6. Sponsor/Site Agreement-required for unaffiliated sites (☒-Attachment 14)
7. Additional documentation may be required for the following:
 - a. Unaffiliated sites located in schools require a letter of authorization. The letter must be on the school's letterhead signed by the Superintendent or Principal

acknowledging operation of the SFSP on the school's property. **Note: The letter must be dated and include the printed name, signature, and title of the authorized school official.**

- b. Sites located in for-profit apartment communities require a letter of authorization from the apartment manager or owner acknowledging operation of the SFSP on the property. For gated apartment communities, the letter must also indicate that the site is open to all children from the community and that they have access to the SFSP. **Note: The letter must be dated and include the printed name, signature, and title of the authorized official.**
- c. For profit sites must operate as open sites and be accessible to all children in the community. *See the SFSP Administrative Guidance Manual, Page 13 for eligibility requirements for for-profit sites.*

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
- **A site operating a non-congregate meal service for the first time (to include experienced sites)**



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

1. **Site Update Form (☐-Attachment Q- page 2)** (required only when new sites are added after the application is approved.)
2. Pre-operational Visit Form-one per site (☐-Attachment L-1)
3. Site eligibility documentation, if school data is not used
4. *Public Release Certification, Enrollee Release Certification and Site Listing Report (☐-Attachment C-1 & C-3 or C-2 & C-3)
5. *Health Department Cover Letter – Only one per county. (☐-Attachment E & C-3)
6. Health Permit for the central kitchen or each site with onsite kitchen preparation
7. Letter of Approval to Operate-Exemption from Licensure-non-residential day camps or closed-enrolled sites only. For facilities/sites that need to apply for an exemption, the exemption application and instructions for submission can be found at: <http://www.decal.ga.gov/documents/attachments/ExemptionApplication.pdf>
8. 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.
9. **(Vended sites only)** Copy of notification letter from sponsor to FSMC concerning the addition of the new site(s), estimated number of meals/snacks to be delivered, or a copy of the meal delivery plan provided to the FSMC that includes the new sites and the estimated number of meals/snacks to be delivered.

Note: Items #10 & #11 must be completed, maintained on file, and made available for review upon request. Items 12a. & 12b., if applicable, should be submitted with the application, maintained on file, and made available for review upon request.

10. Site Supervisor Training Documentation/Forms and Sign-in Sheets ( Attachment M-1, M-2, and /or M-3)
11. Sponsor/Site Agreement-required for unaffiliated sites ( Attachment 14)
12. Additional documentation may be required for the following:
 - a. Unaffiliated sites located in schools require a letter of authorization. The letter must be on the school's letterhead signed by the Superintendent or Principal acknowledging operation of the SFSP on the school's property. **Note: The letter must be dated and include the printed name, signature, and the title of the authorized school official.**
 - b. Sites located in for-profit apartment communities require a letter of authorization from the apartment manager or owner acknowledging operation of the SFSP on the property. For gated apartment communities, the letter must also indicate that the site is open to all children from the community and that they have access to the SFSP. **Note: The letter must be dated and include the printed name, signature, and title of the authorized official.** For profit sites must operate as open sites and be accessible to all children in the community. *See the SFSP Administrative Guidance Manual, Page 13 for eligibility requirements for for-profit sites.*

*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 <https://www.decalatlas.com>)

For Login and Enrollment Instructions see SFSP GA ATLAS Application Manual

- **Annual Certification Statements** (experienced sponsors only)
- **Institution 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.

- **Program Participation-Only** select “*Summer Food Service Program (SFSP)*” for the purpose of completing only SFSP application requirements. For sponsors that participate in CACFP, you will receive instructions at a later date to complete CACFP required application information.
- **Institution Information**
 - CCR/SAM Registration Date- This is the date the organization registered with the Central Contractor Registration System. Sponsors are required to register annually.
 - Unique Entity Identifier (UEI)- 12-character alphanumberic ID assigned to an entity by SAM.gov.
 - Business Type-Select the category that represents the organization.
 - Ownership Code-Select the category that represents the organization.
 - Is the Institution or Sponsoring organization a Close-Corporation, as defined by Georgia Law?
 - As a Close-Corporation, as defined by Georgia Law, does the institution or sponsoring organization have a board of directors?

Note: Per Georgia law, corporations, depending on type, can choose to have no BOD or only have one member on the BOD. Georgia law requires all corporations to have a board of directors unless the corporation is a statutory close corporation meeting the requirements of OCGA 14-2-922 or a signed shareholder agreement has eliminated the board of directors.
- **Addresses**
 - Physical Address-Enter the physical address the physical address where SFSP business takes place.
 - Mailing Address-Enter the address where the sponsor will receive SFSP correspondence, if different from physical address. Otherwise, select the box to indicate that the mailing address is the same as the physical address.
- **Contacts**
 - Principal/Program Contact- This must be the individual that attended the required annual training and designated as Principal on the Delegation of Authority form. Enter the name, date of birth, email address, phone number, fax number, cell/alt number, and title of the Program Contact.
 - Authorized Representative- Enter the name, date of birth, email address, phone number, fax number, cell/alt number, and title of the Authorized Representative. The authorized representative is a legal employee or designated responsible individual of the organization. The authorized representative may also be the Principal/Program Contact authorized to act on behalf of the organization and is 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.

- Claim Contact- Enter the name, date of birth, email address, phone number, fax number, cell/alt number, and title of the Claim Contact, if different from the Program Contact. The claim contact is a legal employee or designated responsible individual of the organization that has been authorized to submit SFSP claims for reimbursement on behalf of the sponsoring organization.
 - SFSP Contact- Enter the name, date of birth, email address, phone number, fax number, cell/alt number, and title of the SFSP Contact, if different from the Principal/Program Contact.
 - **Miscellaneous Questions**
 - 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 select “Exempt” from the drop down menu. If total federal funds received will meet or exceed \$750,000, your agency must submit an A-133 audit, please select “Organization Wide” from the drop down menu. 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 select “Program Specific” from the drop down menu. This new Audit Threshold is effective for awards after December 26, 2014. See 2 CFR Part 200 Subpart F.
 - Operation of Nutrition Programs in Other States-Indicate whether the organization operates nutrition programs in any other states. If yes, provide the organization’s name, the state name, and select the applicable program i.e., CACFP and/or SFSP.
 - Operation of Feeding Sites- Indicate whether the organization will be able to operate emergency feeding sites during disaster situations. If yes, indicate counties that would be served.
 - Farm to Early Care & Education (ECE)- Indicate whether the organization administers Farm to ECE programming.
 - **Food Service Management Company (FSMC)**
 - Indicate whether the organization intends to purchase meals from a FSMC. If yes, indicate the programs that will receive meals from the FSMC.
 - Indicate whether the organization serves as a FSMC. If yes, click on the link and complete and submit the attached form.
 - **Checkbox and certification statement**- Check box to certify.
 - **Board of Directors** - 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, phone number, and date of birth is required for each member.
 - **Budget Questions and Assertions**-Enter all applicable preliminary budget information pertaining to the organization’s SFSP operation. This information must be submitted to access the Budget Detail section.
 - **Budget Detail**
- Annual Budgets are required for all Sponsors**, except School Food Authorities with submission and approval of waiver.

