

# Division for Aging Services

CFO Touch Base

October 23, 2024



# Agenda

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- Welcome/Opening/Agenda Review
- Closing Reports
  - Final 13th-Month AMR and AMR-OC
  - Schedules A, B, and C
  - Certification Form
  - Audit Extension Request
- FY25 AMR and AMR-OC Changes
- FY25 AMR and AMR-OC Initial Configuration
- Remaining Obligated ARPA Disbursements
- Future Meeting Date
- Question and Answer

# FFY2024 Closeout Reports



The Area Plan Contract Year 2024 Final (13<sup>th</sup>-Month) AMR, AMR-OC, Schedules A, B, and C, and the Certification Form should be completed and submitted by the close of business, November 15, 2024. These reports are used by Area Agencies on Aging (AAAs) to report finalized annual performance, expenditures, and receipts for the fiscal period October 1, 2023, through September 30, 2024.

# Closeout Report Documents



- Final 13th-Month AMR
- Final 13th-Month AMR-OC
- Schedules A, B, and C
- Certification Form
- Audit Extension Request

# Final 13th-Month AMR

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- The AMR is used to report compiled annual programmatic and financial information for the period October 1, 2023, to September 30, 2024.
- When completing your report, select 'Final (13th Mo)' from the month drop down menu on the AMR payment worksheet.
- Please name your file, "Final PSA xx", inserting the PSA number in the characters denoted by 'xx'.
- Please email your submission to [closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov).

# Final 13-Month AMR (cont)



- Please review the Final 13th-Month AMR for accuracy and completeness:
  - Ensure all requirements are being met
  - Service unit data has been entered
- Please use PeerPlace data to report service units. In the event a discrepancy exists between AMR and PeerPlace data, the PeerPlace data should be used for all services except Legal Assistance, Public Information and Education, and Outreach.
- PeerPlace data will be used to measure the statewide service performance.

# Requirements

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- Priority Service Spending
- III-B, III-C, and III-D - Prep and Admin
- III-B, III-C1, and III-C2 Services – match requirements
- III-E Prep and Admin Spending
- III-E Grandparent Spending

# Requirements Page



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

## DIVISION FOR AGING SERVICES

Requirement		Agency Status	Requirement	Agency Status
<b>Priority Service Spending</b>			<b>Title III-E</b>	
Access (minimum 15%)	272,246	21.4%	Prep & Admin Spending (10% or less)	5.4%
In-Home (minimum 5%)	155,446	12.2%	Prep & Admin Federal Share (75% or less)	74.6%
Legal (minimum 1%)	50,072	3.9%	Services Federal Share (75% or less)	66.6%
<b>Title III-B, C, and D Preparation and Administration</b>			<b>Title III-E Categories</b>	
Spending 10% or less of B, C, and D Fed Funds	190,440	6.5%	Respite Services	69,930
Federal Share (75% or less)	190,440	74.9%	Supplemental Services	
Non-Federal Share (25% or more)	63,688	25.1%	Supplemental % - 20% or less	
Title III and Title III-E Preparation and Administration using OAA General Fund (5% or less)	15,107	3.3%	Funds Spent on Grandparents	9,967
Enter the FY 2000 Title III-B Expenditures in the LTC Ombudsman Program		11,142	% Spent on Grandparents - 10% or less	1.8%
<b>Title III-B Services</b>			Enter <b>Title III-B</b> general fund expenditures used to match non OAA funds or used for services under a non OAA allowed sliding fee scale.	
Federal Share (85% or less)	1,102,237	54.3%		
Non-Federal Share plus State Share (15% or more)	772,452	37.8%	Enter <b>Title III-C1</b> general fund expenditures used to match non OAA funds.	
State Share (5% or more)	667,059	34.1%		
<b>Title III-C1 Services</b>			Enter <b>Title III-C2</b> general fund expenditures used to match non OAA funds.	
Federal Share (85% or less)	757,153	81.7%		
Non-Federal Share plus State Share (15% or more)	169,841	18.3%		
State Share (5% or more)	169,591	18.3%		
<b>Title III-C2 Services</b>				
Federal Share (85% or less)	708,865	56.1%		
Non-Federal Share plus State Share (15% or more)	554,983	43.9%		
State Share (5% or more)	554,983	43.9%		



