



Jessie Parker Building
510 E. 12th Street, Ste. 2
Des Moines, IA 50319-9025
(515) 725-3333
(800) 532-3213
www.iowaaging.gov

SFY 2019 Area Plan Budget Report Instructions and Planning & Service Area Allotments

Issued by the Iowa Department on Aging

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SFY 2019 Area Plan Budget Report

All Area Agencies on Aging (AAAs) must submit an Area Plan Budget Report each year for approval prior to receiving funding from the Department under an Area Plan on Aging. The Area Plan Budget Report must be submitted using the Iowa Aging Information System (IAFRS) component of the Iowa Aging Information System (IAIS) located at <https://ida-infosys.iowa.gov>. The Area Plan Budget Report is accessed via FSRs on the IAFRS main toolbar.

In SFY 2019, all AAAs must also submit an updated Area Plan Budget Report following the second quarter of the fiscal year. The Area Plan Budget Report submitted with the initial area plan is based on projected allotment funding well in advance of actuals and only includes carryover at the AAA's discretion. An updated budget that incorporates the most current funding levels available will provide the Department with more accurate information regarding service budgeting. (For due dates, refer to the Area Plan Budget Report Due Dates heading below and the *Area Agencies on Aging Reporting Manual for State Fiscal Year 2019*.)

Preparing the Area Plan Budget Report

Use the following information when preparing your budget report. (The SFY 2019 Planning and Service Area (PSA) Allotments appear at the end of this document.)

Area Plan Funding Resources

The following table summarizes the area plan funding resources.

Funding Entity	Prior Receipts	Current Receipts
Department Pass-through funding to AAAs (Resources – IA Dept. on Aging)	Projected unexpended authorization balances available from the previous fiscal year which are budgeted in addition to Current Receipts and any NSIP commodity balance from the previous fiscal year.	<u>New</u> funding included in an allotment.
Direct funding to AAAs (Resources – Non-IA Dept. on Aging)	Projected unexpended funding balances received during a previous fiscal year.	<u>New</u> funding that has not previously been received.

Enter funding resources within each of the two (2) program clusters (General Aging and Caregiver) according to the service being funded. The allowable utilization of a funding source is a function of program cluster funding source and service. Entry is allowed in all non-shaded “cells” within the IAFRS Area Plan Budget Report.

Keep in mind that an interdependent relationship exists between service units and the utilization of funding resources. That is, if you enter units for a particular service on the Form 3A-1, you must enter a funding amount for that service in the budget report. Likewise, if you enter a funding amount for a service in the budget report, you must enter units for that service on the Form 3A-1.

Iowa Aging Financial Reporting System Layout

The following table describes the IAFRS tabs and information contained in each tab.

Program Cluster (tab)	Summary View	Data Entry View
Summary	Budget, Resources & Expenditures by funding source across all program clusters	Receipts by funding source and Expenditures by service across all programs
General Aging	Budget, Resources & Expenditures by funding source	Receipts by funding source and Expenditures by service (entry required)
Senior Living Program [Inactive]	Budget, Resources & Expenditures by funding source	Receipts by funding source and Expenditure by service (entry required)
Caregiver (IIIE)	Budget, Resources & Expenditures by funding source	Receipts by funding source and Expenditures by service (entry required)

Note: Balances for Department Pass-through funding (Resources – IA Dept. on Aging) must = zero for each funding source (i.e. prior receipts + current receipts = sum of all following service expenditures). Balances for direct funding to AAAs (Resources – Non-IA Dept. on Aging) must be ≥ zero for each funding source (i.e. prior receipts + current receipts ≥ sum of all following service expenditures).

Allowable Funding Expenditure Reference for SFY 2019

Use the information in figures 1a-d for reference in preparing your SFY 2019 budget report.

Figure 1a: Allowable Expenditures SFY 2019

	Admin 01A	Personal Care 01	Homemaker 02	Chore 03	* Home Delivered Meals 04	Adult Day Care / Adult Day Health 05	* Case Mgmt 06	* Congregate Meals 07	* Nutrition Counseling 08	Assisted Transportation 09
Resources - IDA										
110 Elderly Services General	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
116 LifeLong Links	GA									
123 Elder Abuse Prevention Awareness Pgm	GA									
180 Title IIIB Supportive Services	GA	GA	GA	GA		GA	GA		GA	GA
190 Title IIIC(1) Congregate Meals	GA							GA	GA	
200 Title IIIC(2) HD Meals	GA				GA				GA	
215 Title IIIE Caregiver Support	CG									
220 Title IIID Preventive Health										
250 NSIP Cash					GA			GA		
Sub-total IDA										
Resources - Non-IDA										
280 Federal Non-IDEA	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
290 State Non-IDEA	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
300 Local Public Funds	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
310 Other Local Cash	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
320 Non-Cash	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
330 Pgm Inc IIIB Supportive Svcs	GA	GA	GA	GA		GA	GA		GA	GA
340 Pgm Inc IIIC(1) Cong Meals	GA				GA			GA	GA	
350 Pgm Inc IIIC(2) HD Meals	GA				GA			GA	GA	
363 Pgm Inc IIIE Caregiver Support	CG									
365 Prog Inc IIID Preventive Health										
370 Program Income Other	GA - CG	GA	GA	GA	GA	GA	GA	GA	GA	GA
Sub-total Non-IDA										
Total Resources										
Total Cash										

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Figure 1b: Allowable Expenditures SFY 2019

	Transportation 10	* Legal Assistance 11	* Nutrition Education 12	* Information & Assistance 13	Outreach 14	* Health Promotion B02	Evidence- Based Health Activities B07	EAPA Consultation C07	EAPA Assessment & Intervention C08	EAPA Training & Education C09
Resources - IDA										
110 Elderly Services General	GA	GA	GA	GA	GA	GA	GA			
116 LifeLong Links				GA						
123 Elder Abuse Prevention Awareness Pgm								GA	GA	GA
180 Title IIIB Supportive Services	GA	GA	GA	GA	GA	GA	GA			
190 Title IIIC(1) Congregate Meals			GA							
200 Title IIIC(2) HD Meals			GA							
215 Title IIIE Caregiver Support										
220 Title IIID Preventive Health							GA			
250 NSIP Cash										
Sub-total IDA										
Resources - Non-IDA										
280 Federal Non-IDEA	GA	GA	GA	GA	GA	GA	GA			
290 State Non-IDEA	GA	GA	GA	GA	GA	GA	GA			
300 Local Public Funds	GA	GA	GA	GA	GA	GA	GA			
310 Other Local Cash	GA	GA	GA	GA	GA	GA	GA			
320 Non-Cash	GA	GA	GA	GA	GA	GA	GA			
330 Pgm Inc IIIB Supportive Svcs	GA	GA	GA	GA	GA	GA	GA			
340 Pgm Inc IIIC(1) Cong Meals			GA							
350 Pgm Inc IIIC(2) HD Meals			GA							
363 Pgm Inc IIIE Caregiver Support										
365 Prog Inc IIID Preventive Health							GA			
370 Program Income Other	GA	GA	GA	GA	GA	GA	GA			
Sub-total Non-IDA										
Total Resources										
Total Cash										

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SFY 2019 Area Plan Budget Instructions & Allotments

