

Texas Department of Aging and Disability Services

Uniform Rate Negotiations Budget Workbook INSTRUCTION GUIDE



Rate Setting Workbook

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Workbook Overview

Purpose

Texas Department of Aging and Disability Services (DADS) requires the use of this Rate Setting Workbook to establish and determine a cost per unit (CPU) meal rate and for submission of nutrition waiver requests. This Rate Setting Workbook is used for Home Delivered Meals (HDM) and/or Congregate Meals contractors and/or vendor nutrition service providers to develop budgets to record and allocate allowable costs for the meal programs.

Description of Worksheets included in the Workbook

The Rate Setting workbook contains the following color coded worksheets:

- 1) Provider Information - Yellow
 - (a) Provider Information
 - (b) Provider Total Budget by Service
 - (c) Analysis Tool

- 2) Home Delivered Meals - Purple
 - (a) Home Delivered Meals Budget
 - (b) HDM Unit Rate Calculation
 - (c) HDM Certification
 - (d) HDM In-Kind Certification

- 3) Congregate Meals - Green
 - (a) Congregate Meal Waiver
 - (b) Congregate Meals Budget
 - (c) Congregate Unit Rate Calculation
 - (d) Congregate Certification
 - (e) Congregate In-Kind Certification

Transportation (Blue) and Participant Assessment (Orange) worksheets are included in the Rate Setting workbook with the same functions as the HDM and Congregate Budget worksheets. The Transportation and Participant Assessment worksheets used for rate setting are optional.

Functions and Worksheet Calculations:

- Costs are entered into the **Provider Total Budget by Service** worksheet under the **“Cost Area”**.
 - When costs are entered under the “Home Delivered Meal Program”, “Congregate Meal Program”, “Transportation” and Participant Assessment” columns, the corresponding worksheets in the “Proposed Budget” columns are automatically populated.
 - Entries into the Nutrition Clients AAA and Nutrition Clients Community Service columns automatically populate the Nutrition Education line items in the **HDM and Congregate Budget** worksheets.

Provider Total Budget by Service Worksheet:

Example: Costs/dollar amounts entered for the line item “Salaries” will automatically sum and the “Total Salaries” amounts populated from those calculations.

#1

#2

Provider Total Budget by Service			
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients
Personnel			
Salaries (Identified by Job Title)			
Director	25,000.00	7,250.00	300.00
1st Cook	20,000.00	10,600.00	
2nd Cook	15,000.00	7,950.00	
Cook Helper	3,000.00	1,590.00	
Total Salaries	63,000.00	27,390.00	300.00

#2

Example: Mathematical equations are automatic and transferred to the **HDM or Congregate Budget worksheets** as costs are entered.

Provider Total Budget by Service		
Cost Area	Total Agency Budget	Home Delivered Meal Program
Contract staff (Identify by Position)		
Total Contract staff	-	-
Total Personnel	48,000.00	19,440.00

Example: Total Personnel costs are \$19,440 on the “**Provider Total Budget by Service**” worksheet under the “Home Delivered Meal Program” column. This cost automatically populates into the “**Home Delivered Meal Budget**” worksheet under the “Proposed Budget” column.

Congregate Meal, Transportation and Participant Assessment Budget worksheets function the same as the example provided above.

Home Delivered Meal Budget Worksheet			
Most Recent Completed Budget Year	Proposed Budget		
		Percentage Variance - Prior Year Actual to Proposed Budget	Percentage of Unit Cost
Cost Area	Proposed Budget		
Personnel			
Salaries, PR Taxes & Benefits	19440.00	19340.00%	
Contract staff, Compensation	0.00	0.00%	
Total	19440.00	19340.00%	20.54%

For information on Pop-up windows and protected cells see the Technical Information Section.

Completing the Worksheets

Provider Information Worksheet

Complete all information. The information will automatically populate to the other worksheets in this workbook. Answer all questions.

- Many of the questions use a display box for the responses, the display box indicates “Select from list”. When an input cell is selected, a message box may appear. The message box contains helpful instruction on completing the question.
 - Check the Security Setting if you cannot Display Boxes. For help on Security Setting review the information on Security Settings in the Technical Information Section of this manual.
 - If a message box covers an input cell, the user may click on the message box and drag the message to a different location on the worksheet. This will change the location of all message boxes on the worksheet. When the workbook is saved, closed, and re-opened the message boxes will be return to their original locations.

- Many of the questions will provide a “red” warning message. The message will disappear when a response to the question is selected or entered. All red warning messages must be addressed prior to completing the workbook.

Example: Message Box and Red Warning Message

1	A	B	C	D	E	F	G	H	I	J	K
		3/14/2016 9:06 AM							Submission #		
2		Department of Aging and Disability Services									
3		Uniform Rate Negotiation Workbook/Budget									
4		Federal Contract Period:				10-01-16 / 09-30-17					
5											
6	1	Nutrition Providers Legal Business Name: _____									
7	2	Street Address: _____									
8	3	Mailing Address: _____									
9	4	City: _____									
10	5	Zip Code: _____									
11	6	Phone Number: _____									
12	7	E-mail Address: _____									
13	8	Contact Name: _____									
14	9	Nutrition Providers website address: _____									
15											
17	10	Did this Nutrition provider complete a rate setting workbook last year?								_____ Either Yes or No must be selected	
18	11	If Yes what was the provider name listed on the workbook? _____									
19											
20	12	Is the Provider a AAA Provider?								_____ Either Yes or No must be selected	
21	13	If Yes, select the AAA Name: _____									
22	14	If Yes, contact name at AAA: _____									
23	15	If Yes, is it a contract or vendor relationship? _____									

Cell B1 is an informational date and time cell. This cell will update each time the workbook is opened and allowed to update. Cell J1 is optional and may be used by the

provider to track the number of submissions provided to the AAA or Community Services contact.