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 GA ATLAS, and is developed based on actual prior year expenses, plus or minus projected increases or decreases in costs. The revenue to cover allowable program expenditures include, sponsor resources/cash reserves, SFSP carry over funds or beginning balances, and the 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, GA ATLAS 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. The budget is a combined budget and will collect total annual costs per cost category. The SFSP portion of those cost will be calculated based on the percentage entered and allocated to the SFSP.

Sponsors will assume full administrative responsibility for properly calculating allocation rates, documenting the basis of allocation, and maintaining records that support allowable SFSP costs. **No organization will be approved to operate the SFSP without an approved budget. School food authorities that have an approved waiver are exempt.**

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 allowable SFSP 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.

Disclosure of less than arm's length transactions must be disclosed when such relationship exists between related parties. The **Related Party Disclosure Form**

<http://dec.al.ga.gov/documents/attachments/RelatedPartyDisclosureForm.docx>

must be used for disclosure. A related party is a person, place, or thing related to or closely held by another person, place, or thing. A transaction between the two is a less than arm's length transaction. Federal regulations require that related party transactions be disclosed when federal funds are planned for the execution of such transactions. Failure to disclose these relationships inhibits the State agency's ability to make informed decisions regarding the allowability of the costs. Failure to disclose will result in the disallowance of the cost and may subject the institution, its principals, employees, consultants or others to the administrative and legal remedies available to the State agency and FNS.

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 use 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**. Sponsors should be aware of costs in each category, so that action can be taken to improve the meal service and other aspects of the SFSP program if it is determine 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 i.e. food costs.
- 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 equipment 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.

Documentation

All documents required for budget submission must be retained according to the Recordkeeping Requirements Policy SFSP/03-5, and be available upon request for desk review/review. Documentation supporting the calculation/derivative of ALL projected costs, and the method for allocating costs must be maintained and available upon request, as well.

Allocation

Cost must be allocated to isolate SFSP cost from all other Child Nutrition Program or non-program activities. The sponsor must ensure records are maintained to document and support the allocation rates applied to annual costs. Resources are available to assist with calculating allocation rates. However, a sound understanding of organizational costs and how each Program or Activity benefits from costs is essential to properly allocating costs and ensuring that meal reimbursements are only used to cover allowable SFSP related costs. See the following link for the Financial Allocation Method tip sheet and an Allocation Tool Worksheet.

<http://dec.al.gov/documents/attachments/AllocationMethods.doc>

Calculate –Sponsors must ensure that costs are properly calculated. Sponsors are solely responsible for the result of all calculations that affect the allocation rate/percentages and costs that are requested and submitted for approval, in the Program budget. Please note, the State Agency allows 4-6 weeks of time for pre/posting planning when the time is necessary and reasonable for efficient program administration. Only allowable labor costs are eligible to be paid with the SFSP meal reimbursement. All rules for all cost categories must be followed and considered when using Program funds for 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 GA ATLAS. 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.

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 20% or more, by cost category for projected costs;
- When allocation methodologies change due to changes within the organization, and
- When there is a 20% increase or decrease in the number of sites sponsored by the organization.

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 \$250,000. In this case, the cost cannot be incurred unless appropriate procurement procedures have been followed.

Budget amendments that include a 20% 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 Site Update Form (Attachment Q, page 3), and notify Bright from the Start of all budget amendment submissions via email at Nutritionbudget@decal.ga.gov

Below is a detailed description of each SFSP budget line item and the minimum document requirements for the cost category. 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:

B1. PRE-AWARD COST (SFSP ONLY) **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. Cost more than 90 calendar days pre-award require approval of the Federal awarding agency. Ensure those costs are included. 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.**

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

- Approved Pre-Award Cost Request form

Documentation Retention Requirements: All documents listed below must be maintained on file and made available for review.

- All of the above
- Documentation Submitted with request
- Invoices/Receipts
- Canceled checks and/or bank statements
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%.

B2. FOOD COSTS (**Generally Allowable Cost**) The cost of food is the net cost of food purchases and the net cost of delivered meals and food items. (See FNS Instruction 796-4 Rev. 4, and the Procurement Manual)

Whether contracted, vended, or store purchases, the company procurement policy, procedures and control processes must demonstrate that costs are properly procured and that goods/services are used for Program purposes. (OMB 200 §226.2.2 (a) (b))

Organizations must use the Other Funds column to account for food costs associated with meals that are ineligible for reimbursement from the CACFP and SFSP. This may include meals served to staff or ineligible adults, unallowable meal components, (i.e. bottled water, candy, items not listed on or used to prepare menu items), or meals sold as a Food Service Management Company, or catering activities. The representation of costs must comply with the additional financial guidance provided via the Memo dated July 6, 2016 named - Reporting and Allocating Program Costs Associated with SFSP Sponsors Serving as Food Vendors and/or Food Service Management Companies to other SFSP Sponsors or Non-SFSP Entities.

<http://www.dec.al.ga.gov/documents/attachments/ProgramCostsAsstSFSPasVendorsFSMC.pdf>

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 \$10,000. Sponsors with purchasing activities that exceed the micro-purchase threshold must demonstrate that timely and reliable information is obtained, maintained, reported, and used for decision making purposes. (OMB 200 §226.2.2 (c))

The ***Small Purchase Documentation Form*** may be used to demonstrate the most reasonable and lowest price is secured for each good/service. Organizations 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 small purchase threshold of \$250,000.

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.

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

- Agreement to Furnish Foods Contract, or official binding contract resulting from procurement process. (SFSP)
- Approved Executed Contract (CACFP)

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

- All of the above
- Invoices/Receipts
- Menu/Production records
- Canceled checks and/or bank statements
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%.
- Procurement Checklist
- 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*)
- Small purchase form

B3. NON-FOOD SUPPLY COSTS (Generally Allowable Cost) These are operating costs incurred by the organization while preparing and serving meals to eligible participants, and include paper napkins, straws, dishwashing compounds, disposable serving products, food service cleaning supplies, etc. This cost item is found under the cost category named “Materials and Supplies” in FNS Instruction 796-2 Rev. 4. Costs greater than \$10,000.00 but less than \$250,000 will require a Small Purchase Form and Itemized List.

Whether contracted, vended, or store purchases the company procurement policy, procedures and control processes must demonstrate that costs are properly procured and that goods/services are used for Program purposes. (OMB 200 §226.2.2 (a) (b))

The organization should project the amount used for the year, and allocate based on CACFP and SFSP projected usage. The number of months participating in each Program and the number of projected reimbursable meals in each, are suggested allocation basis.