Figure 1c: Allowable Expenditures SFY 2019

	Self-Directed Care	Training/ Education	* Options Counseling	Material Aid	Access Assistance	Self Directed Care	Counseling	Information Services	Respite	Supplemental Services
	C10	D01	E05	F02	CG1	CG2	CG3	CG4	CG5	CG6
Resources - IDA										
110	Elderly Services General	GA	GA	GA	GA	CG	CG	CG	CG	CG
116	LifeLong Links			GA		CG				
123	Elder Abuse Prevention Awareness Pgm									
180	Title IIIB Supportive Services	GA	GA	GA	GA					
190	Title IIIC(1) Congregate Meals									
200	Title IIIC(2) HD Meals									
215	Title IIIE Caregiver Support				CG	CG	CG	CG	CG	CG
220	Title IIID Preventive Health									
250	NSIP Cash									
	Sub-total IDA									
Resources - Non-IDA										
280	Federal Non-IDEA	GA	GA	GA	GA	CG	CG	CG	CG	CG
290	State Non-IDEA	GA	GA	GA	GA	CG	CG	CG	CG	CG
300	Local Public Funds	GA	GA	GA	GA	CG	CG	CG	CG	CG
310	Other Local Cash	GA	GA	GA	GA	CG	CG	CG	CG	CG
320	Non-Cash	GA	GA	GA	GA	CG	CG	CG	CG	CG
330	Pgm Inc IIIB Supportive Svcs	GA	GA	GA	GA					
340	Pgm Inc IIIC(1) Cong Meals									
350	Pgm Inc IIIC(2) HD Meals									
363	Pgm Inc IIIE Caregiver Support				CG	CG	CG	CG	CG	CG
365	Prog Inc IIID Preventive Health									
370	Program Income Other	GA	GA	GA	GA	CG	CG	CG	CG	CG
	Sub-total Non-IDA									
Total Resources										
Total Cash										

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Figure 1d: Allowable Expenditures SFY 2019

	Home Delivered Meals	Options Counseling	Access Assistance	Self Directed Care	Counseling	Information Services	Respite	Supplemental Services	Home Delivered Meals	Options Counseling
	CG7	CG8	GO1	GO2	GO3	GO4	GO5	GO6	GO7	GO8
Resources - IDA										
110	Elderly Services General	CG	CG	GO	GO	GO	GO	GO	GO	GO
116	LifeLong Links		CG							
123	Elder Abuse Prevention Awareness Pgm									
180	Title IIIB Supportive Services									
190	Title IIIC(1) Congregate Meals									
200	Title IIIC(2) HD Meals									
215	Title IIIE Caregiver Support	CG	CG	GO	GO	GO	GO	GO	GO	GO
220	Title IIID Preventive Health									
250	NSIP Cash									
	Sub-total IDA									
Resources - Non-IDA										
280	Federal Non-IDEA	CG	CG	GO	GO	GO	GO	GO	GO	GO
290	State Non-IDEA	CG	CG	GO	GO	GO	GO	GO	GO	GO
300	Local Public Funds	CG	CG	GO	GO	GO	GO	GO	GO	GO
310	Other Local Cash	CG	CG	GO	GO	GO	GO	GO	GO	GO
320	Non-Cash	CG	CG	GO	GO	GO	GO	GO	GO	GO
330	Pgm Inc IIIB Supportive Svcs									
340	Pgm Inc IIIC(1) Cong Meals									
350	Pgm Inc IIIC(2) HD Meals									
363	Pgm Inc IIIE Caregiver Support	CG	CG	GO	GO	GO	GO	GO	GO	GO
365	Prog Inc IIID Preventive Health									
370	Program Income Other	CG	CG	GO	GO	GO	GO	GO	GO	GO
	Sub-total Non-IDA									
Total Resources										
Total Cash										

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Mandatory Services

AAAs must include the following services in the General Aging budget and provide a request for direct service if applicable.

- Case Management
- Congregate Meals
- Health Promotion and Disease Prevention
- Home Delivered Meals
- Information and Assistance
- Legal Assistance
- Nutrition Counseling
- Nutrition Education
- Options Counseling

Nutritional Counseling & Education Requirements

Iowa Administrative Code (IAC) 17-7.12(4)(a)(c) requires area agencies to ensure nutrition funds are used to (1) provide at least one meal a day, (2) provide nutrition educational services, and (3) provide nutrition screening and counseling.

Request for Funds Transfer

This function is integrated in the IAFRS and will be transmitted as part of the overall Area Plan Budget Report submission. The Transfer Item Form is accessed via the IAFRS Menu dropdown from within the Area Plan Budget Report.

Note: Transfers can be requested between Title III allotments for parts IIIB Supportive Services, IIIC(1) Congregate Meals and IIIC(2) Home Delivered Meals with a maximum of 30% between IIIB and IIIC(1)/IIIC(2) and a maximum of 40% between IIIC(1) and IIIC(2)].

Transfers do not automatically trigger an area plan amendment. An amendment is required if the transfer results in an addition or deletion of a service category and/or if the transfer results in a direct service that was previously not directly provided.

Match

Match requirements for funding are calculated by each funding component or group and administrative sub component if applicable (i.e. Elderly Services; Title IIIB, IIIC-1, IIIC-2; and III-E). To qualify as match, the allowable match funding must be expended in the same service and program cluster as the funding to be matched. Tracing qualified match amounts can be accomplished through the Validation feature accessed via the IAFRS Menu from within the Area Plan Budget Report. (Note: Users must be in Data Entry view for the Validation feature to display. Toggle is between Data Entry and Summary views.)

Cash and the fair market value of non-cash third party in-kind contributions from local sources (e.g. local public funds, other local cash, and program income) are allowable as match for state sources. Cash and the fair market value of non-cash third party in-kind contributions from non-federal sources are allowable as match for federal sources.

State Funds for Services (i.e. elderly services general). Sums appropriated each state fiscal year for area agency on aging services are for satisfying the non-federal share requirement that one-third of the supportive and nutrition services program match must be in the form of state appropriated funds.

Elderly Services (i.e. elderly services general). An area agency may use its state allotment for elderly services to pay not more than eighty-five percent of the cost of these activities. The minimum required match is calculated by dividing the state share [total of both allotments] by eighty-five percent and subtracting the state share from that amount.

Area Agency Administration. An area agency may use up to its state Elderly Services administration allotment to pay not more than eighty-five percent of the state Elderly Services share of administering area plans. The minimum required match is calculated by dividing the state Elderly Services share budgeted (elderly services general allotment) by eighty-five percent and subtracting the state Elderly Services share from that amount.

An area agency may use up to its federal Total Title III administration allotment to pay not more than seventy-five percent of the total federal Title III share of administering area plans. The minimum required match is calculated by dividing the federal Title III share budgeted (total of all administration allotments) by seventy-five percent and subtracting the federal Title III share from that amount. Individual Title III administration allotments are displayed as baseline amounts but are only limited in the aggregate to the Total Title III administration allotment.

Supportive and Nutrition Services. An area agency may use its federal Title III Program allotments for supportive and nutrition services to pay not more than eighty-five percent of the costs of these activities. The minimum required match is calculated by dividing the federal share (total of supportive and nutrition program allotments) by eighty-five percent and subtracting the federal share from that amount.

Caregiver Services. An area agency may use its federal Title III Program allotment for caregiver services to pay not more than seventy-five percent of the costs of these activities. The minimum required match is calculated by dividing the federal share by seventy-five percent and subtracting the federal share from that amount.

Priority Services

A minimum percentage of Title IIIB – Supportive Services funding expended for services (total less administration) must be expended in the following priority services categories. (Refer to IAC 17-5.5.

