

A tropical beach scene with palm trees and the ocean. The image is a background for a presentation slide. It shows a sandy beach in the foreground, with several palm trees leaning over it. The ocean is visible in the middle ground, and a clear blue sky is in the background. The text is overlaid on the image.

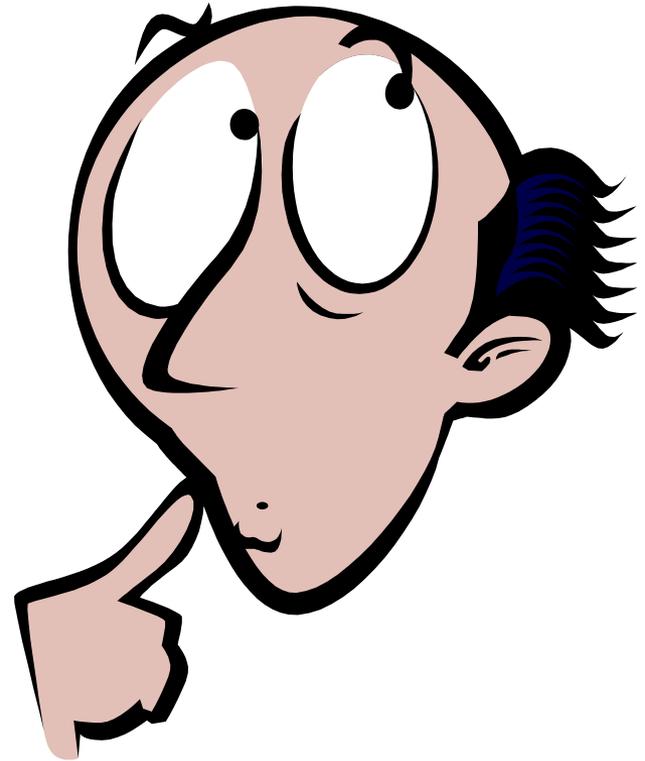
# Fiscal Director Refresher Training

Presented by: Marica B. Monroe

April 17, 2012

# Inquiring Minds Want to Know?

- ✿ Basis of Accounting
- ✿ Obligated vs. Liquidated
- ✿ Remittance
- ✿ Reports



# Basis of Accounting

## ✿ Modified Accrual

- Revenues recognized when measurable and available
- Expenses recognized when incurred

# Obligated vs. Liquidated

- ❁ Obligated means there is a legal requirement that will require payment by the grantee during the same or future period

# Obligated vs Liquidated

## ✿ Liquidated

- Expense has been incurred
- Cash has changed hands



- ✿ Both accrued and liquidated expenses should be included in your YTD totals

# Obligated vs. Liquidated

- ❁ In general, grant funds should be obligated by the grant end date and liquidated within 30 days of the grant end date



# Monthly Remittance

- Monthly remittance should reconcile to your agency's internal accounting system

Attention: Finance Director (276)523-4208 THIS IS A 2 PAGE REMITTANCE

REMITTANCE ADVICE  
cp  
RMT 1

09/19/11

MOUNTAIN EMPIRE OL... CITIZENS INC.  
1501 3rd Av...  
P. O. Box...  
Big Stone Gap, VA 24219

(190) 257

		OBLIGATION	BALANCE		PAID PRIOR	PREVIOUSLY	THIS	GRANT TO DATE	
			9/30/2010	TOTAL	10/1/2010	PAID	PAYMENT	PAYMENT	BALANCE
T-III B AP & SS	4411044111	10/10 -09/11	336,715.00	12,932.00	349,647.00	305,000.00	44,647.00	349,647.00	
T-III C1 CON MEAL	4412044121	10/10 -09/11	138,065.00	3,659.00	141,724.00	124,900.00	16,824.00	141,724.00	
T-III C2 - H D MEALS	4412044131	10/10 -09/11	183,948.00	23,063.00	207,011.00	192,000.00	15,011.00	207,011.00	
T-III D PREV HEAL	4500045001	10/10 -09/11	20,468.00	514.00	20,982.00	19,300.00	1,682.00	20,982.00	
T-III E NFCSP	4600046001	10/10 -09/11	96,107.00	3,329.00	99,436.00	92,000.00	7,436.00	99,436.00	
T-VII G ELDER ABUSE	4440044401	10/10 -09/11	3,412.00	164.00	3,576.00	3,290.00	286.00	3,576.00	
T-VII OMBUDSMAN	4420044201	10/10 -09/11	9,914.00	642.00	10,556.00	10,050.00	506.00	10,556.00	
OMAS OMBUDSMAN	79001	FY09	2,321.00		2,321.00	2,321.00		2,321.00	
OMAS OMBUDSMAN	79002	FY10	1,751.00		1,751.00		1,751.00	1,751.00	
NSIP	4057040571	10/10 -09/11	100,327.00	12,078.00	112,405.00	101,500.00	10,905.00	112,405.00	
DOL (NEW FDS - FY2009)	47400	02/10 - 06/11	84,256.00		84,256.00	36,400.00	84,256.00	84,256.00	
DOL (FY2010)	47300	07/10 - 06/11	209,374.00		209,374.00	42,000.00	209,374.00	209,374.00	
DOL - CONF (FY2010) 499 -01	47300		600.00		600.00				600.00