Provider Total Budget by Service Worksheet

Cost Area

Provide all requested information in each Cost Area in the worksheet. Refer to the Cost Area and Cost Categories document for instructions on completing the line items.

- Enter the **total** amount of the costs for each line item in the Cost Area in the “Total Agency Budget” column

Example: The line item “Salaries.” includes the job titles with the salaries. Additional rows can be added, if needed. See the Technical Information Section for instructions on adding rows.

Provider Total Budget by Service					
Provider Name:					
3/14/2016 9:21 AM					
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education - CSC Clients	Congregate Meal Program
Personnel					
Salaries (Identified by Job Title)					
Director	25,000.00	7,250.00	300.00	200.00	6,800.00
Cook	20,000.00	10,600.00			9,400.00
Cook Helper	3,000.00	1,590.00			1,410.00
Total Salaries	48,000.00	19,440.00	300.00	200.00	17,610.00

Example: Additional Line Items have been included to further delineate costs. Purchased Meals and the types of meals are included.

Provider Total Budget by Service					
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education - CS Clients	Congregate Meal Program
Meals/Food					
Raw Food					
Total Raw Food	-	-	-	-	-
Purchased Meals					
Hot Prepared Meals Purchased from a Supplier or Central Kitchen	9,000.00	5,000.00			4,000.00
Frozen Meals	4,000.00	4,000.00			
Chilled Meals					
Shelf Stable Meals					
Total Purchased Meals	13,000.00	9,000.00	-	-	4,000.00

Columns for Allocation of Costs

Additional columns have been included in the worksheet. These added columns allow for other programs and costs not allowable for the Home Delivered and Congregate Meal Programs. The worksheet allows for adding additional columns if necessary. For information on how to insert a column see the Technical Information Section.

- Column Titles for non-meal programs are unprotected and can be re-named to programs required by the provider. If the columns for the Participant Assessment or Transportation are changed the title of the worksheets will also change. This does not apply to the tab titles. The tabs must be manually re-named.
- Use “Agency Budget not Applicable to Programs” column for cost that cannot be allocated to federally funded programs.
- “If applicable, replace with title or other agency” columns are optional columns for other funding sources.

Example: Program columns for allocating costs

Provider Total Budget by Service							
Provider Name: 3/14/2016 9:21 AM						AAA Name: Region Number	
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education - CSC Clients	Congregate Meal Program	Other Meal Programs (non-DADS)	Agency Budget not Applicable to Programs

Balance Not Budgeted Column

The “Balance Not Budgeted” column, reconciles the cost allocated across the programs or funding sources to the “Total Agency Budget”

- If the amount in this column is not zero, the total budget was not allocated. This is the amount that has not been allocated to a program or the amount allocated was entered incorrectly.
- This column must equal zero (0). If not, make corrections/explain.

Example: “Total Agency Budget” column, \$25,000 is allocated in the total budget for the “Director”. The “Balance not Budgeted” column indicates \$10,450 is not allocated to a program or another funding source. If the costs allocated do not equal the “Total Agency Budget,” the “Balance not Budgeted” column will not be “zero”.

Provider Total Budget by Service							
Provider Name: 3/14/2016 9:21 AM						AAA Name: Region:	
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education - CSC Clients	Congregate Meal Program	Other Meal Programs (non-DADS)	Balance not budgeted
Salaries (Identified by Job Title)							
Director	25,000.00	7,250.00	300.00	200.00	6,800.00		10,450.00
Cook	20,000.00	10,600.00			9,400.00		-
Cook Helper	3,000.00	1,590.00			1,410.00		-
							-
							-
							-
							-
							-
							-
Total Salaries	48,000.00	19,440.00	300.00	200.00	17,610.00	-	10,450.00

Percentage of Total Cost and Total Budgeted Meals

At the bottom of the worksheet the total cost of each program and the total cost of all programs are calculated. In addition, the percentage of the total cost of all programs applicable to each program is calculated.

At the bottom of the worksheet enter the number of meals by the type of meal for each program. The number of meals is automatically added and populated under the "Total Agency Budget" column and "Total Budgeted Meal" row. The percentage of total meals and the whole unit rate by program are calculated.

Provider Total Budget by Service						
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education - CS Clients	Congregate Meal Program	
Total						
Total of all Cost Areas	61,000.00	17,590.00	300.00	200.00	25,610.00	
Percentage of Total Cost	71.639%	28.836%	0.492%	0.328%	41.984%	
Budgeted Meals						
Provider Prepared Meals						
Hot meals	7,500	2,500			5,000	
Frozen Meals	1,000	1,000				
Chilled Meals	-					
Shelf Stable Meals						
Total Provider Prepared Meals	8,500	3,500			5,000	
Purchased Meals						
Hot Prepared Meals Purchased from a Supplier or Central Kitchen	-					
Frozen Meals	-					
Chilled Meals	-					
Shelf Stable Meals	-					
Total Purchased Meals	-					
Total Budgeted Meals	8,500	3,500			5,000	
% of Total Meals		41%			59%	
Whole Unit Rate		5.08			5.12	

The "Total Budgeted Meals" row automatically populates this amount on the **Home Delivered and/or Congregate Meal Budget** worksheets.

