

AAA FISCAL ORIENTATION 2018-19

AREA AGENCY ON AGING: FISCAL

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DEFINITIONS

- MATCHING CONTRIBUTIONS

Local match cash and/or in-kind contributions are funding sources other than Federal funding. Examples are grants from non- Federal entities or donations that help support the contracted program.

DEFINITIONS

- MATCHING CONTRIBUTIONS CON'T.
 - Matching contributions are required to maintain compliance with both the County and CDA.
 - Requirements are:
 - Title IIIB, IIIC & IIID = Program match is 10%
 - Title IIIE = Program match is 25%
 - Title V = Program match is 10%
 - Title IIIB, IIIC & IIIE = Admin match is 25%

DEFINITIONS

- NON-MATCHING CONTRIBUTIONS

Local funding that does not qualify as matching contributions and/or is not being budgeted as matching contributions.

Examples of non-matching contributions would be overmatch or other funding that does not count as match.

DEFINITIONS

- IN-KIND CONTRIBUTIONS

These contributions hold the value of non-cash items donated to support the program. Volunteers and donated supplies are good examples of In-Kind contributions. Although no money exchanges hands, a monetary value can be attributed and the goods and services are program specific and enhance the program. The dollar value of these items appear in the budget.

DEFINITIONS

- PROGRAM INCOME

Revenue generated by the Contractor from contract-supported activities. Payment by a client for a meal served is an example of Program Income.

DEFINITIONS

- **INDIRECT COSTS**

Expenses to your agency that are not “directly” accountable to one specific program. It is sometimes thought of as overhead or administrative costs.

- Payroll Services
- Insurance
- Rent and/or utilities

Your Indirect Costs are not to exceed 10% of your total cash costs. Charging Indirect Costs is optional.

PROPERTY AND EQUIPMENT

- PROPERTY PURCHASED WITH AAA FUNDS

For items worth \$500 or greater, you need:

- Prior approval **From CDA * New**
- via Property Equipment Form
- Two price quotes
- Proof of purchase

PROPERTY AND EQUIPMENT

- PROPERTY PURCHASED WITH AAA FUNDS

Items purchased with AAA funds, although used by individual Contractors, belong to the State and both the AAA and the Contractor are responsible for the safe-keeping of these items. Each items must be marked with a property sticker for tracking and identification purposes.

NEW CONTRACT LANGUAGE

Monthly invoice data must be submitted to Aging and Adult Services no later than the 10th working day of the month for the prior month. Each monthly invoice must include documentation to support the expenditures claimed for payment. There must also be supporting documentation for all monthly Match Cash, Match In-Kind, Non-match Cash, and Non-match In-Kind, and program income claiming.

NEW CONTRACT LANGUAGE, CON'T

The invoice request for funds must be accompanied by supporting documentation before payment. During the fiscal year an in-depth fiscal monitoring will be performed. At this time the County will verify expenditures, revenue, and match, and general ledger items for selected samples among other documentation.

NEW CONTRACT LANGUAGE, CON'T

After the end of the fiscal year a contract resolution will be conducted where expenditures, payments, and match for the full fiscal year are verified via independent single audit, contractor general ledger, or both. The omission or lack of supporting documentation may result in contract noncompliance and/or nonpayment.

