

**Guide for Completion
of the 2017-18 Annual Update
to the 2016-20 Four Year Plan**

under

**Titles III-B, III-C-1, III-C-2, III-D, III-E and V
of the Older Americans Act of 1965, as Amended,**

and the

**Expanded In-home Services for the Elderly Program,
Community Services for the Elderly Program,
Congregate Services Initiative,
Wellness in Nutrition,
State Transportation Program,
Caregiver Resource Center and
Health Insurance Information Counseling and Assistance Program**

Andrew M. Cuomo, Governor

Greg Olsen, Acting Director

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GUIDE FOR COMPLETION

INTRODUCTION

These instructions are designed to assist Area Agency on Aging (AAA) staff in completing the 2017-18 Annual Update to the 2016-20 Four Year Plan (which includes the annual applications for funding), hereafter referred to as the Annual Update. Also included in this *Guide for Completion*, hereafter referred to as the *Guide*, are instructions for the **PERSONNEL ROSTER, EQUIPMENT SCHEDULE, RENT ALLOCATION SCHEDULE, CONTRACTOR ROSTER, and VOLUNTEERS USED AS MATCH SCHEDULE.**

OVERVIEW

1. Technology

All forms are web-based and will be available on the NYSOFA Budgeting and Reporting System on or about October 1, 2016. AAAs must complete these forms online and transmit them to NYSOFA through the same medium. The only document that needs to be downloaded and printed is the **REVIEW AND APPROVAL** page for signature.

2. Submission

AAAs are required to submit a scanned copy of the signed **REVIEW AND APPROVAL** page in PDF format to their NYSOFA Aging Services Representative (ASR) and/or Fiscal Team via email. If the AAA is unable due to technological or other logistical reasons to submit the signed Review and Approval page in PDF format, the AAA may submit a hardcopy of the Review and Approval page. If the AAA is submitting the Review and Approval page in hardcopy, the document must bear an original signature in ink.

3. Content

OVERVIEW OF PLAN CHANGES

The content of the Annual Update is significantly trimmer than the past annual document (the Annual Implementation Plan). This was made possible by the enhancement of the Four Year Plan to truly be a plan for four years. See the Program Instruction (PI) issued with the Annual Update for a summary of other differences.

GENERAL COMMENTS

Accuracy and Completeness: Applicants should read this *Guide* thoroughly to make certain all questions on the documents are answered completely and in sufficient detail. If you have additional questions concerning the completion of any item(s), you should contact the ASR or the Fiscal Team assigned to your AAA.

ANNUAL UPDATE

TABLE OF CONTENTS

The **TABLE OF CONTENTS** provides a list of Annual Update sections/documents.

REVIEW AND APPROVAL

Choose the appropriate page. AAA's will have the option of using the standard **REVIEW AND APPROVAL** page (Program Periods are already filled out) or the optional **REVIEW AND APPROVAL** page (AAA's will enter their Program Periods for Title III-B, III-C and III-E).

- Check (√) appropriate box for each program for which the AAA is applying for funds.
- The AAA director must sign and date in ink on the line indicated.
- For those AAAs sponsored by an organization other than county, City of NY or Native American Organization, the Chief Officer of the Governing Body of the Sponsoring Organization must also sign and date on the line indicated.
- It is preferred that the **REVIEW AND APPROVAL** be signed, scanned and submitted to NYSOFA in PDF format. Submission is via email to the NYSOFA Senior Accountant/Grants Administrator 1 and Aging Services Representative assigned to the AAA.
- If you cannot submit the **REVIEW AND APPROVAL** in PDF format, it is acceptable to submit a signed hard copy of the form to NYSOFA.
- Regardless of the manner in which the **REVIEW AND APPROVAL** is submitted to NYSOFA, the form should be signed in ink and the original or a duplicate original form should be retained by the AAA for seven (7) years.

LOCAL GOVERNMENT EXECUTIVE REVIEW AND APPROVAL

In accordance with the New York State Elder Law, the Chief Executive Officer/Chairman of the Governing Board of each county, City of New York or Native American Organization must approve the submission of the application for funding under the Community Services for the Elderly and/or Expanded In-home Services for the Elderly Programs.

- On the first blank, enter the name of the Chief Executive Officer/Chairman of the Governing Board of the county, City of NY or Native American Organization.
- On the second blank, enter the names of the County/City of New York/Native American Organization.
- On the third blank, enter name of the AAA.
- Check (√) the box for the program(s) for which the AAA is applying.
- Obtain the signature, in ink, of the individual listed on the first blank, and date.
- It is preferred that the **LOCAL GOVERNMENT EXECUTIVE REVIEW AND APPROVAL** be signed, scanned and submitted to NYSOFA in PDF format. Submission is via email to the NYSOFA Senior Accountant/Grants Administrator 1 and Aging Services Representative assigned to the AAA.
- If you cannot submit the Review and Approval in PDF format, it is acceptable to submit a signed hard copy of the form to NYSOFA.
- Regardless of the manner in which the **LOCAL GOVERNMENT EXECUTIVE REVIEW AND APPROVAL** is submitted to NYSOFA, the form should be signed in ink and the original or a duplicate original form should be retained by the AAA for seven (7) years.

COVER PAGE

Complete the following:

- Name, address and email address of the AAA.
- Name of AAA director.
- Name, address and email address of the Chief Executive Officer of the county, City of NY or Native American Organization; or the Chief Officer of the Governing Body of the Sponsoring Organization (if other than county, City of NY or Native American Organization). This would be the person who should get copies of approval and award letters.
- Name, address and email address of the official authorized to receive payment on behalf of the AAA from NYSOFA.

PUBLIC HEARINGS AND AREA AGENCY ON AGING ADVISORY COUNCIL

In preparing the public hearing and presentation to the advisory council please refer to 11-PI-06. This program instruction is intended to assist area agencies in holding a better public hearing and involve more of their community in the development of services for older adults.

1. a. List the location, date and number of individuals attending each of the public hearings which were conducted for the Annual Update.

b.- d. Provide requested information.

e. **For New York City only**, please note that section 214 of the Elder Law requires that at least one public hearing be held within each county (borough) contained within the City of New York.
2. Summarize efforts undertaken by the AAA to obtain input from older adults who lack access to public hearings or other opportunities to provide feedback to the AAA on available services, service priorities, etc. In particular, note outreach efforts to obtain feedback from those unserved and underserved older adults in greatest social or economic need, particularly those individuals who are: low income; low income minorities (includes Hispanics, Alaskan Natives, Asians, Blacks and Native Hawaiians/Pacific Islanders); frail/persons with disabilities (e.g., blind, deaf, visually and/or hearing impaired, etc.) rural residents; limited English proficiency; Native Americans; institutionalized/at risk of institutionalization; homebound; or lesbian, gay, bisexual, and transgender (LGBT).
3. a. – e. Self-explanatory
4. Describe how the AAA notified older adults, service providers and the general public of its public hearing(s) in conjunction with the Annual Update. Note, too, efforts made to provide interested parties with the opportunity to testify (for example, holding a hearing during evening hours to provide employed caregivers with an opportunity to testify).
5. – 8. Self-explanatory

Please note that the Annual Update must be submitted to the AAA Advisory Council and the Advisory Council be given an opportunity to comment before submission of the Annual Update to NYSOFA.

OTHER NYSOFA FUNDING and SERVICES

Check (√) the appropriate box for each NYSOFA funded program the AAA administers and enter the amount of funding anticipated for SFY 2017-18 on the line provided. For NYS funded Grants-in-Aid (GIA) programs, Direct Care Worker and 'Other: specify' programs, the AAA must indicate on which line(s) number(s) these funds are included in the 'All Other Programs' column of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** page. For all other programs listed, the appropriate line number(s) on which to include the various program funds is indicated in the far right column.

Although the NY Connects/ADRC and NY Connects/BIP programs provide some services, such as Information and Assistance, which are similar to other AAA funded services, services under these programs do not meet the regular Standard Definition for these services. Therefore, AAAs are instructed to include all service costs for these programs on Line 21, Other Services and all administrative costs for these programs on Line 22, Administration.

AAAs must include, in the 'Funding Amount' column, the full amount of the program they are administering. For example, Title V programs must include their total budget amount, including Federal Title V funds and local matching funds.

NY Connects/ADRC funding associated with Long Term Care Councils should be included under 'Planning/Implementation/Admin.' on Fiscal Page 2 Line 22.

Note: These entries do not constitute a program commitment, but instead represent planning for possible activity during the year.

OTHER SERVICES

Enter the information for additional services provided by the AAA which will be included on Line 21 of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** pages. These are services that are not listed in the preprinted service categories (Lines 1-20) of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** pages. For each entry follow the format provided. Be sure to include all required information. The online version of this section will allow an unlimited number of entries for this section. Common 'Other Services' are now pre-populated into a drop-down menu. Please select a service from the menu provided wherever possible; limit writing-in to services that are unable to be captured by one of the pre-populated choices. Include here services purchased from the AAA by other entities (which are not listed in the preprinted service categories (Lines 1-20) of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** pages.) AAAs must also include Line 21, 'Other Services' entries for all Line 21 services included on the 'Other NYSOFA Funding and Services' page, e.g. there must be an entry for Title V program operators for 'Employment Services' to be included on Line 21 of the Service Delivery and Resource Allocation Plan page.

The total funding included for these services must equal the amount included on Line 21 'Grand Total Funding \$' column of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** Federal Program page. An electronic error check has been added to compare the total amount on the **OTHER SERVICES** page to the total of Line 21 'Grand Total Funding \$' column of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** Federal Program page.

SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN

Note: You may find it helpful to enter information on Fiscal Pages 1 & 2, off-line, before completing the web-based version of pages.

The Service Delivery and Resource Allocation information is divided into two pages. The first page (Fiscal Page 1) contains federal program information for Titles III-B, III-C-1, III-C-2, III-D, and III-E, as well as 'Grand Total' columns for all federal, state and 'All Other Programs' column. The second page (Fiscal Page 2) contains state program information for the EISEP, CSE, CSI, and WIN programs as well as sections for 'All Other Programs' administered by the AAA and a breakdown of 'Other' funding sources budgeted and administered by the AAA.

