

SOUTHERN ALABAMA REGIONAL COUNCIL ON AGING
Financial Recordkeeping and Reporting Guide

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SECTION 1 INTRODUCTION

This Title III Financial Recordkeeping and Reporting guide is designed to assist those responsible for the Title III financial management. It provides basic instruction on the different areas of the program and offers guidelines in maintenance of records, expenditure of funds, and financial reporting.

The Older Americans Act of 1965, as amended provides authorization under Title III for social services (including senior centers), congregate meals, home-delivered meals, and in-home services. The Act specifically made Federal, State and local agencies on aging responsible for advocacy for the elderly within their respective levels of government.

The Southern Alabama Regional Council on Aging (SARCOA) Area Agency on Aging is the delegated authority for southeast Alabama to administer funds appropriated through Title III of the Older Americans Act. These funds are appropriated by Congress, authorized by the Administration on Aging, and awarded to the State of Alabama through the Alabama Department of Senior Services.

The Older Americans Act makes services available to individuals age 60 years and older and their spouses, regardless of age. Non-elderly handicapped individuals are eligible for services regardless of age if: 1) they are the spouse of a participant who is 60 years or older 2) they reside in a residential facility primarily for older persons in which a congregate meals center is located 3) they reside in a non-institutional household with and accompany a person eligible for congregate meals to a congregate meal setting or if they reside in a household with an elderly person eligible for home-delivered meals.

SECTION 2 GENERAL REQUIREMENTS

The following are general requirements of the contractor and SARCOA for the financial operation of the Title III program.

- A. **PERSONNEL** – The contractor is responsible for providing personnel capable of performing the services required in the contract to include Title III financial recordkeeping and reporting. This personnel may be a full-time or part-time employee (Center Manager or assistant, City Clerk, accounting personnel, etc.) a volunteer, or a Senior Aide. The individual responsible for the records must be qualified for the position to include the abilities to perform basic math skills, to maintain and reconcile a checking account, and to complete and submit a monthly report.
- B. **FUNDING** – Funding is granted to SARCOA’s contractors based on the types of services provided by the contractor. The annual amount of award may be found within the contract and is **advanced** to the contractor monthly in twelve equal payments (provided there is a need for the funds, see 2-E). Funding from SARCOA is made up of approximately 95% federal funds and 5% state funds.

NOTE Funding is **advanced** to the contractor each month.

- C. **MATCHING** - The contractor is responsible for matching SARCOA funds (to include those funds spent on congregate and home-delivered meals) with local funds. These local matching funds are to make up a minimum of 10% of the total funds spent toward the program for a fiscal year. The minimum amount of matching required for a fiscal year is specified within the contract.

Local matching funds may be in the form of cash or in-kind. **Local Funds** are those funds furnished and having origins from local sources such as local government or citizens. (Under no circumstances should funds or in-kind from any federal programs be used as match for the Title III program). Program Income (participant contributions) may not be used to satisfy the minimum match requirements.

In-kind is defined as a person, place or thing (goods or services) contributed and required/allowed for the operation of the program that is provided at no additional cash outlay to the contractor. If needed, a value may be placed on volunteer time to be counted as an in-kind match.

- D. **BUDGETING** – A budget summary is to be prepared and submitted with each contract at the beginning of each fiscal year to show the possibility and feasibility of operating the Title III program for the upcoming fiscal year. In

addition to line expenditures, the contractor should show the amount and source of funding for the program.

This budget should provide the contractor a basic guideline for funding and operating the program. The budget may be revised during the year by notifying SARCOA of the revision and submitting a new budget summary. Monitor your financial activity with your annual budget to ensure you will have adequate operating funds for the entire year.

- E. **EXCESS FUNDS** – Contractors are advanced funds monthly provided a need for the funds exists. Payments will be made if average monthly expenditures are greater than average monthly donations plus the balance of funds on hand. No funds will be disbursed to the contractor by the Council when the current level of funds is sufficient to meet the current needs of the contractor. Circumstances requiring the immediate need for the monthly advance when funds are excessive should be noted at the bottom of the request for funds.

Monthly contract payments disallowed because of excess funds on hand may be requested by the contractor during the remainder of the fiscal year. To request previously disallowed funds, submit the request on the current AAA-1 along with a notation of what the funds are needed for.

Excess funds on hand may be used to reimburse the contractor for a line item expenditure made by the contractor. Funds reimbursed to the contractor for any purpose should always be receipted by the contractor with a receipt provided for documentation of the reimbursement. Care should be taken to ensure that such reimbursements do not affect the contractors' required amount of local match.

NOTE When you have excess funds on hand, specify at the bottom of the report how you plan to spend these funds.

- F. **INSURANCE** – The contractor must provide adequate insurance in connection with the general conduct of activities of the program. Types of insurance to be provided will include: **general liability** coverage for the center; personal **property** coverage for the furniture and equipment purchased with Title III funds; **building coverage** where Title III funds have been used to improve or alter the building; worker's **compensation** for employees working in the Title III program; **employee dishonesty** (bonding) for employees handling Title III funds; vehicle **insurance** to include coverage to protect drivers, passengers, vehicle, other vehicles, personal property and personnel involved in any accident.