# Service Units to Expenditures



- If there are expenditures in a service column, there must be unit data to support the cost
- Voluntary contributions collected must match expenses claimed under '**Other Funds - Voluntary Contributions**'
- Fees collected must match expenses claimed in '**Other Funds - Fees**'
- Unit costs are reviewed for year-end performance reporting to ACL

# Schedules A, B, and C

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- Schedules A, B, and C are to be included in each AAAs audited financial statements as supplementary information and the contracted audit firm is required to include these schedules in their audit opinion.
- Please ensure all funds received from DARS are included and that recorded amounts reconcile to the September 2024 remittance advice.
- Please email the schedules to:  
[closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov).

# Schedule A, Status of Funds



- Provides an accounting of grant funds on hand at the beginning of the period, and receipt and expenditures of grant funds during the period.
- General fund awards for the fiscal year ending on June 30, 2024, needed to be obligated by June 30, 2024, AAA have until September 30, 2024, to liquidate the obligations.
- If a cash balance exists on September 30, 2024, from any general fund award for the Program Year (PY) ending on June 30, 2024, please refund the balance to DARS with a copy of Schedule A as your remittance advice.

# Schedule A Document



NAME OF AGENCY AUDITED						
SCHEDULE A - STATUS OF FUNDS						
From October 1, 2023 to September 30, 2024						
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2024
<b>Older Americans Act</b>						
Title III-B				\$0	\$0	\$0
Title III-C(1)				\$0	\$0	\$0
Title III-C(2)				\$0	\$0	\$0
Title III-D				\$0	\$0	\$0
Title III-E				\$0	\$0	\$0
Title VII-Elder Abuse				\$0	\$0	\$0
Title VII-Ombudsman				\$0	\$0	\$0
NSIP				\$0	\$0	\$0
Supplemental Nutrition C2				\$0	\$0	\$0
Vaccine Access				\$0	\$0	\$0
American Rescue Plan (ARP) III-B				\$0	\$0	\$0
American Rescue Plan (ARP) III-C(1)				\$0	\$0	\$0
American Rescue Plan (ARP) III-C(2)				\$0	\$0	\$0
American Rescue Plan (ARP) III-D				\$0	\$0	\$0
American Rescue Plan (ARP) III-E				\$0	\$0	\$0
American Rescue Plan (ARP) VII-Ombudsman				\$0	\$0	\$0
Expanding Public Health Workforce				\$0	\$0	\$0
Other				\$0		\$0
Other				\$0		\$0

# A – Preparation, Column B



- Unencumbered Funds-on-Hand as of October 1, 2023 – FY2024 Final 13-Month AMR Unencumbered Cash-on-Hand at beginning of contract (Request Page, Row 4)

NAME OF AGENCY AUDITED	SCHEDULE A - STATUS OF FUNDS		
	From October 1, 2023 to September 30, 2024		
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024
<b>Older Americans Act</b>			
Title III-B			
Title III-C(1)			
Title III-C(2)			
Title III-D			
Title III-E			
Title VII-Elder Abuse			
Title VII-Ombudsman			

PSA #: 0	Month Ending:					Year:	
	Federal						
Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse	Title VII - Ombudsman
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA							
Current Year Award							
Total Funds Available for This Contract							
Planned Carryover							
Approved Budget							

# A – Preparation, Column C



- Total Funds Received During Period - FY2024 Final 13-Month AMR Cash Received Y-T-D for this Contract (Request Page, Row 11)

NAME OF AGENCY AUDITED	SCHEDULE A - STATUS OF FUNDS		
	From October 1, 2023 to September 30, 2024		
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024
<b>Older Americans Act</b>			
Title III-B			
Title III-C(1)			
Title III-C(2)			
Title III-D			
Title III-E			
Title VII-Elder Abuse			
Title VII-Ombudsman			

PSA #: 0	Month Ending:						Year:	
	Federal							
Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse	Title VII - Ombudsman	
Unencumbered Cash-on-Hand at AAA at Beginning of Contract								
Unadvanced Balance of Previously Awarded Funds at VDA								
Current Year Award								
Total Funds Available for This Contract								
Planned Carryover								
Approved Budget								
Y-T-D Expenditures								
Cash Received Y-T-D for This Contract								
Cash Requested Last Report But Not Yet Received								
Cash Disbursed Y-T-D								