<i>Funding Source</i>	Proposed Meals
DADS A&I AAA	2,500
DADS - Title XX	1,000
Program Income	
Other Funds - Eligible Meals	
Other Funds - Non-Eligible Meals	
Local Funds - Required Match	NA
Local Funds - Cap Limit Exceeded DADS A&I-AAA & Title XX	NA
Local Funds - Cap Limit Exceeded Title XIX	NA
Total Meals by Funding Source	3,500
Provider Total Budgeted Home Delivered Meals	3,500
Variance (Provider Total Budgeted Home Delivered Meals - Total Meals by Funding Source)	-
Estimated Number of Nutrition Education Units AAA Clients	850
Nutrition Education Budget - AAA Clients	123.53
Calculated Cost per Unit	0.15

Nutrition Education

Community Service contracts: Nutrition Education costs are required to be included in the meal cost. Therefore, Community Services providers enter the budget amount for Nutrition Education in cells under the “Nutrition Education Community Service Clients” column. The costs will automatically be included in the rate for the home delivered meal.

Example: Nutrition Education budget entries

Provider Total Budget by Service				
Provider Name:				
3/14/2016 9:47 AM				
Cost Area	Total Agency Budget	Home Delivered Meal Program	Nutrition Education - AAA Clients	Nutrition Education CSC Clients
Personnel				
Salaries (Identified by Job Title)				
Director	25,000.00	7,250.00	300.00	200.00
Cook	20,000.00	10,600.00		
Cook Helper	3,000.00	1,590.00		
Total Salaries	48,000.00	19,440.00	300.00	200.00

AAA contractors/vendors: Two options are available for AAA contractors/vendors to report Nutrition Education. Select one of the following options:

Option 1: Provide Nutrition Education as a separate service. This *excludes* the cost in the meal rate setting process.

- Enter “N” in Nutrition Education cell – the boxed cell at the bottom of the worksheet. The worksheet is programmed to exclude the Nutrition Education costs from the meal rate calculation.

Example: Coding Nutrition Education

Provider Total Budget by Service			
Total Budgeted Meals	5,000	5,000	
% of Total Meals		100%	
Whole Unit Rate		3.93	
AAA Contractors/Vendors may choose to provide required Nutrition Education as a separate service and exclude costs related to Nutrition Education from the meal rate. If the cost of Nutrition Education is to be provided as a separate service, enter an N to exclude Nutrition Education costs from the meal rate.			
			N

Option 2: Include Nutrition Education as part of the HDM and/or Congregate Meal Program that includes the cost in the meal rate setting process.

- The Nutrition Education Cell remains blank. This allows the budgeted costs for “Nutrition Education” to be included in the meal rate calculation based upon the “% of Total Meals” entered in the appropriate program column. The resulting calculations are then linked to the **Home Delivered and Congregate Meal Budget** worksheets.

For AAA Providers: *Estimated Number of Nutrition Education Units AAA Clients* must be entered in each congregare and home delivered meal service tab to populate the *Calculated Cost per Unit. Nutrition Education Budget – AAA Clients* will automatically populate from the *Provider Total Budget by Service* tab.

The AAAs must report the calculated total of nutrition education by service on the Quarterly Performance Report (QPR). Instructions for reporting Nutrition Education costs can be found in the QPR User Manual:

<http://www.dads.state.tx.us/providers/AAA/Forms/PerformanceReporting/QPRUserManual.pdf>

Example: Nutrition Education Calculated Cost per Unit

Funding Source	Proposed Meals
DADS A&I AAA	2,500
DADS - Title XX	1,000
Program Income	
Other Funds - Eligible Meals	
Other Funds - Non-Eligible Meals	
Local Funds - Required Match	NA
Local Funds - Cap Limit Exceeded DADS A&I-AAA & Title XX	NA
Local Funds - Cap Limit Exceeded Title XIX	NA
Total Meals by Funding Source	3,500
Provider Total Budgeted Home Delivered Meals	3,500
Variance (Provider Total Budgeted Home Delivered Meals - Total Meals by Funding Source)	-
Estimated Number of Nutrition Education Units AAA Clients	850
Nutrition Education Budget - AAA Clients	123.53
Calculated Cost per Unit	0.15

Congregate Meal Waiver Worksheets

The **Congregate Meals Waiver** worksheets allow for the review of the proposed waiver as compared to the proposed budget cost.

The provider information will automatically populate from the provider information worksheet. All questions must be completed on the provider information worksheet prior to completing the waiver worksheet.

Example: Automatically populated information

	A	B	C	D	E	F	G	H	I	J	K
1		3/14/16 9:47 AM									
2		Department of Aging and Disability Services									
3		Congregate Meals - Request for Waiver									
4		Federal Contract Period: 10-01-16 / 09-30-17									
5		Provider Must be a AAA Congregate Nutrition Provider									
6		Nutrition Providers Legal Business Name: _____									
7		Street Address: _____									
8		Mailing Address: _____									
9		City: _____									
10		Zip Code: _____									
11		Contact Name: _____									
12		AAA Provider: _____									
13		AAA Contact Name: _____									
14	1	Does this Nutrition provider have an approved Congregate Nutrition Waiver for 2016?: _____									
15											

Many of the questions will provide a “red” warning message. The message will disappear when a response to the question is selected or entered. All red warning messages must be addressed prior to completing the workbook.

