STATE OF CALIFORNIA
DEPARTMENT OF AGING
AREA PLAN BUDGET INSTRUCTIONS
CDA 122i (REV 10/2023)

Instructions for Completing CDA 122

Payment Method Request (Original Budget Only)

The payment method request is a separate tab within the budget form template. It consists of one page and must be filled out and signed by the AAA director. **The form must be submitted with the budget form for the budget to be processed. Revisions and/or amendments do not require a new payment method request, as the request made in the original budget is for the full contract term.**

- Enter contract number **(Example: AP-2324-XX)**.
- Select Payment Method.
- Fill out the justification **(for advance payment method only)**.
- AAA Director Signature can be electronic or submitted as a scanned document.

AREA PLAN BUDGET FORM (CDA 122)

The Area Plan Budget form (CDA 122) allows for budgeting of the Area Plan 12-month State Contract year funds, as identified in the PM and contract Budget Display. The entered budgeted costs should be rounded to the nearest dollar; do not enter cents.

Instructions that apply to the budget document are:

- The design of the form is to have data entered from the last page forward.
- Direct Services (with the exception of Personnel and Equipment $5,000 and over, as well as items specified in Exhibit D, Article VII) must be entered on summary pages.
- AAAs must have prior approval from CDA to provide any Direct Services (done during the written Area Plan approval process).
- Information about auto-filling or linking will be in bold and marked with an asterisk(*).
- Yellow highlighted cells contain formulas and are locked.
- ***Totals on each Page and Section will auto calculate.**

FORM COMPLETION – GENERAL

- Pages 1 – 3 are summary pages which contain many links.
- Page 4 is a compliance page which verifies Match and Adequate Proportion.
- Page 5 is for requesting transfers.
- Pages 6 – 7 are AAA Admin and Direct Service Paid Personnel pages.
- Page 8 is an In-Kind Personnel page.

- Pages 9 – 12 are Program Support pages linked to the funding summary page and other related cells.
- Page 13 is for identifying One-Time-Only costs categories used (This page will only need to be filled out during Amendment 1, otherwise to be left blank).
- Page 14 is for budgeting Property/Equipment.

HEADER:

*Header information entered on Page 1 will auto-fill on all other pages.
- Budget Period – 7/1/20XX – 6/30/20XX
- Original or Revision - ☑ appropriate entry and enter Revision # if applicable.
- Contract No. – AP XXXX - XX [two digit PSA #]
- Date – Date completed by AAA
- PSA # - Two digit PSA #

PAGE 14:

Instructions for Schedule of Property/Equipment to Be Purchased:
- Enter Description, and funding for AAA Admin and Direct Service Property for any items budgeted with a per unit price of $5,000 or more, as well as items specified in Exhibit D, Article VII. Property.
  *AAA Admin and Direct Service Property/Equipment cost totals will auto-fill to pages 1 and 2.
  NOTES:
  - *AAA Admin and Direct Service items not meeting the Property/Equipment threshold specified above will be entered as Supplies on Pages 1 & 2.*
  - *Property / Equipment with per unit cost of $5,000 or more, as well as items specified in Exhibit D, Article VII. Property requires departmental approval and must be on an approved budget.* **Justification requests and equipment details must be sent to finance@aging.ca.gov with the budget, for both equipment and budget approval. Please see PM 22-15 for further instructions.**

PAGE 13:

Instructions for Budgeted Federal One-Time Only (OTO) for **Title III B, Title III C-1, Title III C-2, NSIP, Title III D, Title III E, and Title VII:**
This is a stand alone page for identifying the categories in which you will be spending your OTO funds. You must also include these funds on all pages of the budget, as appropriate.
- Enter amount of OTO budgeted for:

Page 13 Continued…
- o Baseline Services – normal ongoing programmatic activities
- o Equipment - *Items specified in Exhibit D, Article VII. Property.*
- o Home and Community Based Projects – Requires Approval.
- o Innovative Pilot Projects – Requires Approval.
- Total amounts must agree with the current Budget Display.
- Submit the One-Time-Only Request (CDA 1031) forms, for each funding source (III B, C-1, C-2 etc.) that agree with Page 13. When requesting Home and Community Based and Innovative Pilot Projects, they require prior departmental approval.

Note: NSIP OTO funds are budgeted as Baseline, as they may only be used to purchase food for the Elderly Nutrition Program (ENP).