# A – Preparation, Column D



- Funds Requested by September 30, 2024 but not Received by September 30, 2024 - FY2024 Final 13-Month AMR Cash Requested Last Report But Not Yet Received (Request Page, Row 12)

NAME OF AGENCY AUDITED	SCHEDULE A - STATUS OF FUNDS From October 1, 2023 to September 30, 2024		
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024
<b>Older Americans Act</b>			
Title III-B			
Title III-C(1)			
Title III-C(2)			
Title III-D			
Title III-E			
Title VII-Elder Abuse			
Title VII-Ombudsman			

PSA #: 0	Month Ending:						Year:	
	Federal							
Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse	Title VII - Ombudsman	
Unencumbered Cash-on-Hand at AAA at Beginning of Contract								
Unadvanced Balance of Previously Awarded Funds at VDA								
Current Year Award								
Total Funds Available for This Contract								
Planned Carryover								
Approved Budget								
Y-T-D Expenditures								
Cash Received Y-T-D for This Contract								
Cash Requested Last Report But Not Yet Received								
Cash Disbursed Y-T-D								

# A – Preparation, Column E



- Total of Funds Available During Period – automatically calculated based upon entry in Columns B, C, and D

NAME OF AGENCY AUDITED		SCHEDULE A - STATUS OF FUNDS		
		From October 1, 2023 to September 30, 2024		
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024	TOTAL OF FUNDS AVAILABLE DURING PERIOD
<b>Older Americans Act</b>				
Title III-B				\$0
Title III-C(1)				\$0
Title III-C(2)				\$0
Title III-D				\$0
Title III-E				\$0
Title VII-Elder Abuse				\$0
Title VII-Ombudsman				\$0



# A – Preparation, Column F



- Accrued Cost to Contract Period – Contract Period Awards are automatically calculated from Schedule B (row 11), Off-cycle Awards require manual entry - FY2024 Final 13-Month AMR Cash Disbursed Y-T-D (Request Page, Row 13)

FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2023	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS REQUESTED BY SEPTEMBER 30, 2024 BUT NOT RECEIVED BY SEPTEMBER 30, 2024	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2024	PSA #: 0	Month Ending:		Year:	
								Federal		Title III - B	Title III - C(1)
<b>Older Americans Act</b>							<b>Status of Funds</b>				
Title III-B				\$0	\$0	\$0	Y-T-D Expenditures				
Title III-C(1)				\$0	\$0	\$0	Cash Received Y-T-D for This Contract				
Title III-C(2)				\$0	\$0	\$0	Cash Requested Last Report But Not Yet Received				
Title III-D				\$0	\$0	\$0	Cash Disbursed Y-T-D				
Title III-E				\$0	\$0	\$0	Accounts Payable at End of Report Month (Accrued Expenses)				
Title VII-Elder Abuse				\$0	\$0	\$0	Cash-on-Hand at End of Report Month				
Title VII-Ombudsman				\$0	\$0	\$0	Cash Required for 30 Days of Program Operations				
NSIP				\$0	\$0	\$0					
Supplemental Nutrition C2				\$0	\$0	\$0					
Vaccine Access				\$0	\$0	\$0					
American Rescue Plan (ARP) III-B				\$0	\$0	\$0					
American Rescue Plan (ARP) III-C(1)				\$0	\$0	\$0					
American Rescue Plan (ARP) III-C(2)				\$0	\$0	\$0					
American Rescue Plan (ARP) III-D				\$0	\$0	\$0					
American Rescue Plan (ARP) III-E				\$0	\$0	\$0					
American Rescue Plan (ARP) VII-Ombudsman				\$0	\$0	\$0					
Expanding Public Health Workforce				\$0	\$0	\$0					
Other				\$0	\$0	\$0					
Other				\$0	\$0	\$0					
<b>Other Federal</b>											
Title V -(PY 06/30/24 Award)				\$0	\$0	\$0					
Title V-(PY 06/30/25 Award)				\$0	\$0	\$0					
Title V - DOL (STCS)				\$0	\$0	\$0					
VICAP-(PY 03/31/24 Award)				\$0	\$0	\$0					
VICAP-(PY 03/31/25 Award)				\$0	\$0	\$0					
DMAS Ombudsman FY 22				\$0	\$0	\$0					
DMAS Ombudsman FY 23				\$0	\$0	\$0					



