

Title III-B Fiscal Overview

New Directors Training 2020

Day 2 - Session 2 (4/8) - November 4th

Aging Division Community Living Section

Hathaway Building
2300 Capitol Avenue, 4th Floor
Cheyenne, WY 82002
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Objectives

Day 2 - Session 2 (4/8)

- **Identify Title III-B reporting structure,**
- **Review invoices and documentation.**



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Title III-B Support Services



Betty Sones
Program Manager
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Title III-B Program Reporting

- **Monthly Reimbursement**

- Submit monthly invoice on the 15th for reimbursement of the previous month's services.
- Must include the Profit and Loss statement for the corresponding previous month.

- **Quarterly Financial and Program Reports**

- Submit quarterly financial report (January 15, April 15, July 15, October 15) with a summary of 3 months expenditures (these must match Profit and Loss statements previously provided).
- Must submit Title III-B Program Reports A&D for those services that you selected in your grant application.



Funding Sources

- **Grants (State and Federal Funds)**
- **Program Income**
- **Voluntary Contributions**
- **Local Match (including Cash/In-Kind)**



Funding Sources – State & Federal Funds

- **STATE funds**, through the Wyoming Department of Health, Aging Division, Community Living Section are appropriated each biennium by the Wyoming Legislature. The funds are budgeted to specific programs, and must be used for the purposes intended by the legislature.
- **FEDERAL funds**, authorized by Congress under the Older Americans Act (OAA), are administered by the Administration on Aging (AoA)/ACL in Washington, D.C. Individual states are allocated a portion of this funding based on census data.

Funding Sources – Program Income

- Based on information ascertained from the Administration on Aging and in accordance with CFR 45 (Code of Federal Regulation),

Program Income will be utilized for expansion of services.

92.21 PAYMENT

92.21(f)(2) Grantees and sub grantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.

92.25 PROGRAM INCOME

(a) **General.** Grantees are encouraged to earn income to defray program cost. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement.

(b) **Definition of Program Income.** Program income means gross income received by the grantee or sub grantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period.



Funding Sources – Voluntary Contribution (Program Income)

What the client may contribute toward the cost of the service

- **Older Americans Act (OAA) section 315:**
 - clearly inform each recipient that there is no obligation to contribute and that the contribution is purely voluntary
 - provide each recipient with an opportunity to voluntarily contribute to the cost of the service
 - voluntary contributions may be solicited for services IF the method of solicitation is non-coercive
- Do not send out Bills, invoices or demand notice of payment
- Statements are the only form that may be sent to a client requesting a contribution
- Can also be restricted donations

Funding Source – Local Match

- **What is Local Match?**
 - The non-federal share of cost that the grantee is required to contribute to accomplish the purpose of the grant.
- **What are limitations of local match?**
 - Local match must be from non-federal sources
 - This means, local match cannot be from any federal or state funding sources
 - **Exception: Wyoming Senior Services Board funding may be used for match**
 - The same cash, effort and /or goods cannot be used to match more than one project.
- **Matching funds may include:**
 - Non-federal public or private funds
 - Funds that are not used as match for any other federal program
 - Is either the grantee organization's own funds (general revenue) or cash donations from non-federal third parties (i.e. partner organizations).

Funding Source – In-Kind

- **In-Kind Match Contribution**

- Form of the value of personnel, goods, and services.
- Grantees and third parties must document the contributed resource of value.
 - For Example:
 - Volunteer Services
 - » Description of the activity
 - » Date of the activity
 - » Name and signature of a volunteer
 - » Number of hours worked

Profit and Loss Statement - Sample

11/00/19 Cash Basis	Profit & Loss October 2019	
	Oct 19	
Ordinary Income/Expense		
Income		
Program Receipts		661.75
Total Income		661.75
Gross Profit		661.75
Expense		
Operating Expenses		
Employee Wellness		83.85
Communications		42.83
Dues, Subscriptions, Books		336.00
Utilities		435.17
Contract Services		115.00
Professional Fees - Accounting		897.00
Repairs and Maintenance		
Building Repairs and Maint.	202.82	
Equipment Repair	35.41	
Total Repairs and Maintenance		238.23
Supplies		
Office Supplies	287.94	
Janitorial	65.49	
Total Supplies		353.43
Travel and Meetings		
Meals	7.50	
Mileage	5.22	
Total Travel and Meetings		12.72
Payroll Expenses		
Salaries and Wages	3,127.58	
Payroll Taxes	434.78	
WSSB - Formula	1,071.80	
WSSB - Basic	153.84	
Total Payroll Expenses		4,788.00
Total Operating Expenses		7,304.23
Total Expense		7,304.23
Net Ordinary Income		-6,642.48
Net Income		-6,642.48

