

Guidelines for OAA Providers
Updated February 24, 2017

Program Income, Local Cash, and In-Kind

Under the provisions of the Older American's Act, Providers receiving Federal Funding are required to report receipt of Program Income, Local Cash used as match, and In-Kind. On the Request for Funding document submitted annually by each Provider, a reasonable estimation of these monies are included and identified by the specific source of match that will be earned during the fiscal period. Any significant deviations of +/- 10% from what is approved in the RFF that occur afterword must be included in a mid-year revision.

The monthly reports should identify the actual amounts, not estimates. The final report should include the booked amount that will appear in your audit. All of the YTD information included on your final report is compiled by EAAA and submitted to IDOA, including Program Income, Local Cash, and In-Kind. Therefore, it is *not* acceptable to have material changes of +/- 10% that are first communicated to EAAA in the draft audit. Any changes of +/- 10% from the previously reported amount must include a reasonable explanation as to what caused the change.

Due to several issues with large changes in local match not being reported to the EAAA, we are revising our monthly reporting requirements for these monies. In addition, we are including definitions so that everyone is clear on how these types of receipts should be reported.

Program Income - Report actual amount monthly as received, on page 1, and by program title

- a. Donations given to your agency by participants of Title III services for the service they received. This is regardless of whether it is a suggested donation or donation on a sliding fee scale (i.e., in-home respite and All Day Club).
- b. CCP payment for All Day Club clients to cover the cost of their meals purchased from Title III.
- c. The sale of assets purchased with Title III grant funds with an original cost of less than \$5,000.
- d. Rent of equipment or buildings that are owned by the Provider and were purchased with Title III funds.

Local Cash Match - Report actual amount monthly as received, on page 1, and by program title

- a. Funds received by the Provider from non-participant sources, such as United Way or local government.
- b. A gift made to the Provider for the Title III program that is not made because of receiving a service.
- c. CCP excess or surplus non-federal funds may be used to match Title III programs.

Local Cash Non-Match - Report actual amount monthly as expended, on page 1, and by program title

- a. Money spent by the Provider on ineligible participants, or as expenses for Title III home mod, In-Home, All Day Club, or gap, such as over-budgeted amounts, sales tax, and non-essential or approved items.
- b. Payments by the Provider for meals given free or at a reduced cost to employees under age 60 as a fringe benefit.
- c. Meals sold to the public or served to local groups meeting at the center.

In-Kind - Report actual amount, except property, monthly as received, on page 1, and by program title

- a. The monetary values for non-cash items or services that help the Provider fulfill Title III program objectives. These include volunteers (non-staff) working to prepare or deliver meals, lead exercise class, make meal reservations, or other duties related to Title III services. Volunteers cannot be paid by any other Federal sources, such as DHS, Title V, etc. However, time by people who "volunteer" to pay off their court fines or fulfill their court-ordered community service can be counted as in-kind.
- b. In-kind property is the amount the Provider would have spent to pay / rent a facility or space that is given to them free of charge (may be reported as expended on a 1/12 basis).
- c. Other non-cash donations that support Title III program objectives.

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Reporting Meals and Meal Costs

Every OAA compliant meal prepared at a Title III funded provider should be reported on the provider monthly report.

If the meal participant is NSIP-eligible per OAA rules or the agency is not receiving federal funding for meal services through CCP; the meal should be reported as an NSIP meal on page 5 of the provider monthly report. Any donation made in support of the meal should be counted as Program Income and reported on page 1.

If the meal participant is not NSIP-eligible per OAA rules or the agency is receiving federal funding for meal services through CCP; the meal should be reported in the Non-NSIP meal section at the bottom of page 5 of the provider monthly report. The amount of funds used to pay for the full cost of Non-NSIP meals should be reported on page 1 as Monthly Local Cash Non-Match. At the end of the fiscal year if any amount for the full cost for all Non-NSIP meals is still outstanding, i.e., the meals are billed to a third-party, then the difference in funds should be recorded as an accounts receivable to equal the provider's full cost of meals as determined by the EAAA. An interagency agreement can be used so that the provider collects and records the full cost of the meal from an ADS. Meals include breakfast and lunch when prepared by the Title III meal programs. Snacks should be purchased and prepared by CCP staff and not by the Title III meal staff.

Examples of NSIP meals

Individuals age 60 and over whose meals are not reimbursed in part or in whole from any other federal source of funding are eligible to receive meals at the suggested donation and counted as NSIP meals.

Spouses of eligible individuals and people with disabilities residing in the home of an eligible meal participant (or high-rise when meal site is located there), regardless of age, are eligible to receive meals at the suggested donation and counted as NSIP meals.

Individuals, regardless of age, who volunteer for a meal site by helping to prepare or serve meals are eligible to receive meals at the suggested donation and counted as NSIP meals on the days they volunteer.

ADS clients receiving meals from the Title III funded meal site and the agency is not receiving federal funding for meal services through CCP; are eligible to receive meals at the suggested donation and counted as NSIP meals.

Examples of Non-NSIP meals

Individuals under age 60 and do not meet any of the special criteria for NSIP eligibility described above are expected to pay the full cost of the meal and counted as Non-NSIP meals.

Guests and staff not eligible for an NSIP-eligible meal who eat at a Title III funded meal site are expected to pay the full cost of the meal and counted as Non-NSIP meals. If they pay less, then the provider would need to make up the difference from another appropriate source, such as local cash.

ADS clients receiving meals from the Title III funded meal site and the agency is receiving federal funding for meal services through CCP; are expected to pay the full cost of the meal and counted as Non-NSIP meals.