Access (10%)

Assessment/Intervention	Information and Assistance
Assisted Transportation	Outreach
Case Management	Transportation

In-Home (5%)

Adult Day Care/Adult Day Health	Personal Care
Chore	Reassurance/Visiting
Homemaker	Respite

Legal (3%)

Legal Assistance

Voluntary Contributions

Section 315 (b)(4) of the Older Americans Act, as Amended 2006, requires all services receiving Title III funding to provide the opportunity for consumers to make voluntary contributions.

- AAAs must report any and all program income from contributions in the annual IAFRS budget under the appropriate program income title designation.
- This requirement is subject to Iowa Department on Aging monitoring for any program which receives OAA Title III funding.

Nutrition Services Incentive Program (NSIP) Cash/Commodity Option

NSIP allotments will be in the form of cash only.

Title IIIE Grandparent/Older Relative Services

A maximum percentage of Total Family Caregiver funding [i.e. all sources less administration] may be expended for Grandparent/Older Relative services.

- Grandparent/Older Relative – 10%

Submitting the SFY 2019 Area Plan Budget Report

Electronic Submission Instructions

Agencies must submit their SFY 2019 Area Plan Budget Report electronically via the IAFRS at <https://ida-infosys.iowa.gov>. The Area Plan Budget Report is accessed via FSRs on the IAFRS main toolbar. The report will be available for completion and email notification sent no later than January 30, 2018. (Refer to figure 2 below for a sample of the Iowa Aging Financial Reporting Systems screen.) Follow the instructions below after you have accessed the IAFRS component.

1. Select **FSRs** from the IAFRS main toolbar.
2. Select **Open Report** for the 2019 Budget Ver 1 (not finalized)
Important! Do not select New Version as it is intended that all versions created will be finalized for submission.
3. Select the **General Aging** or **Caregiver** tab and enter amounts.
4. Select **Save** from the IAFRS Menu dropdown list in the Data Entry – Area Plan Budget view and follow prompts.
5. Select **Form 3A-1** from the IAFRS Menu dropdown list and enter amounts.
6. Select **Save** from the IAFRS Menu dropdown list in the Form 3A-1 view and follow prompts.
7. Select **Close** from the IAFRS Menu dropdown list in the Form 3A-1 view. Selecting **Validate** for only the Form 3A-1 is an option at this point as well.
8. Select **Validate** from the IAFRS Menu dropdown list in the Data Entry – Area Plan Budget view and follow prompts.
9. Select **Finalize** from the IAFRS Menu dropdown list in the Data Entry – Area Plan Budget view and follow prompts.

Tip: You should save your work every 10 minutes to avoid losing changes.

Figure 2: Sample Iowa Aging Financial Reporting Systems Screen

Iowa Department on Aging											
State Admin	Agency Admin	Consumers	Rosters	Aggregate Services	FSRs	Reports	Help	Logout			
IAFRS Menu DATA ENTRY - AREA PLAN BUDGET REPORT											
Save											
Validate											
Finalize											
Close											
New Version											
Copy Report Data											
View/Print											
Summary											
Notes											
Transfers											
Form 3A-1											
Preview											
Cover Sheet											
View Allotments											
	Prior Receipts	Current Receipts	Administration 01A	Personal Care 1	Homemaker 2	Chore 3	Home Delivered Meals 4	Adult Daycare 5	Case Management 6	Congregate Meals 7	Nutrition Counseling 8
es General		110,530	9,906			7,256	251	10,462	57,296	14,299	3,502
Needs		39,830	2,987					36,843			
ment											
Program Base											
126 Senior Living Pgm Supplemental											
127 Senior Living Pgm Case Management											
160 RSVP											
170 Resident Advocate Coordinator											
180 Title IIIB Supportive Services	99	313,900	30,744		5,808	3,966			7,651		
190 Title IIIC(1) Congregate Meals	150	84,292	37,621							46,821	
200 Title IIIC(2) HD Meals	75	224,191	14,970				209,296				
215 Title IIIE Caregiver Support											
216 Title IIIE Grandparent/Older Relative											
220 Title IIID Preventive Health	125	11,049									
221 Title IIID Preventive Health Med Mgmt											
235 Title XIX Assessment											
250 NSIP Cash Estimate	11,267	113,147								124,414	

Mailed Area Plan Budget Request Cover Sheet Instructions

In addition to the submission via the IAFRS, mail an original Area Plan Budget Request Cover Sheet signed by an authorized signatory of the area agency to Jeff Batz at 510 East 12th Street, Suite 2, Des Moines, IA 50319-9025.

Note: Each time a new Area Plan Budget Report version, including Form 3A-1, is created/finalized within the IAFRS after its initial approval, an authorized signatory of the agency must mail a signed Area Plan Budget Request Cover Sheet to Jeff Batz.

Area Plan Budget Report Due Dates

The initial SFY 2019 Area Plan Budget Report must be submitted electronically via the IAFRS no later than 4:00 pm on April 2, 2018. The signed Area Plan Budget Request Cover Sheet must be received by Jeff Batz no later than five business days following the due date.

The updated SFY 2019 Area Plan Budget Report must include any newly projected allotment funding, approved carryover funding, related unit/consumer data and be submitted no later than 4:00 pm on February 22, 2019. Communication of any newly projected allotment funding can be anticipated no later than 30 days prior.

SFY 2019 Consumers Served & Service Unit Projections

Preparing Form 3A-1: Consumers Served & Units Provided

Each agency must provide to the Department on Aging projections for the total number of consumers to be served in the fiscal year, number of consumers served by targeted populations, and total service units. These projections are to be provided annually through a new or updated Area Plan on Aging. The Department will review and approve the consumer and service projections prior to approving funding to the agency.

All agencies must use the Department’s Form 3A-1 to provide SFY 2019 service and consumer projections. Note that you must provide consumer or service projections on Form 3A-1 for each service in which you have entered a funding amount in the Area Plan Budget Report.

For reference in completing Form 3A-1, consult chapter 2 of the *Area Agency on Aging Reporting Manual* for a listing of allowable services and service definitions. Agency’s should also utilize Iowa aging demographic data and past service units provided & consumer served when determining projections for SFY 2019. Population estimates targeted demographic groups are available at <https://iowaaging.gov/area-agencies-aging/area-plan-aging-guidance>.

Submitting Form 3A-1: Consumers Served & Units Provided

Agencies must complete the Form 3A-1 with projected total number of consumers to be served in the fiscal year, number of consumers served by targeted populations, and total service units for SFY 2019 as part of the Area Plan Budget Report. Access the Form 3A-1 via the IAFRS Menu dropdown from within the Area Plan Budget Report. (Refer to figure 3 below for a sample of the Form 3A-1.)

Figure 3: Sample Form 3A-1 - Iowa Aging Financial Reporting System (IAFRS)

SERVICE		Service Units Provided	Consumers Served	60+ Rural	60+ Minority	60+ Minority Below Poverty	60+ Below Poverty
01A: Administration	General Aging						
	Caregiver						
1: Personal Care	General Aging						
2: Homemaker	General Aging						
3: Chore	General Aging						
4: Home Delivered Meals	General Aging						
5: Adult Daycare	General Aging						
6: Case Management	General Aging						
7: Congregate Meals	General Aging						
8: Nutrition Counseling	General Aging						
9: Assisted Transportation	General Aging						
10: Transportation	General Aging						
11: Legal Assistance	General Aging						
12: Nutrition Education	General Aging						
13: Information & Assistance	General Aging						
14: Outreach	General Aging						
802: Health Promotion	General Aging						
802: Respite	General Aging						

Form 3A-1 Due Date

A copy of the completed Form 3A-1 must be inserted into section 2 of the SFY 2019 Update to the approved SFY 2018-2021 Area Plan on Aging document. Submit the form electronically no later than 4:00 pm on April 2, 2018.