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Program Income



Monthly Invoice - Sample

Revised 8/26/20

Wyoming Department of Health, Aging Division, Community Living Section						
Provider Monthly Invoice						
Title III-B Support Services FFY 2021						
Legal Name:	Senior Center		Month:	October	Year:	2020
	Received in Previous Month DO NOT try to match previous month reimbursement to current month expenditure				Current Month Income	
Title III-B Income by Source:		Federal	State	Program Income	Local Match	
Federal						
State						
Program Income				\$661.75		
WSSB (used as Match)					\$1,436.40	
Local Cash - Match					\$660.01	
In-kind - Match:						
In-kind - Match:						
In-kind - Match Total					\$0.00	
Other, ie. CSGB (Non-Matching):						
Total Income Received by Provider				\$661.75	\$2,096.41	
Program Income must match from Income to Expenditure. WSSB & Local Cash (Must match, at minimum, the lower section local match expenditures):					\$2,096.41	
Title III-B Program Expenditures:		Federal	State	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes		\$3,351.00			\$1,436.40	\$4,788.00
Travel Expenses		\$12.72				\$12.72
Consumable Supplies		\$272.14			\$81.29	\$353.43
Other Expenses		\$580.52	\$329.09	\$661.75	\$578.72	\$2,150.08
Total Expenses		\$4,216.98	\$329.09	\$661.75	\$2,096.41	\$7,304.23
Monthly Invoice Payment Will Be Paid As Follows:		\$4,258.44	\$287.63			\$4,546.07
The monthly invoice total is: Federal & State expenditures (Does not include Program Income or Local Cash)						
Provider Comments: In invoice includes an adjustment in program income from a previous month that was not previously accounted for.						
By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal and State awards. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.						
Authorized Certifying Official:						
Name of Director:	Jeff Clark			Program Manager Signature & Date:		
Director Signature: (BLUE ink):						
Date:	11/3/2020					

Program Income

If revising this invoice, it MUST have a new date "please type in "Revised" behind new date, if revised".
This monthly invoice must be accompanied with a copy of the matching P & L and a corresponding monthly A & D report.

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Personnel Expenses



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By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal and State awards. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.						
Authorized Certifying Official:						
Name of Director:	Jeff Clark		Program Manager Signature & Date:			
Director Signature: (BLUE ink):						
Date:	11/3/2020					

Personnel Expenses



Funding Distribution of Federal, State and Local Match for Monthly Invoice

- Non-federal Match Requirement Calculation for the 15% (State and Provider combined match)
- Current state match rate is at 6.327 percent (.06327)
- The total of your requested monthly reimbursement is \$2,500.00 (not the total expenditure amount)
- $\$2,500.00 / .06327 = \158.18 State reimbursement amount
- $\$2,500.00 - \$158.18 = 2,341.83$ Federal reimbursement amount
- WSSB, Local Cash, and Other sources of funding including In-Kind, are your required match
- The sum of the above is the Total Expenditure amount
- Your Profit and Loss statement should reflect the same amount as the total expenditures on your monthly invoices



Title III-B

Match Requirement Calculations

- Federal, State and Local(provider) match rate is 85/15 of the total grant amount
- Example: You're given a \$10,000 Federal Award that requires a 15% non-federal match (state and local match combined).

How much of the match is required?

- \$1765.00 match is required

Why?

- The federal share is a percentage of the total project
- \$10,000 Federal Award
- $\$10,000 / .85 = \$11,764.70$ (total State and Local/provider match is \$1,765.00)
- Currently, State match's ratio is 6.327 of the 15% of \$1,765.



Quarterly Financial Report - Sample

FISCAL YEAR 2021

WYOMING DEPARTMENT OF HEALTH, AGING DIVISION, COMMUNITY LIVING SECTION
QUARTERLY FINANCIAL REPORT OF GRANT EXPENDITURES

Due January 15, 2020

Grantee: 0		1st Quarter October, November & December 2019		Title III-B	
Address: 0				Date Received:	
City, State & Zip: 0					
County: 0	Phone: -				
Provider Comments:					
Number of clients on the Waiting List for this quarter:				1st Quarter Program Income	Cumulative for FY2020
				\$0.00	\$0.00
Reason why they are on the Waiting List:					
EXPENDITURES		Total Expenditures reported from the previous quarters in this grant year (See Instructions)	1st Quarter Expenditures and Adjustments (See Instructions)	CUMULATIVE EXPENDITURES	
(1) PROGRAM INCOME EXPENDED:			\$0.00	\$0.00	
(2) FEDERAL FUNDS EXPENDED:				\$0.00	
(3) STATE FUNDS EXPENDED: (Not WSSB funds)				\$0.00	
(4a) WSSB FUNDS EXPENDED:				\$0.00	
(4b) LOCAL CASH EXPENDED:				\$0.00	
(5) IN-KIND (IN-DOLLAR-VALUE) EXPENDED:				\$0.00	
(6) OTHER FUNDS (Non-matching) EXPENDED i.e. CSBG:				\$0.00	
(7) TOTAL EXPENDITURES for this Grant:			\$0.00	\$0.00	
By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.					
Name of Authorized Certifying Official: BLUE ink required			Aging Division Community Living Section Official Use Only		
Type Name of Director:	0		AD CLS Program Manager:	Date:	
Signature of Director:					
Date: If revising new Date required			AD CLS Manager:	Date:	
Director's E mail Address:	0				