PSA #:  
0

Month Ending:  
Federal

Year:

Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse
Unencumbered Cash-on-Hand at AAA at Beginning of Contract		 Copy				
Unadvanced Balance of Previously Awarded Funds at VDA						
Current Year Award						
Total Funds Available for This Contract						
Planned Carryover						
Approved Budget						
Y-T-D Expenditures						
Cash Received Y-T-D for This Contract						
Cash Requested Last Report But Not Yet Received						
Cash Disbursed Y-T-D						
Accounts Payable at End of Report Month (Accrued Expenses)						
Cash-on-Hand at End of Report Month						
Cash Required for 30 Days of Program Operations						
Cash Request Calculated						
Cash Requested (See Note Below)						
YTD Percentage of Cash Requested						

## Schedule ABC and September/Final AMR

Schedule A is matched to the remit

Schedule B is the amount spent on the programs which should match to the AMR report

The totals on the Request Page of the September/Final AMR should be the figures that are reported on Schedules A and B.

- Row 4 funds on the Sept/Final AMR are reported under the Oct 1 Unencumbered FOH column on Schedule A
- Row 11 funds on the Sept/Final AMR are reported under the Total funds received during the period column on Schedule A
- Row 13 funds on the Sept/Final AMR matches up with the Accrued Cost to Contract Period on Schedule A
- Row 15 funds on the Sept/Final AMR matches up with the Sept 30th Unencumbered FOH column on Schedule A

# A - Conclusion



- The previous set of instructions were based on the Final 13th-Month AMR.
- Please repeat these steps for the Final 13th-Month AMR-OC using the following:
  - Unencumbered Funds On Hand as of October 1, 2023– from the previous year’s Schedule A, Column G, Unencumbered Funds On Hand September 30, 2023.
  - Total Funds Received During Period – Request Page, Row 8
  - Funds Requested by September 30, 2024, but not Received by September 30, 2024 – AAA calculation if payment was delayed
  - Accrued Costs to Contract Period – Request Page, Row 11
  - Encumbered Funds on Hand September 30, 2024 – Request Page, Row 13

# Schedule B, Cost by Program Activity

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- Accounts for the expenditure of funds by activity rather than grant and should be used to reconcile to Schedule A 'Accrued Costs to Contract Period' for OAA awards.
- Schedule B includes separate sections to report the following activities:
  - Title III (Except III-E) which also includes Title VII
  - III-E
  - Grandparents and older individuals who are relative caregivers of children.
- The data reported on your final AMR and AMR-OC should be the same as reported on Schedule B.



# Schedule B, Instructions



- Transfer expenditure data from the Final 13-Month AMR and AMR-OC to Schedule B.
- Please include the data from each worksheet :
  - Title III
  - Title III-E
  - Title III-E Grandparents
  - COVID-19 MDD
  - Vaccine Access
  - ARPA
  - Expanding Public Health Workforce



# Schedule B, Example 1



VIRGINIA DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES

DIVISION FOR AGING SERVICES

PSA: 0						
Month:		This row is left available for your internal comments. For example, some agencies use it to ind				
YTD Expenditures		<b>In-Home Services</b>				
Funding Source		Adult Day Care	Checking	Chore	Homemaker	Personal Care
Older Americans Act						
Title III-B						
Title III-C(1)						
Title III-C(2)						
Title III-D						
Title VII - Ombudsman						
Title VII - Elder Abuse						
NAME OF AGENCY:		0				
		<b>SCHEDULE B - COSTS BY PROGRAM ACTIVITY</b>				
		FROM 10/1/2023		TO 9/30/2024		
		COSTS TO FEDERAL III-B FUNDS	COSTS TO FEDERAL III C-1 FUNDS	COSTS TO FEDERAL III C-2 FUNDS	COSTS TO FEDERAL III-D FUNDS	COSTS TO FEDERAL III-E FUNDS
<b>TITLE III (EXCEPT III-E)</b>						
<b>OLDER AMERICAN ACT FUNDS:</b>						
Adult Day Care						
Checking						
Chore						
Homemaker						
Personal Care						
Care Coordination Level 2						
Service Coordination Level 1						
Care Transitions						