Example: Red Warning Message

Waiver to Serve Congregate Meals less than five (5) days per week	
2	Number of meal sites included in this waiver: <u>6</u> Exceeds the number listed on Provider Information Worksheet
3	Percentage of total meal sites included in this waiver: <u>150%</u>
4	The circumstances necessitating this waiver request: (select "Yes" for all that apply)
	<input type="checkbox"/> Rural area where 5 days a week is not feasible
	<input type="checkbox"/> Low number of consumers at the site
	<input type="checkbox"/> Insufficient number of staff or volunteers
	<input type="checkbox"/> Insufficient funding
	<input type="checkbox"/> Other
5	If other, a reason for the request must be provided:

Allowable Waiver Request for Congregate Meals

A waiver to serve congregate meals less than 5 days per week may be requested by the provider. A waiver is NOT required when a congregate meal provider has multiple meals sites which in total serve meals five days a week.

Waiver to Serve Congregate Meals less than five (5) days per week	
2	Number of meal sites included in this waiver: _____
3	Percentage of total meal sites included in this waiver: <u>0%</u>

Example 1: Meal site **A** serves 2 days a week Tuesdays & Thursdays & meal site **B** serves 3 days a week Mondays, Wednesday, & Friday. A waiver is not required.

Example 2: Meal site **A** serves 2 days a week Tuesdays & Thursdays & meal site **B** serves 3 days a week Tuesday, Wednesday, & Thursday. A waiver is required.

Assurances

- Located at the bottom of the worksheet.
- A signed copy of this worksheet must be maintained on file at the AAA or Community Services office. If the provider is a common provider, a signed copy must be kept at both offices.

Home Delivered and Congregate Meal Budget Worksheets

The **HDM and Congregate Meals Budget** worksheets identify the previous year’s actual end of year expenses as documented by the provider’s General Ledger. The worksheets identify costs in the previous year’s Approved Budget. These worksheets allow for the review of the actual expenses as compared to the approved budget cost. The variance between the budget and actual expenses is identified automatically both as a dollar amount and as a percentage.

- The financial information entered on the **Provider Total Budget by Service** worksheet automatically populates into the “Proposed Budget” - Section of the **HDM and Congregate Meals Budget** worksheets.
- The Participant Assessment and Transportation Budget worksheets function the same as the HDM and Congregate Meal Budget worksheets

Expense per General Ledger - Actual End of Year Expenses

Enter the most recent years – (2015) actual end of year general ledger expense for each Cost Area and line items listed. The “most recent completed budget year” is the period of time covered by the approved budget.

Home Delivered Meal B						
Provider Name:	-					Review of
AAA Name:	-					
Region Number:	-					
3/14/16 9:47 AM						
Most Recent Completed Budget Year	2015					
Cost Area	Expense per General Ledger	Approved Budget	Variance Budget minus Expenses	Percentage of Variance	Percentage of Unit Cost	Proposed Budget
Personnel						
Salaries, PR Taxes & Benefits			0	0.00%		19440.00
Contract staff, Compensation			0	0.00%		0.00
Total	-	0.00	0	0.00%	0.00%	19440.00

Approved Budget

Enter the 2015 approved budget amounts for each line item under the Cost Areas.

Home Delivered Meal B						Review of
Provider Name:	-					
AAA Name:	-					
Region Number:	-					
3/14/16 9:47 AM						
Most Recent Completed Budget Year	2015					
Cost Area	Expense per General Ledger	Approved Budget	Variance Budget minus Expenses	Percentage of Variance	Percentage of Unit Cost	Proposed Budget
Personnel						
Salaries, PR Taxes & Benefits			0	0.00%		19440.00
Contract staff, Compensation			0	0.00%		0.00
Total	-	0.00	0	0.00%	0.00%	19440.00

Variance Budget minus Expenses, Percentage of Variance and Percentage of Unit Cost Columns

- The Columns – **Variance Budget minus Expenses, Percentage of Variance and Percentage of Unit Cost** calculate cells and provide information for conducting an analysis of the actual vs. planned budget results.
- **Example:** Personnel was under expended by \$2,500 [indicated with the (-)] with a variance of 3.03%. The Percentage of Unit Cost indicates the Total Personnel cost was 32.08% of the total expended.

Variance Budget minus Expenses	Percentage of Variance	Percentage of Unit Cost
-2,500	3.03%	
0	0.00%	
-2,500	3.03%	32.08%

Proposed Budget

The Proposed Budget amounts are automatically populated from the **Provider Budget by Service** worksheet.

Example:

- **The Variance – Prior Year Actual to Proposed Budget** - Column indicates the proposed Total Personnel costs are 8.31% higher than the actual expended the previous year.

- **Percentage of Unit Cost** - Column indicates proposed Total Personnel costs are 39.60% of the total proposed HDM budget.
- **Review Alert** – the cell will turn red when the % of cost is outside the expected high or low range for that cost area.