Quarterly Profit and Loss Statement - Sample

01/14/20 Cash Basis	Profit & Loss October through December 2019
	<u>Oct - Dec 19</u>
Ordinary Income/Expense	
Income	
Grant Revenue	
State of Wyoming	746.98
Federal	9,571.85
Total Grant Revenue	<u>10,318.83</u>
Program Receipts	1,187.15
Local Matching Funds	
WSSB Income	6,966.73
City of Buffalo	1,500.00
Total Local Matching Funds	<u>8,466.73</u>
Total Income	<u>19,972.71</u>
Gross Profit	19,972.71
Expense	
Operating Expenses	
Employee Wellness	141.90
Communications	76.72
Dues, Subscriptions, Books	1,092.00
Utilities	1,331.24
Contract Services	345.00
Professional Fees - Accounting	1,303.32
Repairs and Maintenance	
Building Repairs and Maint.	468.79
Equipment Repair	97.77
Total Repairs and Maintenance	<u>566.56</u>
Supplies	
Postage, Shipping, Delivery	60.55
Office Supplies	861.26
Janitorial	239.69
Total Supplies	<u>1,161.50</u>
Travel and Meetings	
Meals	7.50
Mileage	60.90
Total Travel and Meetings	<u>68.40</u>
Payroll Expenses	
Salaries and Wages	14,590.79
Payroll Taxes	1,895.73
WSSB - Formula	3,751.30
WSSB - Basic	538.44
Total Payroll Expenses	<u>20,776.26</u>
Senior Advisory Expenses	
Activities	255.41
Total Senior Advisory Expenses	<u>255.41</u>
Total Operating Expenses	<u>27,118.31</u>
Total Expense	<u>27,118.31</u>
Net Ordinary Income	<u>-7,145.60</u>
Net Income	<u>-7,145.60</u>



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Important Information

Aging Division Community Living Section





Reporting Responsibilities

- **The Community Living Section of the Aging Division** is responsible for monitoring the fiscal and programmatic activities of the grantee to ensure that awards are used for authorized purposes in compliance with federal and state laws and regulations and the provisions of contract and grant agreements.
- **Failure to submit** report forms by the due date may result in payment delays or suspensions.



Important Dates to Remember

<https://health.wyo.gov/aging/communityliving/providerresources/deadline-checklist/>

Title III-B Support Services Program- Report Requirements and Due Dates FFY20 (Reports can be emailed to WDH.CLSpayments or via regular mail)

1. January 15, 2020- 1st Quarter Report
 - Quarterly Financial Report (Matching Oct, Nov, and Dec Monthly Invoices)
 - Quarter Profit and Loss Statement (Oct 1- Dec 31)
 - Quarterly Program Report (Oct 1- Dec 31)
 - Quarter SAMS Report (Oct 1- Dec 31)
2. April 15, 2020- 2nd Quarter Report
 - Quarterly Financial Report (Jan 1- Mar 31)
 - Quarter Profit and Loss Statement (Jan 1 – Mar 31)
 - Year-To-Date (YTD) Profit and Loss Statement (Oct 1- Mar 31)
 - Quarterly Program Report (Jan 1- Mar 31)
 - Quarter SAMS Report (Jan 1- Mar 31)
3. July 15, 2020- 3rd Quarter Report
 - Quarterly Financial Report (Apr 1 – Jun 30)
 - Quarter Profit and Loss Statement (Apr 1- Jun 30)
 - Year-To-Date (YTD) Profit and Loss Statement (Oct 1- Jun 30)
 - Quarterly Program Report (Apr 1- Jun 30)
 - Quarter SAMS Report (Oct 1- Jun 30)
4. October 15, 2020- 4th Quarter Report
 - Quarterly Financial Report (Jul 1 – Sept 30)
 - Quarter Profit and Loss Statement (Jul 1- Sept 30)
 - Year-To-Date (YTD) Profit and Loss Statement (Oct 1- Sept 30)
 - Quarterly Program Report (Jul 1- Sept 30)
 - Quarter SAMS Report (Jul 1- Sept 30)
 - YTD SAMS Report for the current year** (Oct 1- Sept 30)
 - YTD SAMS Report for the prior year** (Oct 1- Sept 30)
5. November 15, 2020- Closeout Report (if necessary)

*Note: All monthly invoices are due on the 15th of each month and must be submitted with the monthly Profit and Loss statement. (Total Expenditures in the Invoice must match the total expenditures in the Profit and Loss statement).



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Contact Us

**Wyoming Department of Health
Aging Division
Community Living Section
Hathaway Building
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Cheyenne, WY 82002
Main Office: (307) 777-7995
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