# REPORTS

- ✿ Monthly AMR/AMR-OC/AMR-ARRA
- ✿ Closeout Reports
- ✿ Final AMR
- ✿ Schedule ABC
- ✿ Audit

# AMR REPORTING

## @ AMR/AMR-OC

@ Due by the 12<sup>th</sup> of the month following the month being reported

## @ AMR-ARRA

@ Due by the 5<sup>th</sup> of the month following the month being report.

@ If 5<sup>th</sup> or 12<sup>th</sup> falls on a state holiday or weekend then due the following business day

@ Submit to [reports@vda.virginia.gov](mailto:reports@vda.virginia.gov)

# CLOSEOUT REPORTS

- ✿ Necessary for certain programs, Alzheimer's, Title V, VICAP, etc
- ✿ Typically due within 45 days after the end of the grant period

# CLOSEOUT REPORTS

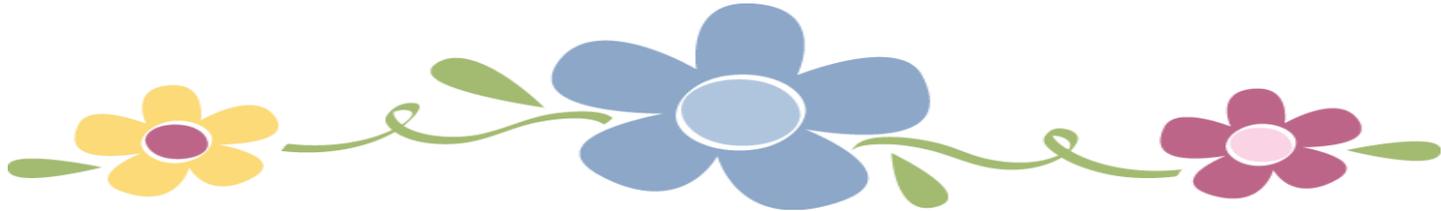
- E-mail to: [reports@vda.virginia.gov](mailto:reports@vda.virginia.gov)
- Should show all grant funds obligated and liquidated. Activity should be reconcilable to your internal accounting system.



I just liked this picture!



# FINAL AMR/Schedule ABC



- Due mid-November
- [reports@vda.virginia.gov](mailto:reports@vda.virginia.gov)
- Activity should be for the period
  - October 1<sup>st</sup> – September 30<sup>th</sup>
- Annual certification statement also due

NAME OF AGENCY AUDITED

MOUNTAIN EMPIRE OLDER CITIZENS, INC.  
 SCHEDULE A - STATUS OF FUNDS  
 October 1, 2010 to September 30, 2011

FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2010	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS IN TRANSIT ON SEPTEMBER 30, 2011	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2011
<b>Older Americans Act</b>						
Title III-B	\$ 1	\$ 349,647	-	\$ 349,648	\$ 349,648	\$ -
Title III-C(1)	-	141,724	-	141,724	141,724	-
Title III-C(2)	6,000	207,011	-	213,011	213,011	-
Title III-D	185	20,982	-	21,167	21,164	-
Title III-E	-	99,436	-	99,436	99,436	-
Title VII-Ombudsman	(1)	10,556	-	10,555	10,555	-
Title VII-Elder Abuse	-	3,576	-	3,576	3,576	-
Title III-C(1) - STIMULUS	-	-	-	-	-	-
Title III-C(2) - STIMULUS	-	-	-	-	-	-
CDSMP - STIMULUS	2,520	29,830	-	32,350	32,118	232
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Other Federal</b>						
Title V-(PY 06/30/10 Award)	-	-	-	-	-	-
Title V-(PY 12/31/11 Award)	(7,467)	167,374	-	159,907	159,907	-
Title V-(PY 12/31/11 Award) - NEW	(2,913)	47,856	-	44,943	44,943	-
Title V-(PY 06/30/12 Award)	-	35,000	-	35,000	46,188	(11,188)