G. AUDIT – At any time during normal operational hours, Monday through Friday, and as often as the representatives of SARCOA, the Alabama Department of Senior Services, the Administration on Aging, and/or the Comptroller General’s Office may deem necessary, there shall be made available all of the Contractor’s records with respect to all matters covered by the contract between SARCOA and the contractor. These representatives and agencies shall be permitted to audit, examine, and make excerpts or transcripts from such records and to make audits of all contracts, invoices, materials, payrolls, personnel records, conditions of employment, and other data relating to all matters covered by the contract.

An audit of the Title III financial records will be performed by a member of the SARCOA financial staff on a periodic basis.

In addition to the review made by SARCOA and/or its representatives, the contractor must also have an independent auditor conduct an examination of the Title III records where appropriate. The type and amount of this Federal grant must be brought to the attention of the independent auditor who will then make the determination as to whether the grant should be included within the audit of the contractor. Where appropriate, the grant should be included as part of the financial statements as a special revenue fund. Any additional information about the grant can be obtained by contacting the SARCOA Finance Director. A copy of the audited financial statements should be submitted to SARCOA at the close of the fiscal year.

Contractors are encouraged to have the Title III records audited, even if not mandatory as part of the single audit requirements.

SECTION 3 RECORDKEEPING

A. **ACCOUNTING SYSTEM** – The contractor must maintain an accounting system that will accurately reflect and document all financial transactions of the program. This system may be as basic as a checkbook register accompanied by the monthly AAA-1s or as sophisticated as a General Ledger/Journal accounting software system. Any system used must meet the following requirements:

- 1) The system must be able to meet the reporting requirements of the contract and report the results of the operation in a timely manner.
- 2) Records must be maintained in sufficient detail to show the source and application of all funds provided for the activities. These records must contain information pertaining to the grant award, assets, liabilities, outlays or expenditures, and income.
- 3) Records must provide accurate and current financial reporting information.
- 4) The system must possess an adequate means of internal control to safeguard assets, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

The contractor determines the type of accounting system, policies and procedures to be used within its program as long as it meets the minimum requirements established by SARCOA.

B. **RETENTION OF RECORDS** – All accounting records are to be kept readily available for examination by personnel authorized to examine Title III records. Records shall be maintained for a period of three years beginning with the submission of the final report of the fiscal year. Records shall be retained beyond the three-year period if audit findings have not been resolved.

NOTE Maintain records for 3 years after the close of fiscal year.

C. **BANK RECONCILIATION** – An important part of the recordkeeping is the performance of bank statement reconciliation for each statement received. This reconciliation should be in agreement with other records/reports for the same period. Reconciliations should be performed on a timely basis in order to make any necessary corrections with the bank to assure accurate reporting.

A simple procedure for performing a bank reconciliation is as follows:

- 1) Arrange canceled checks in numerical order.
- 2) Each deposit on the bank statement should be checked against the bank deposits, which have been entered into your records/checkbook. Deposits made near the end of the month may or may not be on your bank statement. Those not on your statement are called **deposits in transit**.
- 3) The amount of each check should be compared with the bank statement and the check stubs/checkbook. When making this comparison, compare the canceled check with each stub to verify that the bank has returned the canceled check. Previous month's outstanding checks should also be checked off at this time.
- 4) Any items on the bank statement that represent charges to your account (check printing charges, service charge, etc.) should be deducted from your checkbook. (Note: Remember fines and penalties, such as insufficient funds charges cannot be paid from Title III funds.)
- 5) Prepare a list of outstanding checks. These are the checks you have written during the month which have not cleared the bank in addition to the previous month's outstanding checks which continue to be outstanding. (This reflects the stubs for which there are no canceled checks in Step 3 above.)
- 6) Subtract the outstanding checks from the balance shown on the bank statement and add any deposits that may be in transit. This should equal your checkbook balance.

A reconciliation format that may be used on your bank statement is as follows:

EXAMPLE

<u>O/S Checks</u>			
#	Amt.		
		Balance per bank statement 07/31/23	\$100.00
130	\$30.00	Add deposits in transit	270.00
131	10.00	Less O/S checks	<u>(50.00)</u>
132	<u>10.00</u>		
	<u>\$50.00</u>	balance per books (GL) 07/31/23	<u>\$320.00</u>

- D. DOCUMENTATION – Source documentation must be available for all Title III funds expended. Invoices or paid bills, payroll records and time & attendance records, canceled checks, receipts, or other similar documentation must be available for each payment made. Payments made without support will be deemed unallowable. Any unallowable payments must be repaid to the Title III account.

Documentation for payments should be canceled with the word “PAID”, check number and date of check. It is also suggested that each document contain approval for payment by the authorized financial person.

In-kind contributions counted towards satisfying a matching requirement must be verifiable from the records. These “non-cash” types of expenditures must be supported by paid invoices, payroll records/time sheets, etc. or a statement telling how value placed on in-kind contributions was derived. For rent claimed as an in-kind, a current realtor appraisal of the fair rental value of the building may be used. Where applicable, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

- E. DEPOSITING OF FUNDS – Deposits of cash and checks received by the contractor in the mail or in person should be deposited promptly. Checks should be endorsed with “For Deposit Only” as soon as received in order to prevent their being cashed in case of loss or theft. Duplicate copies of deposit slips should be made for all deposits and kept on file.