SFY 2019 Planning & Service Area Allotments

The following planning & service area allotments must be used when preparing your SFY 2019 Area Plan Budget Report. All available funding must be budgeted.

TITLE III ALLOTMENT PLANNING PROJECTIONS TO AREA AGENCIES ON AGING FOR STATE FISCAL YEAR 2019							
	TITLE IIIB	TITLE IIIC-1	TITLE IIIC-2	TITLE IIID	TITLE IIID Med Mgmt	TITLE IIIE	TOTAL ALL
PROJECTED FFY 2019 FEDERAL ALLOCATION	4,085,780	4,930,575	2,207,135	211,066	0	1,551,611	12,986,168
STATE ADMINISTRATION	204,289	246,529	110,357	10,553	0	77,581	649,309
OMBUDSMAN	0						0
PROJECTED FFY 2019 FED ALLOC FOR SFY 2019-2020 AAA PLANS	3,881,491	4,684,046	2,096,778	200,513	0	1,474,030	12,336,859
PROJECTED FFY 2019 ALLOC FOR SFY 2019-2020 PLAN 75% FOR SFY 2019 PLAN 25% RESERVED FOR SFY 2020 PLAN	3,881,491	4,684,046	2,096,778	200,513	0	1,474,030	12,336,859
ACTUAL FFY 2018 FED ALLOC FOR SFY 2019 PLAN (25% OF ACTUAL FFY 2018 FED ALLOC)	980,175	1,182,840	529,490	50,634	0	368,507	3,111,646
PROJECTED FFY 2019 ALLOC FOR SFY 2019 PLAN (75% OF PROJ FFY 2019 FED ALLOC)	2,911,118	3,513,035	1,572,584	150,385	0	1,105,523	9,252,645
=====	=====	=====	=====	=====	=====	=====	=====
PROJECTED SFY 2019 AAA PLAN ALLOTMENTS TO AAAs	3,891,293	4,695,875	2,102,074	201,019	0	1,474,030	12,364,291
=====	=====	=====	=====	=====	=====	=====	=====

FY 2019 Planning & Service Area Allotments

11/9/2017

Federal Title III Funding [projected]

Based on Most Current Population Data

Area Agency	Administration Funding				
	Total	Title III	Title III	Title III	Title III
	Admin	B	C(1)	C(2)	E
Elderbridget [PSA 1]	\$ 269,910	\$ 86,349	\$ 104,205	\$ 46,647	\$ 32,709
Northeast Iowa [PSA 2]	224,735	71,898	86,762	38,840	27,235
Aging Resources [PSA 3]	181,695	58,128	70,146	31,401	22,020
Heritage [PSA 4]	135,901	43,478	52,467	23,487	16,469
Milestones [PSA 5]	215,198	68,846	83,081	37,192	26,079
Connections [PSA 6]	208,990	66,861	80,687	36,115	25,327
Total	\$ 1,236,429	\$ 395,560	\$ 477,348	\$ 213,682	\$ 149,839

	Administration & Services Funding					
	Total	Title III	Title III	Title III	Title III	Title III
	Title III	B Supportive	C(1) Nutrition Congregate	C(2) Nutrition Home Delv'd	D Preventive Health	E Caregiver/ Grandparent
Elderbridget [PSA 1]	\$ 2,191,867	\$ 681,526	\$ 822,443	\$ 368,160	\$ 61,577	\$ 258,161
Northeast Iowa [PSA 2]	2,299,975	724,593	874,416	391,427	35,061	274,478
Aging Resources [PSA 3]	2,358,053	750,747	905,974	405,553	11,394	284,385
Heritage [PSA 4]	1,518,575	481,697	581,295	260,212	12,904	182,467
Milestones [PSA 5]	2,205,884	692,923	836,196	374,319	39,970	262,476
Connections [PSA 6]	1,789,937	559,807	675,551	302,403	40,113	212,063
Total	\$ 12,364,291	\$ 3,891,293	\$ 4,695,875	\$ 2,102,074	\$ 201,019	\$ 1,474,030

FY 2019 Planning & Service Area Allotments

11/9/2017

Federal NSIP Funding [projected]

Based on Most Current Meal Count Data

<u>Area Agency</u>	<u>FFY16 Proportion</u>	<u>FFY17 Total NSIP</u>	<u>FFY17</u>	
			<u>Commodity Election</u>	<u>Cash</u>
Elderbridget [PSA 1]	21.1913%	\$ 354,404	\$ N/A	\$ 354,404
Northeast Iowa [PSA 2]	15.5654%	260,315	N/A	260,315
Aging Resources [PSA 3]	23.3773%	390,961	N/A	390,961
Heritage [PSA 4]	13.7519%	229,987	N/A	229,987
Milestones [PSA 5]	15.2255%	254,630	N/A	254,630
Connections [PSA 6]	10.8886%	182,102	N/A	182,102
Total	<u>100.0000%</u>	<u>\$ 1,672,399</u>	<u>\$ 0</u>	<u>\$ 1,672,399</u>

	<u>FFY17 Proj. Proportion</u>	<u>FFY18 Proj. Proportion</u>	<u>SFY18 Total NSIP</u>	<u>FFY17</u>		<u>FFY18</u>	
				<u>Cash [25%]</u>	<u>Cash [75%]</u>	<u>Cash [75%]</u>	
Elderbridget [PSA 1]	19.5750%	19.5750%	\$ 327,372	\$ 81,843	\$ 245,529		
Northeast Iowa [PSA 2]	15.3265%	15.3265%	256,320	64,080	192,240		
Aging Resources [PSA 3]	23.9194%	23.9194%	400,028	100,007	300,021		
Heritage [PSA 4]	16.0041%	16.0041%	267,654	66,914	200,740		
Milestones [PSA 5]	15.6228%	15.6228%	261,275	65,318	195,957		
Connections [PSA 6]	9.5522%	9.5522%	159,752	39,939	119,813		
Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>\$ 1,672,401</u>	<u>\$ 418,101</u>	<u>\$ 1,254,300</u>		

(Allotments for Area
Plan Use)

SFY 2019 Cost Allocation Plan

AAAs shall use this Cost Allocation Plan template to submit their SFY 2019 Cost Allocation plan.

Due Date

The SFY 2019 Cost Allocation must be submitted electronically with the SFY 2019 Update to the SFY 2018-2021 Area Plan on Aging to Shan Sasser at Shan.Sasser@iowa.gov no later than 4:00 pm on April 2, 2018.