Note: *Fiscal Page 1 contains a 'Grand Total' column for units and a 'Grand Total' column for funding and a column for 'Number of Individuals to be Served'. Entries in these columns must be the grand total of all of the columns on BOTH pages combined. That is, the grand totals should include all federal, state and other sources combined.*

For each service to be provided:

- In the columns provided on Fiscal Page 1, indicate with a check (√) mark whether each service will be directly provided (Dir) by the AAA using paid and/or volunteer staff or the service will be provided through a contract (Con). If a service is to be provided by both methods, check (√) both boxes for that service. AAAs must provide justification for any new directly provided services on **ATTACHMENT C** (except for EISEP-funded Case Management Services).
- In the column provided on Fiscal Page 1 estimate and enter the number of **unduplicated** individuals to be served for each service to be provided by the AAA.
- Estimate the number of units of service to be provided **by each funding stream**. These projections should be as accurate as possible and, where applicable, be based on experience. These projections are used as benchmarks for the Consolidated Area Agency Reporting System (CAARS), electronic Client Data System, and annual evaluations. Please refer to the Standard Definitions for Services and Units of Service, Program Instruction 14-PI-02, when completing these pages. The units of service and persons served are to reflect AAA administered (including contracted) services only.
- For all services on Fiscal Pages 1 & 2, estimate the total cost of providing each service under each funding stream. Planned expenditures must be allocated to each program under which the AAA expects to provide services. Allocation of costs should be reasonable and consistent with the AAA's methods for allocating costs when requesting reimbursement. To determine reasonableness of cost, divide the cost of the service allocated to each funding stream by the units projected to be served by that funding stream. Generally, the unit costs should be the same for all funding streams. Make adjustments to projected units or funds as appropriate.
- For the 'EISEP' column - the units and funding \$ cells in the 'EISEP' column are open for many services to accommodate the changes that were made in the regulations for ancillary services that allow an expanded array of services to be funded. The additional services that can be provided as an EISEP- funded ancillary service are as follows:
 - Line 4. Home Delivered Meals
 - Line 5. Adult Day Services
 - Line 7. Congregate Meals
 - Line 8. Nutrition Counseling

- Line 9. Assisted Transportation
 - Line 10. Transportation
 - Line 17. Health Promotion
 - Line 21. Other Services
- ‘All Other Programs’ column (Fiscal Page 2) - include the planned number of units of service and related funding for all other AAA administered funding and the funding source for each NYSOFA service category, regardless of the source. To assist in the completion of the ‘All Other Programs’, ‘Funding Source’ column, a legend has been added to the bottom of this page. AAAs must enter the number(s) from the legend which corresponds to the funding utilized on each service line. Cells 15 through 24 of the legend should be completed for AAA specific funding sources. **PLEASE NOTE: when completing the Annual Update online AAAs will only be required to complete the legend once. The same legend must be utilized for the State & All Other Programs – Service Delivery and Resource Allocation page as well as all four of the rosters. For ease of reference the legend will appear in the view and print versions of each of the pages for which it is utilized.**

For the ‘Other All Programs’ – Funding Amount column, AAAs are required to provide detail of the funding that will be utilized to make up the total amount budgeted for each service line. Although not evident on the hard copy of the document, the online version provides a drop down similar to the legend at the bottom of the form with cells to enter individual amounts for each funding stream which will be utilized to fund each service line.

Be sure to include on the appropriate lines the number(s) from the legend associated with the other NYSOFA funded services listed in the **OTHER NYSOFA FUNDING AND SERVICES** section and the amount of funds for all ‘Other Services’, Line 21 from the **OTHER SERVICES** section not included in one of the program columns.

- For services provided by the AAA and purchased by other entities, for example, meals sold to a Nursing Facility or a Managed Long Term Care (MLTC) program - the AAA must first determine if the service meets the NYSOFA standard definition for that service. If it does, the additional services should be included on the appropriate service line in the ‘All Other Programs’ column, with the reimbursement source noted as the funding source. In the case of the example of meals purchased by an MLTC program, those meals should be entered on the “NSIP Ineligible” line under the applicable service - HDM or Congregate. If the AAA is providing a service which does not meet one of the NYSOFA standard definitions, this service must be described in the **OTHER SERVICES** section and the funding included on Line 21, ‘Other Services’ of the ‘All Other Programs’ column. The reimbursement source for these services is included with the description for this service in the **OTHER SERVICES** section.

Notes: Do not include the AAA’s NSIP funds earned and expended in conjunction with NYSOFA funded programs (Title III-C, WIN, CSE, etc.) in the cells under the ‘All Other Programs’ column, Lines 4 and 7, Home Delivered and Congregate Meals, as these funds are included in the individual program budgets. If the AAA provides additional meals funded with local or other sources of funding, the NSIP funds earned in conjunction with those meal programs, as well as all planned expenditures for those meal programs should be included in the ‘All Other Programs’ column on Lines 4 and/or 7 as appropriate. Please contact your ASR or Fiscal Team if additional explanation or guidance is needed in this area.

The units of service, related expenditures and income for meals purchased by a MLTC, Long Term Home Health Care Program (LTHHCP), or any other buy/sell arrangements for meals, may be included in the AAA’s Annual Update in the ‘All Other Programs’ column of the Service Delivery and Resource Allocation Plan page. Meals sold to a MLTC, LTHHCP, or any other buy/sell arrangements, are not

eligible for NSIP reimbursement. AAAs must include the number of LTHHCP (or other non-NSIP eligible buy/sell meals) on the NSIP Ineligible Meals line provided under both HDM and Congregate Meals.

AAAs that provide LTHHC meals, MLTC services or enter into any other buy/sell arrangements for their services must ensure that they are receiving reimbursement for the full cost of the service(s). No state or federal funds provided by NYSOFA may be used to supplement the cost of service(s) covered by Medicaid, other grant funds or buy/sell arrangements.

Totals and tie-ins:

On the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN - FEDERAL** (Fiscal Page 1), entries in the 'Grand Total Units' and 'Grand Total Funding' columns represent the total of the individual program units and funding for each service added across all of the programs (i.e., federal, state and all other funding).

The total funding for each of the Titles III-B, III-C-1, III-C-2, III-D, and III-E programs should be reasonably close to the total amounts budgeted on the Application for Funding. However, due to the different time periods covered by the Applications for Funding versus the Annual Update, the total amounts for these programs do not have to match exactly.

The total funding for each of the EISEP, CSE, CSI and WIN programs **must** equal the total amounts budgeted on the **APPLICATION FOR FUNDING, SUMMARY BUDGET FOR EISEP, CSE, CSI, WIN, CRC, & STATE TRANSPORTATION** (Fiscal Page 2A) , Line 9 - Total Budget.

On the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN - STATE & ALL OTHER PROGRAMS** (Fiscal Page 2):

- The amount included in the 'All Other Programs' column for LTCOP services, Line 20, must be greater than or equal to the total funding indicated for Title VII and State LTCOP in the **OTHER NYSOFA FUNDING AND SERVICES** section.
- The amount included in the 'All Other Programs' column for Information and Assistance, Line 13, must be greater than or equal to the amount of funding indicated for the Line 13 portion(s) of HIICAP, MIPPA and CRC in the **OTHER NYSOFA FUNDING AND SERVICES** section. The amount included for CRC services, Line 19, must be greater than or equal to the Line 19 funding amount indicated for State funded CRC in the **OTHER NYSOFA FUNDING AND SERVICES** section.

Note #1. Use of Title III-C Income for Access & Supportive Services: If an AAA budgets expenditures for supportive and/or access services under Title III-C, the amount of those expenditures by each Title III-C provider must be limited to the amount of contributions generated by the provider. These expenditures may not be funded with federal funds or funds used to match federal funds.

By policy, NYSOFA allows AAAs to fund nutrition related access and supportive services with Title III-C contributions:

- Title III-C-1--assisted transportation, transportation, information & assistance, outreach, shopping assistance, and senior center recreation & education
- Title III-C-2-- information & assistance, outreach, and shopping assistance

If the actual expenditures for access and supportive services within the AAA's nutrition program exceed total income collected, AAAs risk disallowances and recoupment of affected funds. Thus, NYSOFA will continue the practice of carefully monitoring expenditures for these services on a quarterly basis in budgets, vouchers and CAARS reports to make certain they do not exceed total income collected.

Due to the risk of disallowances for overcharges, NYSOFA strongly encourages AAAs to consider implementing alternative approaches for funding access and supportive services during SFY 2017-18 and beyond.

- One option would be for an AAA to fund access and supportive services, now funded with Title III-C income, under its Title III-B budget. The AAA can then utilize the transfer provisions in the Older Americans Act to transfer up to 30% of Title III-C-1 and/or III-C-2 funding to Title III-B to cover these costs and avoid any decrease in funding available for existing Title III-B contracts or directly provided services. (All of the access and supportive services associated with enhancing nutrition programs are allowable under Title III-B.)
- Another option would be to consider whether the supportive and access services now charged to Title III-C could be transferred to the AAA's Community Services for the Elderly (CSE) budget. CSE, like Title III-B, is a very flexible funding stream under which all access and supportive services may be charged.
- AAAs that overmatch nutrition programs can move equal amounts of overmatch and costs for access or supportive services to Title III-B or the 'Other' column of their **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN**.
- Many AAAs fund home delivered and/or congregate meals with local funds reflected in the 'Other' column on the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN**. The costs for these meals may be moved into Title III-C and the costs for the access and supportive services may be moved to the 'Other' column, an even exchange.

For additional information or assistance about implementing the above options for funding of access and supportive services, AAAs should contact their assigned ASR or Fiscal Team.

Note #2. Error checks have been added to the web-based version for Title III-B, Title III-C1, Title III-C-2, Title III-D, Title III-E, EISEP, CSE, CSI and WIN.

For the 'EISEP' column (Fiscal Page 2):

Line 5 enter the units of, and funding for, adult day services provided to EISEP clients as non-institutional respite and/or as an EISEP funded ancillary service. As described below, please note the footnote at the bottom of the page that must be completed.

Line 15 enter the units of, and funding for, in-home contact and support activities provided to EISEP clients as non-institutional respite (i.e., supervision) and/or ancillary services (e.g., shopping assistance). As described below, please note the footnote at the bottom of the page that must be completed.