Participant contributions should be counted and deposited weekly. Contribution boxes must be kept in a secure location when the center is closed, and in some cases may necessitate the transporting of these boxes to the local city hall, police department, or other facility to prevent loss due to unauthorized entry of the Senior Center after operation hours.

- F. COMPLIANCE WITH FEDERAL/STATE EMPLOYMENT GUIDELINES – The contractor must comply with all federal and state employment guidelines to include wage and hour regulations, federal, state, and FICA tax requirements, and unemployment laws.

Caution should be taken when hiring contract labor. Consult a federal Circular E, Employers Tax Guide, for information on employer-employee relationships. If contract labor is used for services, a formal contract agreement outlining the terms of agreement should be executed annually and a form 1099-NEC should be sent at year end for reporting calendar year compensation.

SECTION 4 FINANCIAL REPORTING

Financial reporting for the Title III program is required for several reasons: to ensure funds are being spent as allowed, to provide an audit trail for financial activity, to identify the amount of local funds being provided, to allocate costs to service units, and to request operating funds. The procedures and forms used in this financial reporting are outlined in this section.

A. AUTHORIZED CONTRACTOR REPRESENTATIVE

The person responsible for financial reporting has been specified in the current year's contract. This person may be the senior center manager or other contractor representative. This representative will be responsible for seeing that the Title III reports are completed and forwarded to SARCOA on a timely basis and that records and supporting documents are in existence.

B. MONTHLY FINANCIAL REPORTS

The monthly financial report submitted to SARCOA will consist of the AAA-1 form, *Monthly Report of Expenditures and Request for Funds* and other forms as they apply to the individual circumstances. A AAA-1 (a) form, *Check Register* will accompany the AAA-1 listing all checks written for the month. Where applicable, all AAA-4 forms *Contributions Accounting Receipt* for the month will also be submitted at this time if not previously mailed to SARCOA during the month.

Once the monthly reports are received by SARCOA, they will be checked for mathematical accuracy, allowability, and funds on hand. If funds on hand plus next month's projected participant contributions exceed average monthly expenditures, payment will be denied until the balance of funds on hand reaches an acceptable level. (See Section 2-Excess Funds)

C. DUE DATE

Monthly financial reports are due in the SARCOA office by the tenth of the month. This will allow sufficient time for review of the reports prior to check preparation. Checks are prepared twice a month: on the 15th, and the last day of each month. If a report arrives at the SARCOA office too late to process by the 15th check write date, it will be approximately two weeks before checks will be issued again. It is, therefore, important to have reports in by the tenth of the month in order to be paid on the first check write date.

D. COMPLETION OF MONTHLY FINANCIAL REPORTS

Monthly Report of Expenditures and Request for Funds – AAA-1

This form will be typed or printed in ink or may be put into a spreadsheet. The report is due at SARCOA by the tenth day of each month: One copy should be forwarded and one copy retained in the Contractor's files. The information indicated below should be entered on the AAA-1:

Contractor:	Enter name of Town, City, County, or Civic Club as reflected on Page 1 of the contract
Month Ending:	Fill in month, day, and year of last day of the month for which you are reporting
Beginning Funds On Hand:	This figure will be the same as "Balance of Funds on Hand: from last month's report
Receipts:	<p>Federal Funds – Report the amount of federal funds you received from SARCOA during the month for which you are reporting</p> <p>Participant Contributions – Fill in the amount of participant contributions as reflected on your AAA-4s <i>Please note: The bank deposit slips for participant contributions must be the same as the AAA-4s</i></p> <p>Other Funds – Report all other cash receipts received during the month under this category; Cash received from the contractor and other parties will go here</p>
Year-To-Date Totals:	The current month's receipts will be added to the previous month's year-to-date figures to give this month's year-to-date amount; During the first month of the fiscal year the current month and year-to-date amounts are the same

Expenditures:	Amounts entered into this category can be expenses paid for out of the Title III account or non-cash resources furnished by the contractor or a third party. These amounts will be listed by line item as they appear on the AAA-1. Transportation expenditures will be separated from other center expenditures. Items listed under "Other" should be specified on the check register.
Title III Account:	Current month expenditures paid for out of the Title III account are listed in this column by line item. These amounts are taken directly from the check register totals.
Other Cash Expenditures:	These local funds may be either furnished by the contractor or a third party. This column is for cash expenditures made for the program from sources other than the Title III account.
In Kind:	List in-kind funds used for support of the program. This is often for rent only.
Current Month Totals:	This column represents the total amount of support provided for the program for the month. Total the first 3 columns to get this amount.
Year-To-Date:	The current month's expenditures will be added to the previous month's year-to-date total to give the current year-to-date amount.
Balance of Funds on Hand:	This amount is calculated by adding Total Receipts- Current Month to Beginning Funds On Hand and subtracting Total Expenditures- Current Month; This amount should be the same as the checkbook balance and the reconciled bank statement balance
Certification:	Enter the amount of funds requested. The report is then signed and dated by the person specified in the contract to sign for all financial matters. Enter the name and telephone number of the person who completed the form in case there are questions about the report.