State of Iowa
Iowa Department on Aging

Area Agency on Aging Cost Allocation Plan (CAP)

Public Consulting Group

January 2018

Area Agency on Aging (AAA) Information	
<i>Please enter your agency & contact information in the boxes below</i>	
AAA Name:	
AAA Abbreviation (If any):	
Type of Organization:	
IRS EIN#:	
IDA Contract Period:	<input type="text" value="Start Date:"/> <input type="text" value="End Date:"/>
Address Line 1:	
Address Line 2:	
AAA Telephone:	
AAA Fax:	
Submission Date:	
For Fiscal Year (July 1 – June 30)	

Contact Person(s)	Contact Telephone	Contact Email Address

AAA Cost Allocation Plan

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I. Iowa Department on Aging Overview

The Iowa Department on Aging (IDA) strives to improve the quality of life and care of older Iowans through advocacy, planning, policy development and the administration and support of statewide programs and services that promote health, safety and long-term independence. The mission of the Iowa Department on Aging is to develop a comprehensive, coordinated and cost-effective system of long-term living and community support services that help individuals maintain health and independence in their homes and communities.¹

Established as the State Unit on Aging under the Older Americans Act, the Iowa Department on Aging receives federal funding each year from the Administration for Community Living (a division of the U.S. Department of Health and Human Services) and redistributes it to Iowa's six Area Agencies on Aging (AAAs), which are strategically located throughout the state and work together and with local service providers to meet the needs of older Iowans.²

The Iowa Department on Aging (IDA) is a Cabinet-level state agency whose director is appointed by the Governor and confirmed by the Senate. As the designated State Unit on Aging, the IDA is responsible for the application and receipt of federal OAA funds, as well as state appropriations. The IDA administers and provides oversight of federal- and state-funded services delivered by the AAAs. In addition, the Office of the State Long Term Care Ombudsman that advocates on behalf of Iowa's long-term care residents, assisted living tenants and a portion of the state's Medicaid managed care members, is housed within the IDA.³

This "aging network", which consists of IDA and the AAAs, is designed to serve all Iowans who are 60 and older, with emphasis on populations demonstrating the greatest social or economic need. The AAAs serve older Iowans and Iowans with disabilities by coordinating delivery of more than 30 nutrition, supportive, elder rights, and caregiver services, and by monitoring and commenting upon policies, programs, hearings, and community actions that will affect those individuals and their caregivers.⁴ IDA works to advocate for changes in public policy, practices and programs that empower older Iowans, facilitate their access to services, protect their rights and prevent abuse, neglect and exploitation. Further, IDA supports policies, programs and wellness initiatives that empower older Iowans to stay active and healthy, and that improve their access to affordable, high quality long-term living and community supports. Additionally, IDA conducts planning, policy development, administration, coordination, priority-setting and evaluation of all state activities related to the objectives of the federal Older Americans Act.⁵

¹ <https://www.iowaaging.gov/about>

² <https://www.iowaaging.gov/about>

³ <https://www.iowaaging.gov/sites/default/files/library> Iowa State Plan on Aging Federal Fiscal Years 2018 - 2021

⁴ <https://www.iowaaging.gov/sites/default/files/library> Iowa State Plan on Aging Federal Fiscal Years 2018 - 2021

⁵ <https://www.iowaaging.gov/about>

II. General Purpose and Guidelines

a. Uniform Cost Allocation Plan (CAP) Rationale

In administering and providing oversight of state and federal funds to the AAAs, IDA has developed a standardized methodology, which provides for uniformity and guidance in:

- Use of funds for IDA activity categories;
- How expenditures should be accounted for in AAAs' accounting systems;
- How costs should be accumulated by cost pools and allocated to cost centers; and,
- Subsequent reporting of costs to IDA.

This cost allocation plan serves to define the uniform cost methodology and outline [Enter name of AAA]'s accounting practices which will ensure adherence to the uniform guidance.

This cost allocation plan summarizes, the methods and procedures that [Enter name of AAA] will use to allocate costs to various programs, grants, contracts and agreements in accordance with state and federal guidelines.

b. Guidelines for completing the Cost Allocation Plan Template

The Cost Allocation Plan (CAP) template must be completed and submitted annually to the Iowa Department on Aging. Each AAA must identify the fiscal year addressed in the CAP, and complete all agency-specific information where indicated in the template. AAA fiscal staff must ensure internal accounting practices accurately assign costs according to the uniform cost methodology guidelines.

AAAs must submit the following documents with the completed AAA Cost Allocation Plan:

- AAA Chart of Accounts
- Organization Chart
- Employee Activity Time Tracking Report Template (*See pg. 24*)
- Statement of Financial Activities (prior year statement)

The cost allocation plan must include the following:

- All cost centers – a cost center is a function, organizational subdivision, grant, project, service, or other activity for which cost data is needed and for which costs are incurred.
- All cost pools - a cost pool is the accumulation of like costs to be allocated to benefiting funding sources by a method that will produce an equitable result in consideration of relative benefits received.
- At a minimum, AAAs must identify the following cost centers and/or cost pools:
 - Facilities Costs
 - Administration costs
 - IDA activities by individual activity
 - Non-IDA activities (in aggregate)
 - IDA Standard Chart of Accounts

III. [Enter Name of AAA] Programs Services and Funding

Overview of Program Services

Write a brief narrative to describe the services your organization provides. The narrative should summarize the services that are offered, describe the clients being served, and the method by which services are delivered. Please include a link to your AAA's state program plan.

Overview of Accounting System and Coding Structure

Describe your AAA's accounting system and coding structure.

[Enter AAA Name] maintains its accounting records on [select accrual or cash] basis of accounting.

[Enter AAA Name] [select does or does not] have an annual single audit performed by an independent certified public accountant in accordance with 2 CFR, Part 200 Subpart F – Audit Requirements.

The Iowa Department on Aging administers state and federal funding for aging services as presented in in the "Iowa State Plan on Aging" and delivered by the Area Agency on Aging (AAA). The six Area Agency on Aging entities across the state of Iowa develop unique service delivery systems which are funded from various sources.

[Enter AAA Name] administers grants in compliance with federal and state laws, rules, and regulations, including the federal Older Americans Act (OAA), 2 CFR Part 200, Iowa Code Chapter 231, and Iowa Administrative Code Chapter 17 (231). [Enter AAA Name] is a multi-funded agency operating numerous Federal, State, and local programs. The IDA "Area Agencies on Aging (AAA) Reporting Manual State Fiscal Year 2019" describes programs and activities funded through the Iowa Department on Aging.

[Enter AAA Name] cost allocation plan should provide a narrative of program services and funding to offer a more comprehensive understanding of provider operations which will lend to quality assurance reviews of the AAA's Uniform Cost Report. Listed below is a summary table of [Enter AAA Name] other (non-area plan) funding and programs.

Table 1. Other Funding for Aging Services

Please list a description of other funding the AAA receives for services provided.

Name of Funding	Description of Funding	List Programs/Activities	

Name of Funding	Description of Funding	List Programs/Activities	

IV. Standard Chart of Accounts

IDA has developed a standard chart of accounts as part of the AAA uniform cost methodology. At a minimum, the AAA must incorporate this standard chart of accounts into their accounting system. If additional expense accounts are used by the AAA that are not defined in the standard chart of accounts, those expenses may be listed under “other”.

