

INSTRUCTIONS FOR COMPLETING INCOME AND EXPENSE SUMMARY FOR TITLE III-C NUTRITION PROVIDERS

The purpose of this report is to obtain the nutrition-related income and expenses incurred by nutrition projects providing meals per the Title III-C congregate and home-delivered meals contracts.

Submittal Instructions:

- 1) One blank Income and Expense Summary Report for nutrition providers is sent by Provider Reimbursement & Audits to the nutrition projects.
- 2) Please return an e-mail copy to Darin Ries at Darin.Ries@state.sd.us and an ORIGINAL copy to the following address:

Department of Social Services
Provider Reimbursement & Audits
700 Governors Drive
Pierre, SD 57501-2291
- 3) The completed form is due 120 days following your fiscal year end .
- 4) All inquiries on the completion of these forms should be directed to Provider Reimbursement & Audits (605) 773-3643.

GENERAL INSTRUCTIONS:

1. The Income and Expense Summary Report is not complete until all required schedules are complete and correct, and all inquiries made to the provider are satisfactorily resolved. **Please submit a copy of the general ledger or the trial balance used to complete the report.** All incomplete or incorrect reports will be returned to the provider for correction.
2. Do not cross-out or re-title lines on the forms.
3. The report must be completed following generally accepted accounting procedures on the accrual method of accounting. The accrual method means that revenue is reported in the period when it is earned, regardless of when it is collected, and that expenses are reported in the period they are incurred, regardless of when they are paid.
4. All income and expense figures are to be rounded off to the nearest dollar. \$.01 to \$.49 should be shown at the dollar amount and \$.50 to \$.99 should be rounded to the next higher dollar amount.

5. All income and expenses reflected on the Income and Expense Summary must be supported by the provider's general ledger or trial balance sheet. Meal statistics must be properly supported by source documentation.
6. Nutrition providers that jointly utilize administration, services or facilities with a parent organization and/or allocate costs between Title III-C1&2 and B programs must allocate costs by methods, which are supported by sound statistical basis and work papers. **Submit a narrative of the cost allocation schemes utilized with this Summary.**

INSTRUCTIONS FOR SCHEDULES

SCHEDULE A - MEAL STATISTICS (list per appropriate column)

- Line 1: Enter eligible Title III-C on-site meals.
- Line 2: Enter eligible Title III-C catered meals served.
- Line 3: Enter total Title III-C eligible meals served.
- Line 4: Enter eligible NSIP reimbursed only meals served.
- Line 5: Enter Caregiver meals served.
- Line 6: Enter ineligible meals served to guests and staff.
- Line 7: Enter ineligible meals provided to other organizations.
- Line 8: Enter total Title XIX Waiver meals served.
- Line 9: Enter total ineligible meals served.
- Line 10: Enter total eligible and ineligible meals served.

SCHEDULE B - INCOME

(List all income received and then divide by the applicable meal counts in Schedule A-Meal Statistics.)

- Line 1: Enter participant donations received.
- Line 2: Enter NSIP cash received.
- Line 3: Enter cash match received.
- Line 4: Enter reimbursements received for ineligible meals served to staff and guests.
- Line 5: Enter reimbursements received for ineligible meals served per contracted meals.
- Line 6: Enter interest or investment income earned.
- Line 7: List other revenue earned.
- Line 8: Enter Caregiver income earned.

Line 9: Enter Title XIX Waiver income earned.

Line 10: Enter Federal/State funds earned per the current Income & Expense Summary.

Line 11: Enter total income reported.

SCHEDULE C – EXPENSES Section A: Administration

(List expenses incurred and divide by total meals per appropriate column in Schedule A-Meal Statistics.)

Line A-1: Enter gross salary of chief executive officer.

Line A-2: Enter gross salary of project director.

Line A-3: Enter gross salary of assistant project director.

Line A-4: Enter gross salary of fiscal officer/bookkeeper.

Line A-5: Enter gross salary of secretary/office staff.

Line A-6: Enter gross salary of area manager/assistant.

Line A-7: Enter gross salary of food service supervisor.

Line A-8: Enter gross salary of dietitian.

Line A-9: Enter and list gross salary of other administrative personnel.

Line A-10: Enter employer's share only of FICA for employees on Lines A-1 through A-9.

Line A-11: Enter employer's share only of fringe benefits for employees on Lines A-1 through A-9.

Line A-12: Enter fees paid for dietary consultant.

Line A-13: Enter staff travel expenses.

Line A-14: Enter board travel expenses.

Line A-15: Enter vehicle insurance premiums.

Line A-16: Enter vehicle operating costs.

Line A-17: Enter office supply expenses.

Line A-18: Enter postage expenses.

Line A-19: Enter printing expenses.

Line A-20: Enter telephone expenses.

Line A-21: Enter utility expenses.