Line 21 enter only funding for the ancillary services included in the **OTHER SERVICES section** funded by EISEP. (Only those services that do not fit on Lines 1-20 should be included here.)

Allowable services, items/goods and other supports which may be provided under ancillary services are as follows:

- a) those that maintain or promote the individual's independence such as:
 - purchasing/renting of equipment or assistive devices;
 - purchasing/renting, maintaining and repair of appliances;
 - personal and household items;
 - social adult day services; and
 - transportation to needed medical appointments, community services and activities;

- b) those that maintain, repair or modify the individual's home so that it is a safe and adequate living environment, such as:
 - home maintenance and chores;
 - heavy house cleaning; and
 - removal of physical barriers;
- c) those that address everyday tasks, such as:
 - house cleaning;
 - laundry;
 - grocery shopping, shopping for other needed items and other essential errands;
 - bill paying and other essential activities;
 - providing meals; and
 - escort to appointments and other community activities.

The following items or services may not be provided as an ancillary service:

- a) food, except for meals provided under the nutrition program administered by an area agency or other meals that the area agency has determined meet the nutritional requirements of such program;
- b) housing expenses which include, but are not limited to, expenditures for rent, mortgage, property taxes, heating fuel, gas, electricity, water, sewage, garbage collection, cable television and telephone services; and
- c) items or services that can be obtained only with a prescription or doctor's order.

Please note the EISEP related footnotes (d) & (e) at the bottom of Fiscal Page 2. Because adult day services can be provided as a non-institutional respite service or an ancillary service, and some services included under in-home contact and support can be provided as non-institutional respite and some as ancillary services, each AAA that includes adult day services and/or in-home contact and support in their Plan or Annual Update **must complete the footnotes** and indicate the amount of planned funds for each of these services that will be provided as non-institutional respite and the amount that will be provided as ancillary service. This is necessary for the automatic calculation check of the percentage of planned expenditures for ancillary services on Fiscal Page 2A. Please note that the sum of the adult day services funds allocated to non-institutional respite and ancillary services must equal the amount on Line 5 in the 'EISEP' column, and the sum of in-home contact and support allocated to non-institutional respite and ancillary services must equal the amount on Line 15 in the 'EISEP' column.

APPLICATIONS FOR FUNDING AREA AGENCY SUMMARY BUDGET and SUPPORTING BUDGET SCHEDULES

The Applications for Funding consist of three **SUMMARY BUDGET** pages, one page for the federal programs: Title III-B, Title III-C-1, Title III-C-2, Title III-D and Title III-E (Fiscal Page 1A), one page for the state programs: EISEP, CSE, CSI, WIN, CRC, State Transportation (Fiscal Page 2A), and one page for HIICAP and Title V (Fiscal Page 3A) .

Specific Program Requirements:

1. Enter the amount budgeted for Title III-E Grandparents Caring for Children (do not include expenditures for grandparents and other older relatives caring for individuals with disabilities between ages 19-59) and Title III-E Supplemental Services at the bottom of Fiscal Page 1A .
2. The Federal Funds budgeted for 'Area Plan Administration' at the bottom of Fiscal Page 1A will be automatically calculated on the web-based version.
3. The In-Home Services and Ancillary Services percentages for EISEP at the bottom of Fiscal Page 2A will be automatically calculated on the web-based version. (For information on how to manually calculate these percentages see EISEP Services Worksheet in this *Guide*.)

Each page contains a space entitled "Date Revised" on the upper right corner which is automatically populated when the cluster including that page is submitted to NYSOFA.

The summary budget information is obtained from additional **SUPPORTING BUDGET** pages (except for travel and food costs – see instructions below), two each for federal (Fiscal Pages 1B & 1C), state (Fiscal Pages 2B & 2C) and the HIICAP/Title V funded program (Fiscal Pages 3B & 3C), as well as the **PERSONNEL ROSTER, EQUIPMENT SCHEDULE AND CONTRACTOR ROSTER**. The **Supporting Budget pages, Maintenance and Operations, Line 5a.**, is populated with information from the **Rent Allocation Schedule**.

Enter the budgeted amounts for each program from the following categories on the **SUMMARY BUDGET**.

1. **Personnel**

The personnel amounts for the applications for funding are taken directly from the **PERSONNEL ROSTER** and are not shown on the **SUPPORTING BUDGET SCHEDULES**.

PERSONNEL ROSTER

The roster must reflect all AAA and sponsor positions funded either totally or in part through grants administered by NYSOFA. In-kind positions should be included on the roster. (Use an asterisk to identify in-kind personnel.) Title V (SCSEP) administrative staff should also be included; however, Title V enrollees should not be included. The roster reflects salary only; do not include fringe benefits. The roster period is the same as the fiscal year of the AAA. For example, if the AAA is sponsored by a county government which uses the calendar year as its fiscal year, then the roster period would be 1/1/17-12/31/17.

When completing the distribution of personal services costs to the various funding streams and cost categories, (i.e., between administration and services), the AAA must utilize the results of their monthly personal services time studies as a basis for the distributions. AAAs should be careful to charge only appropriate personal services to the various categories regardless of any funding limitations for the various programs. If the results of time studies indicate that an AAA is over the allocation level (services, administration, or total) of a particular program, you may consider charging those additional costs to local funds or the more general Title III-B and CSE programs, if appropriate. If the results of time studies indicate that an AAA has more than allowable administrative costs under a particular program, you will

need to absorb these costs at the local level or re-examine the number of positions or amount of effort spent on administrative activities.

In-kind positions at the AAA level should be included on the roster. In order to be considered in-kind, the service must be contributed by a third party (a party not receiving funds through NYSOFA grants) without charge to the AAA or its contractors. There must be a formal agreement with the party to make personnel available for a specified number of hours or percentage of time at no direct cost to the AAA.

The formal agreement must specify the personnel involved, including name, title, total annual salary, total fringe benefits, and the time allocated to the program (percentage of time and dollar amounts). There must be a traceable cash expenditure for personal services made by the contributing organization employing such personnel. The salaries must be paid from funds which are otherwise allowable as local matching funds in accordance with the applicable regulations. Individual time records must be maintained by the project. A copy of the formal agreement must be submitted to NYSOFA with appropriate application(s) for funding or within thirty (30) days of executing the agreement.

Instructions for Completion of the **PERSONNEL ROSTER**

For each employee, list his or her name (names should be entered as follows: surname, first name – please include the comma), select from the drop down list the most appropriate title for the individual, and enter annual salary. Please note: titles must be entered using the drop down box provided. (While we recognize that these titles may not exactly match the title within the AAA, please select a title that most closely reflects the individual’s position and duties. The ‘Other-specify’ selection should only be used when an employee’s duties cannot be approximated by a predefined title in the drop down menu.) If a position is vacant, list the title and annual salary. The annual salary is the salary in effect at the beginning of the roster period. Pay raises scheduled to occur during the roster period will be reflected in the summary budgets under ‘Adjustments to Personnel Roster’. Indicate, by checking the box provided, AAA staff designated or responsible for nutrition program oversight and/or operations.

The annual salary is allocated equitably among the various funding sources by both percentage and dollar amount. The dollar amount allocated to a column includes federal and/or state funds, income and matching funds. There are columns with preprinted headings for the major NYSOFA funded programs. The last column is labeled ‘Other Funding’ and should reflect any portion of an individual’s salary funded through another NYSOFA grant or any other funding source. The following codes should be used to identify other sources of funding:

1	Title VII	6	State Caregivers (CRC)	11	NY Connects/ADRC	16	Other, Specify:
2	Title V	7	State LTCOP	12	State Transportation	17	Other, Specify:
3	NY Connects Expansion/BIP	8	Retired & Senior Volunteer Program (RSVP)	13	County Funds	18	Other, Specify:
4	Title III-D	9	State Respite Program	14	MIPPA	19	Other, Specify:
5	CSI	10	HIICAP	15	Other, Specify:	20	Other, Specify:

When entering an amount under the ‘Other Funding’ column, please use one or more of the codes to identify the funding sources. The percentages shown for each position must add up to 100%. Also, the sum of the dollar amounts allocated to the various funding sources must equal the annual salary for that position. Salaries should be allocated in whole dollar amounts.

At the bottom of each roster page, insert the subtotal for each column on that page. On the first page only, complete the ‘Grand Total’ line (equals the sum of the Subtotals). **NOTE:** The web-based version of the Annual Update automatically calculates this field.

Tie-in to Applications for Funding

When the roster is completed, the information is then used in the preparation of the **APPLICATIONS FOR FUNDING** as follows:

- The 'Grand Total' from the **PERSONNEL ROSTER** for each program is carried forward to Line 1, Personnel, of the **SUMMARY BUDGET**. In the case of 'Area Plan Administration', the grand total must be allocated by the AAA to Title III-B, Title III-C-1, Title III-C-2 and/or Title III-E on the **APPLICATION FOR FUNDING**.
- On the second line of the **SUMMARY BUDGET** enter the anticipated adjustments (if any) to the personnel amounts from the **PERSONNEL ROSTER**. Any adjustment(s) to the **PERSONNEL ROSTER** must be explained on **ATTACHMENT E**. Two common situations requiring adjustments are pay raises scheduled during the budget period and vacant positions. If a pay raise is scheduled six months into the budget period, calculate the cost of the raise for the last six months and add that amount to the roster total. Likewise, if a position will be vacant for two months, determine the salary savings that will be realized during this period and subtract this amount from the roster total.
- On the third line of the **SUMMARY BUDGET** enter the 'Adjusted Personnel' amount which is the net amount of personnel costs to be charged to the program. **NOTE:** The web-based version of the Annual Update automatically calculates this field.

In summary, the roster reflects the personnel costs if salaries remain constant throughout the roster period and all positions are filled. Generally, AAAs will complete the roster only one time; the adjustments are used to determine the actual dollars needed for personnel costs during the budget period.

