

**EXHIBIT B.**

**2015 SERVICE PROVIDER APPLICATION**



**2015**  
**OLDER AMERICANS ACT/LOCAL SERVICE PROGRAMS**  
**SERVICE PROVIDER APPLICATION**

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## **GENERAL INSTRUCTIONS**

1. The service provider application must include the following:
  - a) Program Module - contains general information about the provider and the service for which application is being made.
  - b) Contract Module - contains specific funding and service cost information.
2. Prescribed formats are contained in boxes within the document and must be used. If formats do not allow sufficient space, additional pages may be attached as needed.
3. Where no format is prescribed, the applicant may use plain paper with a heading on each page to identify the application section
4. Dollar amounts should be rounded to the nearest whole dollar.
5. Applications must include all information requested and each page must be numbered sequentially.

**Table of Contents:** Is required in every application and must have corresponding page numbers identified.

**Section I.A. - Service Provider Summary Information:** To be completed by every applicant. Format follows:

<p>1. PROVIDER INFORMATION:</p> <p>Executive Director: {Name/Address/Phone}</p>     <p>Legal Name of Agency:</p>  <p>Mailing Address:</p>   <p>Telephone Number: [ ]</p>	<p>2. GOVERNING BOARD CHAIR: {Name/Address/Phone}</p>     <p>Name of Grantee Agency:</p>  <p>3. ADVISORY COUNCIL CHAIR: (if applicable) {Name/Address/Phone}</p>
<p>4. TYPE OF AGENCY/ORGANIZATION:</p> <p>NOT FOR PROFIT: <input type="checkbox"/> PRIVATE                           <input type="checkbox"/> PUBLIC</p> <p>PRIVATE FOR PROFIT</p>	<p>5. PROPOSED FUNDING PERIOD: <b>January 01, 2015 – December 31, 2015</b></p> <p>A. New Applicant <input checked="" type="checkbox"/> .</p> <p>B. Continuation</p>

6. FUNDS REQUESTED:

  
  

☐ OAA Title IIIB  
☐ OAA Title III-C1  
☐ OAA Title III-C2  
☐ OAA Title IIID  
☐ OAA Title IIIE  
☐ OAA Title VII  
☐ USDA

☐ OTHER (SPECIFY)  
  
☐ LSP

7. SERVICE AREA:      ☐ Single County \_\_\_\_\_  
                                  ☐ Multi county: List:  
  
Selected Communities of a County. Specify:

8. ADDRESS FOR PAYMENT OF CHECKS ITEM #: ☐ #1    ☐ #2

9. CERTIFICATION BY AUTHORIZED AGENCY OFFICER:

I hereby certify that the contents of this document are true, accurate and complete statements. I acknowledge that intentional misrepresentation or falsification may result in the termination of financial assistance.

Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## **A. PROGRAM MODULE**

Responses to this section should be in narrative format.

**II.A.1. NEEDS ASSESSMENT:** Describe the methods used to determine service needs in the area. Include process and use of waiting list information. The Area Agency on Aging Summary Plan Document may be used as a reference.

### **II.A.2. PROVIDER QUALIFICATIONS:**

- Provide background on the agency's business status in the State of Florida, i.e. licensure, registration, corporate status etc. and demonstrate that provider meets the service qualifications identified for applicable services as specified in **Appendix A. of the July 2013 DOEA Program and Services Handbook found at <http://www.agingcarefl.org/documents-publications/>**
- Explain the bidder's history and familiarity with providing services to elders.
- Provide current organizational chart of department and agency involved with the proposal, including any proposed changes.
- Provide list of current Board of Directors or Corporate Officers with term dates and contact information.

**II.A.3. PROVIDER CAPABILITY:** Discuss agency's ability to meet the following requirements:

1. Provider meets the minimum qualifications to provide the service being bid on. See Service Specifications in **Appendix A. of the July 2013 DOEA Program and Services Handbook found at <http://www.agingcarefl.org/documents-publications/>** for provider qualifications.
2. Provider has the capacity (staff and technology) for utilizing CIRTs to record client information and/or to report units of service, if applicable.
3. Provider is aware and willing to partner with the Aging and Disability Resource Center.