Proposed Budget		
Proposed Budget	Percentage Variance - Prior Year Actual to Proposed Budget	Percentage of Unit Cost
29887.21	8.31%	
0.00	0.00%	
29887.21	8.31%	39.60%

Review Alert
 If the percentage of the meal cost applied to the cost area is outside of the expected range for the cost area, the cell will be highlighted in red. Additional review should be conducted to verify cost area budget is accurate.

Explanation of Variances

Provide an explanation for each Cost Area line item that meets the criteria of #1 or #2. The Inflation Factor Information is provided in order to evaluate item #2.

Explanation of Variances	
	Inflation Factor 2015 to 2016 1.013%
	Inflation Factor 2016 to 2017 1.021%
	Combined Inflation Factor 2.034%
1. An explanation of variance must be provided for each cost area where the expenses per General Ledger varies from the approved budget for the most recent completed year by 10% or more. 2. An explanation of variance must be provided for each cost area where the proposed budget amount exceeds the prior year actual amount by more than the two year combined inflation factor.	

The explanation of variance for a cost area may be the same for all services provided. To reduce the amount of entries the information entered on the home delivered meals worksheet as an explanation of variance are linked and will update to the same cost areas on the congregate meals, transportation, and participant assessment budget worksheets. If the explanation is not accurate for the other services the explanation may be deleted and replaced.

Previous Years' Actual and Contracted Number of Meals and

Actual and Approved Rates

The information is located toward the bottom of the worksheet and is used to analyze Actual vs. Contracted for the Total Number of Meals and Actual vs. Contracted for the Cost per Meal.

Home Delivered Meal Budget Worksheet		
Cost Area	Expense per General Ledger	Approved Budget
Total		
Total of all Cost Areas	64,332.00	68,505.00
Total Number of Meals	14,000	13,550
Whole Cost per Meal	4.60	5.06
Approved Meal Rate (Title III & Title XX)	4.95	4.95

- **Total Number of Meals** – (Previous years) enter the actual number of meals in the “Expense per General Ledger” column, enter the contracted number of meals in the “Approved Budget” column.
- **Whole Cost per Meal** – this number is calculated based on the number of meals and the total costs.
- **Approved Meal Rate** – enter the actual approved meal rates under “Approved Budget” column and the rates are automatically populated under the “Expense per General Ledger” column.
- **Approved Meal Rate (Title XIX)** – Rates for Title XIX Star+Plus home-delivered meals (HDM) are determined by the managed care organization (MCO); however the costs associated with the meals must be included in the rate setting process to show the full allocation of the HDM budget. Title XIX meals are recorded in columns H, L, M, or N.

Funding Source

The Funding Source is the last section of the **HDM and Congregate Budget** worksheets. Enter the number of proposed meals for each of the funding sources and include Program Income proposed meals, as applicable. The number of proposed meals is totaled under the line titled “**Total Meals by Funding Source**”.

- When the meal numbers are included for XX, the calculated meal rate is automatically capped at \$4.95.

- The “**Provider Total Budgeted Home Delivered Meals**” line listed under funding source is automatically populated from the **Provider Total Budget by Service** worksheet.
- The lines “**Total Meals by Funding Source**” and “**Provider Total Budgeted Home Delivered Meals**” must be the same number.
- The line titled “**Variance (Provider Total Budgeted Home Delivered Meals - Total Meals by Funding Source)**” subtracts the number of Total Meals by Funding Source from the number of meals on the Provider Total Budgeted Home Delivered Meals line. The “**Variance**” line should be blank/zero. If the Variance line is not blank/zero make an adjustment until the difference is reconciled.
- Enter the estimated number of Nutrition Education Units

<i>Funding Source</i>	Proposed Meals
DADS A&I AAA	2,500
DADS - Title XX	1,000
Program Income	
Other Funds - Eligible Meals	
Other Funds - Non-Eligible Meals	
Local Funds - Required Match	NA
Local Funds - Cap Limit Exceeded DADS A&I-AAA & Title XX	NA
Local Funds - Cap Limit Exceeded Title XX	NA
Total Meals by Funding Source	3,500
Provider Total Budgeted Home Delivered Meals	3,500
Variance (Provider Total Budgeted Home Delivered Meals - Total Meals by Funding Source)	-
Estimated Number of Nutrition Education Units AAA Clients	850
Nutrition Education Budget - AAA Clients	123.53
Calculated Cost per Unit	0.15

Calculated Rate

- The “Calculated Rate” - Section of the worksheet is automatically populated by the information entered on the **Provider Total Budget by Service** worksheet and the proposed number of meals by funding source.
- These cells are protected and cannot be modified
- The calculated meal rate will be capped at \$4.95 when XX meal numbers are entered in the Funding Source section. When meal numbers are not entered for these Titles the calculated meal rate will not be capped.

Home Delivered Meal Budget Worksheet

Calculated Rate	Revenue		
4.67	11,675		Proposed Meals * Calculated Units
4.67	4,670		Proposed Meals * Calculated Units
5.12			N/A
5.12	-		Proposed Meals * Calculated Units
5.12	-		Proposed Meals * Calculated Units
5.12	-		Proposed Meals * Calculated Units
0.45	1,575		DADS A&I AAA Proposed Meals +Title XX Proposed Meals *Calculated Rate
0.00	-		DADS A&I AAA Proposed Meals +Title XX Proposed Meals *Calculated Rate
0.00	-		DADS Title XIX Proposed Meals *Calculated Rate
	17,920		

In-Kind Match Certification Worksheet

When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable. Donated property from third parties may include such items as equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Value assessed to donated property included in the cost sharing or matching share must not exceed the fair market value of the property at the time of the donation.