Use the Other Funds column to account for non-food supplies that are used for general hygiene and facility cleanliness. This will include toilet tissue, general cleaning supplies, mops and buckets, hand soap, paper towels, etc. Also consider the supplies used in preparation and delivery of meals ineligible for CACFP/SFSP reimbursement. This will include supplies used to serve meals served to staff or ineligible adults, or to serve unallowable meal components.

When reporting monthly costs for non-food supplies, the costs should not exceed more than one month usage. Allowable non-food costs are limited to the cost of the items actually used for the Program during the month.

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

- Invoices/Receipts
- Canceled checks and/or bank statements
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%.
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

B4. FACILITIES AND SPACE COSTS – (Generally Allowable or Specific Written Prior Approval)

The cost category for this item can be found in two categories in 2 OMB 200: 1) Rental Costs; 2) Depreciation. Depending on the specific situation for which space is being occupied or leased, different requirements apply. **Once an item is fully depreciated, Use Allowance is no longer allowable.** *Per Office of Management and Budget (OMB) 2 Code of Federal Regulations 200 (Super Circular) 200.436 (d) (4), costs may not be depreciated beyond its useful life. Implementation of the Super Circular was addressed in DECAL Memo- Questions and Answers on the Transition to and*

Implementation of 2 CFR Part 200 - November 24, 2015. The link follows for your reference.
<http://www.decal.ga.gov/documents/attachments/QuestandAnsTransitionImplemCFR.pdf>

When depreciating, 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 organization for its other federally sponsored and nonfederal sponsored activities.

Depreciation for Nonprofit organizations is calculated excluding common areas, such as hallways, stairwells, and restrooms.

Allocation of Costs-Rental Space (Kitchen or Office)

Ensure that operating space and administrative costs, used for CACFP and SFSP operations are calculated and allocated accurately. Sponsors must use and submit an appropriate allocation methodology. The Allocation Tool is available to assist with that assessment.

<http://www.decal.ga.gov/documents/attachments/AllocationCalculationtool.xlsx>

Operating costs are those related to kitchen space used for meal preparation/set-up, and dining. Administrative costs are those for office space. Idle space/time and general operating space must be reflected in the "Other" Column. Depending on the specific situation for which space is being occupied or leased, different calculations may apply.

Fees associated with health and safety inspections, should be recorded in this budget category. For DCHs this cost would be included in the sponsoring organization's program budget as an administrative cost.

For at-risk afterschool care centers, outside school hours childcare centers (OSHCCs), emergency shelters, and SFSP facilities, fees charged for inspections are considered operating expense since this expense is incurred due to meal services. See Requirements for Obtaining a Food Service (Kitchen) Inspection - April 17, 2019

<http://www.decal.ga.gov/documents/attachments/FoodServiceMemoandInquiryPermit.pdf>

When renting or leasing kitchen or office space in whole or in part, organizations sponsors must ensure that reimbursement is used to pay costs related to Program use. Disclosure is required when related parties are involved. [*Related Party Disclosure Form*](#)

When an ownership interest exists in Facility and Space costs, the cost requested must NOT exceed the actual cost incurred by the owner, and if this costs is requested, the cost must be in accordance with OMB §200.465. Personal and home office space is not allowable per OMB §200.434.

Budget Submission 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
- Documentation to support cost when with a Related Party
- 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
- Invoice for fees paid for license/health inspection report

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

- All of the above
- Procurement documentation(small purchase form, formal bid documents, etc.), if applicable
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B5. LABOR AND BENEFITS COSTS (Generally Allowable or Specific Written Prior Approval)

This cost category includes all forms of compensation earned and all forms of payment, cash, and noncash, for personal services for program administrative and operating labor can be found under the cost item entitled “Labor Costs” in FNS Instruction 796-2 Rev. 4. The institution must maintain on file, the organization’s compensation plan, if salary cost is expensed to the Program. The compensation plan must include specific information and be in compliance with May 20, 2016 Memo – Guidance for Establishing a Written Compensation Plan. <http://www.dec.al.gov/documents/attachments/CompensationPlanGuidance.pdf>

Documentation of time and attendance and time distribution reports must be maintained for all labor costs charged to the program. Refer to pages 41-55 of FNS Instruction 796-2 Rev. 4 and DECAL's Labor Documentation Memo for specific documentation requirements. <http://www.dec.al.gov/documents/attachments/LaborCostDocumentation.pdf> (See Procurement Manual if a staffing service is utilized).

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.”

Annual costs must be allocated according to administrative, operation and/or other duties. Cost included in the budget for staff, should be consistent with staff listed in the Budget Questions and Assertions, Management Plan, Authorized Signers section, and Program Operation section of the application. Ensure the number of staff is consistent with the size of the institution/sponsor. If a sponsor has more than one organization, ensure the number of all staff is consistent with the number of sites. Sponsors are required to have internal controls in effect to ensure accountability. Timely and

reliable Program information must be obtained, maintained, reported, and used for decision making. Time Reports for Administrative SFSP Staff (Attachment 25) and Dual Administrative and Operating Staff (Attachment 27) are forms/resources that may be utilized to assist. If utilized, these forms must be completed monthly and signed by the position/employee's supervisor.

Benefits found under the "Labor Costs" cost category under the Fringe Benefits section (section g) in FNS Instruction 796-2/796-4 Rev. 4, are health/dental insurance premiums, retirement plans, etc. When paid per person, the amount of the employer's share of these benefits that can be charged to the CACFP/SFSP, and should be based on the amount of time that employee spends performing CACFP/SFSP related tasks. Organizations with multiple sponsorship types, must also ensure that financial records segregate costs by sponsorship type, to ensure compliance with affiliated, unaffiliated, and day care home sponsorship limitations. The ultimate amount paid must be equal or less than that percentage of time spent on each related task, and must be allowable by sponsorship type.

The employer's share of fringe benefit costs is allowable when all like employees (federally and non-federally funds) receive the same options for benefits, in accordance with the established written policy of the institution.



Disclosure is required when related parties are employed. [Related Party Disclosure Form](#)

Budget Submission Requirements:

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

- Organization's/Company Compensation Plan (if benefits are requested)
- Declaration page and invoice, indicating the type and cost of insurance (if benefits are requested)
- Related Party Disclosure form, if required

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

- All of the above;
- Time Reports (Form: -Attachment 27) 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.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

Allocation of Labor Costs

In order to establish the portion of costs that may be claimed as Program labor, the Time Distribution Report, Time Report (*Attachment 27*), or another valid record must document the amount of time spent by each person on CACFP and 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 CACFP and SFSP job duties. Non-Program related duties are accounted for in the Other

Funds column. The institution/sponsor must ensure that costs are not duplicated and charged against multiple funding sources.

