

# Title III-C1 & C2 Fiscal Overview

## New Directors Training 2020

Day 3 - Session 2 (6/8) - November 5th

### *Aging Division Community Living Section*



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# Title III-C Nutrition Programs



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# Title III-C Grants & Policies

- **Title III-C Programs receive both Federal and State funding**
- **Contract amounts for Federal and State funding are based on the prior closed Federal Year meal count numbers**
  - Example: FFY21 funding amounts are based on FFY19 meal count numbers
- **Reimbursement from both Federal and State funding changes each year with varying funding amounts**
- **Meal sites will only be reimbursed for services provided up to the full contract amount**
  - Payment is based on monthly expenditures up to the allowable reimbursement amount based on meals served

# Title III-C Grants & Funding

## Match Requirements

- Match means the portion of project costs not paid by Federal funds
- Non-federal Match requirement for each Title III-C program is 15%
  - State is required to provide 5% match
  - Providers are required to provide 10% match
- Minimum total match requirements are listed in the contract and must be met by the end of the federal fiscal year

# Title III-C Grants & Funding

## Program Income

- Funds that are received from clients for the service they are receiving
- These funds must be expended first to supplement and expand the program
- Examples
  - Suggested contributions from eligible consumers
  - Designated donations

# Title III-C Program Reporting

## Meal Cost Reports

- Required annually
- Used to develop Guest Fees and suggested contribution amounts
- [Meal Cost Tool](#)

## Satisfaction Survey

- Required annually
- Provider shall conduct a satisfaction survey to formally evaluate client satisfaction
- Template with minimum required questions developed by Nutrition Program Manager; can be modified as needed by meal sites
- [Satisfaction Suveys](#)

# Title III-C Program Reporting

## Monthly Reimbursement

- Submitted monthly on or before the 15<sup>th</sup>
- Reimbursement for the prior months services
- Must include A&D monthly meal counts and the Profit and Loss statement for the corresponding month

## Quarterly Financial Reports

- Submitted quarterly (January 15, April 15, July 15, October 15)
- Summary of 3 months expenditures; must match Profit and Loss statement
- Include A&D information about meals and nutrition education



# Profit and Loss Statement

	Dec 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
C1 Grant	
Federal	3,689.63 ✓
Income	4,543.75 ✓
Local	260.00 ✓
State	258.05 ✓
Total C1 Grant	8,751.43 ✓
NSIP C1	998.00 ✓
<b>Total Income</b>	9,749.43 ✓
<b>Expense</b>	
C1 Other Expenses	
C1 Ads & Information	11.86
C1 Fuel Charge	8.74
C1 License & Dues	300.66
C1 Professional Services	315.00
C1 Utilities	380.64
Total C1 Other Expenses	1,016.90 ✓
C1 Payroll Expenses	
C1 Simple IRA	293.31
C1 Tax 941	1,482.88
C1 Unemployment Ins	192.93
C1 Wage Garnishment	651.66
C1 Wages	6,008.01
C1 Workers Comp	531.10
Total C1 Payroll Expenses	9,159.89 ✓
C1 Supplies	
C1 Chemical/cleaning	37.79
C1 Kitchen supplies	82.37
C1 NSIP	998.00 ✓
C1 Raw Food	3,252.86
Total C1 Supplies	4,371.02 ✓
<b>Total Expense</b>	14,547.81 ✓
<b>Net Ordinary Income</b>	-4,798.38
<b>Net Income</b>	-4,798.38