AAA Name: _____
 Region Number: _____

**Home Delivered Meals
 IN-KIND MATCH CERTIFICATION**

Provider: _____

In-kind Contribution(s): _____ \$0

For any item identified below, you must maintain support documentation.

ITEM	DATE OF RECEIPT	VALUE
TOTAL		\$0

Note: All contributions must meet the requirements of IRS Publication 561
<http://www.irs.gov/pub/irs-pdf/p561.pdf>

The value of donated land and buildings must not exceed its fair market value at the time of donation to the non-Federal entity as established by an independent appraiser (e.g., certified real property appraiser or General Services Administration representative) and certified by a responsible official of the non-Federal entity as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (42 U.S.C. 4601-4655) (Uniform Act) except as provided in the implementing regulations at 49 CFR part 24.

The value of donated equipment must not exceed the fair market value of equipment of the same age and condition at the time of donation.

The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

For third-party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally by the non-Federal entity.

DADS sub recipient monitoring procedures may include reviewing the documentation and systems of tracking & validating all evidence to support program income, In-Kind, and match for AAA providers.

Column D – Enter a description of the In-Kind or Match

Column F – Enter the date of receipt of the In-Kind or Match

Column G – Enter the amount of the calculated value

Sub-recipient monitoring may include validation of documentation and systems of tracking to support program income, In-Kind, and match for AAA providers.

Retain supporting documentation in the form of calculation worksheets, invoices, receipts, checks and any other tools or resources used as evidence of the reported In-Kind or Match

Unit Rate Calculation

The "Unit Rate Calculation" tab of the workbook is automatically populated from the data that was entered in other worksheets. This creates the **Budget Worksheet Calculation of the per Meal Unit Rate**.

Home Delivered Meals BUDGET WORKSHEET CALCULATION OF THE PER MEAL UNIT RATE					
1. Total Budgeted Expenditure for Contract Year				1. \$ <u>75,472.61</u>	
2. Total Number of Anticipated Meals to be Provided by Funding Source					
DADS A&I AAA	700	Title III	10,000	Title III	675
Program Income	335	Other Funds Eligible Meals	1,200	Other Funds - Non-Eligible	25
				2. <u>13,025</u>	
3. Whole Unit Rate (Line 1 divided by Line 2)				3. \$ <u>5.79</u>	
Reimbursement Calculation					
		DADS A&I AAA % Title	Title III		
4. Projected NSIP per Meal Value		<u>0.69</u>	<u>N/A</u>		
5. Rate Less NSIP per Meal Value		\$ <u>5.10</u>	<u>N/A</u>		
6. Mandatory Local Match of 10%	\$ <u>0.51</u>				
** If Applicable, Match Reduction From the In-kind Match Certification form					
	\$ <u>-</u>				
Required Cash Match	\$ <u>0.51</u>	<u>N/A</u>			
7. Prepared Meal Rate (Line 3 minus Line 6)	\$ <u>5.28</u>	\$ <u>5.79</u>			
8. Rate Cap Applicable to Title III, Title III and DADS A&I AAA Common Providers	\$ <u>4.95</u>	\$ <u>6.12</u>			
9. Excess of Cap Rate Reduction	\$ <u>(0.33)</u>	\$ <u>-</u>			
Accepted Unit Rate for Current Year	\$ <u>4.95</u>	\$ <u>5.79</u>			
** If any portion of the required match is in-kind, you must complete an In-Kind Match Certification form.					
By signing below, the provider acknowledges that all related records are subject to audit in accordance with contract requirements and all applicable federal and state law.					
_____ Legal Name of Contracted Provider			_____ Printed/Typed Name of Signor		

Certification

The "Certification" tab will provide the "Budget Worksheet Certification" form that is signed by the individual having signature authority for the provider agency.

4/2/14 2:14 PM	
Provider Name:	.
AAA Name:	.
Region Number:	.
Home Delivered Meals BUDGET WORKSHEET CERTIFICATION	
AS SIGNER OF THIS BUDGET WORKSHEET, I HEREBY CERTIFY THAT:	
<ul style="list-style-type: none">• I have read the note below and the instructions applicable to this budget worksheet.• I have reviewed this budget worksheet after its preparation.• To the best of my knowledge and belief, this budget worksheet is true, correct and complete, and was prepared in accordance with the instructions applicable to this budget worksheet.• This budget worksheet was prepared from the books and records of the contracted provider.• I acknowledge that all books and records related to this rate setting process are subject to audit in accordance with contract requirements and all applicable federal and state laws.	
Note: The person legally responsible for the conduct of the contracted provider must sign this Budget Worksheet Certification. If a sole proprietor, the owner must sign the Budget Worksheet Certification. If a partnership, a partner must sign the Budget Worksheet Certification. If a corporation, the person authorized by the Board of Directors Resolution must sign the Budget Worksheet Certification. Misrepresentation of information contained in the budget worksheet may result in adverse action, up to and including contract termination. Furthermore, falsification of information in the budget worksheet may result in a referral for prosecution.	
_____ Name of Contracted Provider	_____ Printed/Typed Name of Signer
_____ Date	_____ Signature
Signer Authority: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Association Officer (check one) <input type="checkbox"/> Partner <input type="checkbox"/> Board Member <input type="checkbox"/> Corporate Officer <input type="checkbox"/> Governmental Official	

Analysis Tool

Data in these two spreadsheets Section I and II are automatically populated from the Provider Total Budget by Service and HDM and Congregate Meal worksheets. Review the percentages and the distribution of costs. Use these tools to analyze the budget information and to determine if the allocation of costs is reasonable and equitable among the programs.