Organizations that will use CACFP and SFSP funds for labor costs for shared positions, e.g. 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 CACFP and SFSP duties are represented in each respective column, row, and subsequently paid with associated reimbursement, as allowable, and approved.

For SFSP please note, the SA allows 4-6 weeks of time for pre/posting planning, when the time is necessary and reasonable for efficient program administration. The sponsor must ensure that costs are not duplicated and charged against multiple funding sources.

Note: While the budget is an estimate of these costs, actual costs charged to the Program each month must be based on the actual time worked for the institution as documented. Documentation of time and attendance and time distribution reports must be maintained for all labor costs charged to the program. Time studies are not acceptable documentation for the ultimate use of Program funds. Refer to FNS Instruction 796-2 Rev. 4 and DECAL's Labor Documentation Memo for specific documentation requirements.

Compensation Plan

The institution must have a compensation plan. FNS Instruction 796-2 Rev. 4 requires institutions to establish and maintain a written compensation plan for every element of compensation charged to the CACFP and SFSP. See the recent financial record keeping memo entitled Guidance for Establishing a Written Compensation Plan – May 20, 2016.

<http://www.dec.al.gov/documents/attachments/CompensationPlanGuidance.pdf>

All allowable forms of compensation, that the organization projects to use meal reimbursement towards, must be addressed, requested, and paid in accordance with this guidance. When an institution does not have a compensation plan that meets the following criteria, it may not charge labor costs to the CACFP/SFSP.

Upon determining that an institution does not have the required documentation to support charging labor costs to the CACFP/SFSP, the institution will be given the opportunity to correct this deficiency. If the institution does not sufficiently address compensation in a compensation plan, DECAL will require the organization to utilize CACFP/SFSP reimbursement in cost areas, other than labor.

The compensation plan must at a minimum include the following items:

- Rate of pay
- Hours worked, including breaks and meal periods
- The institution's plan and payment schedule for regular compensation, employment taxes, fringe benefits, overtime, compensatory time, and holiday pay, awards, severance pay, travel, and payroll tax withholding
- Overtime, compensatory time, holiday pay, incentive payments/awards, and severance pay require specific prior written approval from DECAL for each instance and should be included in the institution plan and payment schedule when applicable
- The compensation policy must also reflect the requirements of the US Department of Labor's Fair Labor Standard Act for all FLSA nonexempt employees Allowable Wage Amounts for CACFP/SFSP positions

- **Outside Employment Policy**

Salaries for operating and administering the CACFP/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 same field of employment, in the same or comparable geographic location. To ensure that CACFP/SFSP funds used for salaries are necessary and reasonable, DECAL has identified Standard Occupational Codes (SOC) and calculated related salary/wage ranges for three program functional areas: Program Administration, Provider Training /Monitoring, and Administrative Support.

Appendix C presents the CACFP Wage Guidelines for the current year. The wage guidelines are derived from the most recent Occupational Employment Statistics Survey data. DECAL will be responsible for updating Appendix C on an annual basis and ensuring that all institutions receive the updated appendix prior to the submission the budget.

The CACFP Wage Guidelines will only be used to gauge the reasonableness of salaries and wages. Benefits and applicable taxes are not included in the salary or wage ranges.

Annual salary rates will be applied to all program staff that works a minimum of 35 hours per week. Hourly rates will be applied to staff working less than 35 hours a week since the wage guidelines are based on full-time employment or 2080 work hours per year.

For organizations that administer multiple sponsorship types (DCH, Affiliated/Unaffiliated Sponsor, Independent Center, At-Risk After School Program) and Programs (CACFP/SFSP) with the Nutrition Services Division of DECAL, the Wage Guidelines cannot be applied separately to each sponsorship type and Program. For example, if the same monitor is utilized to monitor Daycare Homes and Daycare Centers, that individual should only have one salary or wage that is allocated, based on the benefit received by each sponsorship type. DECAL will only approve only one salary for that monitor. The payroll records of the organization must properly support the allocation and use of Program funds for that staff person. Organizations who only administer and manage funds from the CACFP and SFSP may not utilize the Chief Executive - COO - Superintendent Functional Area.

B6. CONTRACTED LABOR COSTS

Cost for 1099 contract labor is record in this category. Operating and administrative labor must be necessary and reasonable for proper administration of the Program. Rates of pay must be allocated appropriately based on Program and non-Program duties. Rates of pay must be consistent with the company compensation plan and with Federal Department of Labor Statistics for similar positions.

For SFSP – The organization must ensure that administrative contractors are not utilized for management responsibilities. See Policy No.:SFSP/09-17.



If a staffing company is used, ensure that proper procurement is followed. For cost that exceed the micro purchase threshold of \$10,000 quotes must be obtained and the lowest cost vendor, meeting the organization's needs, chosen. For cost exceeding the simplified acquisition threshold of \$250,000, a formal procurement process must be followed. See the Procurement Manual for guidance.

Purchased Professional Services are categorized in Contracted Costs.

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

- Executed Contracts
- Related Party Disclosure form, if applicable

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

- All of the above
- Organization's Compensation Plan;
- Time Report: Dual Admin and Oper Staff - SFSP, (-Attachment 27), or similar documentation, for all staff that perform administrative and operational duties for the organization and/or
- Time Report: Admin Staff - SFSP, (-Attachment 25), or similar documentation, for all staff that perform administrative duties.
- Payroll records, i.e. canceled checks, documents supporting payment of payroll taxes, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

B7. EQUIPMENT COST- (Prior Approval/Specific Written Prior Approval)

Equipment means an article of nonexpendable, tangible personal property having an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement purposes, or \$5,000, regardless of useful life. An organization is permitted to charge the program, equipment cost as a direct cost, or as depreciation. Outright purchases of capital equipment is NOT permitted in the SFSP, (FNS Instruction 796- Rev. 4 X A4a & E2bc, and OMB \$200.439); cost directly expensed would be via rental or lease expenses.

Depreciation is a 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 or depreciated, should be documented on the Equipment & Depreciation Record form.

Use allowance is no longer allowable as an extended depreciation method. Per Office of Management and Budget (OMB) 2 Code of Federal Regulations 200 (Super Circular) 200.436 (d) (4), costs may not be depreciated beyond its useful life. Implementation of the Super Circular was addressed in DECAL Memo- Questions and Answers on the Transition to and Implementation of 2 CFR Part 200 - November 24, 2015. The link follows for your reference.

<http://www.dec.al.ga.gov/documents/attachments/QuestandAnsTransitionImplemCFR.pdf>

Meal reimbursements may NOT be used for unallowable costs. Doing so will result in the disallowance of costs and of funds being due to the food service account.

Ensure that operating and administrative costs are reported accurately.