# Title III-C Nutrition Monthly Invoice

			Received in Previous Month DO NOT try to match previous month reimbursement to current month expenditure		Current Month Income			
Title III-CI Income by Source:			Federal	State	NSIP	Program Income	Local Match	
Federal					\$998.00			
State								
Program Income						\$4,543.75		
WSSB (used as Match)							\$3,081.09	
Local Cash - Match							\$2,159.04	
In-kind - Match:							\$0.00	
In-kind - Match:							\$0.00	
In-kind - Match Total							\$0.00	
Other, ie. CSGB (Non-Matching):							\$0.00	
Total Income Received by Provider						\$4,543.75	\$5,240.13	
Program Income must match from Income to Expenditure.			WSSB & Local Cash (Must match, at minimum, the lower section local match expenditures):				\$5,240.13	
Title III-CI Program Expenditures:			Federal	State	NSIP	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes			\$2,519.76	\$246.17		\$3,543.75	\$2,850.21	\$9,159.89
Travel Expenses			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Consumable Supplies			\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,373.02	\$4,371.02
Other Expenses			\$0.00	\$0.00		\$0.00	\$1,016.90	\$1,016.90
Total Expenses			\$3,519.76	\$246.17	\$998.00	\$4,543.75	\$5,240.13	\$14,547.81
This Month Expenditures (Meal expenditures, from ALL resources will exceed the reimbursable amount, the Federal & State expenditures will not exceed the reimbursable amount below)			\$3,519.76	\$246.17				\$3,765.93
The monthly expenditure total is: Federal & State expenditures (Does not include Program Income or Local Cash) Will match the reimbursable amount below.								
Meal Counts Required								
Number of Meals Served	Eligible Federal Expenditure	Eligible State Expenditure		Federal Rate	State Rate	The maximum \$ allowable reimbursement is based on the number of meals served @ current reimbursable rate.		
	\$3,519.77	\$246.17		\$2.7846272	\$0.194755			
1264	Federal Reimbursement Allowable	State Reimbursement Allowable		Total Reimbursement Allowable Based on Meals Served				
Payment	\$3,519.76	\$246.17		\$3,765.93				

# Monthly Invoices

For C1 and C2 you will be paid the reimbursement rate in the lower section of the invoice; the expenditures (in center section) **must match** the federal and state reimbursement amounts. The balance of your expenditures are match dollars. You cannot expend more federal and state dollars than you are receiving (unless you are using available funds that were not used from a previous month).

- The total expenses on the far right of the program expenditure section, cell HI26 (or HI27), should match your P&L expenditures.
- The monthly invoice total (in cell HI28) is the amount for reimbursement for this invoice (exception for C1 & C2, see special instruction by program).

## • Example

- Refer to the “Detailed Instruction” tab in the federal monthly invoice document for a specific Title III-C program example

**Example C1 & C2: (Because you are using the meal count this month as the initial factor of funding available, this expenditure request should be calculated backwards from how any other grant is calculated.)**

<b>Total expenditures from P&amp;L:</b>	<b>\$39,454.39</b>
Program Income Expenditures (must be expended first)	(\$5,608.25)
NSIP Expenditures (if applicable)	(\$6,472.62)
<b>Subtotal of expenditures remaining:</b>	<b>\$27,373.52</b>
Based on the meal count calculation (bottom of invoice) - Federal Funds:	(\$11,584.82)
Based on the meal count calculation (bottom of invoice) - State Funds:	(\$810.22)
<b>Subtotal of expenditures remaining to be expended in Local Match:</b>	<b>\$14,978.48</b>
WSSB Funding expended this month (based on your WSSB grant agreement):	(\$12,538.00)
Local Cash expended this month (or other funds):	(\$2,440.48)
<b>Variance of expenditures (this should be zero)</b>	<b>\$0</b>



# Monthly Invoices

## Example (using P&L from above)

1. Total expenditures from P&L
  - a. Must match total expenditures on the monthly invoice
  - b. **Example= \$14,547.81**

Title III-C1 Program Expenditures:	Federal	State	NSIP	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes	\$2,519.76	\$246.17		\$3,543.75	\$2,850.21	\$9,159.89
Travel Expenses	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Consumable Supplies	\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,373.02	\$4,371.02
Other Expenses	\$0.00	\$0.00		\$0.00	\$1,016.90	\$1,016.90
<b>Total Expenses</b>	<b>\$3,519.76</b>	<b>\$246.17</b>	<b>\$998.00</b>	<b>\$4,543.75</b>	<b>\$5,240.13</b>	<b>\$14,547.81</b>