Check Register – AAA-1 (A)

This form is used to list checks as they are issued each month. The date of the check, payee, check number, and amount must be entered in the appropriate column. **Items listed under “Other” should specify what the expenditure is for.** These columns are then totaled at the bottom and it is these totals which are transferred to the AAA-1. The Check Register must be attached to Form AAA-1 each month when it is submitted.

The first columns are for the categories for the center. Items used frequently are labeled. Blank columns are provided for those used less often. Travel expenditures are to be listed in the last 3 columns.

Contributions Accounting Receipt – AAA-4

This form is completed by the authorized representatives when contributions for meals and transportation are counted. Two signatures of authorized representatives are required. The three categories of funds: transportation, C-1, and C-2, are counted and listed separately. The funds may then be consolidated for deposit. The yellow copy of this form remains with the service provider and the white copy is mailed to SARCOA. These NCR forms are distributed by SARCOA as needed, when requested.

E. OTHER SARCOA REPORTS AND FORMS

Budget Summary Form

The budget summary form is prepared and submitted annually at the beginning of each fiscal year. This form is used by the contractor to project expenses by line item for the forthcoming year. These funding sources are broken into four categories:

SARCOA – The amount of the contracted amount of funds that SARCOA is expected to provide.

Participant Contributions – The amount of projected contributions to be received from the participants for the transportation, C1 meals, and C2 meals services.

Contractor – The amount of funding expected to be provided by the contractor, to include in-kind resources such as space.

Third Party – The amount of other funds expected to be provided, such as church donations, bank interest received, rental income, etc. Specify the source(s).

The total funding should be divided among the expense items to equal a \$0 budget.

The budget summary is completed and submitted along with the signed contract prior to the beginning of the program year. It may be amended if the need arises.

Contributions Accounting Authorization – AAA-4 (a)

This form is used to identify in advance those persons authorized to count participant contributions. The persons' names are printed on this form along with their signatures. The form is then signed by the Contractor. The persons listed on this form should be independent of the center manager or other persons responsible for center financial recordkeeping. Because two persons are needed to count contributions, it is recommended that a minimum of four persons be authorized in case of absences. This form will be renewed annually.

Senior Center Contribution Counting Procedures

This form is used to verify that each senior center director and those authorized to count are aware of and understand the contribution counting procedures. A form for each authorized counter and senior center director is required to be kept on file at the senior center. This form will be reviewed during the regularly scheduled monitoring visit.

F. MISCELLANEOUS FORMS

These forms may be used if the contractor does not provide a similar form. Samples of these forms may be found in the back of this guide.

Invoice

Each expenditure must be documented by an invoice, payroll sheet, or some other form of documentation. This form may be used when items are purchased from a vendor who does not or will not supply a receipt for services or items purchased. It is important that both the vendor and person receiving the item or service sign the form. Without these signatures, the form is not valid. In cases where services are performed, a social security number or other taxpayer identification number is needed for the 1099-NEC.

Travel Expense Statement

This form is provided to use as documentation for the payment of travel reimbursement.

SECTION 5 ALLOWABLE/UNALLOWABLE COSTS

- A. ALLOWABLE COSTS - Monies received for nutrition and transportation services from federal, state, and local sources may be used for purposes which help to expand and support the Title III program. Costs to the program must be necessary, allowable, allocable, and reasonable. Furthermore, they must be authorized and not prohibited under state and local laws and regulations.

Specific categories and examples of allowable costs are as follows:

- 1) Meals: to purchase additional (eligible) C-1 and C-2 meals.
- 2) Personnel: includes salary of all personnel required to perform the services as stated under the contract excluding transportation personnel. See "transportation" below. Also includes employee fringe benefits as applicable with contractor/employer (i.e. FICA, insurance, retirement, etc.).
- 3) Personnel Travel: applies to travel expenses of Aging personnel on official aging business. The mileage rate used for reimbursement will be that rate used by the contractor and its employees.
- 4) Space: to include space for nutrition or senior center program and office space for field representatives (i.e. In-Home Service Workers).
- 5) Utilities: includes gas, electricity, and water necessary for safe and comfortable program operation.
- 6) Postage and Telephone: includes postal expense (postage and post office box) and telephone service.
- 7) Supplies: includes expendable, office, janitorial, and program supplies.
- 8) Training: includes all training expenses, travel, and per diem for contractor Aging personnel attending training sessions.
- 9) Transportation: includes the salary/fringes of van/bus driver and other transportation personnel, vehicle maintenance, operating expenses of van (i.e. gas, oil, and tires), insurance, and accessories such as steps and hand grips or van lettering.
- 10) Insurance: expense for senior center building, building contents, and liability insurance coverages.
- 11) Furniture and Equipment: furnishings and equipment necessary for operation of the Title III program.
- 12) Other: includes all other necessary and reasonable costs (ex. internet, pest control) required to carry out the objectives and functions of a Senior Center or In-Home Service Program which administers Title III Aging Programs under the Older Americans' Act as amended.