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

- Rental Lease Agreement/Contract for equipment costs
- Invoice/Quote
- Equipment and Depreciation Record
- Submit the Specific Prior Written Approval Request Form when:
 - Depreciation methods that are different from those specified in the FNS Instructions 796-2 Rev. 4
 - Organization intends to use meal reimbursement to directly expense. (FNS 796-2 Rev. VIII I 16)

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

- All of the above
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%
- Canceled checks, bank statements, etc.
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

B8. EXPENDABLE SUPPLIES

Expendable materials and supplies are actual costs of Program material and supplies used within the month or less at the time of purchases. These items are disposable in nature. When expendable materials and supplies purchases exceed more than one month's usage, allowable costs are limited to the cost of the items actually used for the program during the month. Costs greater than \$10,000.00 but less than \$250,000 will require a Small Purchase Form and Itemized List.

In this category, only include office type supplies. Items used to document, label, categorize the preparation, serving and delivery schedule of food, are operating costs. Items used to process data, develop, file, and maintain necessary program records are administrative costs. Paper, pens, ink, and other disposable office type supplies are categorized here.

When reporting monthly cost for expendable supplies, the costs should not exceed more than one month usage. Allowable expendable costs are limited to the cost of the items actually used for the program during the month.

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

- A list of items to purchase including quantity and price

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

- Invoices/Receipts
- Canceled checks and/or bank statements
- Procurement documentation (small purchase form, formal bid documentation, etc.)
- Documentation to support projected cost and allocation method

B9. DURABLE SUPPLIES(General Allowable and Specific Prior Written Approval)

Durable supplies are general purpose supplies that do not meet the definition of equipment and cost less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the useful life. For example: coolers, digital thermometers, small kitchen appliances as operating costs, and a receipt scanner is an administrative costs. Please note that large kitchen appliances such as refrigerators, stoves, and dishwashers that cost less than \$5,000 are considered durables supplies; however a Specific Prior Written Approval form must be completed and submitted to DECAL for approval before purchase.

Allowable costs for durable supplies includes material and supplies that do not meet the definition of equipment. Allowable costs for durable supplies is the costs at the time of purchase, net applicable credits, rebates, and/or discounts. Costs greater than \$10,000.00 but less than \$250,000 will require a Small Purchase Form and Itemized List.

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

- A list of items to purchase including quantity and price
- Invoices to support the cost request
- Specific Prior Written Approval form where applicable
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

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

- Invoices/Receipts
- Canceled checks and/or bank statements
- Procurement documentation (small purchase form, formal bid documentation, etc.)
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B10. CELLULAR COST (Prior Approval/Specific Written Prior Approval) - Cellular costs that are incurred for efficient administration of the Program must be established, purchased or leased by the institution and cannot be in the name of an individual. These costs are typically administrative. 2 CFR OMB 200

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

- Invoice/Receipt for Goods/Service
- Specific Prior Written Approval request form
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

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

- All of the above
- Canceled checks and/or bank statements
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B11. COMMUNICATION COSTS (Prior Approval/Specific Written Prior Approval) - This cost item can be found in the FNS Instruction 796-2 Rev. 4 under the cost item by the same name. Telephone and internet costs that are incurred for efficient administration of the Program must be established, purchased, or leased by the institution and cannot be in the name of an individual.

Postage costs include postage charges such as stamps, bulk mailing, or certified mail charges. The cost of the lease of a postage meter should be listed with Contracted Cost. These are typically administrative costs.

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

- Invoice/Receipt for Goods/Service
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

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

- All of the above
- Canceled checks and/or bank statements
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B12. TRAVEL COSTS AND MILEAGE REIMBURSEMENT (Prior Approval or Specific Prior Written Approval) – The items on this worksheet can be found under the cost category entitled "Travel" in FNS Instruction 796-2 Rev. 4. To be allowable travel reimbursement must be addressed in the company compensation plan, and be requested and paid in accordance with allowable methods of reimbursement. See DECAL's memo entitled Guidance for Establishing a Written Compensation Plan – May 20, 2016.

<http://www.dec.state.ga.us/documents/attachments/CompensationPlanGuidance.pdf>

Operating costs include those incurred when meals/components are picked up from food service management companies and/or vendors, grocery stores, etc., when credible meals are delivered to

approved sites, or eligible children are transported to approved sites for meal service. For example, when renting or leasing a vehicle for SFSP purposes, to transport meals or children, that cost and the actual cost (fuel) may be charged to the program. Company vehicles may be charged to the program in a manner consistent with financial statement treatment of the costs incurred. If a vehicle is being depreciated, and actual costs (fuel, maintenance cost) are expensed, then only the applicable portion of depreciation and actual costs are allowable.

Administrative costs are incurred when traveling to and from sites for Program purposes to conduct monitoring visits, technical assistance visits, for travel to Program related trainings, meetings, and conferences. An example of administrative costs is when personal vehicles are used for monitoring visits. Mileage reimbursement is usually requested to cover the program related travel. Miles projected for reimbursement and the rate of reimbursement, must be disclosed in the Budget Questions and Assertions section.

When completing the Specific Prior Written Approval form, include employee names, purpose for travel, specify the conference, workshop, or training title, and associated costs.

When using a mileage reimbursement rate, that allowance must be consistent with federal reimbursement rates or the company's compensation plan, whichever is less. The mileage allowance is considered to be the full cost for operating the vehicle including fuel, depreciation, insurance, and maintenance, but excludes the driver's salary.

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

- Invoice/Quote for vehicle rental/lease costs
- Company Compensation Plan where travel reimbursement is addressed

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

- All of the above
- Mileage Record Form (*☐-Attachment 23 or 24*) 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.
- Procurement documentation (small purchase form, formal bid documentation, etc.)
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B13. CONTRACTED COST (Generally Allowable or Specific Written Prior Approval) –

The items reported on this line item of the budget will be found under different cost categories in FNS Instruction 796-2 Rev. 4. Audits are found under the cost category of the same name. Accounting, legal, or other professional services for persons who are members of a particular profession or who possess a particular skill, are found under the cost category entitled "Legal Expenses and Other Professional Services." Data processing is found under the cost category "Purchased Services – Other." Refer to CACFP Policy 02/22 for further guidance on contracted services. This includes cost for an audit, payroll fees, and maintenance or repair service contracts on Program equipment not captured in other categories of the budget. In contrast, fees for filing the organization's corporate or

nonprofit status income taxes, such as filing a 990, are considered general business expenses and are not allowable Program expenses.

Audits, in compliance with Audits Policy No.: CACFP/03- 27 and SFSP/03-11 rev.2, include both organization-wide and program audits meeting the requirements of 7CFR Part 3052. Federal regulations require all non-profit institutions which expend \$750,000 or more in Federal funds per fiscal year are required to submit an audit report based on Governmental Accounting Standards and in compliance with 2 CFR OMB 200 Subpart F to the Federal Audit Clearinghouse, Georgia Department of Audits and Accounts, and Bright from the Start: Georgia Department of Early Care and Learning (DECAL).