Expense	
C1 Other Expenses	
C1 Ads & Information	11.86
C1 Fuel Charge	8.74
C1 License & Dues	300.66
C1 Professional Services	315.00
C1 Utilities	380.64
<b>Total C1 Other Expenses</b>	<b>1,016.90 ✓</b>
C1 Payroll Expenses	
C1 Simple IRA	293.31
C1 Tax 941	1,482.88
C1 Unemployment Ins	192.93
C1 Wage Garnishment	651.66
C1 Wages	6,008.01
C1 Workers Comp	531.10
<b>Total C1 Payroll Expenses</b>	<b>9,159.89 ✓</b>
C1 Supplies	
C1 Chemical/cleaning	37.79
C1 Kitchen supplies	82.37
C1 NSIP	998.00 ✓
C1 Raw Food	3,252.86
<b>Total C1 Supplies</b>	<b>4,371.02 ✓</b>
<b>Total Expense</b>	<b>14,547.81 ✓</b>





# Monthly Invoices

## Example (using P&L from above)

### 2. Program Income

- Must be expended first
- Example= \$4,543.75

Running total:

Total expenditure= 14,547.81

(-) program income \$4,543.75

Running balance of expenditure=  
\$10,004.06

Title III-C1 Income by Source:	expenditure			Current Month Income	
	Federal	State	NSIP	Program Income	Local Match
Federal			\$9,000.00		
State					
Program Income				\$4,543.75	
WSSB (used as Match)					\$3,081.09
Local Cash - Match					\$2,159.04
In-kind - Match:					\$0.00
In-kind - Match:					\$0.00
In-kind - Match Total					\$0.00
Other, ie. CSGB (Non-Matching):					\$0.00
<b>Total Income Received by Provider</b>				\$4,543.75	\$5,240.13
Program Income must match from Income to Expenditure. WSSB & Local Cash (Must match, at minimum, the lower section local match expenditures).					
					\$5,240.13
Title III-C1 Program Expenditures:	expenditure			Current Month Income	
	Federal	State	NSIP	Program Income	Local Match
Personnel/Employee Benefits & Taxes	\$2,519.76	\$246.17		\$3,543.75	\$2,850.21
Travel Expenses	\$0.00	\$0.00		\$0.00	\$0.00
Consumable Supplies	\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,373.02
Other Expenses	\$0.00	\$0.00		\$0.00	\$1,016.90
<b>Total Expenses</b>	\$3,519.76	\$246.17	\$998.00	\$4,543.75	\$5,240.13
<b>This Month Expenditures</b> (Meal expenditures, from ALL resources will exceed the reimbursable amount, the Federal & State expenditures will not exceed the reimbursable amount below)					
	\$3,519.76	\$246.17			

	Dec 19
Ordinary Income/Expense	
Income	
C1 Grant	
Federal	3,689.63 ✓
Income	4,543.75 ✓
Local	260.00 ✓
State	258.05 ✓
Total C1 Grant	8,751.43 ✓
NSIP C1	998.00 ✓
Total Income	9,749.43 ✓



# Monthly Invoices

## Example (using P&L from above)

### 3. NSIP (if applicable)

a. **Example= \$998.00**

Title III-C1 Program Expenditures:	Federal	State	NSIP	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes	\$2,519.76	\$246.17		\$3,543.75	\$2,850.21	\$9,159.89
Travel Expenses	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Consumable Supplies	\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,373.02	\$4,371.02
Other Expenses	\$0.00	\$0.00		\$0.00	\$1,016.90	\$1,016.90
<b>Total Expenses</b>	<b>\$3,519.76</b>	<b>\$246.17</b>	<b>\$998.00</b>	<b>\$4,543.75</b>	<b>\$5,240.13</b>	<b>\$14,547.81</b>

*Running total:*

*Total expenditure= 14,547.81*

*(-) program income \$4,543.75*

*(-) NSIP \$998*

***Running balance of expenditure= \$9,006.06***

#### Expense

##### C1 Other Expenses

C1 Ads & Information	11.86
C1 Fuel Charge	8.74
C1 License & Dues	300.66
C1 Professional Services	315.00
C1 Utilities	380.64

**Total C1 Other Expenses** 1,016.90 ✓

##### C1 Payroll Expenses

C1 Simple IRA	293.31
C1 Tax 941	1,482.88
C1 Unemployment Ins	192.93
C1 Wage Garnishment	651.66
C1 Wages	6,008.01
C1 Workers Comp	531.10