Attention: Finance Director (276) 523-4208 THIS IS A 2 PAGE REPORT

REMITTANCE ADVICE  
 cp  
 RMT 1

09/19/11

MOUNTAIN EMPIRE OLDER CITIZENS INC.  
 1501 3rd Ave East  
 P. O. Box 883  
 Big Stone Gap, VA 24219

(190) 541025257

	OBLIGATION	BALANCE 9/30/2010	TOTAL	PAID PRIOR 10/1/2010	PREVIOUSLY PAID	THIS PAYMENT	GRANT TO DATE PAYMENT	BALANCE
T-III B AP & SS	44110/44111	10/10 - 09/11	336,715.00	12,932.00	349,647.00	305,000.00	44,647.00	349,647.00
T-III C1 CON MEAL	44120/44121	10/10 - 09/11	138,065.00	3,659.00	141,724.00	124,900.00	16,824.00	141,724.00
T-III C2 - H O MEALS	44130/44131	10/10 - 09/11	183,948.00	23,063.00	207,011.00	192,000.00	15,011.00	207,011.00
T-III D PREV HEAL	45000/45001	10/10 - 09/11	20,466.00	514.00	20,982.00	19,300.00	1,682.00	20,982.00
T-III E NFCSP	46000/46001	10/10 - 09/11	96,107.00	3,329.00	99,436.00	92,000.00	7,436.00	99,436.00
T-VII G ELDER ABUSE	44400/44401	10/10 - 09/11	3,412.00	164.00	3,576.00	3,290.00	286.00	3,576.00
T-VII OMBUDSMAN	44200/44201	10/10 - 09/11	9,914.00	642.00	10,556.00	10,050.00	506.00	10,556.00
DMAS OMBUDSMAN	79001	FY09	2,321.00		2,321.00	2,321.00		2,321.00
DMAS OMBUDSMAN	79002	FY10	1,751.00		1,751.00	1,751.00		1,751.00
NSIP	40570/40571	10/10 - 09/11	100,327.00	12,078.00	112,405.00	101,500.00	10,905.00	112,405.00
DOL (NEW FDS - FY2009)	47400	02/10 - 06/11	84,256.00		84,256.00	36,400.00	84,256.00	84,256.00
DOL (FY2010)	47300	07/10 - 06/11	209,374.00		209,374.00	42,000.00	209,374.00	209,374.00
DOL - CONF (FY2010) 499 - 01	47300		600.00		600.00			600.00

Must subtract out the paid prior

Costs to  
Federal VII  
Omb Funds

OF AGENCY AUDITED

MOUNTAIN EMPIRE OLDER CITIZENS, INC.  
SCHEDULE A - STATUS OF FUNDS  
October 1, 2010 to September 30, 2011

FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2010	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS IN TRANSIT ON SEPTEMBER 30, 2011	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2011
Older Americans Act			\$ -	\$ 349,648	\$ 349,648	\$ -
			-	141,724	141,724	-
			-	213,011	213,011	-
			-	21,167	21,164	-
			-	99,436	99,436	-
			-	10,555	10,555	-
			-	3,576	3,576	-

Costs to  
Federal III  
B funds

MOUNTAIN EMPIRE OLDER CITIZENS, INC.  
SCHEDULE B - COSTS BY PROGRAM ACTIVITY  
FROM OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