[Enter name of AAA] will have the capability of incorporating this standard chart of accounts and will be able to generate accounting reports which can capture expenses by the defined cost pools. [Enter name of AAA]’s Cost Allocation Plan, includes an attachment of the agency’s complete chart of accounts, with associated account codes, including the standard chart of accounts as follows:

Account	Description
<i>Personnel</i>	
Salary	Payments made to hourly and salaried employees. This account does not include payments to subcontractors.
Fringe	Compensation to employees in addition to salaries. This could include paid absences (vacation, sick, holiday), insurances (health, dental, vision, life, workers compensation), pensions, employer matching of Social Security and Medicare taxes, unemployment taxes.
<i>Staff Travel Expenses</i>	
Staff Mileage/Per Diem Reimbursement	Payments made to employees for travel in the form of mileage or per diem reimbursements.
Other Staff Travel	Other payments made to employees for travel. This could include payments for lodging, air fare, public transportation, taxis, rental cars, gas, parking, tolls, conference registration fees, etc.
<i>Building Expenses</i>	
Building Depreciation	Allocation of a building’s cost over the accounting periods it is likely to be used. Building space costs indicate the cost of space in privately or publicly owned buildings used for the delivery of services to the elderly. The total cost of space, whether in private or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately-owned building in the same vicinity. If a subcontractor used space in a provider’s office the cost should be charged directly to the subcontractor. Note: depreciation expense is not allowed where federal funds

	were used to purchase the building. Refer to 2 CFR Part 200 – Subpart E, 200.436 for guidelines pertaining to allowable depreciation expense.
Building Insurance	Insurance payments related to buildings owned or leased by the organization.
Building Maintenance/Janitorial/Repairs	Payments for maintenance and upkeep of buildings owned or leased by the organization.
Rent	Payments made for building and/or building space rentals.
Utilities	Building related expenses which are not included in the lease or rent charges including electricity, gas, sewer, water, and garbage services.
Other Space Expenses (provide detail)	Other payments related to building space that are not included in categories above.
<i>Congregate Meal Expenses</i>	
Raw Food Costs	Payments made related to the food used to make congregate meals.
Congregate Meal Supplies	Payments made for supplies other than raw food for congregate meals.
<i>Home Delivered Meal Expenses</i>	
Raw Food Costs	Payments made related to the food used to make home delivered meals.
Home Meal Supplies	Payments made for supplies other than raw food for home meals.
<i>Other</i>	
Vehicle Expenses	Payments related to vehicles owned by the organization. This includes gas, oil, maintenance and upkeep, and insurance including liability, collision, personal injury, etc.
Computer/Software/IT expenses	Payments related to computer acquisition and upkeep for the organization.
Communications/Advertising	Payments related to communication and advertising for the organization or activity category. This does not include postage and printing.
Postage	Postage stamps, mailing boxes, delivery services
Printing	Printing of forms, reports, applications, manuals, information, publications of print or media materials
Supplies (Purchases)	Supplies are those costs of materials which are tangible and consumable, such as office supplies. Include purchases of equipment which is tangible personal property (including information technology systems having a useful life of more than one year) and a per-unit acquisition cost which is less than the capitalization level established for financial statement purposes or less than \$5,000.
Equipment Depreciation	Allocation of equipment’s cost over the accounting periods it is likely to be used. Equipment is tangible personal property (including information technology systems having a useful life of more than one year) and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established for financial statement

	purposes or \$5,000.
Telephone	Long distance and local telephone call service.
Leases	Rental costs under leases which are required to be treated as capital leases under GAAP. These costs are allowable only up to the amount that would have been the cost of the item if it was purchased on the date the lease agreement was executed.
Capital Expenditures (Purchase > \$5,000)	Payments made to acquire or maintain fixed assets such as land, buildings, and equipment that are \$5,000 or more and that have prior written approval by the Federal awarding agency (or pass-through entity). Do not include assets that are being depreciated in this expense line item. Only approved direct charges that are expensed in the period the purchase occurs should be recorded in this expense cost pool. Refer to 2 CFR Part 200 – Subpart E, 200.439 for guidelines pertaining to allowable equipment and capital expense.
Subcontracts	Payments made to subcontractors. Subcontractors are typically involved in large value contract work and are normally party to the administration of direct program services.
Vendor Purchases	Non-subcontractor purchases of either good or services for an outside vendor. These types of purchases usually are in the form of a purchase order versus a contract.
Dues and Subscriptions	Payments made related to approved dues for company memberships in professional organizations or subscriptions to print or other media resources.
Professional Fees	Fees of hiring a consultant for a service excluding legal, and audit fees.
Other Insurance (Liability, etc.)	Payments made for insurance for the organization or program.
Direct Client Assistance (Financial)	Payments made directly to program clients in the form of cash assistance.
Audit Fees	Payments made to an external auditor.
Legal Fees	Payments made to an external legal services provider.
Other Expenses (Please Provide Description)	Other expenses not included in the categories above. This would include an administrative fee from a parent organization or other related entity interagency administrative fee.
<i>Match Contributions and Donations</i>	
Match Volunteer	The associated value related to unpaid work hours related to the activity category to an individual who is not employed by the organization.
Match Building Space	The associated value of using building space that is provided free of charge.
Match Other	The associated value of other contributions and services that are made free of charge.
Match Subcontractor	The associated value of match effort provided by the

AAA's subcontractor in accordance with the direct service contract.

V. Allowable Costs

a. Criteria for Allowable Costs

All costs must meet the following criteria from 2 CFR Part 200, Subpart E, to be treated as allowable under a Federal award.

The cost must be “necessary” and “reasonable” for the performance of the award, considering the following factors:

1. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award;
2. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
3. Whether the individuals concerned acted with prudence in the circumstances;
4. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
5. The cost must be “allocable” to an award by meeting one of the following criteria:
 - The cost is incurred specifically for a Federal award;
 - The cost benefits both the federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
6. The cost must conform to any limitations or exclusions of 2 CFR Part 200 or the Federal award itself.
7. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Organization.
8. Costs must be consistently treated over time.
9. The cost must be determined in accordance with generally accepted accounting principles.
10. Costs may not be included as a cost, or used to meet matching or cost sharing requirements, of any other federally financed program in the current or prior periods.
11. The cost must be adequately documented.

b. Segregating Allowable from Unallowable Costs

The following steps should be taken to identify and segregate costs that are allowable and unallowable with respect to each Federal award:

[Enter name of AAA]'s Administration and Accounting personnel are familiar with the provisions of 2 CFR Part 200, Subpart E, and are able to determine and segregate costs that are allowable under a federal award and unallowable. Costs that are identified as unallowable for a federal award will be recorded in the AAA Uniform Cost Report under the unallowable cost section.

All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, should be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a State or Federal award or to activity associated with a State or Federal award.

- The credit must be reported as an adjustment to the cost report in the period in which the original expense was reported to IDA. Once the original cost report is adjusted for the credit, the revised cost report, and any related refund payments, should be re-submitted to IDA with a notification regarding the credit (i.e., if the purchase that results in the credit took place in a prior period, the prior period cost report should be revised to reflect the credit in that prior period's IDA cost report, NOT the current period's cost report).

VI. Uniform Cost Allocation

a. Direct Costs

Direct costs are those that can be identified specifically with a particular final cost objective.

The 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" establishes the principles for determining costs of grants, contracts and other agreements with the federal government. [Enter name of AAA]'s Cost Allocation Plan is based on the Direct Allocation Method described in the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". The Direct Allocation Method treats all costs as direct costs except general facilities and administration expenses. Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs by [Enter name of AAA].

Direct costs include those costs that are incurred specifically for one award or non-Federal program. The general approach [Enter AAA Name] applies in allocating costs to aging program services and activities is as follows:

1. [Enter name of AAA] identifies and charges all allowable direct costs directly to program, grants, activities, or contracts.
 - Expenses that can be identified specifically for a particular program are charged directly to that program.

Please provide a description in regard to how expenses are coded to direct programs/activities during accounting processes. The following paragraph is an example. **Please edit if your process is different.**

During the invoice payment process, each invoice should be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are

approved by the appropriate project director, the Associate Director/CFO, or the Executive Director.