**II.A.4. TARGETING:** Specify how the targeting requirements identified in the RFP, Section B. (b) will be implemented and tracked for individuals receiving OAA & LSP funded services. The Supporting Budget Schedule should support the number of clients to be served. Efforts to provide outreach should be detailed in this section. Address the statutory requirement to assure that outreach efforts are conducted to identify and target older persons who are:

- a. older individuals with greatest economic need (BPL = 100% of Federal Poverty Level & Low-Income = 125% of Federal Poverty Level),
- b. older individuals with greatest social need,
- c. older individuals at risk for institutional placement,
- d. low-income minority older individuals,
- e. older individuals with limited English proficiency,
- f. older individuals residing in rural areas,
- g. Low-Income Minority with Limited English Proficiency,

and to inform these elders of the availability of supportive and nutrition services. Numbers of clients to be served and targeted for both OAA and LSP Funding must be supported by Supporting Budget Schedule, located in the Contract Module of this application.

**For Nutrition Services applicants only**, it is necessary to propose levels of Outreach for the following specific populations:

- a. older individuals residing in rural areas;
- b. older individuals with greatest economic need (with particular attention to low-income minority individuals and older individuals residing in rural areas);
- c. older individuals with the greatest social need (with particular attention to low-income minority individuals and older individuals residing in rural areas);
- d. older individuals with severe disabilities;
- e. older individuals with limited English proficiency;
- f. older individuals with Alzheimer's disease or related disorders with neurological and organic brain dysfunction (and the caretakers of such individuals); and
- g. older individuals at risk of institutional placement

**For Legal Services Applicants only**, it is necessary to propose Targeting methods specific to the below "Legal Priority Issue Areas":

- a. Income
- b. Healthcare
- c. Long Term Care
- d. Nutrition
- e. Housing & Utilities
- f. Defense of Guardianship
- g. Abuse, Neglect & Exploitation
- h. Age Discrimination
- i. Protective Services

#### **II.A.5. IDENTIFYING AND PRIORITIZING CLIENTS**

Describe the Agency's process for receiving and processing requests for service. See AAAPP Prioritization Policy and Procedures **Exhibit A.** of the 2015 OAA RFP. Additionally, prioritization forms and policies and procedures must include OAA & LSP targeting categories as a major factor. Please include your agency's appropriate prioritization policy and prioritization tool.

#### **II.A.6. PROCESS FOR REDUCING OR TERMINATING SERVICES**

Describe the process and criteria to be used when reducing services or terminating a client from the program as well as placing a client on a temporary hold status. Explanation must include established grievance procedures that adhere to the Area Agency on Aging's grievance procedure located in **Exhibit E** of the 2015 OAA RFP. Applicant must submit their agency's separate Complaint Policy and blank log template as well as their agency's separate Grievance Policy and blank log template, which adheres to the Master Agreement requirement.

## **II.A.7. ELIGIBILITY AND ASSESSMENT/REASSESSMENT PROCESS**

All providers are expected to describe their intake process, eligibility determination, and documentation procedures. Active clients and clients waiting for services are to be reassessed annually. Clients waiting on services must be re-prioritized annually during the re-assessment process. Provide assurances and detail as to how this requirement will be met.

## **II.A.8. CLIENT CONFIDENTIALITY**

Address methods of assuring client confidentiality as described in Section B. (c) of the Request for Proposal.

## **II.A.9 QUALITY ASSURANCE**

- a. Describe the process, including the frequency, for determining consumer satisfaction with service delivery. This process must include how data is compiled and used to promote further or enhanced satisfaction.
- b. Describe internal methods to assure delivery of quality services by staff and subcontractors.

## **III.A. DESCRIPTION OF SERVICE DELIVERY**

Description of Service Delivery must be completed for each funded service being bid on. Refer to **Appendix A. of the July 2013 DOEA Program and Services Handbook found at <http://www.agingcarefl.org/documents-publications/>** Format should resemble that below.