TITLE II (EXCEPT III-E, OLDER AMERICAN ACT FUNDS:	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 OMB FUNDS
Adult Day Care	\$ 16,372	\$ -	\$ -	\$ -	\$ -	\$ -
Checking	1,000	-	-	-	-	-
Chore	-	-	-	-	-	-
Home Health	-	-	-	-	-	-
Homemaker Services	113,000	-	-	-	-	-
Personal Care Services	1,000	-	-	-	-	-
Rest, Repair and Renovation	-	-	-	-	-	-
Care Coordination	-	-	-	-	-	-
Information and Assistance	111,147	-	-	-	-	-
Transportation	77,986	-	-	-	-	-
Congregate Meals	-	141,724	-	-	-	-
Home Delivered Meals	-	-	213,011	-	-	-
Home Delivered Fee for Service	-	-	-	-	-	-
Disease Prevention	-	-	-	15,76	-	-
Medication Management	-	-	-	5,40	-	-
Emergency Services	1,000	-	-	-	-	-
Employment	-	-	-	-	-	-
Health Screening / Education	-	-	-	-	-	-
I.D. Discount	-	-	-	-	-	-
LTC Coordinating Activity	-	-	-	-	-	-
Money Management	-	-	-	-	-	-
Public Information & Education	13,187	-	-	-	-	-
Socialization/Recreation	-	-	-	-	-	-
Volunteer Programs	-	-	-	-	-	-
Legal Assistance	3,500	-	-	-	-	-
Elder Abuse Prevention	-	-	-	-	-	-
LTC Ombudsman Program	-	-	-	-	-	-
Prep. and Admin.	11,456	-	-	-	-	-
Assisted Transportation	-	-	-	-	-	-
TITLE III-E, OLDER AMERICAN ACT FUNDS:						
Individual Counseling	-	-	-	-	-	-
Support Groups	-	-	-	-	-	-
Caregiver Training	-	-	-	-	-	-
Public Information/Education	-	-	-	-	-	-
Adult Day Care	-	-	-	-	-	-
Homemaker	-	-	-	-	-	-
Personal Care	-	-	-	-	-	-
Institutional Respite	-	-	-	-	-	-
Direct Respite Services Payments	-	-	-	-	-	-
Other Respite Services	-	-	-	-	-	-
Chore	-	-	-	-	-	-
Congregate Meals	-	-	-	-	-	-
Home Delivered Meals	-	-	-	-	-	-
Direct Supplemental Service Payments	-	-	-	-	-	-
Other Supplemental Services	-	-	-	-	-	-
Information & Referral Assistance	-	-	-	-	-	-
Care Coordination	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Assisted Transportation	-	-	-	-	-	-
Prep. and Admin.	-	-	-	-	-	-
<b>TOTAL TITLE III &amp; TITLE VII</b>	<b>349,648</b>	<b>141,724</b>	<b>213,011</b>	<b>21,167</b>	<b>99,436</b>	<b>10,555</b>

Title III Monthly Report  
(Except III-E)

PSA: 1  
Month: Final (13th Mo)  
YTD Expenditures

Funding Source	Elder Rights		Administration	Grand Total
	Elder Abuse Prevention	Local LTC Ombudsman	Community Living Program Grant	
<b>Older Americans Act</b>			Preparation & Administration	
Title III-B			11,456	349,648
Title III-C(1)				141,724
Title III-C(2)				213,011
Title III-D				21,167
Title VII - Ombudsman		10,556		10,556
Title VII - Elder Abuse	3,576			3,576
<b>Other Funds</b>				
Voluntary Contributions				
Other Non-Federal			3,819	314,518
Fees				9,652
<b>Other Federal</b>				
DMAS - Ombudsman		1,751		1,751
Title V				
NSIP				112,405
<b>General Funds</b>				
Title III Match				23,271
Community Based				82,011
Transportation				107,446
Home Delivered Meals				99,795
Ombudsman		8,596		8,596
Hold Harmless				

NAME OF AGENCY AUDITED

Mountain Empire Older Citizens, Inc.  
**SCHEDULE A - STATUS OF FUNDS**  
 From October 1, 2009 to September 30, 2010

FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2009	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS IN TRANSIT ON SEPTEMBER 30, 2010	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2010
Older Americans Act						
Title III-B	(\$63)	\$345,866	\$0	\$345,803	\$345,802	\$1
Title III-C(1)	(\$819)	\$148,965	\$0	\$148,146	\$148,146	0
Title III-C(2)	(\$765)	\$190,074	\$0	\$189,309	\$183,309	6,000
Title III-D	(\$95)	\$20,579	\$0	\$20,484	\$20,299	185
Title III-E	(\$48)	\$99,796	\$0	\$99,748	\$99,748	0
Title VII-Ombudsman	(\$145)	\$10,477	\$0	\$10,332	\$10,333	(1)
Title VII-Elder Abuse	(\$59)	\$3,648	\$0	\$3,589	\$3,589	0
Title III-C(1) - STIMULUS	(\$1,000)	\$44,247	\$0	\$43,247	\$43,247	0
Title III-C(2) - STIMULUS		\$22,768	\$0	\$22,768	\$22,768	0
CDSMP - STIMULUS		\$17,000	\$0	\$17,000	\$14,480	2,520
Other				0		0
Other				0		0
Other				0		0
Other Federal						
Title V-(PY 06/30/10 Award)	\$264	\$140,277		\$140,541	\$140,541	0
Title V-(PY 06/30/11 Award)		\$42,000		\$42,000	\$49,467	(7,467)
Title V-(PY 06/30/11 Award) - NEW		\$36,400		\$36,400	\$39,313	(2,913)
Title V - STIMULUS	(\$6,514)	\$29,487		\$22,973	\$22,973	0
NSIP		\$101,522		\$101,522	\$101,522	0
VICAP-(PY 03/31/08 Award)				0		0
VICAP-(PY 03/31/09 Award)				0		0
VICAP-(PY 03/31/10 Award)	(\$819)	\$15,272		\$14,453	\$12,557	1,896
VICAP-(PY 03/31/11 Award)		\$8,000		\$8,000	\$10,000	(2,000)
<b>*Note: PY means Program Year Ending</b>						
<b>GRAND TOTAL:</b>	<b>(\$13,002.00)</b>	<b>\$2,228,383.00</b>	<b>\$0.00</b>	<b>\$2,215,381.00</b>	<b>\$2,217,160.00</b>	<b>(\$1,779.00)</b>