2. Fringe Benefits

The applications do not require a breakdown for each fringe benefit cost. Rather, the total cost of fringe benefits and the composite percentage is required for each program on the **SUMMARY BUDGET** pages. Do not include the cost of vacation, sick leave, or other leaves in the fringe benefit category. The composite percentages listed on the **SUMMARY BUDGET** should be computed by dividing the total fringe benefit cost by the total annual salary cost for each program. If the composite fringe benefit percentage for an individual program exceeds the average fringe benefit percentage included on **ATTACHMENT E – Fringe Benefit Percentage** by more than 15%, the reason for the deviation(s) **must** be explained on **ATTACHMENT E**.

3. Equipment

The equipment amounts for the Applications for Funding are taken directly from the **EQUIPMENT SCHEDULE** and are not shown on the **SUPPORTING BUDGET SCHEDULES**.

EQUIPMENT SCHEDULE

This schedule must reflect all AAA equipment funded either totally or in part through grants administered by NYSOFA. (The **EQUIPMENT ROSTER** should not include items purchased for clients as ancillary services under EISEP.) The schedule period is the same as the fiscal year of the AAA. For example, if the AAA is sponsored by a County government that uses the calendar year as its fiscal year, then the schedule period would be 1/1/17-12/31/17. Funds may be used to purchase or lease equipment essential to the operation of the project. To be classified as equipment, an item must have a useful life of more than one year and a unit cost of \$1,000 or more. Transportation and delivery charges are a

proper part of equipment costs. In the case of leased equipment include only those items for which the annual rental cost equals or exceeds \$1,000.

The budgeted cost for purchases of equipment items with a unit cost of less than \$1,000 must be aggregated and entered on the Maintenance and Operation section of the appropriate **SUPPORTING BUDGET SCHEDULE**, Line 5D, 'Equipment Costing Less than \$1,000'.

NOTES: Vehicle purchases may not be charged to the State Transportation Program.
State CRC funds may not be used to purchase any items of equipment.

Instructions for Completion of **EQUIPMENT SCHEDULE**

For each piece of equipment with a unit cost or annual rental of \$1,000 or more, briefly describe the equipment item and list the quantity, unit price and total cost. The dollar amount allocated to a column includes federal and/or state funds, income and matching funds. There are columns with preprinted headings for each of the major NYSOFA funded programs. The last column is labeled 'Other Funding' and should reflect any portion of an equipment item funded through another grant or any other funding source. The following codes should be used to identify other sources of funding:

1	Title VII	6	State Caregivers (CRC)	11	NY Connects/ADRC	16	Other, Specify:
2	Title V	7	State LTCOP	12	State Transportation	17	Other, Specify:
3	NY Connects Expansion/BIP	8	Retired & Senior Volunteer Program (RSVP)	13	County Funds	18	Other, Specify:
4	N/A (Title III-D)	9	State Respite Program	14	MIPPA	19	Other, Specify:
5	CSI	10	HIICAP	15	Other, Specify:	20	Other, Specify:

When entering an amount under the 'Other Funding' column, please use one or more of the codes to identify the funding sources. The sum of the dollar amounts allocated to the various funding sources, columns 4 through 12, must equal the 'Total Cost', column 3. The costs should be allocated in whole dollars.

Tie-in to Applications for Funding

When the **EQUIPMENT SCHEDULE** is completed, the information is then used in the preparation of the applications for funding. The totals from the **EQUIPMENT SCHEDULE** are carried forward to Line 3, 'Equipment' on the **SUMMARY BUDGET** for each program.

4. Travel

The travel category is not included on the **SUPPORTING BUDGET SCHEDULES** for any of the programs. Enter the total amount budgeted for travel costs including mileage, lodging, meals, public transportation, gas and oil and other travel costs under each program on the Summary Budget pages. The AAA's written policies governing travel reimbursement for employees, volunteers and advisory committee members must be submitted to the State Office for the Aging with the Four Year Plan. **ATTACHMENT E** must be completed to explain changes to the AAA's travel reimbursement policy during any of the Annual Updates. Note: The meal portion of any staff travel, even if it is included as part of a per diem reimbursement, may not be charged to HIICAP.

5. Maintenance and Operations (M & O)

Before listing an amount for M&O on the Summary Budget, the **SUPPORTING BUDGET SCHEDULE** must be completed to identify the costs to be charged under M&O. This schedule includes a number of the most common charges incurred in this category. AAAs must list the budgeted amount for each item they expect to incur including:

- Rental costs from the **RENT ALLOCATION SCHEDULE** must be included on Line 5A (Note: the web based version of the Annual Update automatically populates this field.)
- Any adjustments to rent costs such as expected rent increases, vacancy or increases in maintenance charges must be included on Line 5B
- The aggregate cost of all equipment costing less than \$1,000 must be included on Line 5D
- Additional anticipated expenses not pre-printed on Lines 5A - 5J must be included on Lines 5K, 5L or 5M and must be specified as to the type of cost

Rental Costs (Lines 5A and 5B)

Two separate lines are included in the rent category to represent the total rental costs applicable to each program. Line A. 'Rental Costs' from the **RENT ALLOCATION SCHEDULE** reflects the 'Grand Total' amount taken from the **RENT ALLOCATION SCHEDULE** for each program. Line B 'Adjustments to Rental Costs' reflects any adjustments to the total rental costs, such as anticipated rental increase, anticipated increase in utility costs, etc.

The **RENT ALLOCATION SCHEDULE** must reflect all AAA rentals and related costs, i.e., rent, maintenance-in-lieu of rent (including utilities /janitorial services), funded either totally or in part through grants administered by NYSOFA. The schedule period is the same as the fiscal year of the AAA. For example, if the AAA is sponsored by a county government which uses the calendar year as its fiscal year, then the schedule period would be 1/1/17-12/31/17.

Actual cash expenditures by grantees for space rental, maintenance, janitorial services and utilities are allowable. The rental cost of space in a privately owned building is allowable. For AAAs that are part of local government, rent for a publicly owned building can be charged only if a "rental rate" system that adequately reflects actual costs is employed. Any type of actual cost (e.g., maintenance or interest paid) included in rental charges may not also be charged elsewhere. In the case of sponsor (government or non-profit organization) owned property, maintenance-in-lieu of rent can be charged back to the appropriate program. There is a separate line to complete on the **RENT ALLOCATION SCHEDULE** if maintenance-in-lieu of rent will be charged. The allocation basis for maintenance-in-lieu of rent charges must be on file at the AAA for review.

Costs for building purchases or construction originally financed by the federal government (state government for CSE, EISEP, CSI and WIN) are not to be included. When donated premises are used as part of the local matching funds, there must be a formal agreement between the sponsor and the organization furnishing the premises. The formal agreement must specify: the amount of square footage involved; the utilities, janitorial services and other maintenance furnished; and the cost basis used in determining costs.

In-kind rentals. In order for donated premises to be considered as in-kind, the usage must be contributed by a third party (a party outside the aging network) without charge to the AAA or its

contractors. (For example, space in a county-owned building that is used by the county office for the aging cannot be in-kind.) Under the following conditions, rent or maintenance-in-lieu of rent for donated premises may be considered as part of the in-kind local match:

- a) There must be a formal agreement between the applicant and the organization. (This must be submitted with the application.)
- b) There must be a traceable cash expenditure or documented valuation for such rental or maintenance claims made by the contributing organization.
- c) The funds used to pay these costs must be otherwise allowable as local matching funds in accordance with the applicable program regulations.

NYSOFA does not require submission of rental agreements; however, they must be on file at the AAA for review.

Instructions for Completion of RENT ALLOCATION SCHEDULE

For each location, list the address and owner of the facility. The annual total is the rent in effect at the beginning of the schedule period. Any adjustments that occur during the schedule period will be reflected in the supporting budget schedules under ‘Maintenance & Operations’ 5B ‘Adjustments to Rental Costs’. Examples of adjustments are a scheduled increase in rent during the year or an anticipated increase in utility cost.

The total of the annual rent or maintenance-in-lieu of rent is allocated among the various funding sources by both percentage and dollar amount. Space rental charges must be allocated to the programs benefitting from the space costs, based on the square footage utilized for each program. The dollar amount allocated to a column includes federal and/or state funds, income and matching funds. There are columns with preprinted headings for the major NYSOFA funded programs. There is a column that can be used to identify other NYSOFA administered funding sources. The following codes should be used to identify these programs:

1	Title VII	6	State Caregivers (CRC)	11	NY Connects/ADRC	16	Other, Specify:
2	Title V	7	State LTCOP	12	State Transportation	17	Other, Specify:
3	NY Connects Expansion/BIP	8	Retired & Senior Volunteer Program (RSVP)	13	County Funds	18	Other, Specify:
4	Title III-D	9	State Respite Program	14	MIPPA	19	Other, Specify:
5	CSI	10	HIICAP	15	Other, Specify:	20	Other, Specify:

When entering an amount under the ‘Other Funding’ column, please use one or more of the codes to identify the funding sources. The percentages shown for each rental cost must equal 100%. Also, the sum of the dollar amounts allocated to the various funding sources, columns 2 through 9, must equal the annual total amount, column 1. The costs should be allocated in whole dollars.

Tie-in to Applications for Funding

When the Rent Allocation Schedule is completed, the grand totals are carried forward to Line 5A, of the ‘Maintenance and Operations’ category in the **SUPPORTING BUDGET SCHEDULES**. **Note:** The M&O

Supporting Budget Schedule includes estimates of individual items of cost expected to be incurred in this category. Budgets will be monitored and budget modifications required based on the total M&O category for each program, not the individual budget items.

The total, 'Maintenance & Operations' line from the **SUPPORTING BUDGET SCHEDULE** for each program must be entered in the 'M&O' line of the **SUMMARY BUDGET** for each program.

6. **Other Expenses**

Before listing an amount for 'Other Expenses' on the **SUMMARY BUDGET**, the **SUPPORTING BUDGET SCHEDULE** must be completed to identify the costs to be charged under 'Other Expenses'. This schedule includes a number of the most common charges incurred.

This category includes only those expenditures that do not properly fit under other cost categories such as M&O. These are generally annual or one-time types of costs.