**Total C1 Payroll Expenses** 9,159.89 ✓

##### C1 Supplies

C1 Chemical/cleaning	37.79
C1 Kitchen supplies	82.37
C1 NSIP	998.00 ✓
C1 Raw Food	3,252.86

**Total C1 Supplies** 4,371.02 ✓

**Total Expense** 14,547.81 ✓

# Monthly Invoices

## Example (using P&L from above)

4. Expenditures remaining
  - a. Dispersed between federal and state funding allowable
  - b. **Example= \$3,765.93** total reimbursement allowable based on meals served

*Running total:*

*Total expenditure= 14,547.81  
 (-) program income \$4,543.75  
 (-) NSIP \$998*

*Running balance of expenditure= \$9,006.06  
 (-) Federal funds allowable \$3,519.76  
 (-) State funds allowable \$246.17*

***Remainig balance of expenditures= \$5,240.13***

Meal Counts Required					
Number of Meals Served	Eligible Federal Expenditure	Eligible State Expenditure	Federal Rate	State Rate	The maximum \$ allowable reimbursement is based on the number of meals served @ current reimbursable rate.
	\$3,519.77	\$246.17	\$2.7846272	\$0.194755	
1264	Federal Reimbursement Allowable	State Reimbursement Allowable	Total Reimbursement Allowable Based on Meals Served		
Payment	\$3,519.76	\$246.17		\$3,765.93	

# Monthly Invoices

## Example (using P&L from above)

### 4. Local match

- Subtotal remaining to be expended in local match
- Example= \$5,240.13** total expenditures remaining designated to local cash

*Running total:*

*Total expenditure= 14,547.81*

*(-) program income \$4,543.75*

*(-) NSIP \$998*

*Running balance of expenditure=*

*\$9,006.06*

*(-) Federal funds allowable \$3,519.76*

*(-) State funds allowable \$246.17*

*Remainig balance of expenditures=*

***\$5,240.13***

Title III-C1 Income by Source:		expenditure			Current Month Income	
Federal	State	NSIP	Program Income	Local Match		
Federal			\$998.00			
State						
Program Income			\$4,543.75			
WSSB (used as Match)				\$3,081.09		
Local Cash - Match				\$2,159.04		
In-kind - Match:				\$0.00		
In-kind - Match:				\$0.00		
In-kind - Match Total				\$0.00		
Other, ie. CSCB (Non-Matching):				\$0.00		
Total Income Received by Provider			\$4,543.75	\$5,240.13		
Program Income must match from Income to Expenditure. WSSB & Local Cash (Must match, at minimum, the lower section local match expenditures).						
				\$5,240.13		

Title III-C1 Program Expenditures:	Federal	State	NSIP	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes	\$2,519.76	\$246.17		\$3,543.75	\$2,850.21	\$9,159.89
Travel Expenses	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Consumable Supplies	\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,373.02	\$4,371.02
Other Expenses	\$0.00	\$0.00		\$0.00	\$1,016.90	\$1,016.90
Total Expenses	\$3,519.76	\$246.17	\$998.00	\$4,543.75	\$5,240.13	\$14,547.81
This Month Expenditures (Meal expenditures, from ALL resources will exceed the reimbursable amount, the Federal & State expenditures will not exceed the reimbursable amount below)						
	\$3,519.76	\$246.17				\$3,765.93





# Monthly Invoices

## Example (using P&L from above)

- Designating expenditures from P&L
- Grant application budget

Title III-C1 Program Expenditures:	Federal	State	NSIP	Program Income	Local Match	Totals
Personnel/Employee Benefits & Taxes	\$2,519.76	\$246.17		\$3,543.75	\$2,850.21	\$9,159.89
Travel Expenses	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Consumable Supplies	\$1,000.00	\$0.00	\$998.00	\$1,000.00	\$1,371.02	\$4,371.02
Other Expenses	\$0.00	\$0.00		\$0.00	\$1,016.90	\$1,016.90
<b>Total Expenses</b>	<b>\$3,519.76</b>	<b>\$246.17</b>	<b>\$998.00</b>	<b>\$4,543.75</b>	<b>\$5,240.13</b>	<b>\$14,547.81</b>