PAGES 12-9 (GENERAL INSTRUCTIONS):

General instructions for **Title III B, Title III C-1, Title III C-2, Title III D, and Title III E.**
- The allowable funding categories are listed at the top of each column.
- Each line identifies the recognized allowable service categories unique to that specific program.
- Direct program costs should include associated indirect costs.
- Enter the Total Budgeted Costs and Funding amounts on the applicable service category line for each program and program component provided.
  - o Federal Share column amounts will auto calculate.
- Federal Share amounts must agree with the Budget Display +/- any requested transfers.

PAGE 12 (III E SPECIFIC INSTRUCTIONS):

Instructions for the **Title III E Family Caregiver Support Program.**
- Using the identified IIIE Categories, report budgeted amounts separately for:
  - o Family Caregivers – Direct
  - o Family Caregivers – Contracted
  - o Grandparents – Direct
  - o Grandparents – Contracted
- ***Total Contracted Costs will auto-fill to Page 1, Subrecipient Contractor line, col (f):**
  - o Direct costs (with the exception of Personnel and Equipment $5,000 and over, as well as items specified in Exhibit D, Article VII) must be entered on Page 1.
  - o Check to ensure all total amounts agree. Federal Share amounts must agree with the Budget Display +/- any requested transfers.

PAGE 11 (III C-1 & C-2 SPECIFIC INSTRUCTIONS):

Instructions for the **Title III C–1 & III C-2 Congregate Meals and Home-Delivered Meals** programs.
- Using the identified Service Categories, report budgeted amounts separately for:
  - III C-1 – Direct
  - III C-1 – Contracted
  - III C-2 – Direct
  - III C-2 – Contracted
- Nutrition Education is a required service under both C-1 and C-2 and must be budgeted.
  - Enter a footnote explanation regarding how these services are being delivered if no funding is shown for this category.
- ***Total Contracted C-1 costs will auto-fill to Page 1, Subrecipient Contractor line, col (c).**
- ***Total Contracted C-2 costs will auto-fill to Page1, Subrecipient Contractor line, col (d).**
- Direct costs (with the exception of Personnel and Equipment $5,000 and over, as well as items specified in Exhibit D, Article VII) must be entered on Page 1.
- ***Total III C-1 columns (b) through (i) will auto-fill to Page 3, col (c).**
- ***Total III C-2 columns (b) through (i) will auto-fill to Page 3, col (d).**
  - Check to ensure all total amounts agree.

PAGE 11 (III D SPECIFIC INSTRUCTIONS):

Instructions for the **Title III D Disease Prevention and Health Promotion** program.
- Enter budgeted amounts separately for:
  - III D – Direct
  - III D – Contracted
- ***Total Contracted III D costs will auto-fill to Page 1, Subrecipient Contractor line, col (e).**
- Direct costs (with the exception of Personnel and Equipment $5,000 and over, as well as items specified in Exhibit D, Article VII) must be entered on Page 1.
- ***Total III D columns (b) through (i) will auto-fill to Page 3, col (e).**
  - Check to ensure all total amounts agree.

PAGES 10 & 9 (TITLE III B SPECIFIC INSTRUCTIONS):

Instructions for **Title III B Supportive Services.**
- Using the identified Service Categories, report budgeted amounts separately for:
  - Page 10 <u>Contracted III B services</u>
    - ***Total Contracted III B costs will auto-fill to Page 1, Subrecipient Contractor line, col (b).**
  - Page 9 <u>Direct III B services</u>

Pages 10 & 9 Continued…
   - ▪ Direct costs (with the exception of Personnel and Equipment $5,000 and over, as well as items specified in Exhibit D, Article VII) must be entered on Page 1.
   - ***Total Direct and Contracted III B columns (b) through (h) will auto-fill to Page 3, col (b):**
     - o Check to ensure all total amounts agree.

PAGE 8 (SPECIFIC INSTRUCTIONS):

Instructions for **In-Kind Personnel Costs**:
- List Classification for each volunteer position.
- Under administration, and for each program with volunteers, enter:
  - o The comparable Full-Time Equivalent (FTE) Annual Wage Rate
    - ▪ The percentage of time volunteered in the program should be based on a full time equivalent of 40 hours/week or 2,080 hours/year.
- FTE Percentages of time for the Total Area Plan column should not exceed 100% for each position title.
- ***The totals for each program will auto-fill to pages 1 and 2, Personnel, In-Kind, under the corresponding program.**

PAGE 7 & 6 (SPECIFIC INSTRUCTIONS):