DECAL reserves the right to require for-profit institutions that expend \$750,000 or more in federal funds per fiscal year to submit a copy of an audit report based on Governmental Accounting Standards and in compliance with 2 CFR Part 200 Subpart F, to DECAL on a case-by-case basis. The audit report for profit institutions must follow the same requirements as previously described for non-profit institutions. Bright from the Start will notify selected profit institutions if they are required to submit an audit report.

Filing and payroll fees for Program employees as required by Federal and/or State law, and required in the administration of the program and reasonable in relation to services provided, are allowable when properly procured.

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

- Engagement Letter
- Contract Proposals
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

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

- All of the above
- Executed Agreement/Contract
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B14. UTILITY AND MAINTENANCE/JANITORIAL COSTS (Prior Approval or Specific Prior Written Approval) -These cost items are found under the cost category named “Purchased Services -Other” in FNS Instruction 796-2 Rev. 4. If utilities are included in rental or lease agreement, utilities should not be listed separately on this line. Include costs that are related to utilities associated with meal preparation/delivery or set-up, office space and related office space utilities. Organizations must appropriately allocate cost as operating and administrative. Operating

cost are those associated with the kitchen and dining space. Administrative costs are those associated with office space. Time amount of time space is used for Program purposes must be included in the calculation of costs.

Fees associated with health and safety inspections, should be recorded in the Facilities and Space Costs category.

Allocation of Costs-Utility/Maintenance/Janitorial Costs (Kitchen, Dining, and/or Office)

When incurring Utility/Maintenance/Janitorial Costs in a kitchen or office space, organizations must ensure that meal reimbursements are used to pay costs related to Program use. Organizations must use and submit an appropriate allocation methodology.

Any logical method of allocating costs may be used as long as the method results in equitable charges, is consistent with the method used by the institution for its other federally sponsored and nonfederal sponsored activities, and is aligned with the derivative of the costs.

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

- Most recent utility bill(s)
- Rental Lease Agreement/Contract for Space
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

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

- All of the above
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%
- Canceled checks and/or bank statements
- Procurement documentation(small purchase form, formal bid documents, etc.), if applicable

B15. OTHER AND SPECIAL COSTS (Prior Approval or Specific Prior Written Approval)

Cost not specified in other cost categories are disclosed here. Documentation, supporting the projected cost for any cost intended to be paid with CACFP/SFSP funds; is required as this information is needed to determine whether the cost meets the definition of “necessary and reasonable”. Use the Attachment List in Atlas to upload supporting documentation represented in this category. Use the file name and comment section to identify the document. Use the comment section to provide additional information. If the amount requested in the budget include multiple items, either upload multiple documents, or 1 document that includes all support for costs as well as summary of the costs. Items in this category require either prior approval of specific prior written approval. Be sure to clearly document the intended good or service and the associated costs.

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

- Documentation of Costs

- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B16. ADVERTISING & PUBLIC RELATIONS (Prior Approval or Specific Prior Written Approval)

Costs related to advertising that is required, and the advertising necessary and reasonable for efficient Program administration. Advertising for formal procurements and necessary public relations costs are disclosed in this category. The quote or invoice for the approved ad, supporting the cost is required. These costs are typically administrative and would be categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B17. MEETINGS & CONFERENCES (Prior Approval or Specific Prior Written Approval)

When organizations attend conferences and meeting during the program period, associated projected costs are disclosed here. Organizations must submit a registration form or brochure, and travel cost quotes to support in State or Out of State Program Related Conference costs. Meeting/Workshops that are not totally Program focused must be prorated based on the amount of time the workshop

covers Child Nutrition topics. These costs require specific prior written approval. These costs are typically administrative and would be categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Small purchase form
 - Travel Itinerary and associated costs
 - Meeting Agenda

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B18. PARTICIPANT TRAINING & OTHER PARTICIPANT SUPPORT COSTS (Prior Approval or Specific Prior Written Approval)

When sponsors facilitate Participant Training and Support, associated costs i.e., rental costs of facilities or equipment for training, is recorded in this line item. Allowable participant training costs for CACFP require prior approval. These costs are typically administrative and would be categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Small purchase form
 - Travel Itinerary and associated costs
 - Meeting Agenda
 - Declaration page, invoice, or quote

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B19. PROPOSAL COSTS (Specific Prior Written Approval)

Proposal costs associated with the preparation of proposal submissions for grants or projects that are necessary and reasonable for efficient Program administration, require specific prior written approval. These costs are typically administrative and would be categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Procurement and Purchasing Policy
 - 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*)
 - Small purchase form
 - Quote

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B20. PUBLICATION, PRINTING & REPRODUCTION (Prior Approval or Specific Prior Written Approval)

Publication, printing and reproduction costs are services paid for printing or reproduction of forms, brochures, and newsletters. Ensure that receipts for costs include the name (title) of the form, instruction booklet, or handbook duplicated, and quantity. These costs are typically administrative and would be categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Small purchase form
 - Quote for copies, including title and quantity

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B21. INSURANCE COSTS (Prior Approval or Specific Prior Written Approval)

Insurance Cost, not related to fringe benefits are categorized here. Provide a declaration page that includes the insured, coverage, and cost. These costs are typically general business expenses required by law. These administrative expenses are categorized at that functional level.

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

- Documentation of Costs
- Procurement Documentation where applicable:
 - Small purchase form
 - Declaration page, invoice, or quote

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

- All of the above
- Receipts, invoices, canceled checks, bank statements, etc.
- Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

B22. INDIRECT COSTS (Prior Approval or Specific Prior Written Approval)

Indirect costs must be supported by a cost allocation plan that assigns an indirect cost rate. The organization institution must submit a copy of the document that shows the indirect cost rate (nonprofit rate agreement) assigned and approved. The Federal Cognizant Agency approves and confirms an indirect cost rate, through issuance of a Certificate of Indirect (F&) Costs. Organizations should consult the internal finance department for guidance and information about a federally recognized indirect cost rate negotiated between it and the Federal Government.

If no such rate exists, either a rate negotiated between the State Agency (pass-through entity) and the non-Federal organization (subrecipient), or a de minimis indirect cost rate as defined in §200.414 may be used. Organizations may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. According to 2 CFR OMB §200.68 Modified Total Direct Cost (MTDC) - means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the sub awards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each sub award in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

If you have any questions concerning the establishment of this rate, please call DECAL.

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

- Approved Indirect Cost Rate Plan/ Certificate of Indirect (F&A) Costs
- Minimis Rate Request

An explanation of the base amount used to determine the indirect costs amount and the mathematical calculation showing how the Projected CACFP/SFSP indirect costs are derived.