# Schedule B, Example 2



VIRGINIA DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES

DIVISION FOR AGING SERVICES

PSA: 0							
Month:							
<b>YTD Expenditures</b>		<b>Nutrition</b>					
<b>Funding Source</b>		<b>Congregate</b>	<b>Home Delivered</b>	<b>Home Delivered Fee for Service</b>	<b>Nutrition Counseling</b>	<b>Nutrition Education</b>	
<b>Older Americans Act</b>							
	Title III-B						
	Title III-C(1)						
	Title III-C(2)						
	Title III-D						
	Title VII - Ombudsman						
	Title VII - Elder Abuse						
<b>Other Funds</b>							
NAME OF AGENCY:		0					
<b>SCHEDULE B - COSTS BY PROGRAM ACTIVITY</b>							
		FROM		10/1/2023		TO	
						9/30/2024	
		COSTS TO FEDERAL III-B FUNDS	COSTS TO FEDERAL III C-1 FUNDS	COSTS TO FEDERAL III C-2 FUNDS	COSTS TO FEDERAL III-D FUNDS	COSTS TO FEDERAL III-E FUNDS	COSTS TO FEDERAL VII ELD. AB. FUNDS
<b>TITLE III (EXCEPT III-E)</b>							
	Options Counseling						
	Transportation						
	Assisted Transportation						
	Congregate Meals						
	Home Delivered Meals						
	Home Delivered Fee for Service						
	Nutrition Counseling						
	Nutrition Education						
	Other "EB" Disease Prevention						
	CDSME						

# Schedule B, Example 3



VIRGINIA DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES

DIVISION FOR AGING SERVICES

PSA:	0	Year:	0
Month:	0		
<b>YTD Expenditures</b>	<b>10/01/2023 Expenditure Balance</b>	<b>In-Home Services</b>	
<b>Funding Source</b>		<b>Adult Day Care</b>	<b>Checking</b>
<b>American Rescue Plan (ARP)</b>			<b>Chore</b>
Title III-B			
Title III-C(1)			
Title III-C(2)			
Title III-D			
Title III-E			
Title VII - Ombudsman			

	COSTS TO FEDERAL ARP III-B FUNDS	COSTS TO FEDERAL ARP III C-1 FUNDS	COSTS TO FEDERAL ARP III C-2 FUNDS	COSTS TO FEDERAL ARP III-D FUNDS	COSTS TO FEDERAL ARP III-E FUNDS
<b>TITLE III (EXCEPT III-E)</b>					
<b>OLDER AMERICAN ACT FUNDS:</b>					
Adult Day Care					
Checking					
Chore					
Homemaker					
Personal Care					
Care Coordination Level 2					



# Schedule C, Status of Inventories



**DARS** | VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES  
**DIVISION FOR AGING SERVICES**

- Tangible personal property purchased with funds from a federal grant or state funds should be included.
- Generally, equipment or large quantities of food would be the main items reported such as:
  - Kitchen hardware
  - Mobile equipment such as vans and cars
  - Generator
- Equipment with a fair market value of less than \$5,000 per unit should not be reported.

# Schedule C Document



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

**DIVISION FOR AGING SERVICES**

NAME OF AGENCY AUDITED	0			
SCHEDULE C - STATUS OF INVENTORIES				
YEAR ENDED SEPTEMBER 30, 2024				
Fund Source and Type of Inventory	Value on Hand 10/1/2023		Increase (Decrease) During Period	Value on Hand 9/30/2024
Title III-B Older Americans Act				0
Title III-C(1) Older Americans Act				0
Title III-C(2) Older Americans Act				0
Title III-D Older Americans Act				0
Title III-E Older Americans Act				0
Title VII Elder Abuse				0
Title VII Ombudsman				0
Other Funds (Specify funds)				0
Other Funds (Specify funds)				0

# Certification Form

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- Executive Director - reviewed the Final 13th-Month AMR and AMR-OC and Schedules A, B, and C for the Area Plan contract year beginning October 1, 2023, and concluding on September 30, 2024.
- Certify that all revenues received and expenditures reported under the AP Contract are allowable in compliance with federal and state reporting requirements.
- Certify that all expenditures are traceable to expenditures in the agency's accounting records.

