



**RICK SCOTT**  
GOVERNOR

**CHARLES T. CORLEY**  
SECRETARY

**4040 ESPLANADE WAY**  
TALLAHASSEE, FLORIDA  
32399-7000

phone 850-414-2000  
fax 850-414-2004  
TDD 850-414-2001

## MEMORANDUM

**TO:** AAA Directors **NOTICE#:** 022312-1-I-SWCBS

**FROM:** Charles T. Corley, Secretary

**DATE:** February 23, 2012

**SUBJECT:** Notice of Instruction: Older Americans Act (OAA) Program Income Reporting

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The purpose of this notice is to provide guidance about reporting OAA Program Income. To comply with the Administration on Aging Program Instruction, AoA – PI – 11 – 01, the Department is required to list the total Federal Program Income earned, as well as the Program Income expended, when completing its Federal Financial Report.

Program income is defined in 45 CFR Part 92.25 (b) as gross income received by the grantee or subgrantee directly generated by a grant-supported activity, or earned only as a result of the grant agreement during the grant period. This definition includes consumer contributions.

The attached Receipt and Expenditure Report forms, 105as, 105aa, and 105ae, have been revised to accommodate program income reporting. A new part D was added to forms 105aa and 105as, and a new part E was added to form 105ae, with monthly and year-to-date totals. The Request for Payment Form, 106a was also updated to include number of units and clients served. Please begin using these revised forms immediately.

Section 2.8.2 of the Department/Area Agency on Aging OAA contract will be amended as follows:

“Consumer contributions are collected and expended under the following terms:

- (1) The Contractor assures compliance with Section 315 of the OAA as amended in 2006, in regard to consumer contributions;
- (2) Consumer contributions are not to be used for matching;
- (3) Consumer contributions are to be used only to expand services;
- (4) Accumulated consumer contributions are to be used prior to requesting federal reimbursement; and
- (5) Consumer contributions must be expended within the fiscal year earned.”

This instruction must be utilized upon receipt of this notice. If you have questions, please contact your contract manager. We greatly appreciate your attention to this matter.