Examples are:

- a) Audits
- b) Bonding
- c) Conference, meeting, seminar and training sessions conducted or attended by the applicants which are directly related to assisting the applicant in carrying out AAA responsibilities. (Note: Mileage and per diem reimbursements for these activities should be budgeted under the Travel category).
- d) Membership dues in organizations directly related to AAA activities and subscriptions. (Note: Membership and subscriptions must be for the applicant agency and not for individuals.)
- e) Minor alterations or renovations.
- f) Language Access Services-Note: The total allocated to all NYSOFA programs in the 'Other Expense' category must be reflected in question 5c. of the **DEMOGRAPHIC DATA AND TARGETING OBJECTIVES** section.
- g) Other anticipated costs - list the type of cost in the space provided. In the 'EISEP Services' column, include Ancillary Services (equipment, assistive devices, PERS and/or Other) not provided under a contract.
- h) Other - Same as g above.

Note: when entering an anticipated cost as "other (specify)" please be as specific as possible in identifying the expense.

7. **Contracts**

The contract amounts for the Summary Budget pages are taken directly from the **CONTRACTOR ROSTER** and are not shown on the Supporting Budget Schedules.

CONTRACTOR ROSTER

The **CONTRACTOR ROSTER** provides a listing of all the AAA's contractors currently in NYSOFA's database. For all major NYSOFA programs, space is provided to enter the total amounts of funds to be awarded to each contractor.

- Review the list of contractors and check (√) if the contractor will be active or inactive during the Annual Update period.
- If a new contractor is replacing an existing one or if a contractor changes its name, use the same line and replace the name. (Do not block out the name so that it is unreadable.)
- Complete the 9-digit Employer ID number if not already listed. In the case of individuals **do not** use their social security number, **fill in this field with an alternative 9 digit number, e.g. use zeros.** For businesses and other organizations, this should be their tax identification number.
- Enter the contractor's E-Mail address.
- Enter the number of active contracts with this contractor. (e.g., a contractor may have a separate contract for Title III-B, Title III-C-1 and CSE and be counted 3 times or have one contract using these funds and be counted once.)
- Complete all of the appropriate check box(es) to indicate:
Contractor type – For-Profit, Not-for-Profit, Other Gov't.

NOTE: it is critical to meet Federal requirements that all For-Profit contractors be noted as such; AAAs must take care to correctly categorize all contractors.

NOTE: Contracts with For-Profit entities will now require the completion of a For-Profit Certification form in the system. Completion of these certifications will be required before the Annual Update can be submitted. Further guidance will be provided in a PI on the For-Profit Certification as well as during the Annual Update Training in the Fall.

MWBE – a minority or women owned business enterprise
Rural contractor
RD – registered dietitian
Consultant

- Complete the check box to indicate if the contractor will or will not subcontract, subgrant or enter into a MOU with any other organization to provide direct services to clients.
- Enter the dollar amount of the contract (include all sources of funds, i.e., federal, state, local and income) allocated to each funding stream.
- Enter the total dollar amount for each contractor in the cell labeled 'Total'. Determine the 'Grand Total' for each funding stream and carry it forward to the summary budget. The total 'Contract' amount on Line 7 of each **SUMMARY BUDGET** must equal the 'Grand Total' amount for that program from the **CONTRACTOR ROSTER**.
NOTE: The web-based version of the Annual Update automatically calculates this field.

- For **new** contractors, complete all of the required contractor information:
 - Contractor name,
 - Contractor address,
 - Assign the contractor Code – this should be the next chronological number after the current highest contractor code,
 - Enter the Employer ID number (9 digits),
 - Enter the contractor's E-Mail address.
 - Enter the number of contracts with this contractor,
 - Indicate the contractor type,
 - Indicate Active and New,
 - Indicate if Minority and Women-owned Business Enterprise (MWBE) or Rural contractor,
 - Enter the appropriate amount of funding under each funding stream used to reimburse the contractor, and
 - Enter the service(s) and the amount of funding for each service.
 - Title III-E only: For contractors providing services for Grandparents/Older Relative programs, indicate those contractors and the service(s) provided by checking (✓) the box(es) provided on the 'Services' pop-up screen

Some of these fields are not shown on the hard copy of the **CONTRACTOR ROSTER**; however all of this information is required on the web-based version.

- Where the contractor is not yet known, indicate as "To Be Determined" (TBD). Where multiple contractors will be providing the same service but are not known, a single line marked TBD may be used.
- List all services to be provided. Services should be listed using the standard definitions and should relate to the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN**.

NYSOFA reports some of the information included in the CONTRACTOR ROSTER in an aggregate form to AoA/ACL in accordance with Standard Assurance 10.1 I. 1).

8. Food

Enter the anticipated costs of raw food purchases only for directly provided nutrition program meals.

Do not include in Line 8 the raw food cost for contractor prepared meals; they are incorporated within the contract.

9. Total Budget

Line 9 of the **SUMMARY BUDGET** is the total budgeted costs for each program.

10. Anticipated Income

Before listing an amount for Anticipated Income on the Summary Budget, the Supporting Budget Schedule must be completed to estimate anticipated program income by source. In accordance with program regulations, older adults participating in the CSI, WIN, State Transportation Program, Title III-B, Title III-C, Title III-D, Title III-E, HIICAP, and non-cost sharing clients in the EISEP and CSE programs must be afforded an opportunity to contribute to part or all of the cost of the service received. Anticipated contributions and/or cost share must be included for each program. AAAs that do not include contributions in one or more program budgets must explain this omission. NYSOFA regulations allow for

two acceptable methods of using contributions: AAAs may use contributions to provide additional services under the program that generated the contributions or, under State funded programs only, the AAAs may use the contributions to meet matching requirements for the program that generated the contributions. For State funded programs, if any of the contributions are to be used as local match, that amount is entered on the line provided and subtracted from the total income. Contributions may only be used as match when necessary for the AAA to meet the minimum match requirements of a particular program and must be approved by NYSOFA via the application process. AAAs may not use contributions to meet matching requirements under Federal OAA funded programs.

Contributions generated by a nutrition service provider under Titles III-C-1 or III-C-2 may be used by the provider for supportive and/or access services under those programs. For further information, see 03-PI-05, NYSOFA Policy on Program Income, dated 4/22/03. See also Note #1 “Use of Title III-C Income for Access & Supportive Services” in the Service Delivery and Resource Allocation Plan section of this *Guide*.

Included in the Anticipated Income section of the EISEP and CSE applications are questions related to cost-sharing revenue that are to be completed. Cost share must be collected under CSE if the AAA is providing CSE-funded EISEP-like in-home and/or non-institutional respite service to clients who started receiving the CSE EISEP-like service after EISEP was implemented in the Planning and Service Area (PSA).

Cost-sharing revenues can be transferred from EISEP to CSE but cannot be transferred from CSE to EISEP. A separate line within the CSE income section is provided to show the amount transferred from EISEP. Cost-sharing revenues cannot be used as matching funds for either EISEP or CSE. AAAs are encouraged to use the cost-share transfer feature allowed under EISEP if they have or may have difficulty expending all of their EISEP funds in a given program period or if they have greater need for services allowed under CSE which are not allowed under EISEP. Transferring the cost-share received under EISEP to CSE allows AAAs to expend these funds on all allowable CSE services.

The **SUPPORTING BUDGET SCHEDULE** includes a place for ‘Other Income’, that is income other than participant contributions and cost share. Examples of appropriate income to be included on this line are as follows: proceeds from the sale of equipment and supplies, interest earned on advances of grant funds, royalties and other income earned from a copyrighted work and royalties or equivalent income earned from patents or inventions. Other income must be used to offset program expenditures. Proceeds from fund raising activities, general unrestricted donations to the AAA or miscellaneous grants that are not generated directly from approvable program activities must be appropriately considered as local matching funds or may be included in the ‘Other’ column of the **SERVICE DELIVERY AND RESOURCE ALLOCATION** page.

Enter the ‘Total Income’ amounts from Line 10 of the **SUPPORTING BUDGET SCHEDULE** on the corresponding line of the **SUMMARY BUDGET** pages for each program. **NOTE:** The web-based version of the Annual Update automatically calculates this field.

11. **Nutrition Services Incentive Program (NSIP)**

Indicate the dollar amount of NSIP funds projected to be earned based on the number of NSIP eligible meals expected to be served during the program year. Include Adult Day Services meals, but not LTHHCP or MLTC meals (see 14-PI-02, Standard Definitions.) LTHHCP or MLTC Meals and related expenditures may only be included in the ‘Other’ column of the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN**, not within NYSOFA program budgets.

On Line 11, do not include costs associated with ineligible meals for NSIP reimbursement. Ineligible meals are meals served to paid staff and guests under 60. Enter the number of ineligible meals on the **SERVICE DELIVERY AND RESOURCE ALLOCATION PLAN** (Fiscal Pages 1 & 2).

Note: AAAs that receive reimbursement for meals from the Child and Adult Care Food Program (CACFP) should not include these funds as income in the WIN funding application. AAAs that choose to reflect these funds on the application should enter the amount on the 'NSIP/Commodity Food' line with a footnote (see 93-TAM-01), dated 1/4/93.)

12. Net Total

Total Budget less anticipated income.

13. Federal/State Funds Requested

Before listing an amount for federal resources on the **SUMMARY BUDGET**, complete the **SUPPORTING BUDGET** Schedules as follows:

Titles III-B, III-C-1, III-C-2: Indicate the amount of carryover funds (Line 13A) from the previous year, the base allocation (Line 13B) for the year the application is being written, any transfer funds (Lines 13C-E), and any supplemental funds (Line 13F). The AAA may request approval for the transfer of funds between the Title III-B and Title III-C programs and between Titles III-C-1 and III-C-2 programs. Note only current year funds may be transferred.

Note for Titles III-B and III-C: A brief programmatic justification must be submitted on Attachment D for any Title III transfers and for Title III carryovers that exceed 7.5% of the previous year's total Federal award. See Program Instruction 88-PI-17 (3/24/88) regarding Title III carryover. As indicated in 88-PI-17 (3/24/88) the 7.5% applies to the combined carryover for Title III-C-1 and Title III-C-2. For carryovers that exceed 7.5%, the justification should include the reasons why the carryover occurred and the manner in which the carryover is to be utilized such that the annualized level of program operations is kept to a level that can be reasonably sustained in future program years. The description must identify how these funds will be targeted to the priority populations (see 12-PI-08, dated 7/17/12.) As indicated in 93-PI-48, dated 12/29/93, NYSOFA may recoup funds from an AAA's current allocation in instances where excess carryover exists this year and is determined to be a continuing issue. For transfers, describe the purpose for the transfer. Transfer requests between Titles III-B and III-C cannot exceed 30% of the AAA's Title III-B or Title III-C FFY 2012 allocation. Transfer requests between Title III-C-1 and Title III-C-2 should not exceed 40% of the AAA's Title III-C-1 or Title III-C-2 FFY 2014 allocation.