# Agency Letterhead



## CERTIFICATION

I, (Insert Name) \_\_\_\_\_ certify that I am the  
Executive Director/CEO/President (Insert Title) \_\_\_\_\_  
of (Area Agency on Aging) \_\_\_\_\_.

I have reviewed the Final (13 Month) Aging Monthly Report (AMR) and Status of Funds, Costs by Program Activity, and Status of Inventories (Schedules A, B, & C) for the Area Plan contract year beginning October 1, 2023 and concluding on September 30, 2024. By submitting these reports, as required by the Department for Aging and Rehabilitative Services (DARS) Regulations, Section, 22 VAC 30-60-480 and Section 22 VAC 30-60-490, I certify, that to the best of my knowledge and belief, this information is a true, correct, and complete statement prepared from the books and records of the agency in accordance with applicable instructions, except as noted.

I certify that all revenues received and expenditures reported under the Contract for Older Americans Act Titles III and VII, No Wrong Door/Aging & Disability Resource Connections, Care Coordination for Elderly Virginians and the Respite Care Initiative Program are allowable in compliance with federal and state reporting requirements. ***I further certify that all expenditures are traceable to expenditures in the agency's accounting records.*** Any audit adjustments that occur subsequent to the filing of these documents, shall be promptly reported to DARS.

\_\_\_\_\_  
Executive Director

\_\_\_\_\_  
Date

Please email to:  
[closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov)  
or  
[tanya.brinkley@dars.virginia.gov](mailto:tanya.brinkley@dars.virginia.gov)



# Audit Extension Request



- All AAA audit reports are due to DARS by December 15, 2024.
- The audit should include an audited version of Schedules A, B, and C.
- The independent public accountant shall render an opinion on three schedules per 22VAC30-60-470.
- If this report cannot be submitted by this time, the Agency shall request an extension before December 15, 2024, using the DARS Audit Report Extension Request.

# Audit Extension Request Form



**DARS** | VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES  
**DIVISION FOR AGING SERVICES**



**DARS** | VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

## AUDIT REPORT EXTENSION REQUEST FORM

Please accept this letter as our request to extend the submission date of the area agency's audit report for FFY2024 from December 15<sup>th</sup> to \_\_\_\_\_.

As stipulated in our area agency contract with DARS, our agency has contracted with an accounting firm or independent Certified Public Accountant to perform the annual audit. An engagement letter was secured on \_\_\_\_\_ and the expected completion date for the audit report is \_\_\_\_\_.

Comments/Reasons for request:

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\_\_\_\_\_  
Executive Director's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director of Administration

\_\_\_\_\_  
Date

Please email to:

[john.carpenter@dars.virginia.gov](mailto:john.carpenter@dars.virginia.gov)

# AMR Changes



- “Grab & Go Meals” – shelf-stable, pick-up, carry-out, drive-through, or similar meals.
- Only 25% of congregate meal dollars can be used to claim Grab & Go (no cap on HDM).
- AMR captures Grab & Go under both congregate and home delivered meals.
- Each category logs total meals and individuals served.
- October 1, 2024 – September 30, 2025 – track units to assess programmatic utilization, community need, and anticipated costs.

# AMR Change 1 - Grab & Go



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

**DIVISION FOR AGING SERVICES**

PSA: 0							
Month:							
YTD Expenditures		Nutrition					
Funding Source	Congregate	Congregate Grab & Go Meals	Home Delivered	Home Delivered Grab & Go Meals	Home Delivered Fee for Service	Nutrition Counseling	Nutrition Education
<b>Older Americans Act</b>							
Title III-B							
Title III-C(1)							
Title III-C(2)							
Title III-D							
Title VII - Ombudsman							
Title VII - Elder Abuse							
<b>Other Funds</b>							
Other Non-Federal							
Voluntary Contributions							
Fees							
<b>Other Federal</b>							
DMAS - Ombudsman							
Other Local Federal Funding							
NSIP							
<b>General Funds</b>							
OAA General							
Community Based							
Transportation							
Home Delivered Meals							
Supplemental Nutrition							
CCEVP							
Ombudsman							
<b>Total Cash</b>							
<b>In-Kind Amount</b>							
<b>Service Data:</b>							
Actual Number of Units							
Unit Defined as:	Eligible Meals	Meals	Meals	Meals	Non NSIP Meals	Hours	Sessions
Unit Cost							
Actual Persons Served							