**SERVICE:** \_\_\_\_\_

**PROGRAM(S):** Older Americans Act/LSP

**III.A.1. SITE LOCATION:** Provider must include a list of addresses and contact information for administrative and service delivery sites, with corresponding days and hours of operation.

**III.A.2. SPECIFIC SERVICE ACTIVITIES** as required in the Service Descriptions, **Appendix A. of the July 2013 DOEA Program and Services Handbook found at <http://www.agingcarefl.org/documents-publications/>** and/or **Exhibit F. OAA Title IIID - Additional Requirements**, found in the 2015 RFP, details of how the service will be provided and must be addressed here. Proposals must clearly demonstrate the bidder's ability to meet the service standards and detail comprehensively how the service will be provided.

### **III.A.3. EXPLANATION/OUTLINE OF PROPOSED STAFFING**

Provide written explanation of how your agency proposes to meet staffing requirements for the services proposed, as well as for the financial and CIRTTS reporting requirements (if applicable) and responsibilities of an Older Americans Act & LSP Provider.

**Subcontractors/1099 Personnel:** Proposals must give very clear description of how sub contractors are going to be used in the implementation of the service being bid on and how sub contractors will be selected, if applicable. Service providers are responsible for exercising independent judgment in the selection of the subcontractor that can best meet the service needs of the older persons within the service area. For each subcontractor to be used in the provision of service during the 2015 contract year, the following information will be required by the AAA:

1. The scope of service being performed by the subcontractor.
2. Amount of funds expected to be paid to the subcontractor. Include detail on unit rate and units to be provided by subcontractor.
3. Provide detailed explanation how the following will be assured to the AAA:
  - a. Non-federal financial participation;
  - b. Methodology for contributions;
  - c. Methodology for reporting the number of unduplicated persons and units of service;
  - d. Methodology for CIRTTS reporting; and
  - e. Audit trail for financial transactions.

If the service provider intends to subcontract with a profit-making organization, prior approval must be obtained from the AAA before contract execution. Copies of all executed sub-contractual agreements will be required of the successful bidder.

### **III.A.4. CURRENT / PROPOSED JOB DESCRIPTIONS, QUALIFICATIONS AND TRAINING**

Current Job Descriptions must be included with the Proposal. Because many documents of this type are large, they may be included as a separate “attachment” to the Proposal Document. Service provider applications shall address staff development and training, indicating the pre-service, orientation, and in-service training to be provided and the sources of funding as identified in the RFP, Section B. (f). Additionally, the applicant will need to specify how their employees, sub-contracts or volunteers with direct contact with clients or the client’s personal property will be Level II Background Screened in accordance with 430.0402 FS, Chapter 2012-73 Laws of Florida, and Chapter 2010-114 Laws of Florida.

### **III.A.5. COST EFFICIENCY AND PROGRAM EFFECTIVENESS PLAN.** Explain how the organization will assure cost efficiency and program effectiveness without detriment to service quality, as well as how personnel standards will be maintained.

### III.A.6. DOCUMENTATION OF EFFECTIVE MANAGEMENT / SERVICE QUALITY.

Agencies should provide a total of two recent monitoring reports from an entity other than the Area Agency on Aging of Pasco-Pinellas, Inc., reflecting the review of services most similar to that being bid for in this application. One report must be from a review conducted on the recent fiscal oversight of the agency and one report must be provided reflecting reviews of recent programmatic implementation of a project. If monitoring reports cover a review of both fiscal and program, the proposal should explain this. In addition, proposals must address steps taken to ensure problems identified in reports do not re-occur.

Two letters of support must be provided addressing the agencies management capabilities, accountability of funds and provision of service. Letters are needed from at least two other funding sources (besides the Area Agency on Aging) or other community agencies providing support.

