



**COMMONWEALTH OF VIRGINIA**  
**DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES**

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**MEMORANDUM**

**TO:** Area Agencies on Aging

**FROM:** John Carpenter – Director of Administration, Division for Aging Services

**DATE:** October 10, 2024

**SUBJECT: Final 2024 Financial Reports**

The Area Plan Contract Year 2024 Final (13<sup>th</sup> Month) AMR, Schedules A, B, & C, and the Certification Form should be completed and submitted to the Department for Aging and Rehabilitative Services (DARS) 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. DARS requests these reports by the due date to ensure accurate and timely processing of future monthly funding requests.

The following documents must be submitted.

- **Final (13<sup>th</sup> Month) AMR:** The Aging Monthly Report (AMR) will be 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 (13<sup>th</sup> Mo)’ from the month drop down menu on the payment worksheet. Please name your file, “Final PSA xx,” when emailing your submission to [closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov). Insert your PSA number in the characters denoted by xx.

Please review the 13<sup>th</sup> Month AMR by assessing the following:

- Expenditures agree with Schedule B, Costs by Program Activity
- Update the Request for Funds Tab information to reflect the September Payment AND ensure that it agrees with Schedule A, Status of Funds.

Please use PeerPlace data to report service data. In the event of a discrepancy between the AMR reported data and PeerPlace, the PeerPlace data will be used for all services except Legal Assistance, Public Information and Education, and Outreach as PeerPlace data will be used to measure the performance of each agency.

- **Schedules A, B, & C:** Schedules A, B, & C are in Excel and are available on the DARS SharePoint site at <https://sharepoint.wvrc.net/VDaproviders>. The three schedules are

## Final 2024 Financial Reports, continued

tabbed as separate worksheets in the workbook. The workbook should be downloaded to your computer before completion. Please name the file, "ABC PSA xx," when emailing your submission to: [closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov). Schedules A, B, & C are to be included in your audited financial statements as supplementary information and your 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 provided by DARS. Please ensure that the agency submission and the schedules included by your auditor in the audit report are in the current format.

- **Schedule A, Status of Funds:** This schedule provides an accounting of grant funds on hand at the beginning of the period, and receipt and expenditures of grant funds during the period. Although general fund awards for the fiscal year ending on June 30, 2024, needed to be obligated by June 30, 2024, Agencies had 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 B, Costs by Program Activity:** This schedule accounts for the expenditure of funds by activity rather than grant and should be completed prior to Schedule A so that balances can be populated in formulated cells. Please ensure that Schedules A & B reconcile where appropriate. Again, Schedule B has been modified to correspond to the Aging Monthly Report. It includes separate sections to report Title III activity (Except III-E) and a section to report III-E activity. If there are no audit adjustments, the data reported on your final AMR should be the same as reported on Schedule B.
- **Schedule C, Status of Inventories:** Tangible personal property purchased with funds from a Federal or State grant should be included. Generally, equipment or large quantities of food would be the main items reported. Equipment with a fair market value of less than \$5,000 per unit should not be reported.
- **Certification Form:** This form should be prepared on AAA letterhead and signed by the AAA Executive Director. Please mail or scan and email the Certification Form to:

Tanya Brinkley  
Department for Aging and Rehabilitative Services  
1610 Forest Avenue, Suite 100  
Henrico, VA 23229

Or email to [closeoutreports@dars.virginia.gov](mailto:closeoutreports@dars.virginia.gov)

This letter and the forms are available on the <https://sharepoint.wvrc.net/VDProviders>. Your submission should include all contracts issued by DARS to support contract year 2024 operations. All funds received during the period, October 1, 2023, to September 30, 2024, should be accounted for and included.

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Additionally, all AAA audit reports are due to DARS by December 15, 2024. The audit should include an audited version of Schedules A, B, & C. If this report cannot be submitted by this time, the Agency shall make a formal request for an extension of time before December 15, 2024, using the DARS Audit Report Extension Request available on the DARS SharePoint site at <https://sharepoint.wvrc.net/VDProviders>. Please send your request for an extension to John Carpenter at [John.Carpenter@dars.virginia.gov](mailto:John.Carpenter@dars.virginia.gov).