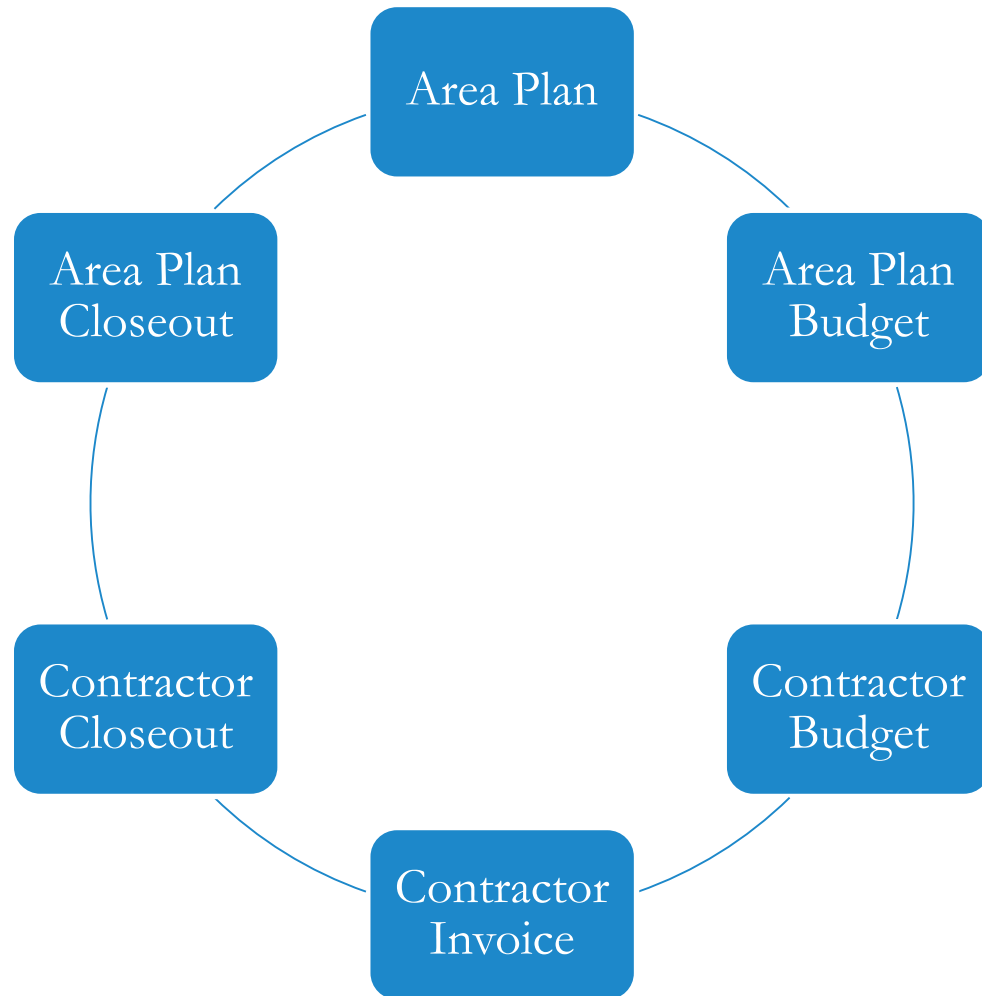
BUDGET AND RELATIONSHIPS

- AREA PLAN BUDGET
 - The Area Plan and the Area Plan Budget submitted to the California Department of Aging must match.
 - The Area Plan includes vast information including statistics, objectives and goals for the AAA. The Area Plan Budget matches as it shows the State and Federal governments how these services, objectives and goals will be funded.

BUDGET AND RELATIONSHIPS

- The Area Plan, AP Budget and Closeout are incomplete without the partnership of our Contractors.
- With all the information supplied by the partnering Contractors and the County we are able to inform the State and Federal governments of all the services and hard work on behalf of older adults and how those programs are funded.

BUDGET AND RELATIONSHIPS



CONTRACTOR BUDGET

BUDGET DETAIL COST ALLOCATION Fiscal Year 2016/2017

Agency: New School of the Arts
 Date: 4/28/16
 Service: Senior Center Activities
 # of Units: 1,000

Contract Amount: 10,000
 ✓ If Original Budget: X
 ✓ If Revised Budget: _____
 Revision #: _____

BUDGET CATEGORY	TOTAL BUDGETED COSTS (a)	FUNDING SOURCES							Justification (f)
		AAA Funding (e)	County/HHS Funds* (f)	Project Income (g)	Match Cash (b)	Match In-Kind (d)	Non Matching Cash (c)	Non-Matching In-Kind (h)	
Personnel:									
Art Program Coordinator	3,500	3,500							Per Time Study - Approx. 7 % of 50K
Teaching Assistant	5,000	2,500					2,500		Supp staff for Sr Act - 50% of 10K
Volunteers	15,000					15,000			Volunteer for Senior Activities
Total salaries:	23,600	6,000	0	0	0	15,000	2,600	0	
Benefits	1,000	500					500		
Total salaries and benefits	24,600	6,500	0	0	0	15,000	3,000	0	
Travel									
Museum Bus Trips	500					500			
Total travel	600	0	0	0	0	600	0	0	
Staff/Volunteer Training									
Training	2,000				2,000				Training - MCF
Total Staff/Volunteer Training	2,000	0	0	0	2,000	0	0	0	
Equipment (see notes below)									
Projector	500	500							Equipment
	0								
	0								
Total Equipment	600	600	0	0	0	0	0	0	
Consultants									
Guest Speaker	2,500	2,500							
	0								
	0								
Consultants	2,600	2,600	0	0	0	0	0	0	
Other costs									
Indirect Costs (Not to exceed 10%)	0								
Rent	2,600					2,600			MCF Classroom space
Supplies, services, rm use	6,412	500			720	500	1,200		Funding for purchase of supplies
	0								
Total Other Costs	6,620	600	0	0	720	3,100	1,200	0	
Total Costs	36,620	10,000	0	0	2,720	18,800	4,200	0	
Cost Per Unit	38	10	0	0	3	19	4	0	

*These funds are both County Additional Funding and Sequester HHS Backfill Funding.

Equipment- If you are purchasing equipment with AAA funds or County Funds at cost of \$300 or more you must contact your county fiscal person to obtain approval and the proper forms. If this budget is part of an RFP you will not need to get approval for the equipment purchase until the RFP has been awarded.

CONTRACTOR BUDGET

- Your Contractor budget should reflect the entire cost of the program.
- Types of expenditures and types of funding both need to be reflected.
- The information from your budget will fill your invoice template.
- The expenditure reporting on invoices needs to reflect actuals.