# AMR Change 2 - Requirements




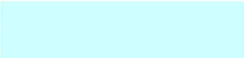
VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES

DIVISION FOR AGING SERVICES

<b>Title III-C1 Services</b>			
Federal Share (85% or less)			
Non-Federal Share plus State Share (15% or more)			
State Share (5% or more)			
Grab & Go (25% or less)			
<b>Title III-C2 Services</b>			
Federal Share (85% or less)			
Non-Federal Share plus State Share (15% or more)			
State Share (5% or more)			

# AMR Change 3 - Respite

- Respite – Pilot Program

Approved Budget GF Community Based Respite Funds (Match Required)	
Lifespan Respite Additional Award (Exempt from Match)	
Total Approved Budget Respite Funds	
% Spent	0%

# AMR Change 4 – COVID Tab



PSA: 0	This row is left available for your internal comments. For example, some agencies use it to indicate internal account numbers.								
Month:									
<b>YTD Expenditures</b>	<b>In-Home Services</b>					<b>Access Services</b>			
<b>Funding Source</b>	<b>Adult Day Care</b>	<b>Checking</b>	<b>Chore</b>	<b>Homemaker</b>	<b>Personal Care</b>	<b>Care / Service Coordination Level 2</b>	<b>Care Transitions</b>	<b>Communication Referral &amp; I&amp;A</b>	<b>Options Counseling</b>
<b>Older Americans Act</b>									
Title III-B									
Title III-C(1)									
Title III-C(2)									
Title III-D									
Title III-E									
<b>Total Cash</b>									
<b>Service Data:</b>									
Actual Number of Units									
Unit Defined as:	Hours	Contacts	Individual Hours	Individual Hours	Individual Hours	Individual Hours	Contacts	Contacts	Hours
Unit Cost									
Actual Persons Served									
<b>Service Match Requirements with COVID-19 MDD Flexible Spending added</b>									
<b>Title III-B Services</b>					<b>Pooled Service Match allowed with COVID-19 MDD flexible spending ( Title III-B, III-C1,III-C2,</b>				
Federal Share (85% or less)	#VALUE!				Overmatch (+) / Undermatch (-) amount				
Non-Federal Share plus State Share (15% or more)					#VALUE!				
State Share (5% or more)									
Overmatch (+) / Undermatch (-) amount					#VALUE!				
<b>Title III-C1 Services</b>									
Federal Share (85% or less)	#VALUE!								
Non-Federal Share plus State Share (15% or more)									
State Share (5% or more)									
Overmatch (+) / Undermatch (-) amount					#VALUE!				
<b>Title III-C2 Services</b>									
Federal Share (85% or less)	#VALUE!								
Non-Federal Share plus State Share (15% or more)									
State Share (5% or more)									
Overmatch (+) / Undermatch (-) amount					#VALUE!				

# AMR-OC Change 1 – Supp Nutr.



VIRGINIA DEPARTMENT FOR AGING  
AND REHABILITATIVE SERVICES  
**DIVISION FOR AGING SERVICES**

Supplemental Nutrition					
PSA: 0					
Month: 0		Year: 0			
YTD Expenditures	10/01/2023 Expenditure Balance	YTD Expenditures		Administration	Balance
		Congregate	Home Delivered	Preparation & Administration	
<b>Funding Source</b>					
<b>Supplemental Nutrition</b>					
Title III-C(2)					0
<b>Other Funds</b>					
Other Non-Federal					
Voluntary Contributions					
Fees					
<b>Other Federal</b>					
DMAS - Ombudsman					
Other Local Federal Funding					
NSIP					
<b>General Funds</b>					
OAA General					
Community Based					
Transportation					
Home Delivered Meals					
Supplemental Nutrition					
CCEVP					
Ombudsman					
<b>In-Kind Amount</b>					
<b>Service Data:</b>					<b>Preparation and Adm</b>
Actual Number of Units					Spending 10% or less
Unit Defined as:		Meals	Meals		Federal Share (75% c
Unit Cost					Non-Federal Share (2
Actual Persons Served					