### IV.A. TRANSITION PLAN

To be completed by agencies applying for a service which they do not currently provide through Older Americans Act and/or LSP funding. The plan must include start-up activities, an implementation schedule, and an estimate of the number of consumers to be served initially. This format must address the "phase in" process. Attach continuation sheets as needed.

Note: To promote a seamless transition, new providers must assure continuation of service to clients of record as of January 01, 2015. Services must be initiated on the first business day of January 2015 without adverse impact on clients. The following is a template of for your Transition Plan.

**SERVICE:**\_\_\_\_\_ **ESTIMATED # OF CONSUMERS:**\_\_\_\_\_

**ANTICIPATED START DATE OF SERVICE:**

**BUSINESS PLAN TO ACHIEVE SERVICE OBJECTIVE:**

**START-UP ACTIVITIES:** (Briefly describe tasks and estimated completion dates related to initiating and maintaining provision of quality services):

**TASKS:**



## **B. CONTRACT MODULE**

Providers are expected to maximize funding by appropriately budgeting funds to ensure services are available throughout the duration of the contract period. Any deviation from this must be approved by the Area Agency on Aging. At the end of the contract year a provider of OAA Service(s) who exhibits a surplus of 1% of their total budget or more, may be subject to having the next year's budget allocation reduced by that amount.

- I.B.1. AUDITED FINANCIAL STATEMENTS** attesting to the reliability of the applicant's financial and administrative system must be provided as an attachment to the proposal
- I.B.2. CERTIFICATION OF AVAILABILITY OF 30 DAYS OPERATING FUNDS** must be provided in a signed statement.
- I.B.3. STATEMENT OF NO INVOLVEMENT AND REQUEST FOR PROPOSAL TERMS AND CONDITIONS** must be completed and signed by an authorized representative of the applicant agency. If this is not either a Board Member or Corporate Officer with signatory authority, please also include a signed authorization by the agency's Board of Directors indicating that the individual signing documents for this Proposal has the authorization of the Board to do so. Statement format follows:

### **STATEMENT OF NO INVOLVEMENT**

I, \_\_\_\_\_, as an authorized representative of \_\_\_\_\_, certify that no member of firm nor any person having interest in this firm has been awarded a contract by the Department of Elder Affairs or Area Agency on Aging on a noncompetitive basis to:

- (1) develop this Request for Proposals;
- (2) perform a feasibility study concerning the scope of work contained in this RFP; or
- (3) develop a program similar to what is contained in this RFP.

\_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date

### **REQUEST FOR PROPOSAL AND CONTRACT TERMS AND CONDITIONS**

I, \_\_\_\_\_, as an authorized representative of \_\_\_\_\_, certify that, if selected as the successful applicant, this agency/firm agrees to all the terms and conditions set forth in the Request for Proposal and contract.

\_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date

- I.B.4. Insurance Coverage:** Current insurance coverage detailing Insurance Company, type of insurance, amount of insurance and limits. If the applicant chooses to do so, insurance coverage must be included. Minimum coverage must include liability, worker's compensation, employee bonding, and director's and officer's liability insurance. (Please note that successful applicants are required to present documentation of actual insurance coverage.)

## **COST PRESENTATION:**

***All providers must provide a unit rate and respond to items II.B.1, IIB.2, II.B.3, and II.B.4.***

### **ALL APPLICANTS MUST PROVIDE A MINIMUM OF 10% MATCH.**

#### **Overview of methodology:**

The unit cost methodology is a tool for assigning costs involved in delivering services, which must be used for contract rate setting purposes. Utilizing documented employee time and salary devoted to the delivery of specific services and prior year expense information, the methodology allocates the agency's resources among its activities, both service and non-service related.

Employing this methodology encourages the agency to determine which activities benefit from its outlays, and to understand the components of their total service costs. Providers must use the methodology to distribute resources among the services they administer.

Each recipient or sub recipient service provider may offer a variety of services. In the methodology, these services (as defined in the Home & Community Based Services Handbook) are the end-goals of all provider activity and will act as receivers capturing all direct and indirect provider costs. The receivers assume all related direct costs, such as employee time and line item support expenses that are clearly incurred for the purpose of that program. Related indirect costs, which include activities such as administration, payroll, and budgeting, will be allocated to the services based on an allocation statistic.