**Running total:**

**Total expenditure= 14,547.81**

Expense	
C1 Other Expenses	
C1 Ads & Information	11.86
C1 Fuel Charge	8.74
C1 License & Dues	300.66
C1 Professional Services	315.00
C1 Utilities	289.64
<b>Total C1 Other Expenses</b>	<b>1,016.90 ✓</b>
C1 Payroll Expenses	
C1 Simple IRA	293.31
C1 Tax 941	1,482.88
C1 Unemployment Ins	192.93
C1 Wage Garnishment	651.66
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C1 Supplies	
C1 Chemical/cleaning	37.79
C1 Kitchen supplies	82.37
C1 NSIP	998.00 ✓
C1 Raw Food	3,252.86
<b>Total C1 Supplies</b>	<b>4,371.02 ✓</b>
<b>Total Expense</b>	<b>14,547.81 ✓</b>

# Match Requirements

- Current (FFY2021) state match rate is .052037
  - Example
    - The total of your requested monthly reimbursement is \$2,500.00
    - $\$2,500.00 \times .052037 = \$130.09$  (state reimbursement amount)
    - $\$2,500.00 - \$130.09 (=) \$2,369.91$  (federal reimbursement amount)



Wyoming  
Department  
of Health

# Quarterly Report

FEDERAL FISCAL YEAR 2020									
WDH, Aging Division, Community Living Section									
Quarterly Financial Report of Grant Expenditures									
Grante: 0		Reporting Period		Title III C1					
Address: 0		First Quarter		Congregate Nutrition Program					
City, State: 0		October, November & December 2019							
County: 0		Phone: -							
Due January 15, 2020				Please attach SAMS reports for eligible meals this quarter and eligible meals served YTD that include nutrition education units.					
EXPENDITURES		Previous Quarter's Cumulative Expenditures		Expenditures and Adjustments this Quarter		Cumulative Expenditures			
(1) PROGRAM INCOME RECEIVED/EXPENDED						\$0.00			
(2) NSIP FUNDS EXPENDED						\$0.00			
(3) FEDERAL FUNDS EXPENDED						\$0.00			
(4) STATE FUNDS EXPENDED (not WSSB)						\$0.00			
(5a) WSSB FUNDS EXPENDED						\$0.00			
(5b) LOCAL CASH EXPENDED						\$0.00			
(5c) IN-KIND (in-dollar-value) UTILIZED						\$0.00			
(6) OTHER FUNDS (non-matching) EXPENDED						\$0.00			
(7) TOTAL EXPENDITURES		\$0.00		\$0.00		\$0.00			
FEDERAL FUNDS EXPENDED (EMERGENCY)						\$0.00			
LOCAL CASH EXPENDED (EMERGENCY ME)						\$0.00			
TOTAL EXPENDITURES (EMERGENCY)		\$0.00		\$0.00		\$0.00			
Total nutrition education units this quarter (must match SAMS report)		Total nutrition education units YTD (must match SAMS report)		Federal Meal Reimbursement		State Meal Reimbursement		Federal Emergency Meal	
				2.7846270		0.194755		\$3.00	
				ELIGIBLE MEALS SERVED:		Federal Dollars Earn		State Dollars Earn	
Eligible meals this quarter (must match quarter SAMS report)						\$0.00		\$0.00	
YTD meals served (must match YTD SAMS report)						\$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 meal 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.									
Lead Name of Director:				Signature of GLS Program Manager:		Date:			
Signature of Director:				Signature of GLS Manager:		Date:			
Date:				Date:		Date:			

# Reports

- **Revisions**
  - Any revised invoice must have a new date
  - Please put revise either in the comments or next to the new date
  - **Previous quarters on the quarterly reports cannot be revised once approved and submitted**
    - Adjustments and corrections should be made in the current quarter (i.e. corrections from 2nd quarter should be made on the 3rd quarter report)

# Contact Us

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Community Living Section  
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Website: [health.wyo.gov/aging](http://health.wyo.gov/aging)  
Social Media: [facebook.com/agingdivision](https://facebook.com/agingdivision)**