Title III-D: Indicate the amount of carryover funds (Line 13A) from the previous year, the base allocation (Line 13B) for the year the application is being written and any supplemental funds. Justification must be provided in **ATTACHMENT D** for Title III-D carryover amounts in excess of 25% of the prior year's Federal allocation.

Title III-E: Indicate the amount of carryover funds (Line 13A) from the previous year, the base allocation (Line 13B) for the year the application is being written and any supplemental funds. Justification must be provided in **ATTACHMENT D** for Title III-E carryover amounts in excess of 7.5% of the prior year's Federal allocation.

For state funded programs list the following on the State Funds Requested, Line 13 of the Summary Budget:

EISEP: Indicate the State Funds Requested for Implementation and Service activities.

CSE: Indicate the State Funds Requested for Planning & Implementation and Community Services Projects.

CSI: Indicate the State Funds Requested for Administration and Services.

WIN: Indicate the State Funds Requested for Administration and Services.

CRC (if applicable): Indicate the State Funds Requested for services.

State Transportation Program: Indicate the State Funds Requested for services.

For the HIICAP and Title V programs, before listing an amount for funding on the **SUMMARY BUDGET**, complete the **SUPPORTING BUDGET SCHEDULE** as follows:

HIICAP: Indicate the Base Allocation (including Federal, State and SMP funds), Supplement (if any) and total funds requested.

Title V: Indicate the Base Allocation, Supplement (if any) and total funds requested.

Note: Until final allocation schedules are issued by NYSOFA, AAAs should use the tentative allocations provided by the Office in completing their Applications for Funding.

14. Local Matching Funds

Before listing an amount on the **SUMMARY BUDGET**, indicate each source and amount of local matching funds on the **SUPPORTING BUDGET** Schedules. For the State funded CSE, EISEP and CSI programs contributions may be used as local match in certain circumstances and must be indicated on the appropriate line. When contributions are used as local match, the total local match shown, including match from other sources, should meet the minimum match requirement only. In accordance with NYSOFA policy, when submitting reimbursement claims, all other sources of matching funds must be utilized before contributions are used as match. As noted above, contributions may not be used as local match for any of the federally funded OAA programs. Be sure to identify all in-kind matching funds (see Personnel Roster and Maintenance and Operations Sections of this *Guide* for information regarding allowable in-kind funds) in the space provided. For Titles III-B, III-C-1, III-C-2, III-D and III-E note that Federal funds may not be used to earn Federal funds; State funds may not be used to earn State funds; nor can the same local funds be used as local match under more than one program. Refer to the appropriate regulations for more information on what comprises allowable local match.

The minimum match required is listed on each allocation schedule for CSE, CSI and EISEP. The following formula and example is designed to assist in your determination of the MINIMUM amount required for Matching Funds under Titles III-B, III-C-1, III-C-2, III-D and III-E. *Please note for Title III-D, Area Plan Administration is not allowable.* The following example assumes \$100,000 in Title III-B federal funds available for the program year.

Total Federal Award (includes carryover)	\$ 100,000
Minus amount intended for Area Plan Administration	- <u>19,000</u>
Funds to be used for services	\$ 81,000 [A]
Divide by 90% (.90)=	
Amount in budget for services (Federal & Local)	\$ 90,000 [B]
(Divide by 75% (.75) for Title III-E services)	
Area Plan Administration (APA)	\$ 19,000 [C]
Divide by 75% (.75)=	
Amount in budget for APA (Federal & Local)	\$ 25,334 [D]
*Required Minimum Match is: (B+D)	\$ 115,334
minus (A+C)	- <u>100,000</u>
	* \$ 15,334

Although a number of NYSOFA grant programs do not require local match, it has been our experience that some AAAs desire to reflect the total cost of the program, including additional local funding expended on the program, within the program budgets. Therefore, the budget forms allow for AAAs to include local funds even under programs where local match is not required.

AAAs must keep in mind that any and all local funds included in program budgets, whether required or not, are subject to all laws, regulations and program policies which govern that program.

SUMMARY BUDGET

When completing the **SUMMARY BUDGET** pages the totals for the following programs must be distributed between the following cost categories:

Program		Cost Categories	
Title III-B	Area Plan Administration	Services (Supportive & In-Home)	
Title III-C-1	Area Plan Administration	Services (Nutrition)	
Title III-C-2	Area Plan Administration	Services (Nutrition)	
Title III-E	Area Plan Administration	Services (Caregiver)	
EISEP	Implementation	Service Activities	
CSE	Planning & Implementation	State Services Project Activities	
CSI	Administration	Services	
WIN	Administration	Service Activities	
Title V	Administration	Enrollee Wages and Fringe Benefits	Program/Other Costs

Area Plan Administration/Planning & Implementation Costs

AAA expenditures which cannot be directly associated with the provision of services, but which relate primarily to the administration of the AAA must be charged to Area Plan Administration (Title III), Implementation (EISEP), Planning & Implementation (CSE) or Administration (WIN, CSI & Title V). These expenditures include accounting, budgeting, advertising (e.g. employment ads), data processing, insurance, bonding, general office space, equipment, supplies, communications, consultant and management studies, record-keeping, reporting, auditing, printing, utilities, property maintenance, legal expenses and the conducting of public hearings on the Area Plan. Also included are staff salaries and fringe benefits connected with these activities.

For each program be sure that the amounts budgeted for Planning and Implementation or Administration do not exceed the maximum allowable levels for these categories:

- Under the Title III programs, an AAA may budget up to 10% of their total for Titles III-B, III-C-1, III-C-2, III-D and III-E allocations for Administration. However, all administration costs must be budgeted under Titles III-B, III-C-1, III-C-2 and/or III-E. While the Title III-D allocation is used to compute the maximum allowable Title III administrative funds, no administrative costs may be budgeted under Title III-D.
- Under WIN, the maximum allowable amount budgeted and expended for administration is 5% of the total State funds available.
- Under CSE Planning and Implementation and EISEP Implementation, funds are limited to the specific allocation amount included on the respective tentative allocation schedules. Refer to the tentative allocation schedules for your AAA's allocations.
- Under CSI, the maximum allowable amount budgeted and expended for administration is 5% of the total State funds requested.
- Under Title V, the maximum allowable amount budgeted and expended for administration is 9.45% of the total Federal funds requested.

EISEP Summary Budget: The web-based version of the Annual Update automatically calculates the required EISEP In-home Services and Ancillary Services percentages at the bottom of the Summary Budget for EISEP, CSE, CSI, CRC and State Transportation Program (Fiscal Page 2A). A worksheet to assist AAAs in calculating these percentages is included on the next page. Completion of this worksheet is optional and the worksheet is not required to be submitted with the Annual Update package. Contact your ASR or Fiscal Team if you have questions about the completion of the EISEP Services Worksheet. See section below for instructions on completing the worksheet.

EISEP Services Worksheet Instructions

On Line 1 enter the number of units of each in-home service expected to be provided using EISEP funds (i.e., state aid, local match and anticipated income from cost sharing and contributions) during the year. In estimating the number of units, use the most up-to-date rate information available to your AAA when projecting the number of units to be provided during SFY 2017-18. If the AAA has not yet negotiated personal home care rates for 2017 at the time this Annual Update is being completed, NYSOFA suggests that AAAs use the rate(s) they currently use to reimburse their home care providers. This is for planning purposes only, and the actual final reimbursement rates for personal care services may be higher or lower than this amount. The in-home service costs must take into account variations, if any,

between rates expected to be charged by different contractors, any rates other than the basic rates the AAA anticipates paying for in-home services and the costs of supervision of the aides. The service costs must include direct costs, if any, to the AAA, as well as the amounts paid to contractors. (NYSOFA does not anticipate that many AAAs will have direct costs for in-home services, except that there may be a few AAAs directly providing in-home services or providing supervision of aides. Contact your ASR or Fiscal Team for instructions on documenting the supervision cost if the AAA pays the provider for supervision by adding a surcharge to the cost of each unit.)

EISEP SERVICES WORKSHEET

	In-Home Services			Ancillary Services
	Personal Care Level I	Personal Care Level II	Consumer Directed	*Allowable Services
1. Estimated Number of Units of Service				
2. Service Cost				
A. Area Agency				
B. Contractors				
C. Total Cost	a	b	c	d
3. Average EISEP Cost Per Unit (divide Line 2 C. By Line 1)				
4. Approved Medicaid Rates				
<p>Area agencies must ensure that the costs for in-home services provided under the EISEP and CSE programs do not exceed the approved Medicaid rate for similar services in their area (see Standard Assurances "Applicable to CSE and EISEP" on Maintenance of Effort Requirement, 91-PI-11, dated 3/1/91, and 09-PI-02 dated 2/6/09 for more information).</p>				

Calculation of Required Percentages

(See Standard Assurances "Applicable to EISEP" for more information)

From **SUMMARY BUDGET** for EISEP:

Total EISEP Budget column, Line 9, Total Budget \$ _____

Less: Total EISEP Budget column, Line 10, Anticipated Income - _____

Subtotal \$ _____

Less: EISEP Implementation column, Line 12 - _____

Net Total Total EISEP State & Local Services Costs \$ _____ [e]

In-Home Services Percentage (must be at least 33%)

Total In-Home Services Cost [a + b + c] \$ _____

divided by Total State & Local Services Costs[e] _____ = _____ %

Ancillary Services Percentage (cannot exceed 33%)

Total Ancillary Services Cost [d] \$ _____

divided by Total State & Local Services Costs[e] _____ = _____ %

*Allowable Services: Home Delivered Meals, Adult Day Services (that will not be provided as non-institutional respite), Congregate Meals, Nutrition Counseling, Assisted Transportation, Transportation, In-home Contact and Support (that will not be provided as non-institutional respite), Health Promotion, PERS and Other Services.