#### ***A. Basic principles of the unit cost methodology:***

##### **Consistent treatment of similar costs**

Consistently treating similar costs and documenting direct staff time and line item expenditures ensures that service costs will be treated consistently within the organization. Costs allocated in a particular manner must always be allocated in that fashion. Cost must be treated as either a direct or indirect cost in like circumstances. For example, administrative costs cannot be allocated both directly and indirectly to services. Once an allocation method is chosen (either direct or indirect); that same method must be used consistently each year.

##### **Documentation**

Supporting documentation must exist to directly allocate staff time, or budgeted line-item expenditures, to a specific service or services. Documentation includes paid invoices, vouchers, logs or journals, which clearly identify the expenditure amount and service benefited. For salary and wage costs, documentation will consist of a time study conducted bi-annually or time sheets or service logs that clearly reflect time spent delivering the various services. Since unit costs will be determined on a prospective (or budget) basis, documentation will consist of aforementioned invoices, etc. from the prior actual year as a basis for directly allocating costs. The Department will require a supplemental Schedule of Functional Expense by Service as part of the fiscal year audit. Entities not required to have a fiscal year audit performed must provide their general ledger financial statements to substantiate costs.

#### ***B. Source of the methodology:***

The cost principles used in this methodology were derived from Office of Management and Budget (OMB) Circulars A-87 A Cost Principles for State, Local, and Indian Tribal Governments and A-122 A Cost Principles for Nonprofit Organizations regarding the allowability of costs for federal reimbursement. Determining unit costs within this framework fosters the:

- (1) Clear representation of costs, and
- (2) Stops the shifting of expenses from one program to another.

### ***C. Definitions:***

#### **Direct Expense and Indirect Expense**

Direct expenses include items that are easily associated with a particular service or services. For example, money spent for purchasing and delivering meals in the Meals on Wheels program is a direct expense identifiable to that service. Wages for an employee who performs Respite, Homemaker and Chore services can be allocated directly to these three services proportionate to the time spent in each service.

Indirect costs are those costs that have been incurred for common or joint objectives and that cannot be readily identified with a particular approved cost or service objective. These costs are allocated based on the Modified Total Direct Cost. Once a cost is considered and treated as an indirect cost, that treatment must be applied consistently.

Indirect expenses are costs that relate to the delivery of service, but not directly. For example, the provider's accounting division exists to handle revenue and account for expenditures of all funds, allowing the agency to provide services.

#### **Unit Cost**

The sum of Expenses directly incurred on behalf of a particular service (including salaries and expenses that can directly be associated with that service), along with its fair share of indirect line-item expenses for activities that do not directly contribute to services but may benefit them indirectly (such as administrative oversight, accounting functions, utilities, etc.) equals the total cost (or full cost) of the service, which represents all activity that is relevant to the delivery of a particular service. The full cost of a particular service reflects the provider's total expenses for that type of service and is divided by the number of service units delivered in a year to yield the cost of producing one unit of service, which is the unit cost.

#### **Allocated Costs**

The provider determines what effort and materials are direct and indirect and with what program they are associated, bearing in mind the premium on consistency. Expenses will be attributed to a particular service through a determination of its nature, and an allocation of costs.

