

ILLINOIS STATE BOARD OF EDUCATION

Nutrition Programs Division
100 North First Street, W-270
Springfield, IL 62777-0001

APPLICATION FOR NEW INSTITUTIONS
Viability, Capability, and Accountability (VCA) Profile
Child and Adult Care Food Program

Federal regulation 226.6(b)(1)(xviii) requires each new institution applying for participation in the Child and Adult Care Food Program (CACFP) to submit information sufficient to document that the institution is financially viable, administratively capable of operating the CACFP, and has internal controls in effect to ensure accountability. To document this, the new institution must demonstrate in its application it is capable of operating in conformance with the following performance standards. The State agency must only approve applications that meet these performance standards, and must deny the applications of those new institutions that do not meet the standards.

NAME OF SPONSORING ORGANIZATION

PHYSICAL ADDRESS OF SPONSORING ORGANIZATION (Street, City, State, Zip Code)

MAILING ADDRESS (If different from physical address) (Street, City, State, Zip Code)

Identify the type of CACFP institution. *Please complete the following information.*

Our organization is:

- Public Entity Private For-Profit Federal Tax-Exempt Sole Proprietorship

What type of CACFP sites do you operate? **Check all that apply.**

- Child Care Center Head Start Program
 Unlicensed Outside School Hours Program Homeless or Domestic Violence Shelter
 Pre-K Program Licensed Outside School Hours Program
 At-Risk After-School Snack/Supper Program

Performance Standard 1—Financial Viability and Financial Management

A new institution must demonstrate it has adequate financial resources to operate the CACFP on a daily basis, has adequate sources of funds to withstand temporary interruptions in CACFP payments and/or fiscal claims against the institution, and can document financial viability through audits or financial statements.

Yes No N/A

1. **Submit your organization's most recent independent audit report.** If no audits have been performed, submit financial statements (Balance Sheet and Income Statement) prepared by an accountant. Comprehensive financial statements must show all expenditures and sources of income or other funding relevant to the proposed activity. **ATTACH REQUIRED DOCUMENTS.**
2. What date did your organization open for business? _____
3. Describe all programs the organization conducts other than the CACFP and the length of time the activities have been in operation. **ATTACH ADDITIONAL DOCUMENTS IF NEEDED.**
- 4a. Describe all revenue sources available to the organization besides CACFP reimbursement. Include details to the source, frequency, nature (tuition, subsidized child care benefits, Head Start funding, earned income, grants, and donations), function or purpose, length of time this revenue has been available, and amount of the revenue.
- 4b. Do you expect the level, function, or nature of the funding to change in the coming fiscal year? If so, what impact will it have on the organization? **ATTACH ADDITIONAL DOCUMENTS IF NEEDED.**

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Yes No N/A

5. Will this revenue be available to operate the CACFP on a daily basis and, if necessary, withstand temporary interruptions in CACFP payments and/or fiscal claims against the institution?
6. If you are a potential multi-site sponsoring organization, provide the geographic area covered. **(Complete only if you have multiple sites.)**
7. If you are a potential sponsoring organization of multiple sites, identify other sponsoring organizations in the area. Explain why your organization needs to provide services to these sites in an area when there are other sponsoring organizations already providing the CACFP in this geographic area.

Performance Standard 2—Administrative Capability

The new institution must be administratively capable. Appropriate and effective management practices must be in effect to ensure the CACFP operates in accordance with this standard.

Yes No N/A

8. Have you or any of your institution's principals (including managers, officers, and all members of the board of directors) administered a Child Nutrition Program in the last seven years?
9. List the name(s) of the institution's that you currently or previously administered that participated in a Child Nutrition Program within the last 7 years.
10. Have you or any of the institution's principals been declared seriously deficient in the last seven years?
11. Have you or any of the institution's principals been disqualified from any federal program in the last seven years?
12. Identify the position, person responsible, and number of staff in that position responsible for the operation of the food program for purchasing, preparing, and serving meals for the facility(s). Describe their responsibilities and duties as assigned. **ATTACH JOB DESCRIPTIONS IF NEEDED.**
13. Identify the position, person responsible, and number of staff in that position responsible for the administration of the CACFP including training, overseeing food program procedures, and financial reporting. Describe responsibilities and duties as assigned. **ATTACH JOB DESCRIPTIONS IF NEEDED.**

Performance Standard 3—Program Accountability

New institutions must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure the CACFP will operate in accordance with requirements.

- **Governing Board of Directors** (Complete questions 13 – 19 only if public entity or federal tax-exempt not-for-profit organization)
 14. List the name and mailing address for each board member and officer. Identify and describe in detail the responsibilities and degree of involvement of the board of directors. **ATTACH DOCUMENTS.**
 15. What is the length of a board member's term?
 16. How are the board members selected and/or elected? Describe the criteria used when selecting board members.
 17. What is the board's role in approving fiscal actions, policy decisions, and administrative issues such as salaries, large purchases, and personnel decisions?

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Performance Standard 3—Program Accountability – Governing Board of Directors (continued)

Yes No N/A

- 18. Explain any relationships between board members and individuals involved in the operation of your organization's activities.
 - a. How do you ensure board members do not have a conflict of interest (i.e., not financially interested in these activities)?

- b. Are board members independent to personnel in the organization or to each other? If no, please explain.

- 19. How do you ensure board members are recruited from other areas in the community?

- 20. Will board members oversee the CACFP and be made aware of activities and allowable spending of federal funds?

• All Institutions must complete the following questions.

- 21. What type of financial system do you use? **CHECK ONE.**

Manual Records Computer Program

- 22. How do you ensure the Generally Accepted Accounting Principles (GAAP) are followed?

- 23. Do you hire a Certified Public Account (CPA) to assist with year-end financial preparation and tax reporting?

- 24. Are your procedures and internal controls documented in a procedures manual?

- 25. Does your procedures manual include fiscal integrity and accountability for all CACFP receipts, disbursements, expenses, and assets?

- 26. Do you have safeguards and controls to prevent and detect improper financial activities by employees?

Return completed documents to:
Illinois State Board of Education
 Nutrition Programs Division
 100 North First Street, W-270
 Springfield, Illinois 62777-0001
 800-545-7892
 217-524-6124 (Fax)

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