ATTACHMENTS

ATTACHMENT A: Standard Assurances

AAA directors must review the Standard Assurances; substantive revisions to the content are described in the Program Instruction for the Annual Update.

AAAs may not modify the Standard Assurances.

ATTACHMENT B: Priority Services

The October 1, 2015 - September 30, 2016 Priority Services Expenditure Report must be submitted with, and made part, of the Annual Update. The minimum percentages for the three priority services are as follows:

Access	20%
In-Home	2.5%
Legal	7%

These minimum percentages are applicable to the total of each AAA's Title III-B FFY 2016 federal services expenditures, the local match required for those expenditures and program income. Note that Area Plan Administration costs are not included for the purposes of these calculations and that allowable CSE and WIN expenditures may be used to meet the percentage requirements. For the purposes of completing this Attachment, expenditures from these two programs should only be included where necessary to meet the minimum percentages. For additional Access costs you may use WIN expenditures for transportation, outreach, information & assistance, or case management; for additional In-home costs you may use expenditures for CSE home health aide, in-home contact & support or caregiver services. To the extent that CSE and WIN expenditures are included under priority services, as defined in the OAA Amendments and also meet Title III-B statutory requirements, (i.e., no means test and must allow voluntary contributions) these expenditures can be used to meet the priority service minimum percentages on this page.

In accordance with federal statutory requirements, priority services are defined as follows:

- Access - Transportation, Outreach, Information & Assistance and Case Management
- In-Home - Personal Care Levels I and II, Home Health Aide, Consumer Directed In-home Services, In-Home Contact and Support and Caregiver Services
- Legal - Legal advice and representation by an attorney (including, to the extent feasible, counseling or other appropriate assistance by a paralegal or law student under the supervision of an attorney), and includes counseling or representation by a non-lawyer where permitted by law, to older adults with economic or social needs.

Note that this report asks for actual expenditures for the latest completed federal fiscal year (10/1/15 through 9/30/16). The following will help in the completion of the form:

To determine Line 6 Over Match:

First calculate the required 10% match by taking the Federal dollars expended on services and divide it by 0.90, then multiply that amount by 0.10. The total minimum match for services will be this figure. Then subtract this figure from the non-federal match amount reported on claims submitted to and paid by NYSOFA for the October through September period. Enter this amount on your worksheet in Column A, Line 6.

Below is an example of how to recalculate a percentage when adding CSE (or WIN for Access) expenditures to the Title III-B amount spent for a priority service:

AAA's Title III-B service total equals \$50,000. To calculate the required in-home percentage multiply \$50,000 by 0.025, this equals \$1,250. If Column A Line 2 reflects only \$350 of in-home expenditures, which is only 0.7%, the AAA will need to rely on appropriate expenditures for similar services in CSE (or WIN, in the case of Access).

The difference between \$1,250 and \$350 equals \$900. The \$900 figure must be adjusted to ensure the minimum percentage is still met when recalculated. Any amount included in Column C increases the denominator for the new calculation of that priority service's percentage. The new denominator will equal the Title III-B amount (Column A Line 7) plus the adjusted CSE (or WIN) amount for the individual priority service. The adjustment is done as follows: for Access divide the figure by 0.80; for in-home divide by 0.975; for Legal divide by 0.93.

For this in-home example, we divide \$900 by 0.975 to arrive at \$924. If there are appropriate expenditures for similar services, the adjusted amount of CSE (or WIN) is entered in Column C Line 2. Add Column/Lines A-2 & C-2, then insert the total in Column D Line 2 (\$1,274). The new percentage meets the minimum required, as \$1,274 divided by \$50,924 equals 2.5%. The \$50,924 in the denominator is the sum of Title III-B program expenditures (\$50,000) plus the adjusted CSE amount of in-home expenditures (\$924).

Note: Since overmatch is not removed from the individual priority services lines, the sum of the priority services percentages may exceed 100% of Line 7, Title III-B services dollars.

Attachment B indicates that AAAs may use their CAARS reports to assist with the completion of Attachment B. However, since CAARS reports are completed on an accrual basis, they may not reflect the **actual** expenditures incurred during the most recent federal fiscal year. If the Attachment B expenditure report indicates that the AAA has not complied with the minimum required Priority Services percentages, the AAA should review their **actual** expenditures based on contractor claims or direct AAA costs associated with service category(ies) in order to complete Attachment B.

The on-line expenditure report can be obtained via the reporting system following these steps: [1] choose CAARS Quarterly and select any period, [2] under "Tools", click on "Go To Reports", [3] select beginning period, October 01, 2015, [4] select ending period of September 30, 2016, and [5] click on "Expenditures Report".

Category & Minimum Required Percentage	(A)	(B)	(C)	(D)	(E)
	Title III-B Services Expenditures	Percent (A) ÷ [T]	CSE (& WIN for Access)	Services Combined Total (A)+(C)	Percent (D) ÷ {[T]+(C)}
1. Access 20.0%	\$10,000	20.0 %	\$ [S]	\$	%
2. In-Home 2.5%	350	0.7 %	\$ 924 [H]	\$ 1,274	2.5 %
3. Legal 7.0%	2,500	5.0 %	\$ 1,076	\$ 3,576	7.0 %
4. All Other Svc	37,150				
5. Subtotal	50,000				
6. Over Match	-0				
7. Total	\$ 50,000 [T]				

Note: Footnotes referenced in the above chart are described on the Attachment B page of the Annual Update.

ATTACHMENT C: Program Design Modifications

This attachment must be completed by all AAAs even if no changes are contemplated at this time. Consult 15-TAM-01 for additional information.

ATTACHMENT C is the vehicle to capture planned and proposed major changes, new direct services, new activities, and plans for multipurpose senior centers.

This form must be completed for major changes to any Plan or Annual Update that has been approved by NYSOFA. Additionally, **ATTACHMENT C** must be submitted and approved by NYSOFA for planned and proposed major changes during a plan period. Please consult 15-TAM-01 for additional information, including sets of questions to answer when preparing Attachment C entries for certain categories of major changes.

Pursuant to section 1321.57(c) of the Older Americans Act regulations, AAAs must submit their Plan or Annual Update and amendments for review and comment to the advisory council before they are transmitted to NYSOFA for approval. Accordingly, any proposed Program Design Modifications should be provided to the AAA's Advisory Council for review and comment.

The AAA should alert the ASR of planned Program Design Modification as soon as possible to allow the state agency to help guide the AAA through this process in a manner that can help the county understand the laws and regulations governing the organization of the AAA. This will prevent delay in the approval and funding of programs.

The AAA Director must complete one of the certification sections of **ATTACHMENT C** by checking the appropriate box. If the AAA is not making any program design modifications in the **Attachment C**, the second box must be checked. Any Program Design Modifications proposed by the AAA must be approved by NYSOFA before any expenditures can be obligated for such plans.

The AAA must also indicate that it has submitted the program design modifications to its advisory council for review and comment as required under Title III, Part 45, Section 1321 (c) of the Older Americans Act Regulations.

DEFINITIONS

Program Design Modification: Refers to a Major Change, New Direct Service, New Activity in addition to plans affecting one or more Multi-purpose Senior Centers.

Major Change: Refers to a proposed change(s) in program design for SFY 2017-2018 from what NYSOFA has approved in previous program periods that will significantly impact older adults. It also refers to any planned change(s) for periods covered by future Plans or Annual Updates that will have a significant impact on service delivery to older adults. A significant impact is characterized by the discontinuance of any service, or major changes in:

- service location;
- service providers;
- access to services;
- types of services being offered;
- the manner in which services are provided;
- service levels (increases or decreases of more than 20% in units or expenditures); or,
- changes in administrative operations such as a large scale restructuring of one or more programs, a re-organization, a consolidation, or an agency merger.

If the change is a re-organization, consolidation, or an agency merger, the AAA must provide the proposed organizational chart. The chart is to include the structure of the AAA, including staff positions by title, and the AAA's relationship to other county agencies, the chief elected official in the county and the AAA Advisory Council. Also include NY Connects within your organizational chart or provide a separate organizational chart if that format is more appropriate.

If the AAA has questions after reviewing the examples provided below, please contact the ASR to determine whether the type of change the AAA is making is considered a major change, warranting a submission of an **ATTACHMENT C** or an amended **ATTACHMENT C** if the proposed changes would come during the program year.

Examples of Major Changes include the following:

- The reduction of services under the Plan or Annual Update due to county government ordered across-the-board cuts.
- A senior center, adult day service program closes or moves, thereby reducing access to needed services which may have a negative impact on targeted populations including low-income, cultural or ethnic minorities.
- An AAA whose Plan or Annual Update focuses more on low-income population, less on 75 or 85 plus, less on ethnic and cultural minorities, decides that all CSE funding should be allocated for transportation - reduces EISEP and WIN clients, legal services reduced, etc.
- The AAA changes the method of delivering home delivered meals from hot to frozen.
- New implementation of consumer directed in-home services
- New implementation of consumer directed respite services

- The AAA is planning to expand their personal emergency response program thanks to a local grant, which will provide many more units to eligible older adults, increasing units of service more than 20%.
- The AAA is notified by the county that it plans to combine the AAA with the local department for youth. Planning for this to happen may or may not be in the immediate Plan or Annual Update period.

Examples of actions that would NOT constitute a Major Change:

- A decrease in transportation units due to an unexpected increase in the price of fuel.
- The Nutrition Program for the Elderly contractor moves their administrative headquarters to a new location. No food preparation takes place at this location.
- The AAA's only provider of home delivered meals is changing from Home Cooking Inc. to Best Cooking Inc and no program design modifications will occur as a result of this change.
- One of the AAA's 5 contracted home care providers will no longer be providing services because they have gone out of business and access to services will not be significantly impacted.
- Continuation of consumer directed in-home services

New Direct Service: Refers to any service to be provided by the AAA directly (as opposed to being provided by a contractor) that has not been provided by the AAA and included in the AAA's NYSOFA approved Plan and any Annual Updates.

Example of New Direct Service includes the following:

- The AAA elects to discontinue their subcontract with the home care agency and plans to directly provide PCA Level I services for their Community Based Long Term Care (CBLTC) clients.
- Beginning in mid-April, the AAA will provide the fixed route transportation service directly and will continue to contract for door-to-door service.