Instructions for **AAA Paid Direct Service Staff Positions.**
- Enter Position Classifications for all programs on page 6.
  - o ***Position Classifications will auto-fill to page 7.**
- Page 6 is for paid Administration and Title III staff positions.
- Page 7 is for paid Title VII, Ombudsman PH L&C, SHF Cit. Pen., and SNFQAF staff positions.
- For each position enter (using FTE):
  - o Total Annual Wage Rate
  - o The Annual Wage Rate should be based on a FTE of 40 hours/week or 2,080 hours/year and should not be lower than the minimum wage rate.
  - o FTE % - Percentage of time spent in each program based on a full time equivalent of 40 hours/week or 2080 hours/year.
  - o Amount funded for work in each program.
- FTE Percentages of time for the Total Area Plan column should not exceed 100% for each position title.
- Enter Payroll Taxes for each program.
- Enter Employee Benefits for each program.
- For AAAs with a large staff there are additional pages for both page 6 and 7 (Scroll down for the additional pages). ***Totals will auto-fill and will auto calculate on the last page.**

Page 7 & 6 Continued…

- ***Totals for each program will auto-fill to page 1, Personnel, under the corresponding program.**

PAGE 5 (SPECIFIC INSTRUCTIONS):

General Instructions for **Transfer of Funds.**
- One-Time-Only (OTO) funds cannot be transferred. **Do not include OTO amounts in the allocation entries.**
- Federal funds may only be transferred between federal fund sources.
    - Transfers are allowable between III B, III C-1 and III C-2 Program funds.
    - III B, III C-1, III C-2 and III E Administration funds have been combined as Area Plan Administration (assigned to IIIB)
        - Area Plan Admin (III B) may be transferred to III B, III C-1, III C-2 or IIIE Program.
        - Area Plan Admin transfer to III E Program is limited to the amount identified on the Budget Display. The balance of Area Plan Admin funds may be transferred to IIIB, III C-1 or III C-2 Program.
    - State funds may only be transferred between State fund sources.
    - NSIP funds may only be transferred between NSIP C-1 and NSIP C-2.

Instructions for **Justifications:**

General Program Transfer Limitations (per OAA & CCR 7314 (b)(1-3)):
- Transfers up to 40% between III C-1 and III C-2 programs are allowable without justification.
- Transfers up to 30% between III B and III C programs are allowable without justification.
- Provide justification for transfers exceeding limitation amounts listed above, confirming that service delivery levels will not be negatively affected.

Instructions for **NEW TRANSFERS REQUESTED IN THIS BUDGET:**
- Enter current Updated Allocations **(less OTO)** from the Contract Budget Display in the Current Budget Display Allocations column.
- Enter additional/new Transfers requested using applicable Increase or Decrease columns.
    - Increase and decrease columns must net zero.
- **New Budget Display Allocations amount will auto-calculate.**

Instructions for **YTD TRANSFERS INCLUDED IN THIS BUDGET (CUMULATIVE):**
- Enter total YTD Transfers (current and previously approved) that have been requested, using applicable Increase or Decrease columns.
    - Increase and decrease columns must net zero.

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PAGE 4 (SPECIFIC INSTRUCTIONS):

Instructions for **Matching Contributions, and Adequate Proportion.**

- Section A - Area Plan Administration Matching Contributions:
  - o   Enter the source of the contribution.
  - o   Enter the amount of Cash contributions.
  - o   Enter the amount of In-Kind contributions.
  - o   ***The totals will auto-fill to Page 3, Matching Contributions, Area Plan Administration column.**
- Section B - Local Public Agencies Matching Contributions for Area Plan Administration:
  - o   Enter the sources of local public agency contributions.
  - o   Enter the amount of Cash contributions.
  - o   Enter the amount of In-Kind contributions.
  - *Note*: Any Public Agency amounts listed in Section A should also be included in Section B.
- Section C – Minimum Matching Requirements:
  - o   Line 1 - Costs to be Matched will auto-calculate.
  - o   Line 3 - Minimum Required Match will auto-calculate.
  - o   Line 4 – Match Budgeted will auto-calculate.
  - o   Verify line 3, Area Plan Admin Minimum Match is met:
    - ▪   Compare line 4, Match Budgeted with line 3.
  - o   Verify line 3, Title III B & C Programs Minimum Match is met.
    - ▪   Compare line 4, Match Budgeted with line 3 Minimum Required Match.
  - o   Verify line 5 Required Local Public match is met:
    - ▪   Compare Section C, line 5 to Section B Total (Cash & In-Kind).
- Section D – Adequate Proportion Calculation.
  - o   Enter the Approved Percentages for Access, In-Home and Legal Assistance from your current Area Plan.
  - o   ***All other areas of this section will auto-fill:**
    - ▪   Pages 9 and 10 minus the OTO amounts on page 13.
  - o   Auto-calculated % of Baseline Funding
    - ▪   ***This section will auto-fill.**
    - ▪   Must equal or exceed the AAA's approved percentages from previously submitted written Area Plan.
- Section E - Adequate Proportion Calculation for Priority Services
  - o   ***Amounts in this section auto-fill.**
- Section F – Ombudsman Maintenance of Effort Cash Funding Compliance