Revised 10/06/10

NAME OF AGENCY AUDITED	MOUNTAIN EMPIRE OLDER CITIZENS, INC.					
	SCHEDULE A - STATUS OF FUNDS					
	October 1, 2010 to September 30, 2011					
FUND	UNENCUMBERED FUNDS ON HAND OCTOBER 1, 2010	TOTAL FUNDS RECEIVED DURING PERIOD	FUNDS IN TRANSIT ON SEPTEMBER 30, 2011	TOTAL OF FUNDS AVAILABLE DURING PERIOD	ACCRUED COSTS TO CONTRACT PERIOD	UNENCUMBERED FUNDS ON HAND SEPTEMBER 30, 2011
Older Americans Act						
Title III-B	\$ 1	\$ 349,647	\$ -	\$ 349,648	\$ 349,648	\$ -
Title III-C(1)	-	141,724	-	141,724	141,724	-
Title III-C(2)	6,000	207,011	-	213,011	213,011	-
Title III-D	185	20,982	-	21,167	21,164	-
Title III-E	-	99,436	-	99,436	99,436	-
Title VII-Ombudsman	(1)	10,556	-	10,555	10,555	-
Title VII-Elder Abuse	-	3,576	-	3,576	3,576	-
Title III-C(1) - STIMULUS	-	-	-	-	-	-
Title III-C(2) - STIMULUS	-	-	-	-	-	-
CDSMP - STIMULUS	2,520	29,830	-	32,350	32,118	232
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other Federal	-	-	-	-	-	-
Title V-(PY 06/30/10 Award)	-	-	-	-	-	-
Title V-(PY 12/31/11 Award)	(7,467)	167,374	-	159,907	159,907	-
Title V-(PY 12/31/11 Award) - NEW	(2,913)	47,856	-	44,943	44,943	-
Title V-(PY 06/30/12 Award)	-	35,000	-	35,000	46,188	(11,188)
Title V - STIMULUS	-	-	-	-	-	-
NSIP	-	112,405	-	112,405	112,405	-
VICAP-(PY 03/31/09 Award)	-	-	-	-	-	-
VICAP-(PY 03/31/10 Award)	1,896	-	-	1,896	1,896	-
VICAP-(PY 03/31/11 Award)	(2,000)	15,884	-	13,884	13,188	696
VICAP-(PY 03/31/12 Award)	-	8,629	-	8,629	8,629	-
Pharmacy Connect PY 6/30/12	-	51,000	-	51,000	51,000	-
<b>*Note: PY means Program Year Ending</b>						
<b>GRAND TOTAL:</b>	<b>(1,779)</b>	<b>\$ 2,131,772</b>	<b>\$ -</b>	<b>\$ 2,129,993</b>	<b>\$ 2,144,608</b>	<b>\$ (14,615)</b>

Revised 10/11/11

# Audit reports

- ✿ Due to VDA by the 15<sup>th</sup> of December
- ✿ Electronically submitted ABC should match the ABC schedules included in your audit report
  - If audit indicates a change is needed in the schedule ABC please resubmit along with the updated final AMR if necessary

# Audit reports

☀ Please ensure that the independent auditor renders an opinion on the following schedules:

- Status of Funds (Schedule A)
- Costs by Program Activities (Schedule B)
- Status of Inventories (Schedule C)

Friendly  
Reminder:

**Purchases of equipment costing over \$5K**  
•Approved in advance  
•Not allowed in the last 60 days of contract

QUESTIONS????