New Activity: Refers to any new service or program and changes, including but not limited to, new non-direct services, large scale program restructuring or agency merger or consolidation. These new activities have not been offered or conducted by the AAA or its contractors and have not been included in the NYSOFA approved Four Year Plan, including updates through the 4/1/2016 – 3/31/2017 Plan.

Examples of New Activities include:

- The AAA plans to contract with the local Health Department Certified Home Health Agency (CHHA) to establish a Respite program using CSE and Title III-E funds.
- The AAA plans to provide transportation to dialysis patients via an expansion of the contract with the transportation provider.

Multipurpose Senior Centers: Refers to facilities which offer, in one place, a variety of services to older adults, including, but not limited to, meal programs, recreation programs, health/wellness services, legal services, transportation services, etc. If Title III-B funds are involved in the acquisition/construction of such center(s) in your PSA, provide a description of the center(s), including a description of the facility, its operators, its location, anticipated clientele, and nature of programs and services to be offered.

INSTRUCTIONS

For each proposed program design modification, select the relevant choice(s) from the drop-down menus on **ATTACHMENT C**. Please also complete the Certification and Multipurpose Senior Centers sections. **ATTACHMENT C** must be completed in its entirety.

ATTACHMENT D: Justification for Title III Carryovers and Title III Transfers

Transfers: AAAs are allowed to transfer funds between Titles III-B and III-C-1 or III-C-2 in an amount up to 30% of the allocation from which the funds are being transferred. AAAs may also transfer funds between Titles III-C-1 and III-C-2 generally in an amount up to 40% of the allocation from which the funds are being transferred.

Provide a justification, describing the purpose of the transfer, for all Title III transfer requests on **ATTACHMENT D**.

Carryover: AAAs must provide justification for Title III-B, Title III-C and Title III-E carryovers in excess of 7.5% and for Title III-D carryover in excess of 25%, in the spaces provided. See Program Instruction 88-PI-17, dated 3/24/88, regarding Title III carryover. As indicated in 88-PI-17 the 7.5% applies to the combined carryover for Title III-C-1 and Title III-C-2. For carryovers that exceed the allowable percentage, the justification should include the reasons why the carryover occurred and the manner in which the carryover is to be utilized such that the annualized level of program operations is not built up to a level that cannot be reasonably sustained in future program years. The description must identify how the carryover funds will be targeted to the priority populations (see 12-PI-08, dated 7/17/12, for further guidance).

Describe how excess carryover funds will be used for targeting (Reference –12-PI-08) those unserved and underserved older adults individuals in greatest social or economic need, particularly those who are low income, low income minorities, rural residents, older adults with limited English proficiency, Native Americans, and frail/persons with disabilities (e.g., blind, deaf, visually and/or hearing impaired, etc.). For example, the following activities represent possible efforts to improve achievement of targeting goals: provision of linguistic interpretation services to persons with limited English proficiency or deaf persons, translation of informational materials for persons with limited English proficiency or development of Braille and audio materials for persons who are visually impaired, etc. **Where the AAA targeting goals have not been met and the AAA will not use carryover funds for additional or expanded targeting efforts, please provide a justification including a description of the specific activities implemented by the AAA to meet targeting goals and outcomes.**

As indicated in 93-PI-48, dated 12/29/93, NYSOFA may recoup funds from the AAA's current allocation in instances where excess carryover exists this year and is determined to be a continuing issue. Below is an example of how to calculate carryover percentages:

2014 Award levels:

	Title III-C-1	Title III-C-2	Total
Carryover (from 2013)	\$ 5,000	\$ 1,500	\$ 6,500
Base Allocation	70,000	15,000	85,000
Transfer(s)	(2,000)	2,000	-0-
Supplement	-0-	500	500
Total Funding	\$73,000	\$19,000	\$92,000

Projected carryover into 2015:

Title III-C-1	\$4,000
Title III-C-2	\$2,000
Total	\$6,000

Percent of carryover: $\frac{\$ 6,000}{\$92,000} = 6.52\%$

ATTACHMENT E: Fringe Benefit and Travel Reimbursement Policies

Complete copies of the AAA's Fringe Benefit and Travel Reimbursement Policies are required to be submitted to NYSOFA with each Four Year Plan. **ATTACHMENT E** must be submitted with this Annual Update to describe any major changes to these policies since the last submission.

Under the Fringe Benefit Policy section:

Enter the average composite fringe benefit rate to be charged to grant programs for the current year. The fringe benefit rate should include all benefits provided to employees. The rate listed here will reflect the average allowable reimbursement assuming that each grant budget can support reimbursement of the same. Fringe benefit rates budgeted and charged to individual grant programs may be less than the full amount allowed, depending on available funding. If the composite fringe benefit percentage for an individual program exceeds the average fringe benefit percentage included on **ATTACHMENT E – Fringe Benefit Percentage** by more than 15%, the reason for this deviation **must be explained on ATTACHMENT E**.

Under both sections:

Include a brief description of any changes to the AAA's previous Fringe Benefit or Travel Reimbursement policies.

PERSONNEL ROSTER and RENT ALLOCATION SCHEDULE Adjustments

Include a complete description of any adjustments made to the personnel or rental costs included on the **PERSONNEL ROSTER** and /or **RENT ALLOCATION SCHEDULE**.

Cost Per Unit

In the SFY 2017-2018 Annual Update, AAAs will be able to review and explain average cost per unit (CPU) information for each of seven major services: transportation, personal care levels I and II, congregate meals, home delivered meals, case management and adult day services prior to submission of the Annual Update to NYSOFA.

During the initial review of the Annual Update, NYSOFA fiscal and program staff will examine the proposed CPUs contained in the AAA's SFY 2017-2018 submission against the data from SFY 2016-2017 Plan projection and your SFY 2016-2017 Plan to CAARS data from July 1, 2014 to June 30, 2015 expenditure report. Any average CPUs that vary by 10% or more in the respective areas will be highlighted upon entering your SFY 2017-2018 entries and NYSOFA staff will be reviewing your explanation(s) for the variance(s).

Interpreting the form

The first column is the AAA's CPU projection from the SFY 2016-2017 Plan. The second column represents the CPU projection from the proposed SFY 2017-2018 Annual Update. The third column will calculate the variance between SFY 2016-2017 and the SFY 2017-2018 Annual Update. Variances of 10% or more will be represented in color; the AAA will be asked to explain the reason for the variance. The fourth column represents the CPU for each service for the period July 1, 2015 to June 30, 2016, as calculated using actual CAARS and client data. The fifth column represents the variance between SFY 2017-2018 Annual Update and the CAARS expenditures information. Variances of 10% or more will be represented in color; the AAA will be asked to explain the reason for the variance.

ATTACHMENT F: Volunteers Used as Match

AAAs which need to include the value of Volunteers as Match in program budgets in order to meet their required minimum match in one or more programs must complete **ATTACHMENT F**. AAAs may not include the value of volunteer service as match if it will result in the AAA being overmatched in that program. AAAs may not use the value of volunteer services as match in a program which does not require any local match. AAAs may only use the value of volunteer services as match from individuals providing their time and energy to benefit AAA programs without charge to the AAA. AAAs may not utilize individuals who receive a stipend for their services. AAAs may not count as volunteers Advisory Council members or Board of Director members acting in their capacity as Council or Board members. AAAs may not utilize volunteers providing administrative functions as match. All volunteers used as match must be allocable to a service category. AAAs may include the value of the volunteer's time who receives reimbursement for other costs associated with their volunteer services, such as mileage reimbursement for home delivered meal drivers.

Volunteer services should not be confused with in-kind services. The distinction lies in the fact that in-kind services are provided without a direct to cost to the AAA, but are in fact paid for by a third party, unrelated to the AAA and its' operations. Volunteer services are provided without cost to the AAA or any third party.

AAAs should refer to Program Instruction 12-PI-15, dated October 12, 2012, entitled "Volunteers Services As Match", for further information regarding utilizing the value of volunteer services as match.

AAAs must enter the following for each type of volunteer service being used:

- Volunteer Title (e.g., Home Delivered Meal Drivers).
- Service(s) provided.
- Total estimated number of volunteers in this category.
- Total estimated number of hours of service to be provided during the year for all volunteers in this category.
- Rate per hour at which the service is being valued (see Program Instruction [12-PI-15] entitled “Volunteers As Match” for guidance on establishing appropriate rates).
- The total amount to be charged to NYSOFA programs will be calculated for you. Note: the totals will be truncated to a full dollar amount.
- The total amount, as calculated, must then be allocated by the AAA to the appropriate program(s) in whole dollar amounts. AAAs may allocate to individual programs the amount necessary to meet the minimum match required. The balance of the total volunteer services contributed, must be entered in the last column, ‘Volunteer Services Not Used as Match’.

Note: each entry or Volunteer Title represents a category of volunteer services, e.g., enter one line for Home Delivered Meal Drivers and include the total expected number of hours of service to be provided for all Home Delivered Meal Drivers. Do not make single line entries for each Home Delivered Meal Driver volunteer.

The total Volunteer Services as Match dollar amount from each program will be automatically carried forward to the corresponding **SUPPORTING BUDGET SCHEDULE**, Line 14. Matching funds, ‘Volunteers Used as Match’ line. The total Volunteer Services as Match dollar amount from each program will also be automatically carried forward to the corresponding program on the **PERSONNEL ROSTER**, ‘Volunteer Services Used as Match’ line. AAAs must save **ATTACHMENT F**, then go to the **PERSONNEL ROSTER**, select the ‘Volunteers as Match’ entry and save that entry, as well save each of the appropriate Supporting budget pages to ensure that all amounts are carried over appropriately and all error messages are cleared. Failure to save all the affected pages may result in incorrect error messages.

AAAs must ensure they document and account for the time contributed by each volunteer hour being counted as match, as well as the reasonable and proper valuation of the amount hourly rate claimed. AAAs will be required to complete a ‘Volunteers as Match’ section for each Claim for Payment to NYSOFA which requests to use the value of Volunteers Services as Match. On these forms the AAA will be required to list each individual’s name and number of hours of service provided from the documentation you maintain.