B. UNALLOWABLE COSTS - In addition to those expenditures not supported by documentation (see Section 3-D), the following categories are considered unallowable costs and are subject to repayment to the Title III account:

- 1) Bad Debts: Any losses arising from uncollectible accounts and other claims and costs.
- 2) Gifts, Contributions and Donations: unallowable.
- 3) Entertainment: Costs of amusements, social activities and incidental costs relating thereto such as meals, beverages, cakes, and lodgings are unallowable.
- 4) Fines and Penalties: Costs resulting from violations of, or failure to comply with Federal, State, and local laws and regulations are unallowable.
- 5) Interest and Other Financial Costs: Interest on borrowings (however presented, including bank overdraft fees) costs of financing and refinancing operations, and legal and professional fees paid in connection therewith, are unallowable.
- 6) Losses: Actual losses which could have been covered by permissible insurance (through an approved self-insurance program or otherwise) are unallowable. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice are allowable.
- 7) Project Expenses: costs incurred and associated with a money raising project/fund such as arts and crafts, recipe book projects, etc. are unallowable and must be paid from the project account.
- 8) Ineligible Meals: Payments made to SARCOA for the cost of meals not served to eligible participants are unallowable.

C. TAXES - Taxes that the contractor is required to pay are allowable. However, the State of Alabama, its counties, and cities are exempt from most sales and use taxes. When purchasing items, suppliers should be furnished with a letter from the contractor (county or city) or a state tax exempt certificate notifying them of the exemption.

SECTION 6 INVENTORY/FIXED ASSETS

- A. BIDS – Bids should be obtained on all items or group of items purchased with Title III funds whose cost will be \$15,000 or more. These bids must be in writing and be maintained with the contractor records. For all other items purchased with Title III funds, it is recommended that several vendors be contacted to obtain the most economical and competitive price.
- B. EQUIPMENT INVENTORY – An inventory list will be maintained on all items valued at \$500 or more purchased with Title III funds or with local matching funds including donated equipment reported as match. A form is provided for this purpose and contains the following information:

Quantity - of a particular item

Item Description, including serial number – List a brief description of the item, including color or size and serial number where applicable.

ID # - A permanent numbering system should be devised to number each item purchased with Title III funds. The number or other identification should be permanently marked or tagged on the item.

Acq date - Acquisition date. Record the date the item was purchased.

P or D – Was the item Purchased or Donated.

Total Cost - List the total cost of the item, including any delivery or incidental costs. If the item was donated, list a fair market value for the item at the time of its donation.

Cond Code – Condition Code: New, Used, Good, Fair, Poor Periodically update the condition of the item.

Vendor/Donor – List the vendor or donor from whom the item was acquired.

Last Inventory – For notation to indicate inventory was conducted and item existed.

% Fed/Local – The amount of federal and local funds involved in the purchase of the item. This percentage is normally determined by looking at the total funding and sources for the fiscal year and will be provided to you by the area agency at fiscal year end.

A physical inventory should be conducted by the contractor annually to assure all property is present. SARCOA personnel will periodically conduct an inventory/inspection.

C. TRACKING & DISPOSAL POLICIES & PROCEDURES

TRACKING – All items valued at \$500 or more purchased with Title III or matching funds will be recorded on the SARCOA Title III inventory spreadsheet. Physical inventory audits will take place during the regularly scheduled monitoring visits conducted by SARCOA, but could also occur at other times. It is recommended that you keep a separate inventory list for all items as required by your contractor.

DISPOSAL – Disposal of inventory items must have approval from SARCOA. Prior to disposal of the item, notify SARCOA of the request in writing, giving description and details of the item and the disposal method. Money received from the sale of Title III inventory items should be deposited into the Title III account and reported on the AAA-1 with a notation of what the receipt is for. In addition to SARCOA approval, contractor guidelines must be followed when disposing of inventory.

D. FIVE YEAR RULE – Items will be removed from the inventory list after the fifth year. This does not mean automatic disposal. Removal from the list means that physical inventory will no longer be taken by SARCOA personnel and approval for disposal will not be required from SARCOA. If the item is sold after the 5 year period, money received should still be deposited to the Title III account.

**EXAMPLES OF COMPLETED FORMS
USED IN TITLE III
FINANCIAL RECORDKEEPING AND REPORTING**

**SOUTHERN ALABAMA REGIONAL COUNCIL ON AGING
BUDGET SUMMARY**

CONTRACTOR: Town of Anywhere FY 2022

I. FUNDING SOURCES

SARCOA \$	<u>9,180.00</u>	Contractor \$	<u>6,700.00</u>
Participant Contributions \$	<u>2,820.00</u>	Third Party \$ (Specify Whom)	<u>2,400.00</u> <u>Town of Anywhere</u>
TOTAL FUNDING: \$			<u>21,100.00</u>