- **Management Plan-** 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, personal and staffing plan, training plans, site approval plan, monitoring plan, record keeping, and meal service and delivery plan and certification statements. Sponsors must describe in detail specific procedures and processes that are/will be implemented to ensure compliance with federal regulation and state policy.
- **Checklist Summary**
 - **Supporting Documents-Sponsor Level (Annual requirements for all Sponsors) -**
The documents listed below are hard copy document requirements. Sponsors can scan and upload the documents in their electronic application (Checklist Summary or Attachment List) or submit the documents via postal mail or hand deliver to Bright from the Start's main office. Refer to the list below and previous guidance in this booklet on completion/submission of sponsor level supporting documents:
 - IRS Tax Form W-9
 - Annual Affirmation or Verification of Legal Status Form (SAVE Affidavit) and Secure and Verifiable Documentation
 - Proof of Tax Exempt Status - Excludes SFA's, government, colleges/universities
 - Copy of 501c3 or Tax Exempt Status Certification Form for Churches
 - Delegation of Authority Form and Supporting Document (i.e., Board Meeting Minutes)
 - Proof of Paid Annual Registration Fee (Secretary of State) –Corporations Only
 - Total Projected Program Income Worksheet
 - Immigration Affidavit and Agreement/Employment Eligibility Verification (E-Verify) (Government, Military Installations, School Food Authorities (SFA's), and Colleges/Universities are exempt.)
 - Vendor Management Form (Attachment N)
 - 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 and C3) Note: this is required for new sites added after the initial approval of the application
 - Letter to School Food Authority (Attachment I) - Vended sponsors only
 - Food Service Permit (vended and self prep sites)
 - Food Service (Kitchen) Permit Inquiry Form
 - Management Plan Supporting Documents, i.e., Compensation Plan, Training Agenda and List of Materials/Handouts for Key Personnel/Staff, new and/or participating facilities/sites. Refer to the previous Management Plan section for information on required documents.
 - Budget Supporting Documents, i.e., prior approval forms, procurement documents copies of contracts for contracted costs, etc. Refer to the previous Budget section for guidance on required budget documents.
 - Annual SFSP Menu Form (scan and upload via the *Attachment List* section in GA ATLAS)

- **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 GA ATLAS, hand delivered or sent via postal mail:
 - Pre-Operational Visit Form-(Attachment L1) Note: If the site did not operate the SFSP the previous year or experienced significant operational problems in the previous year, a pre-operational visit is required.
 - 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 and C-3)
 - Vended Sites Only: Notification to FSMC regarding the addition of the new site(s), projected number of meals to be served, and the meal delivery plan.
 - Approval to Operate- Only required for exempt from licensure camps and closed enrolled sites. For facilities/sites that need to apply for an exemption, the exemption application and instructions for submission can be found at:
<http://www.dec.al.ga.gov/documents/attachments/ExemptionApplication.pdf>
 - Letters of Authorization (if applicable)-May be required for unaffiliated sites located in schools and for for-profit sites located in apartment communities.
- **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 GA ATLAS. A Site Listing Report indicating all approved sites will be included in the approval package. Each site application must include the following information:
 - Street address– Enter the complete address of the physical location where meals will be served. Sites cannot receive meals from more than one sponsoring organization. Note: there cannot be more than one site located at the same address, unless approval is granted by Bright from the Start. The site name and address must be consistent with the Site Listing Report (Attachment C-3) and Health Department Notification Form (Attachment E).
 - Site Contact – This is 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. GA ATLAS will identify duplicate entries (with an error message) when duplicate information for the site supervisor is entered.
 - 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.
 - Date of Birth – Enter the date of birth for the Site Contact.
 - E-mail Address - Enter the e-mail address to be used to contact site personnel (if available).
 - Facility Phone – Enter the telephone number to be used for the site where meals are served.

- Ext. - Enter the extension number for the telephone number listed above (if required).
- Fax - Enter the fax number for the site where meals are served (if available).
- Cell/Alt Phone – Enter the cellular number or an alternate telephone number for the Site Contact.
- Title – Enter the title for the Site Contact.

- General Site Information

- Operation Dates – Enter the first and last day the site will be in operation.
- Number of Days the Site will operate each month - Enter the total number of days, in the month indicated that meals would be served at the site.
- Meal types to be served at the site – Select the meal types to be served at this site.
- Has the site previously participated under the sponsor? - Indicate whether the site has ever participated in the SFSP under the sponsor.
- Does the sponsor care for infants under 12 months old? – Indicate whether the sponsor provides care for infants under 12 months old.
- Outdoor or mobile site – Indicate whether the site location is an outdoor or mobile site?
 - Mobile site- Each location where a bus or other vehicle stops to serve meals, **MUST** be its own site application. Each location **MUST** meet site eligibility criteria and other program requirements set forth in Program regulations.
- Location Type – Select the appropriate location type for the site where meals are served.
- Geographic Location – Select whether the site location where meals are served in a rural or urban geographic location. **This selection is critical and will impact the reimbursement method/rate used. Failure to indicate the correct designation will result in adverse action and may require repayment of funds to Bright from the Start.**

*For more information, refer to SFSP Policy Memo: “Rural Designations in the Summer Meals Program” dated January 19, 2024. **Access the link below to determine the rural/urban designation of sites:***

- A. <https://www.fns.usda.gov/rural-designation>
- B. Enter address or city/state
- C. Purple indicates=urban/non-rural
- D. Unshaded/non-purple=rural

- **Site Eligibility-** Select responses that describes that site’s eligibility.

- This rural site would like to serve non congregate meals. The site must be located in an area designated as “rural” and the site must be located where there is no congregate meal service available to SFSP participants.
- Did the site operate last year? – Indicate whether the site operated the SFSP the previous year.

- Date of the pre-operational visit – If the site did not operate the SFSP the previous year or experienced significant operational problems in the previous year, a pre-operational visit is required. Enter the date of the pre-operational visit, if applicable.
- Other sites – Indicate whether other SFSP or SSO sites are located in the same district as the site where meals are being served. If yes, enter the names and addresses of sites that are in close proximity of the site. In addition, enter an explanation of how the sites will not serve the same group of children for the same type of meal service.
- **Meal Service** – Select responses that describe the meal service for this site location.
 - Select the plan for receipt and storage of meals before serving children
 - Select the plan for the storage or disposal of leftover meals or components.
 - Select the plan for serving meals during inclement weather.
- **Site Type** – Select responses that describe the site type for this site location.
 - Site Type – Select the appropriate site type for this site location.
 - If Restricted Open or Closed Enrolled is selected, enter a reason for operating these site types.
 - Eligibility Method – Select the appropriate eligibility method for this site location. 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 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. Documentation showing that the site is located in a school attendance zone of an eligible school must be maintained on file. If an open site is qualified by a method other than school data, please enclose the documentation used to determine the site's eligibility. When 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.
 - **Closed enrolled sites may establish eligibility based on income eligibility statements or area eligibility. This does not apply to camps.**
 - Although restricted open sites are eligible to participate in SFSP, sponsors are prohibited from submitting an application for this type of site without first operating the site as an open site and submitting an official request for approval to operate as restricted open. The written request for approval must indicate the sponsor's concerns with space, security, safety or control at the site.
 - Primary Service provided – Select the primary service provided by this site, i.e., emergency shelter, recreation, etc.
 - Meal Service - 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.
 - Note: Only School Food Authority (SFA) sponsors are allowed to utilize offer vs. serve.