INVOICE TEMPLATE

Helping Home		IIIB Supportive Services	
1234 Main Street San Rafael, CA 94901		Vendor# 1000 Contract #31900015 Org# 28041441 Object# 522710	
Area on Aging			
Invoice Date		7/31/2018	
Invoice No.		CO015 07/ 18	
Bill To		Amy Dietz	
Address		10 N. San Pedro Rd., Suite 102B San Rafael, CA 94903	
Phone		415-473-7491	
E-Mail		adietz@marincounty.org	
Dates covered by this invoice		7/1/18 - 7/31/ 18	
Request for Funds		\$422.78	
Description	Budget	Expenditures	Balance
Personnel	6,000.00	526.25	6,473.76
Travel	1,000.00	45.75	964.22
Training	1,000.00	0.00	1,000.00
Property/ Equipment	0.00	0.00	0.00
Vendor/ Consultant Agreements	0.00	0.00	0.00
Food Costs	0.00	0.00	0.00
Other Costs	2,000.00	128.08	1,871.92
Indirect Costs - Not to exceed 10%	0.00		0.00
Total Expenditures	10,000.00	700.11	8,298.89
AAA Funding	6,000.00	422.78	4,677.22
County/ HHS Funding	-		0.00
Program Income	60.00	-	60.00
Matching Contributions- Cash	3,600.00	196.90	3,943.60
Matching Contributions- In-Kind	1,460.00	120.63	1,328.17
Non-Matching Contributions- Cash	-	-	0.00
Non-Matching Contributions- In Kind	-	-	0.00
Total Funding	10,000.00	700.11	8,298.89
I hereby certify under penalty of perjury, under the laws of California, that the services invoiced have been rendered and that our organization is in full compliance with the provisions of the County of Marin Living Wage Ordinance.			
Authorized Signature of Person preparing report	Date		

BACK UP! BACK UP! BACK UP!

- The invoice must have supporting documentation for all expenditures and funding.
- You may not exceed 25% of your contract amount within the first 3 months of the fiscal year.
- For Personnel Costs a Cost Allocation Plan or a Time Study can help for back up purposes.
- During Contract Resolution and Fiscal Monitoring all expenditures, funding, and revenue must tie invoices to the general ledger.

TIME STUDY TOOL EXAMPLE

NEW SCHOOL OF THE ARTS - STAFF TIME STUDY

EMPLOYEE	TITLE														MONTH / YEAR				
Denise Dressler	Art Program Coordinator														July 2016				
Category	FRI 1	SAT 2	SUN 3	MON 4	TUE 5	WED 6	THU 7	FRI 8	SAT 9	SUN 10	MON 11	TUE 12	SUN 24	MON 25	THU 28	FRI 29	SAT 30	SUN 31	Total
ADMINISTRATION	2.00				2.00	1.00	2.00	2.00				5.00	1.00		5.00	3.00	2.00		46.00
INTRO TO ART HISTO																			0.00
INTRO TO CUBISM	2.00				2.00		2.00	2.00				1.00				2.00			19.00
SENIOR ACTIVITIES					2.00														10.00
PROGRAM DEVELOP	2.00				4.00	5.00	4.00	2.00				6.00			3.00	2.00			51.00
ART APPRECIATION	2.00							2.00			3.00			3.00	2.00	2.00			27.00
Sub-Total (Allocable Hours)	8.00	0.00	0.00	0.00	8.00	6.00	8.00	8.00	0.00	0.00	8.00	8.00	0.00	8.00	8.00	8.00	0.00	0.00	143.00
Non-Allocable Hours				8.00															16.00
Total Hours	8.00	0.00	0.00	8.00	8.00	6.00	8.00	8.00	0.00	0.00	8.00	8.00	0.00	8.00	8.00	8.00	0.00	0.00	159.00

Note: Record time only as recorded on your payroll timesheet

7% of Allocable hours are Sr Activities

I hereby certify that this is a true and accurate report of my time and that the functions were performed as shown above.

EMPLOYEE

DATE

DATE

Category Definitions

Administration: Lesson Plans Staff Meetings, Hiring Supervising Training, Office Admin, Planning Activities/Cyclical & Ongoing

Intro to Art History: 3 Unit Class with weekly lab

Intro to Cubism: 3 Unit Class - no lab

Mentoring: Individual mentoring to 3 students

Program Development: Development of new classes and subject matter

Art Appreciation: Off-campus learning opportunity for students

CAUSE AND EFFECT

- Late invoices can cause interruption and errors in the County's monthly reporting to the CDA and a delay in payment from them – which could have an impact on your payment.
- Both Contractors and the County are responsible for accurate reporting to the State and Federal governments.

CONTACTS

- FISCAL

- Denise Dressler 415-473-7180
- Jennifer Patton 415-473-7537
- California Department of Aging Website
 - www.aging.ca.gov