Time sheets or personnel activity reports should serve as the basis for charging salaries and fringe benefits directly to Federal awards and non-Federal programs. [Describe your personnel time tracking process] (Example: Time sheets or personnel activity reports are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort.) An example of the employee activity time tracking document is included in Attachment C to this cost allocation plan.

Salary and fringe benefit costs for program personnel, as well as travel, supplies, and other costs related to each program activity are charged directly to the appropriate program activity.

2. Allowable direct costs that can be identified to more than one program or cost pool are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
3. All other allowable facilities and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, contracts, or activities using a base that results in an equitable distribution as further described below.

b. Cost Pools

Direct and joint costs are allocated to the benefiting programs using cost pools under the following methodology:

- Costs will be allocated to all programs on an equitable basis regardless of any limits imposed by funding sources.
- As much as possible, costs will be charged directly to benefiting programs.
- All remaining shared costs will be allocated on the most meaningful measures. The following basis will be used:
 - Facilities costs will be allocated based on square footage occupied for Meals related programs (if Meal programs are operated in-house and not subcontracted);
 - Facilities costs (non-Meals program related) and Administration Costs will be allocated based on Direct Service salary costs.

Unallowable Costs

Costs that are unallowable in accordance with 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" should be recorded under the "Unallowable Costs" cost center on the AAA Uniform Cost Report. Unallowable Costs are not comingled with general and administrative expense or any other cost center or program. The Federal 2 CFR Part 200, Subpart E, provides guidance regarding costs that are considered unallowable for Federal awards. Examples of unallowable costs include; but are not limited to, alcoholic beverages, bad debts, certain advertising, contributions, entertainment, fines and penalties. Lobbying and fundraising costs are unallowable. Unallowable costs are pooled together and treated as a program for the purpose of being allocated a proportionate share of facilities and administration costs.

The following section defines the allocation methodology for expense items considered to be allowable costs. The standard allocation method for cost pools are defined as follows:

Cost Pool	Allocation Methodology
Salaries	Employee salaries are documented using time activity tracking logs. Salaries and wages are charged directly to each program based on time spent on each program or grant. If an employee spends 100 percent of time on work for a specific program, the salary and fringe benefits for that period will be charged in total to that program. Should an employee work on more than one program, salary and fringe benefits will be allocated based on a ratio of each program's hours to total programs work hours. Salaries costs that benefit all programs will be allocated based on a ratio of each program's direct salaries cost to total programs direct salaries cost. Program directors and/or appropriate management staff must review and approve time sheets and personnel activity reports.
Fringe Benefits	Fringe benefits (FICA, UC, and Worker's Compensation) are allocated in the same manner as salaries. Health insurance, dental insurance, life & disability and other fringe benefits are allocated in the same manner as salaries. Vacation, holiday, and sick pay are allocated in the same manner as salaries.
Staff Mileage/Per Diem Reimbursement	Staff Mileage or per diem reimbursement should be allocated based on purpose of travel. Staff mileage or per diem reimbursement should be supported by an employee expense report. All travel costs are charged directly to the program or cost center for which the travel was incurred.
Other Staff Travel	Staff travel should be allocated based on purpose of travel. Staff travel costs should be supported by an employee expense report. All travel costs are charged directly to the program or cost center for which the travel was incurred.
Building Depreciation	Building depreciation costs for allowable space used solely by one program are charged directly to the program or cost center using the equipment. Costs that benefit all programs should be pooled under the Facilities cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Building insurance	Building insurance costs should be allocated in the same manner as building depreciation. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Building Maintenance/Janitorial/Repairs	Building maintenance/janitorial/repairs should be allocated in the same manner as building depreciation. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program

	service activities when (and if) the expense does not benefit all service programs].
Rent	Rent repairs should be allocated in the same manner as building depreciation. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Utilities	Utilities should be allocated in the same manner as building depreciation. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Other Space Expenses (provide detail)	Other space expenses should be allocated in the same manner as building depreciation. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Congregate Raw food costs	Congregate raw food costs should be charged directly to the Congregate Meals Program.
Congregate Meal Supplies	Congregate Meal Supplies should be charged directly to the Congregate Meals Program.
Home Delivered Raw food costs	Home Delivered Raw food costs should be charged directly to Home Delivered Meal Supplies.
Home Delivered Meal Supplies	Home Delivered Meal Supplies should be charged directly to Home Delivered Meal Supplies.
Vehicle Expenses	Vehicle expenses should be charged directly to the benefitting programs. Vehicle expense logs should be maintained that document vehicle use and actual miles driven by programs. For the period, an expense per mile should be determined. Expense per mile should be charged to the programs recorded on the vehicle use log based on the number of miles recorded for that program. Vehicle expenses related to Facilities use should be charged to the Facilities cost pool. Vehicle expenses related to Administration use should be charged to the Administration cost pool.
Computer/Software/IT expenses	Computer/software/IT expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Communications/Advertising	Communications/Advertising expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does

	not benefit all service programs].
Postage	Postage expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Printing	Printing expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Supplies (Purchases):	Supplies expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Equipment Depreciation	Equipment depreciation costs for allowable equipment used solely by one program are charged directly to the program or cost center using the equipment. Costs that benefit all programs should be pooled under the Facilities cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Telephone	Telephone expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Leases	Leases should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under either Facilities or Administration cost center (depending on category of expense) on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service

	activities when (and if) the expense does not benefit all service programs].
Capital Expenditures (Purchase > \$5,000)	Capital Expenditures should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. These types of expenditures should have written prior approval from the appropriate agency.
Subcontracts	Subcontractor expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under either Facilities or Administration cost center (depending on category of expense) on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Vendor Purchases	Vendor purchases should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Dues and Subscriptions	Dues and Subscription expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Professional Fees	Professional Fees should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Other Insurance (Liability, etc.)	Other Insurance expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].

Direct Client Assistance (Financial)	Direct Client Assistance expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used.
Audit Fees	Audit Fees should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Legal Fees	Legal Fees should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].
Other Expenses (Please Provide Description)	Other expenses should be allocated directly to program(s) based on specific identification for the program/grant/activity in which the expense was used. Costs that benefit all programs or cost centers should be pooled under the Administration cost center on the AAA Uniform Cost Report. [Describe your AAA's allocation basis considering an allocation to <u>some</u> program service activities when (and if) the expense does not benefit all service programs].