- Meal Adjustment Methods – Enter the method for making adjustments in the daily number of meals delivered in accordance with the number of children attending.
- Site Operation - This section will automatically display the meal type(s) indicated in the general site information for this site location. Select the responses that best describe the meal service for the site where meals are being served.
 - Meal Service Method – Select the appropriate meal service type for this site location.
 - Name of FSMC/Central Kitchen- Enter the name of the FSMC or central kitchen. Note: This will be listed under each meal type.
 - Contact Information for FSMC/Central Kitchen- Enter the address, phone number, and point of contact for the FSMC/Central Kitchen. Note: This will be listed under each meal type.
 - Number of Days – Enter the number of days that each meal type will be served at this site for each operating month.
 - Days Served – Select the days of the week that each meal type will be served at this site.
 - Meal Times – Indicate the start and end meal times for each meal type that will be served at this site.
 - 1 hour must pass between the end of one meal or snack service and the beginning of the next (this does not apply to residential camps). Breakfast meals must be served close to the beginning of a child's day. Breakfast cannot be served after lunch or supper meals.
 - Menu Planning Option – Select the meal pattern that will be used for the meals served at this site.
 - Average Daily Participation – For non-camp sites, enter the average daily attendance for participants at this site.
 - Maximum number of meals served - Enter the maximum number of meals that will be served for each meal type at this site. This is the number of children expected to attend each meal service. The maximum number of meals that can be served threshold is 100.

Sponsors that request a maximum meal count (MMC) over the threshold prior to the initial approval of the site application must submit written justification to their Assigned Application Reviewer explaining why an increase is needed.

- Sites that are closed enrolled, enrollment/registration information should be submitted to justify the increase.
- Letters of authorization for sites located at unaffiliated schools and/or unaffiliated apartments communities, can include information to justify the increase.
- A justification letter is not required for sites requesting the same MMC over the threshold that was approved the the previous year. Additionally, if the request is over the MMC threshold but lower than the approved MMC that was approved the previous year, no justification letter is required.

If the request appears unreasonable/unsupported, then the MMC over 100 will not be approved.

Sponsors that start operations and later requests a MMC over the 100 threshold must submit written justification to their Assigned Application Reviewer explaining why the increase is needed. Additionally, three consecutive days of daily meal count (DMC) forms must be submitted. If the request is unsupported, then the MMC over 100 will not be approved.

Sponsors requesting a MMC increase are required to indicate the additional children requesting a meal after all available meals were served on the daily meal count form. Sponsors **do not** have to serve any additional meals over the **approved MMC** in the site application. Note: If DECAL doesn't approve the requested MMC increase, then the cost of any additional meals served over the approved MMC will be the responsibility of the sponsor.

All meal count increase request must be reviewed and approved by DECAL prior to claim submission of the operating month.

- Camp Sessions- At least one session must be completed if the Site Type is Camp.
- Ethnic and Racial Data - Bright from the Start receives annual school data from Georgia Department of Education. GA ATLAS will be 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.
 - Ethnicity Data- From the drop down menu, select the name of school in the zone in which the site is located. Then, enter the ethnic makeup of the participants that will be served at the site.
 - Racial Participation Data-Enter the racial makeup of participants that will be served at this site.
- Certification box and statement- Click box to certify.

9. Advances

The Advance section is located on the Application Dashboard. 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 GA ATLAS. Make sure to check the certification statements that apply.

Note: To be eligible for subsequent advance payments, sponsors must certify that the organization is operating the number of sites for which the budget was approved and that its projected costs do not differ significantly from the approved budget. Except for school food authorities (SFAs), sponsors must conduct training sessions before receiving the second advance payment. Sponsors must certify that they have held training sessions on Program requirements for site and sponsor personnel before DECAL can release the second month's advance payment. Certification will require the completion and submission of the 2nd Advance Certification form.

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 (Attachment L-3):

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 L-3.

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 L-3) 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, 18, 19, or 20)

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, 18, 19, and 20 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.

For questions regarding the SFSP application, please contact the assigned Nutrition Application Specialists:

Jerald Savage at 770.405.7916 or Jerald.Savage@dec.al.ga.gov
Shericka Blount at 404.456.6411 or Shericka.Blount@dec.al.ga.gov
Vanessa Goodman at 404.591.6027 or Vanessa.Goodman@dec.al.ga.gov

For questions related to the annual SFSP Budget and/or to notify Bright from the Start of a budget revision, please contact:

Sponsors (o (zero)- M) – excluding all *Combo Sponsors- Kristy Lanier at 770.359.4401 or Kristy.Lanier@dec.al.ga.gov
Sponsors (N-Z) – including all *Combo Sponsors- Gwendolyn Howard at 404.651.7191 or Gwendolyn.Howard@dec.al.ga.gov

*Combo Sponsors- sponsors who operate both CACFP and SFSP.

After the initial approval of the application, all application updates, including Add-a-Site applications, Management Plan revisions, meal type/time changes, Sponsor Update form, and Field Trip Notification Forms should be sent to the Business Operations Specialists listed below:

Sponsors (o(zero)-C), (H-P) – Lavesia Bolden at 404.293.5258 or Lavesia.Bolden@dec.al.ga.gov
Sponsors (D-G), (Q-Z) – Joveta Watson at 706-434-6831 or Joveta.Watson@dec.al.ga.gov

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 Worksheet for Residential or Day Camps with Sponsors Consolidation Form	Attachment 16
Daily Meal Count Form	Attachment 18
Sponsor's Monthly Consolidation of First and Second Meals Served Form.....	Attachment 20

Site Review Forms:

Site Review Form	Attachment L-3
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SFSP Attachments

Sponsor Application Checklist	Attachment A-1
Public Release Certification (Open Sites).....	Attachment C-1
Enrollee Release Certification (Closed Enrolled, Camps, Non-Congregate Rural)..	Attachment C-2
Site Listing	Attachment C-3
DECAL/Sponsor Agreement	Attachment D
Health Department Notification Cover 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
Pre-Operational Visit Form.....	Attachment L-1
Site Visit Form.....	Attachment L-2
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 Management Form	Attachment N
ATLAS Enrollment/Change Form.....	Attachment N-1
Field Trip Notification Form	Attachment O
Time Report: Dual Administrative & Operational Staff.....	Attachment P
Site Update Form	Attachment Q
Procurement and Purchasing Policy	Attachment R
Contract/Agreement to Furnish Food Service	Appendix C

Additional Forms

IRS Form W-9 (Current IRS Revision)
SFSP Menu Form
2nd Advance Request Certification Form