Page 4 Continued…
- o ***This section will auto-calculate.** AAAs must budget at least the amount originally budgeted for FFY 2019 (CDA will verify AAAs are in compliance).

PAGE 3 (SPECIFIC INSTRUCTIONS):

Instructions for **Budgeted Funding** of allowable fund **sources** used to meet the Budgeted Costs on pages 1 and 2**.**

- Section A – Funding Sources:
  - o Enter Non-Matching Contributions, and Federal funding amounts used for Area Plan Administration:
    - Matching Contributions will auto-fill from Page 4.
  - o ***All other columns will auto-fill from support pages.**
  - o Funding totals must agree with Page 1.
- Section B – Funding Sources:
  - o Enter applicable funding amounts for:
    - Title VII Ombudsman
    - Title VII Elder Abuse Prevention
    - Ombudsman PH L&C
    - Ombudsman SHF Cit. Pen.
    - Ombudsman General Fund (SNFL)
  - o Funding totals must agree with Page 2.

PAGE 2 (SPECIFIC INSTRUCTIONS):

Instructions for Budgeted Costs of Title VII, Ombudsman PH L&C, SHF Cit. Pen., and Ombudsman General Fund (SNFL) programs.

Direct Services:
- ***Personnel Costs – Cash and In-Kind will auto-fill.**
- ***Property / Equipment meeting the Exhibit D, Article VII. threshold will auto-fill from Page 14.**
- Enter amounts for Direct Services in the following areas:
  - o Staff Travel – Cash and/or In-Kind
  - o Staff Training – Cash and/or In-Kind
  - o Supplies - Cash
  - o Vendor/Consultants – Cash and /or In-Kind
  - o Food Costs – Cash and /or In-Kind
  - o Other Costs – Cash and/or In-Kind
  - o Allocated Costs – Cash and/or In-Kind
    - Must submit Direct Costs Allocation Plan annually to the Department.
  - o Indirect Costs – Cash and/or In-Kind:

Page 2 Continued…
- For each column, Total Indirect Cash cannot exceed 10% of Total Direct Cash costs unless the AAA has an approved HHS Indirect Cost Rate. (See Page 1 instructions)
- ***Sub-recipient Contractor Services – Cash and/or In-Kind will auto-fill**
- ***Total Area Plan and Total Cash & In-Kind will auto-fill**

PAGE 1 (SPECIFIC INSTRUCTIONS):

Instructions for Budgeted Costs of Area Plan Administration and Title III programs.
Direct Services:
- ***Personnel Costs – Cash and In-Kind will auto-fill.**
- ***Property / Equipment meeting the Exhibit D, Article VII. threshold will auto-fill from Page 14.**
- Enter Direct Service amounts in the following areas:
  - Staff Travel – Cash and/or In-Kind
  - Staff Training – Cash and/or In-Kind
  - Supplies - Cash
  - Vendor/Consultants – Cash and /or In-Kind
  - Food Costs – Cash and /or In-Kind
  - Other Costs – Cash and/or In-Kind
  - Allocated Costs – Cash and/or In-Kind
    - Must submit Direct Costs Allocation Plan annually, with Original Budget.
- Indirect Costs - Indirect <u>Cash</u> Costs are limited to ten percent (10%) of the Contractor's Modified Total Direct <u>Cash</u> Costs (MTDC).
  - Enter Indirect Cash costs, not to exceed 10% of Total Direct Cash for each column.
  - For agencies with a federally approved Indirect Cost rate in excess of 10%: Enter Indirect costs exceeding the ten percent (10%) as Indirect In-Kind.
- ***Sub-recipient Contractor Services Costs – Cash and In-Kind will auto-fill.**
- Federally Approved Indirect Cost Rate – Enter approved rate if claiming in excess of 10%