Match

The Uniform Cost Report workbook provides an analysis of unit cost using match values to understand the associated cost of donated time, goods, and space use; and the value these donated services add to AAA operations. In effort to obtain consistency in reporting costs and analyzing data, the following guidelines should be used when calculating the value of match volunteer time and space:

- Match Volunteer Time:
 - Option 1: Use the hourly rate of pay for similar work paid to employees within your organization
 - Option 2: If option 1 is not available, use the Iowa hourly average salary of all production and non-supervisory workers on private non-farm payrolls based on yearly earnings provided by the Bureau of Labor Statistics for the most recent year available. Independent Sector provides this calculation on their website <https://www.independentsector.org/resource/the-value-of-volunteer-time/>. As of January 2018, the most recent year of data available was 2016 and the average hourly salary for Iowa is \$22.95 per hour.
- Match Space Use:

- Option1: Use the rate per square foot that would be charged to rent the space at market rate
- Option 2: If option 1 is not available, use the average cost of office space in Iowa of \$10.00 per square foot.
(from <http://www.iowacommercial.com/Portals/53/docs/2010%20Commercial-Trends%20Report-Final.pdf>)

The determined match value should be allocated directly to the benefitting program. Match values that benefit all programs or cost centers should be pooled under either Facilities or Administration cost center (depending on category of expense) on the AAA Uniform Cost Report. If the AAA subcontracts for direct services and the agreement requires a percent of match contribution towards the direct service effort, the subcontractor's required match should be recorded in the AAA Uniform Cost Report on the Subcontractor's expense worksheet. The subcontractor's match value will automatically populate to categorize and sum under the AAA's total match section of the cost report. The match values listed above for volunteer time and space use should be applied in determining the subcontractor's match value.

c. Direct Allocation of Shared Expenses

[Enter AAA name] obtains funding from various sources for aging services and other programs. The costs associated with administration, facilities, operations, non-direct program services personnel payroll, and other shared expenses are grouped by either Facilities or Administration cost pools. The following list examples of types of expenses that are typically part of these cost centers.

1. Facilities Cost Center:

The Facilities cost center includes expenses such as building depreciation, building insurance, building maintenance, janitorial, repairs, rent, utilities, or other space related expenses.

2. Administration Cost Center:

The Administration cost center includes general administration and general expenses such as director's office, accounting, personnel, computer, software, IT expenses, communications, advertising, postage, printing, supplies, equipment, capital expenditures, vendor purchases, dues and subscriptions, professional fees, other insurance, audit fees, legal fees, library expenses, and other expenses related to general administration and not listed specifically under one of the subcategories of "Facilities". Costs associated with administrative functions such as human resource services, accounting, information technology, and purchasing departments should be pooled under the administration cost center.

Any costs, including staff time, that can be assigned to direct program services should be directly allocated to the benefitting program. If the expense cannot be directly associated with a specific program and serves to benefit all programs, the expense should be recorded under administration. Consider the following examples:

- Training & Meetings: Supply costs associated with general office training/meetings that cannot be tied to the provision of a specific service or program should be included in the administration cost center. However, supplies for job specific training/meeting costs should be included as a supplies cost to the direct program.

- Subcontractor Monitoring: Time and costs associated with monitoring of subcontractors that is not directly related to the provision of a service or program can be included in the administration cost center.

d. Methods for Allocating Shared and Pooled Expenses

The AAA Uniform Cost Report workbook includes various methods to directly allocate costs of shared facilities and administration expenses. Two of these methods utilize the Modified Total Direct Cost (MTDC) method. For the purpose of completing the AAA Uniform Cost Report workbook the AAA will not need to figure these allocations, as the formulas are predefined. A description of what allocation methodologies are built into the cost report workbook are defined in this section.

The following table summarizes [Enter AAA Name]'s methods of directly allocating expenses which produces an equitable sharing of the cost, by each program, in proportion to the amount of benefit received. The pooled shared costs are allocated directly to programs using the following basis:

Expense Category	Bases for Direct Allocation
Facilities costs <ul style="list-style-type: none"> • Facilities personnel salaries and benefits • Building costs, such as: <ul style="list-style-type: none"> ○ Rent (or depreciation, or use allowance) ○ Insurance (property and liability) ○ Supplies (i.e., janitorial, bathroom, light bulbs) ○ Utilities ○ Exterminating ○ Major repairs (i.e., roof, ac/heating units) 	Method 1: Square footage of space occupied by: <ol style="list-style-type: none"> 1. Meal Programs 2. All Other Programs Facilities cost allocated to Meal Programs will be allocated to relevant meal program; either congregate or home delivered, based on the number of meals prepared. Method 2: If Meal programs are contracted (and not operated in-house: allocate facilities costs based on ratio of each program’s direct salaries cost to total programs direct salaries cost. The AAA Uniform Cost Report will automatically perform this cost allocation method.

If the AAA operates meal programs in-house and method 1 (in the table above) will be used to allocate facilities cost, complete the following table in regard to square footage of space:

Program	Square Footage of Space
Meal Programs (Congregate and Home Delivered)	Enter
All Other Programs	Enter
Total Square Footage:	Enter

Expense Category	Bases for Direct Allocation
<p>Administration Costs</p> <ul style="list-style-type: none"> • personnel salaries and benefits • computer, software, IT expenses • communications, advertising • postage, printing, supplies • equipment, capital expenditures, • vendor purchases • dues and subscriptions • professional fees • other insurance, • audit fees, legal fees • other expenses related to general administration 	<p>Allocate administration costs based on ratio of each program’s direct salaries cost to total programs direct salaries cost. The AAA Uniform Cost Report will automatically perform this cost allocation method.</p>

VII. Certification of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the following is true to the best of my knowledge and belief:

1. All costs included in this cost allocation plan dated **XX/XX/20XX** to establish cost allocations, and expense reporting or invoicing are reasonable, allocable and necessary for the performance of grant activity and are allowable in accordance with the requirements of Iowa Department on Aging Reporting Manual, 2 CFR 200, titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” and the Federal awards to which they apply. Unallowable costs have been adjusted prior to allocating costs as indicated in the cost allocation plan.
2. An adequate accounting and statistical system exists to support claims that will be made under the Cost Allocation Plan.
3. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and Iowa Department of Aging will be notified of any accounting changes that would affect the appropriate application of this cost allocation plan.
4. The information provided in support of the proposed Cost Allocation Plan is accurate.

I declare the foregoing is true and correct.

AAA Region	
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Area Agency on Aging Name	
Signature	
Name of Official	
Title	
Date of Execution	

VIII. AAA Uniform Cost Report

The AAA Uniform Cost Report is used to capture all costs of providing AAA services. The Uniform Cost Report includes many formulas to perform direct and indirect cost allocations, calculate the cost per unit for each IDA service activity, and other data analysis. The Uniform Cost Report is an Excel workbook and consists of several worksheet tabs including: agency information, personnel expenses, support expenses, subcontractor expenses, cost per unit analysis, and definitions. Descriptions of each of these tabs are below.

- *The Cover:* Captures your agency's basic contact information
- *Tab I. AAA Service Personnel:* Captures the expense and service information of direct service employees
- *Tab II. AAA Support and Totals:* Captures indirect expenses, provides for accurate allocation
- *Tab III. Subcontractor Expenses:* Captures the expense and service information of subcontractors
- *Tab IV. Total Cost Per Unit:* Provides a summary of total cost per service unit

Please refer to the AAA Uniform Cost Report Template and related AAA Uniform Cost Report Manual.

IX. Employee Activity Time Tracking

Each AAA is required to submit the activity time tracking for each employee that was used to calculate the number of hours attributed to each service activity on tab "I. AAA Personnel". Please enter a graphic of the Employee Activity Time Tracking form/tool used at your agency.

The following is an example of a standard time tracking form. Please delete this example when adding your agency specific document.

EXAMPLE ACTIVITY TIME TRACKING ⁶.

	1st Week						
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Summary of Work Hours							
Direct Program/Grant/Contract Activities*							
Project # 1							
Project # 2							
Project # 3							
Project # 4							
Indirect Activities**							
Subtotal	0	0	0	0	0	0	0
Summary of Non-Work Hours - Release Time							
Annual Leave							
Sick Leave							
Holiday							
Other***							
Subtotal	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

⁶ <https://www.dol.gov/oasam/boc/dcd/np-comm-guide.htm>.