II. EXPENDITURES

CATEGORY	BUDGETED AMOUNT
Personnel <small>(salaries/fringes/contract labor)</small>	6,600.00
Personnel Travel	50.00
Space	2,400.00
Utilities	2,400.00
Postage/Telephone	600.00
Supplies	300.00
Training	250.00
Insurance <small>(building/contents/liability)</small>	2,000.00
Furniture & Equipment	-
Other: (SPECIFY)	
Rep/Maint (Bldg, Equip)	250.00
Pest Control	100.00
Internet	150.00
Total Other	500.00
Transportation:	
Personnel	3,000.00
Vehicle Insurance	1,000.00
Fuel	1,200.00
Vehicle Rep./Maint.	800.00
Total Transportation	6,000.00
TOTAL	21,100.00

TOTAL FUNDING =	21,100.00
TOTAL EXPENDITURES =	<u>21,100.00</u>
	- This should equal 0

III. REMARKS

SARCOA TITLE III MONTHLY REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

Contractor Town of Anywhere Month Ending October 2021

	Title III Account	Other Cash Expenditures	In-Kind	Current Month Totals	Year-To-Date Totals
BEGINNING Funds on Hand	43.50				
I. RECEIPTS (Cash):					
Federal Funds	765.00				765.00
Participant Contributions:					
Transportation	75.00				75.00
C-1 Meals	220.00				220.00
C-2 Meals	40.00				40.00
Other Funds	25.00				25.00
TOTAL RECEIPTS	1,125.00				1,125.00
II. EXPENDITURES (Cash or In-Kind):					
Personnel	400.00	150.00		550.00	550.00
Personnel Travel				-	-
Space			200.00	200.00	200.00
Utilities		200.00		200.00	200.00
Postage/Telephone	50.00			50.00	50.00
Supplies	25.00			25.00	25.00
Training				-	-
Insurance				-	-
Furniture & Equipment				-	-
Other:		25.00		25.00	25.00
Subtotal	475.00	375.00	200.00	1,050.00	1,050.00
Transportation:					
Personnel	250.00			250.00	250.00
Vehicle Insurance				-	-
Fuel	100.00			100.00	100.00
Vehicle Rep./Maint.	150.00			150.00	150.00
Total Transportation	500.00	-	-	500.00	500.00
TOTAL EXPENDITURES	975.00	375.00	200.00	1,550.00	1,550.00
BALANCE of Funds on Hand	193.50				

III. **CERTIFICATION:** The Contractor hereby requests payment in the amount of \$ 765.00 and certifies that the amount requested has been or will be disbursed for the purposes set forth in the contract. All information herein is true, correct and complete to the best of the Contractor's knowledge and belief.

Goodtown Mayor 11/10/21
 Signature of Authorized Official Date

Report prepared by: Louie E Peoples 555-1234
 Name Telephone

PAID:
 Check Number
 Date

SARCOA CONTRIBUTIONS ACCOUNTING RECEIPT

Contractor: Town of Anywhere Date: 10/15/2021

Contributions:

Transportation:	\$	<u>75.00</u>
C-1 Meals (Congregate):	\$	<u>220.00</u>
C-2 Meals (Homebound):	\$	<u>40.00</u>
TOTAL	\$	<u>335.00</u>

I hereby certify that I have personally counted the contributions listed above and attest that the information contained on this form is true, correct, and complete.

Authorized Representative: Lula Hope

Authorized Representative: Henry Stanley

Signatures of two (2) authorized representatives are required.

Form will be filled out in duplicate.

One copy will be retained by Contractor.

One copy will be submitted to:

Southern Alabama Regional Council On Aging
1075 South Brannon Stand Rd.
Dothan, AL 36305

**TITLE III
TRAVEL EXPENSE STATEMENT**

NAME: Louie Peoples

PLACE OF EMPLOYMENT: Anywhere Senior Center

JOB TITLE: Senior Center Director

FOR THE MONTH OF: November 2021

Date	From	To	Purpose of trip, who contacted, etc.	Odometer (Start)	Odometer (Finish)	No. of miles @ <u>\$0.56</u>	Meals	Amount
11/15	Anywhere	Dothan	Center Director meeting	41,302	41,350	48		\$ 26.88
			TOTAL			48		\$ 26.88

I, Louie Peoples, do certify that the above is a true and correct record of my travel expense for which I request reimbursement.

Travel Reimbursement will not be made on incomplete travel records. Pmt Authorized by:

R.N. Goodtown

Date: _____

Pd. Ck. No. _____

SOUTHERN ALABAMA REGIONAL COUNCIL ON AGING
CONTRIBUTIONS ACCOUNTING AUTHORIZATION

Senior Center / Contractor _____ Town of Anywhere _____

The following persons are authorized to count the participant contributions for the above center / contractor. These persons shall be independent of the site manager and /or other site persons responsible for site financial recordkeeping. It is recommended that a minimum of four persons be authorized in case of absences. Two of these representatives must be present each time the contributions are counted.