Example: Section I

Cost Area	Percentage of the Total Cost Area Budgeted to:		
	Home Delivered Meals	Congregate Meals	Other Programs
Total Personnel	43.24%	39.01%	17.76%
Total Professional Development	53.00%	47.00%	0.00%
Total Raw Food	53.00%	47.00%	0.00%
Total Purchased Meals	0.00%	0.00%	0.00%
Total Freight	0.00%	0.00%	0.00%
Total Storage Cost	0.00%	0.00%	0.00%
Total Consumables	53.00%	47.00%	0.00%
Total Other Meal/Food	0.00%	0.00%	0.00%
Total Meals/Food	53.00%	47.00%	0.00%
Total Equipment	0.00%	0.00%	0.00%
Total Occupancy/Building	30.16%	26.74%	43.10%
Total Transportation/Travel	74.99%	0.00%	25.01%
Total Administrative & General	17.88%	16.23%	65.89%
Total of all Cost Areas	46.55%	38.44%	15.01%

Example: Section 2

Use this tool to analyze how the Cost Area and Cost Categories are allocated between the Home Delivered and Congregate Meal programs. Review the Percentage of Total Budgeted Meals. Review how the allocation of cost between the Home Delivered and Congregate Meal programs compare to the percentage of meals. Verify that costs are reasonable, necessary, allowable and allocated correctly and accurately to the cost areas and meal programs. Review the cost per unit for each cost area. Usually the cost per unit for raw food is the same for both meal programs; if not a “Review Alert” box will pop up to remind the reviewer to verify that the costs are correctly allocated.

Example: Review Alert Box

Review Alert

If the same meal is being provided to congregate and home delivered clients the cost of the raw food should be the same per meal. If there is a difference in the cost per meal for raw food you must verify the reason for the difference.

Cost Area	Total Cost		Percentage of Total Cost		Cost per unit	
	Home Delivered Meals	Congregate Meals	Home Delivered Meals	Congregate Meals	Home Delivered Meals	Congregate Meals
Total Personnel	17,850.00	17,610.00	50.34%	49.66%	1.49	1.80
Total Professional Development	-	-	0.00%	0.00%	-	-
Total Raw Food	30,210.00	26,790.00	53.00%	47.00%	2.52	2.73
Purchased Meals						
Hot Prepared Meals Purchased from a Supplier or Central Kitchen	-	-	0.00%	0.00%	-	-
Frozen Meals	4,000.00	-	100.00%	0.00%	1.00	-
Chilled Meals	-	2,000.00	0.00%	100.00%	-	2.50
Shelf Stable Meals	-	-	0.00%	0.00%	-	-
Total Consumables	3,710.00	3,290.00	53.00%	47.00%	0.31	0.34
Total Other Meal/Food	-	-	0.00%	0.00%	-	-
Total Meals/Food	37,920.00	32,080.00	54.17%	45.83%	3.16	3.27
Total Equipment	-	-	0.00%	0.00%	-	-
Total Occupancy/Building	4,284.00	3,797.00	53.01%	46.99%	0.36	0.39
Total Transportation/Travel	5,710.00	-	100.00%	0.00%	0.48	-
Total Administrative & General	1,077.00	978.00	52.41%	47.59%	0.09	0.10
Subtotal	66,841.00	54,465.00	55.10%	44.90%	5.57	5.56
Nutrition Education	200.00	-			0.02	-
Total	67,041.00	54,465.00			5.59	5.56
Total Budgeted Cost	66,841.00	54,465.00	121,306.00			
Percentage of Total Budgeted Meal Cost	55.10%	44.90%	100.00%			
Total Budgeted Meals	12,000	9,800	21,800			
Percentage of Total Budgeted Meals	55.05%	44.95%	100.00%			
Whole Unit Rate (Full Cost per Meal)	5.59	5.56				
Calculated Rate	4.95	5.07				

Technical Information

This workbook was created and tested in Microsoft Office 2003 and 2007. Earlier or later versions may experience technical problems.

Cells – Spaces in the workbook where data can be entered.

Columns – Use the “Control-Q” key stroke to insert additional columns in the **Provider Total Budget by Service** worksheet.

- A macro was added for this function to automatically copy the formulas into the new column. Additional columns may be added as necessary using this function. Columns may not be added to the other worksheets.

Printing the Worksheets – The worksheets print with a standard setup as follows:

- All “Budget” worksheets are set to print landscape, legal, one page wide, multiple pages tall, with rows 1 to 7 or 8 as the header on every page. If providers insert columns and rows to the Provider Total Budget by Service worksheet the print setup may need to be adjusted prior to printing.
- Expanding row heights for explanation of variances on the service budget worksheets may increase the number of pages and the page setup may need to be adjusted.
- The remaining worksheets are set to print portrait, letter, one page wide, one page tall, with the exception of the “Analysis worksheet” which prints two pages tall.
- Remember, settings vary with different printers and the user can change the printer settings.

Pop-up window – A pop-up window displays when attempting to enter or change the data in a protected cell.