Line A-22: Enter dues, fees and subscription expenses.

Line A-23: Enter rent/lease expenses.

Line A-24: Enter equipment rental/lease expenses. This is only equipment that is not being depreciated in line B-25.

Line A-25: Enter maintenance/repair expenses. This is only maintenance or repairs not being depreciated in line B-25.

Line A-26: Enter audit fees.

Line A-27: Enter legal fees.

Line A-28: Enter professional liability insurance premiums.

Line A-29: Enter product liability insurance premiums.

Line A-30: Enter building and site insurance premiums.

Line A-31: Enter workers compensation premiums.

Line A-32: Enter unemployment premiums.

Line A-33: Enter and list administrative expenses not included in Lines A-1 through A-32.

Line A-34: Enter total administrative expenses.

SCHEDULE C – EXPENSES Section B: Service/Operating Costs

(List expenses incurred and divide by total meals per appropriate column in Schedule A-Meal Statistics.)

Line B-1: Enter gross salary of site manager/clerk.

Line B-2: Enter gross salary of head cook/assistant.

Line B-3: Enter gross salary of kitchen helper.

Line B-4: Enter gross salary of home delivery coordinator.

Line B-5: Enter and list gross salary of other service/operating personnel.

Line B-6: Enter employer's share only of FICA for employees on Lines B-1 through B-5.

Line B-7: Enter employer's share only of fringe benefits for employees on Lines B-1 through B-5.

Line B-8: Enter staff travel expenses.

Line B-9: Enter kitchen supply expenses.

Line B-10: Enter home delivered supply expenses.

Line B-11: Enter raw food expenses.

Line B-12: Enter meal contract expenses.

Line B-13: Enter bulk food delivery expenses.

Line B-14: Enter homebound delivery expenses.

Line B-15: Enter site office supplies expenses.

Line B-16: Enter postage expenses.

Line B-17: Enter telephone expenses.

Line B-18: Enter utility expenses.

Line B-19: Enter garbage expenses.

Line B-20: Enter rent/lease expenses.

Line B-21: Enter equipment rental/lease expenses. This is only equipment that is not being depreciated in line B-26.

Line B-22: Enter maintenance/repair expenses. This is only maintenance or repairs not being depreciated in line B-26.

Line B-23: Enter and list service/operating costs not included in Lines B-1 through B-24.

Line B-24: Enter total service/operating costs.

Line B-25: Enter depreciation expenses for administrative equipment. Equipment must be depreciated if purchased after July 1, 2005 which cost \$500 or more, or purchased after July 1, 2007 which cost \$5,000 or more and has an estimated useful life of more than one year. The basis will be the owner's cost or the fair market value when acquired, less the estimated salvage value. If items with estimated lives over one year are acquired in quantity, these items must also be depreciated according to the standards set forth by the American Hospital Association. Single items of repair and maintenance purchased after July 1, 2005 which cost \$1,000 or more, or purchased after July 1, 2007 which cost \$5,000 or more and have a useful life of more than one year must be considered as capital improvements and depreciated according to American Hospital Association Guidelines. No depreciation is allowed on assets fully depreciated. All depreciation must be computed using the straight line method and the estimated useful life shown in the American Hospital Association guidelines for depreciable assets and must meet the criteria of HCFA-15. Depreciation will not be

recognized as an allowable expense on equipment purchased with federal and/or state funds.

Line B-26: Enter depreciation expense for service/operating equipment. Same instructions as line B-25, except that you only enter service/operating equipment depreciation.

SCHEDULE C – EXPENSES Section C: Combined Total Costs

Line C-1 Total Lines A-34 + B-24 + B-25 + B-26 for combined total costs and divide by total meals served per appropriate column in Schedule A-Meal Statistics.

SCHEDULE D - EQUIPMENT/TRAINING/SUPPLIES NOT REPORTED IN MEAL CONTRACTS

Income and Expenditures Sections: Report equipment, training and supplies transactions that took place during the reporting period that were not components of the meal contracts. An example is federal/state funds received and expended for equipment amendments. The categories listed are similar to past reports.

SCHEDULE E - BALANCE SHEET

Enclosed is a sample balance sheet that is to be completed or providers may elect to submit their own format utilized per accounting records.

SCHEDULE F - STAFFING AND SALARY COSTS

This schedule is for reporting the staffing and gross salary costs of the provider. Columns 1 and 2 correspond with the line numbers of Schedule C to the listed position classifications. Column 3 is used for reporting gross salary cost of each position classification, and Column 4 is used to report the number of hours each position classification accrued. Column 5 is used to report the FICA and Column 6 is used to report fringe benefits furnished by the employer as applied to the position classifications.

SCHEDULE G - ATTESTATIONS

The attestation page must be the notarized signature of the Program Director or preparer. Any report submitted without the proper notarized signature will be returned.