NAME (Print or Type)

SIGNATURE

Lula Hope _____

Lula Hope _____

Zeleno Zebra _____

Zeleno Zebra _____

Henry Stanley _____

Henry Stanley _____

Dan Jones _____

Dan Jones _____

Town of Anywhere _____
Contractor

R.N. Goodtown _____
Contractor Signature

10/1/2021 _____
Date



SARCOA

TITLE III - FURNITURE AND EQUIPMENT

CENTER

Town of Anywhere

QTY	ITEM DESCRIPTION INCLUDING SERIAL NUMBER	ID #	ACQ DATE	P or D	TOTAL COST	COND CODE	VENDOR/DONOR	LAST INVENTORY	% FED/ LOCAL
1	Secretary DeskSerial # 311R	SCS-1001	Jan 2019	P	515.83	Good	Blount Newton	10/1/2020	75% Fed 25% Local
1	Executive DeskSerial #3060	SCS-1002	Jan 2019	P	812.32	Good	Office Depot	10/1/2020	100% Local
1	Sewing Machine Domestic Model 808, Serial #16849	SCS-1105	Aug 2019	P	501.80	Fair	Unclaimed Baggage	10/1/2020	60% Fed 40% Local
1	Movie Projector Serial #32971	SCS-1120	Jun 2020	P	629.30	New	Audio Visual	10/1/2020	60% Fed 40% Local
1	16mm Project Viewlex Serial #02357	SCS-1133	Jun 2020	P	567.90	New	Audio Visual	10/1/2020	100% Local

ITEM NUMBER: ASSIGNED AND MARKED ON ITEM
CONDITION CODE: (N)ew, (U)sed, (G)ood, (F)air, (P)oor

P or D: PURCHASED OR DONATED
FED/LOCAL: % MATCHING IN ITEM

**EXHIBIT OF FORMS
FOR USE IN TITLE III
FINANCIAL RECORDKEEPING AND REPORTING**

**SOUTHERN ALABAMA REGIONAL COUNCIL ON AGING
BUDGET SUMMARY**

CONTRACTOR: _____ FY _____

I. FUNDING SOURCES

SARCOA \$ _____ Contractor \$ _____
 Participant Contributions \$ _____ Third Party \$ _____
 (Specify Whom) _____
 TOTAL FUNDING: \$ _____ -

II. EXPENDITURES

CATEGORY	BUDGETED AMOUNT
Personnel (salaries/fringes/contract labor)	
Personnel Travel	
Space	
Utilities	
Postage/Telephone	
Supplies	
Training	
Insurance (building/contents/liability)	
Furniture & Equipment	
Other: (SPECIFY)	
Rep/Maint (Bldg, Equip)	
Pest Control	
Internet	
Total Other	-
Transportation:	
Personnel	
Vehicle Insurance	
Fuel	
Vehicle Rep./Maint.	
Total Transportation	-
TOTAL	-

TOTAL FUNDING = _____ -
 TOTAL EXPENDITURES = _____ -
 - This should equal 0

III. REMARKS

SARCOA TITLE III MONTHLY REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

Contractor _____ Month Ending _____

	Title III Account	Other Cash Expenditures	In-Kind	Current Month Totals	Year-To-Date Totals
BEGINNING Funds on Hand					
I. RECEIPTS (Cash):					
Federal Funds					
Participant Contributions:					
Transportation					
C-1 Meals					
C-2 Meals					
Other Funds					
TOTAL RECEIPTS	-				-
II. EXPENDITURES (Cash or In-Kind):					
Personnel				-	
Personnel Travel				-	
Space				-	
Utilities				-	
Postage/Telephone				-	
Supplies				-	
Training				-	
Insurance				-	
Furniture & Equipment				-	
Other:				-	
Subtotal	-	-	-	-	-
Transportation:					
Personnel				-	
Vehicle Insurance				-	
Fuel				-	
Vehicle Rep./Maint.				-	
Total Transportation	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
BALANCE of Funds on Hand	-				

III. **CERTIFICATION:** The Contractor hereby requests payment in the amount of \$ _____ and certifies that the amount requested has been or will be disbursed for the purposes set forth in the contract. All information herein is true, correct and complete to the best of the Contractor's knowledge and belief.

Signature of Authorized Official _____ Date _____

Report prepared by: _____
Name Telephone

PAID:
Check Number
Date

SARCOA CONTRIBUTIONS ACCOUNTING RECEIPT

Contractor: _____ Date: _____

Contributions:

Transportation:	\$ _____
C-1 Meals (Congregate):	\$ _____
C-2 Meals (Homebound):	\$ _____
TOTAL	\$ _____

I hereby certify that I have personally counted the contributions listed above and attest that the information contained on this form is true, correct, and complete.

Authorized Representative: _____

Authorized Representative: _____

Signatures of two (2) authorized representatives are required.

Form will be filled out in duplicate.

One copy will be retained by Contractor.

One copy will be submitted to:

Southern Alabama Regional Council On Aging
1075 South Brannon Stand Rd.
Dothan, AL 36305

SOUTHERN ALABAMA REGIONAL COUNCIL ON AGING
CONTRIBUTIONS ACCOUNTING AUTHORIZATION

Senior Center / Contractor _____

The following persons are authorized to count the participant contributions for the above center / contractor. These persons shall be independent of the site manager and /or other site persons responsible for site financial recordkeeping. It is recommended that a minimum of four persons be authorized in case of absences. Two of these representatives must be present each time the contributions are counted.