# AMR-OC Change 2 - Vaccine



Vaccine Access							
PSA:	0	Year:	0				
Month:	0						
YTD Expenditures	10/01/2023 Expenditure Balance	YTD Expenditures				Administration	Balance
Funding Source:		CRIA	Outreach	Transportation	COVID-19 Vaccine Activity Planning	Incentive Program	Preparation & Administration
Vaccine Access							
Amount							0
<b>Service Data:</b>							
Actual Number of Units							
Unit Defined as:		Contacts	Events	1-Way Trips	Hours	# of Incentives	
Unit Cost							
Actual Persons Served							
Total # of Vaccines (shots) Received by Individuals							
Type of Outreach Events Held:							
Type of Vaccine Planning Activities:							







# New FY2025 AMR (cont 3)



Projected Resources and Spending	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E
Estimated Unencumbered Cash on Hand on 10/1/24	377,103	53,747	358,660		164,198
FY'25 Obligation	1,471,272	808,071	1,313,542	33,512	495,399
FY'25 Transfers	212,161	247,578	(459,739)		
Total Resources	2,060,536	1,109,396	1,212,403	33,512	659,597
Total Proposed Spending FY'25	2,060,536	1,109,396	1,212,463	33,512	659,597
Proposed Carryover into FY'26	0	0	(0)	0	0

# New FY2025 AMR (cont 4)



Projected Resources and Spending	OAA General	Community Based	Transportation	Home Delivered Meals	Supplemental Nutrition
Estimated Unencumbered Cash on Hand on 10/1/24	99,224	60,162	132,496	87,187	34,759
FY'25 Obligation (Oct 1, 2024 - Jun 30, 2025)	302,732	340,102	123,167	434,217	105,090
FY'25 Transfers (Oct 1, 2024 - Jun 30, 2025)		(136,041)	309,728	(173,687)	
FY'26 Obligation (Jul 1, 2025 - Sep 30, 2025)	80,597	113,367	41,055	144,739	35,030
FY'26 Transfers (Jul 1, 2025 - Sep 30, 2025)			57,896	(57,896)	

# New FY2025 AMR (cont 5)



- Total Funds Available for this Contract
  - Auto-calculated (formula).
- Planned Carryover
  - If you have planned a carryover for FY2026, please record this amount here (limit is 10% unless waived).

PSA #: 0	Month Ending:					Year:	
	Federal						
Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse	Title VII - Ombudsman
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA							
Current Year Award							
<b>Total Funds Available for This Contract</b>							
Planned Carryover							
Approved Budget							



# New FY2025 AMR (cont 6)



- Approved Budget
  - Auto-calculated (formula)
  - 'Total Funds Available for This Contract' minus 'Planned Carryover'

PSA #: 0	Month Ending:					Year:	
	Federal						
Status of Funds	Title III-B	Title III-C(1)	Title III-C(2)	Title III-D	Title III-E	Title VII - Elder Abuse	Title VII - Ombudsman
Unencumbered Cash-on-Hand at AAA at Beginning of Contract							
Unadvanced Balance of Previously Awarded Funds at VDA							
Current Year Award							
Total Funds Available for This Contract							
Planned Carryover							
Approved Budget							



# New FY2025 AMR (final)



- Remainder of the AMR entered throughout the course of the year
- Please repeat the process for the AMR-OC
- Please note the AMR-OC does not have the 'Unencumbered Cash-on-Hand at the Beginning of Contract' due to the nature of the award (temporary or one-time awards)
- The 'Request Instructions' tab is located adjacent to the 'Request' tab for reference.

# ARPA

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- AMR and AMR-OC due by the 12<sup>th</sup> of every month
- Year-end remittance pending
- ARPA obligations must exhaust by December 31, 2024

# Questions