

Instructions for Funds and Cash Flow Report (AAA-151)

Purpose: The purpose of this report is to provide the Area Agency with a monthly and year-to-date status of actual revenue and expenses in comparison to those budgeted.

Overview: This report includes a Request for Funds sheet and income statement to be completed for each program (or title) separately. It further requires that each line item of the income statement be further segregated by Project Activity.

Timeline: This report is to be filed within seven (7) working days following the last day of each month. Note: "working days" does not include days recognized on the Area Agency Holiday Schedule. (Consult the Area Agency Timeline for actual dates). Submit one AAA 122-a with an original signature.

PAGE 1 - MONTHLY REQUEST FOR FUNDS:

Name/Address of Reporting Agency: Enter the name and address of the grantee agency. The grantee agency must be the same as that on the Contract.

Date: Enter the date the report is prepared.

Contract No.: Enter the contract number as indicated on the Contract.

For Month: Enter the month for which the expenses were incurred.

Reporting Period: Enter the fiscal year (for example, 2001/2002).

Title: "X" the appropriate title or indicate the program to which this report applies. Also indicate when the report is a *revision* to report previously submitted.

Both Columns are based upon a cash basis. Therefore, report only revenue and expenses recognized by cash (checks).

SECTION A - REPORT OF CASH FLOW:

MONTH OF: This is a summary of the *cash* activity for the previous month.

Line 1, Cash on Hand: This amount is carried forward from the previous month's report (151) Cash on Hand, Line 10.

Lines 2 through 7: These amounts are based upon actual payments received during the month.

Line 8, Total Cash Available: Enter the sum of Lines 1 through 7.

Line 9, Less Total Cash Disbursed: Enter the total cash paid out during the month.

Line 10, Cash on Hand: Enter the sum of Line 8 less Line 9. This amount is the total remaining cash available to pay expenses.

Director's Signature and Date: The Monthly Report must be signed and dated by the grantee agency director.

PAGES 2 and 3, MONTHLY REPORT OF EXPENDITURES:

These pages are based upon an accrual basis. Therefore, all revenue and expenses committed to are to be recognized, regardless of the date of payment.

Column 1, Budget: Enter the amounts from the last Board-approved budget.

Column 2, Total Year-to-Date: Enter the expense for each line item for July 1st through the current month reported.

Columns 3, 4, and 5, Program Activity: Write the activity or project title in each column heading. For example, Congregate Meals typically recognizes the following three headings / activities: Meals, Program Management, and Other. The total Monthly expenditure in Column (6) will concur with the sum of the columns 3, 4, and 5, etc. Additional columns may be added to an addendum worksheet as needed.

Column 6, Monthly Total: Indicate the total expenditure for the month reported.

Page 3, Line 8, Total Project Costs: Enter the sum of (Page 2, Lines 1, 2, 3, 4, 5, and 6) plus (Page 3, Line 7).

Lines 9 through 17 are revenue items to also be reported on an accrual basis.

Line 18, = Over<Under>Spent: Add Line 8 and deduct Lines 9 through 17 to determine if the current monthly activity has resulted in an over or under expenditure. (A bracketed or negative number indicates an under expenditure, or "net income".)

SCHEDULE OF SUPPORTIVE SERVICES:

This page represents all programs in Title IIIB only. If the grantee agency is not reporting for this title, this page may be omitted. For all Title IIIB participants:

- Column (a) Total Costs will equal the Total *MONTHLY* Expenditures indicated on Page 3, line 8, Column (6).
- The sum of each column will be entered on the line below line 16: Total Contracted Services. Likewise, the sum of Columns (b) through (h) will equal the Total Expenditures indicated in Column (1).
- The following will apply for the line below line 16: Total Contracted Services:

The total line of Columns (b) through (h) will concur Page 3, Lines 10 through 17, Column 6.

SCHEDULE OF NUTRITION (III C-1 & III C-2), DISEASE PREVENTION & MEDICATION MANAGEMENT (III D) PROGRAMS:

This page represents all programs in Title III C-1, C-2, & IIID only. If the grantee agency is not reporting for these titles, this page may be omitted. For applicable participants:

Heading:

- Indicate the Reporting Agency, as reported on Page 1.
- "X" the appropriate box to which this form applies: Monthly, Budget or Closeout.
- Reporting Period: Indicate the Budget Year as reported on Page 1.
- Indicate if the Budget is the Original or Revision and the Revision Number.
- Indicate the date the report was prepared.

For all programs:

- Enter the Total line first. These numbers are derived from Page 3, Line 9 through 17, Column 6 which report the same revenue items. For C-1 and C-2 programs, the USDA is to be included with the Cash Non-Match items and reported on the Non-Match Donations (b) Cash. Prior Year Deferred Income (Page 3, Line 9, Column 6) is to be included on this report, Column g, Grant Related Income.
- Column a, Total Costs, the Total line must concur with Page 3, Line 8, Column H, Monthly Total..

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- Enter the Nutrition Education amounts where applicable for Titles C-1, C-2, and III D. Note: For Title III D only, the Nutrition Education costs are usually the total costs.
- For Titles C-1 and C-2, add the *Total* line amount, less the Nutrition Education amount, this will equal the amount to be entered either on Line 7 Congregate Meals or Line 4 Home Delivered Meals.

TITLE III E MONTHLY FINANCIAL STATUS REPORT/REQUEST FOR FUNDS:

This page represents programs within Title III E only. If the grantee agency is not reporting for this title, this page may be omitted. For applicable participants:

Column (g) Total is derived from Page 3, Lines 9 through 17, Column 6, Monthly Total.

Lines 2 through 8 will add to Line 1.

Expenditures are to be segregated between program activities ((Columns (b) through (f)) as represented in the Grantee Agency records.

Part II Request For Funds:
To be omitted.

Authorized Signature: The Grantee Agency Director is to sign and date this report.