NAME (Print or Type)

SIGNATURE

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Contractor

Contractor Signature

Date

Senior Center Contribution Counting Procedures

1. Contributions are to be counted once per week, *preferably* on Friday and deposited soon thereafter. This is to reduce the amount of money susceptible to the risk of theft or other loss.
2. A minimum of two counters must be present to count the contributions. These counters must be listed and approved as authorized counters on the Contributions Accounting Authorization form before counting any contributions.
3. A Contribution Accounting Receipt form must be completed every time the money is counted. The original white copy will be submitted to SARCOA; the yellow carbon copy and any additional copies will remain with the center and/or contractor records.
4. Each counter must sign their own name on the Contribution Accounting Receipt every time the money is counted.
5. All contribution boxes are to remain locked until the counters open them to count the money. The center director or other site manager should not have access to the keys. The keys for the boxes should remain off-site of the center and should be brought in only on days the contributions are counted.
6. The contribution boxes may NOT be used to make change.
7. Contribution accounting procedures will be monitored by SARCOA staff, who reserve the right to interview the authorized counters during any normal operating hours of the senior center.

As an authorized counter or center director, I have read and understand these procedures.

Printed Name

Signature

Date

To be kept on file with Contributions Accounting Authorization form.



TIME REPORTS

TIME REPORTS

The purpose of time reports is to allocate the cost of operations for each center to the units of services the center provides. This will help us, as well as the contractor, understand how much time and money is spent providing those services to the participants.

Every month three items are reported: *clients* served, *units* of service and *hours* of service. The *clients* served and *units* of service are reported in the Aging Information System (AIMS). Those numbers are calculated and reported based on the definitions provided by the state each year. The *hours* of service are how much time is spent in those activities. These are reported on your time reports.

There is one exception: transportation **hours** will not be reported. Van/bus driver time is not reported on the time reports for the time spent transporting participants or meals.

Time should be recorded in 15-minute increments. (0.25=15 minutes, 0.50=30 minutes, 0.75=45 minutes, 1=1 hour, etc).

- **SARCOA Meals Worksheet Time Report (MWTR)** is used to record # meals and the time it takes to receive, prepare, serve, and clean up after the meals. This can be used in place of the individual and VTR-C1, VTR-C2 and VTR-C1C2 time reports. (A separate log for registered clients is still required for meal & transportation services).
- **SARCOA SC Aggregate Worksheet Time Report (AWTR-SC)** is used to record clients, units, and time. This worksheet can be used in place of the aggregate worksheet found on the state website and the individual, VTR-1, and VTR-2 time reports.
- These are due by the Wednesday of the following week, but the last week of the month should be submitted **no later than** 3 business days after the end of the month.

COMPLETING THE FORMS:

○ *SARCOA Meals Worksheet Time Report (MWTR)*

- ⊕ fill in senior center name
- ⊕ fill in week start date
- ⊕ every day, record # of meals served and total time spent receiving, preparing, serving, and cleaning up after the meals.
- ⊕ print and sign your report at the end of each week
- ⊕ submit your report to SARCOA
- ⊕ a new sheet should be started at the beginning of each month

○ *SARCOA SC Aggregate Worksheet Time Report (AWTR-SC)*

- ⊕ fill in senior center name
- ⊕ fill in week start date
- ⊕ every day, record clients, units/activities/sessions, and time spent in each of the categories.
- ⊕ print and sign your report at the end of each week
- ⊕ submit your report to SARCOA
- ⊕ a new sheet should be started at the beginning of each month

SENIOR CENTER

WEEK OF

Monday Tuesday Wednesday Thursday Friday Saturday Totals

DATE:

Health Promotion: <i>(clients=units)</i> Non-Evidence Based Recreation	# Clients							-
	# Activities							-
	Time Spent							-
Information & Assistance <i>(clients=units)</i>	# Clients							-
	Time Spent							-
Marketing <i>(activities=units)</i>	Est audience (clients)							-
	# Activities							-
	Time Spent							-
Nutrition Education C1 <i>(sessions=units)</i>	# Clients							-
	# Sessions							-
	Time Spent							-
Nutrition Education C2 <i>(sessions=units)</i>	# Clients							-
	# Sessions							-
	Time Spent							-
Public Education <i>(clients=units)</i>	# Clients							-
	Time Spent							-
Outreach <i>(clients=units)</i>	# Clients							-
	Time Spent							-

PREPARED BY: _____

DATE: _____

VERIFIED BY: _____

DATE: _____

SENIOR CENTER

WEEK OF

Monday Tuesday Wednesday Thursday Friday Saturday Totals

DATE:

Congregate Meals (<i>meals=units</i>)	# Meals							-
	Time Spent							-
Home Delivered Meals (<i>meals=units</i>)	# Meals							-
	Time Spent							-

*Time spent on meals includes receiving the meals, preparing the meals, serving the meals, and cleaning up after the meals.
Please note that meal delivery (transportation) should not be included since transportation time is excluded from unit cost reporting.

PREPARED BY: _____

DATE: _____

VERIFIED BY: _____

DATE: _____