Protected Cells – Cells where data and information cannot be entered. Automatically populated cells are protected and costs cannot be entered into these cells.

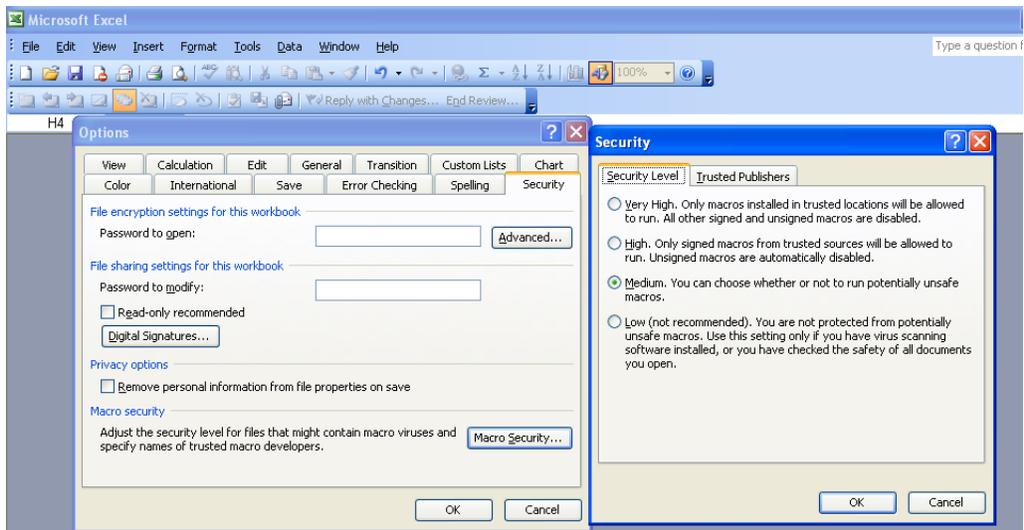
Row – How to insert a row

6	Cost Area	Agency Budget	Meal Program	Nutrition Education	Congregate Meal Program	Particip Assessment
7	1. Personnel					
8	Salaries (Identified by Job Title)					
9	Director	30,000.00	15,000.00	5,000.00	5,000.00	5,000.00
10	Dietician	20,000.00	10,000.00	5,000.00	2,500.00	2,500.00
11	Driver	15,000.00	7,500.00	0.00	7,500.00	0.00
12						
13						
16	Total Salaries	65,000.00	32,500.00	10,000.00	15,000.00	7,500.00
21	Pagroll Taxes & Benefits (Employer Paid)					
22	Federal Insurance compensation Act (FICA)					
23	Texas Unemployment Compensation Act (TUCA)					
24	Federal Unemployment Tax Act (FUTA)					
25	Workers Compensation					

- Click on a row number. While the cursor is on high-lighted row number, right-click and then select “Insert”. A row will be inserted. Once the row has been inserted, additional rows can be added.
- Once the row has been inserted, enter the salary information and/or additional rows can be inserted, depending on the number of rows need for the specific job titles.
- When a row has been inserted, it is important to follow the row to the last column “Balance not budgeted” to ensure the formula that totals the row is copied. Repeat this process for every new row inserted to ensure the computations are correct.
- The worksheet will not allow the user to delete a row, including a row inserted by the user, to ensure computations are not changed.
- To copy formulas to another cell:
 - a) Click on the cell to be copied (#1).
 - b) Right click and select “Copy”
 - c) Click on the cell to insert the formula (#2)
 - d) Right click and select “Paste Special”. Select “Formulas” in the pop-up box. The formula copies into the selected cell.

Congregate Meal Program	Participant Assessment	If applicable replace with title of other agency program(s)	Balance not budgeted
5,000.00	5,000.00		0.00
2,500.00	2,500.00		0.00
7,500.00	0.00		0.00
			0.00
15,000.00	7,500.00	0.00	0.00
			0.00

Security Settings in Microsoft Excel – Security Setting must be on medium low to enable the macros to work correctly. Go to Tools, Options, Security Tab and Macro Security, click on medium or low.



Security Warning – Select Enable Macros for the macros to work in the workbook.



TABS – Open a worksheet – Click on the tab at the bottom of the screen to open that worksheet.

Example: Worksheet tabs are labeled at the bottom of the worksheet.

Cost Area	Agency Budget not Applicable to Programs	Transportation	Senior Center Operations	replace with title of other agency program	replace with title of other agency program	Bal bu
Salaries (Identified by Job Title)						
Director			10,450.00			
1st Cook						
2nd Cook						
Cook Helper						
Total Salaries	0.00	0.00	10,450.00	0.00	0.00	

NSIP Funding

The Nutrition Services Incentive Program (NSIP) provides grants to states to support Congregate and Home-Delivered Nutrition Programs by providing an incentive to serve more meals. The Department of Health and Human Service's Administration on Aging (AoA) administers NSIP and provides State agencies funds to purchase food.

NSIP funds are to be used exclusively to purchase domestically produced food (OAA Section 311(d)(4)).

NSIP funds cannot be used to pay for program costs, administrative costs, meal production costs (such as labor, transportation, equipment, congregate site operations, home delivery costs or total catered cost of a meal), or other service costs such as nutrition education or nutrition counseling.

NSIP cannot be used as a fund identifier in SPURS. Further instructions will provided for FFY2017.