## 1. Types of Cost Allocations:

- a. Cost identified with a single service is a direct cost 100% allocated to that particular service based on documentation, such as printing costs for brochures distributed for nutrition education.
- b. Costs benefiting multiple services are direct costs allocated to those services based on an equitable allocation basis such as percentage of time or percentage of wages when supported by documentation. An example is an in-home worker who performs Chore & Homemaker services. The salary would be split between the two services proportionate to the percentage of time spent in each service.
- c. Costs benefiting all services are indirect costs accumulated in a cost pool, such as office supplies or salaries for accounting staff, which is allocated from the General & Administrative cost pool across all services based on an appropriate allocation statistic.
- d. Costs unrelated to the delivery of DOEA services are not allocated to DOEA services. Staff software training or a brochure that promotes a fund-raising event are examples of costs for activities unrelated to DOEA service delivery.
- e. Unallowable costs are costs not allowed under state and federal grant awards to sub-recipients. These costs must be accounted for separately. Examples would be costs for lobbying and fundraising activities. These costs would also include salaries and other compensation to personnel for the percentage of time that they are involved in these activities, any directly associated costs, and a fair share of indirect supporting expenses. Further, meals not related to travel incurred in the performance of state business, refreshments and recognition items for staff, and entertainment expenses for employees and management are examples of unallowable costs.

## II. ALLOCATION METHODS

THE MATCH REQUIREMENT OF 10% IS APPLICABLE TO ALL PROPOSALS.

### II.B.1. PERSONNEL COST FLOW WORKSHEET:

DOEA unit cost methodology spreadsheet is available from the Area Agency on Aging.

Some positions can be easily identified with one particular service or activity and therefore do not require additional documentation to allocate their time directly to that service or activity. For positions that may perform multiple services, a time study, service logs, or journals are appropriate documentation to support the allocation of time to multiple services or activities in the personnel cost spreadsheet. For positions that are not directly related to services, but support services indirectly, wages are allocated to the Management and General Administration cost pool.

All services are converted into hours for the purpose of this spreadsheet. For simplification, if actual time studies or logs are not maintained, or if services are episodic in nature, an estimate of the percentage of time the employee devoted to each service should be used.

**Management & General Administrative cost pool**

Personnel positions normally associated with Management & General activities are the executive director and assistant director(s), fiscal office staff, human resources staff, data processing office staff, and all related supporting personnel for those offices. Salaries for these positions are usually 100% allocated to the Management & General Administrative cost pool. If any of these positions participate in lobbying, fundraising or other activities unallowable under state and federal grants, an appropriate proportion of time should be allocated to these unallowable activities.

**Facilities Repair and Maintenance cost pool**

Personnel positions normally associated with this cost pool are security personnel, and cleaning and janitorial staff. Only salaries for employees of the agency, whether full or part time, are allocable to this cost pool in the personnel cost spreadsheet. If general administrative positions or program service staff perform these functions, an appropriate portion of their time should be allocated to these functions.

**Potential Billable Time**

To determine the maximum amount of time an employee is available to perform or directly oversee services, hours for non-billable activities must be deducted from the total work hours, which includes various leave time, holidays, etc. The category of "other non-billable time" is for employee training/education hours, travel time (when it is not included as a billable activity of the service), and other time for which an employee is compensated but is not available to perform services. If documentation does not segregate these categories of non-billable time, this time can be grouped aggregately under one of the column headings.

**Program Services**

Salaries that would be allocated directly to services would normally include the following positions:

Program Managers, Case Managers & Case Aides

I & R, Counseling, education, & Screening staff

In-home workers (Chore, Respite, Personal Care, Homemaker)

Congregate & Home Delivered Meal staff and Nutrition staff

Home Health Workers

Recreation, Medication Management, Health Promotion and Health Support Staff

Adult Day Care, and Respite staff

Transportation staff

Any other position dedicated full time to providing a particular service or variety of services defined by the department in the Home & Community Based Services Handbook.

Salaries for these positions should be allocated directly to the service or services performed by the staff member in proportion to the time spent in each service as supported by a time study, activity reports, service logs, or journals.

Program managers and direct program supervisors' time should be allocated across the services they direct. These salaries should either be allocated equally across all services they direct or, if certain services demand more of their time than others as supported by documentation, their salaries should be distributed according to

time actually spent overseeing those services.

Should program services staff perform general administrative functions or unallowable activities such as lobbying, fundraising or other activities unallowable under state and federal grants, an appropriate proportion of time should be allocated to these activities.

For positions that perform CIRTIS data entry or billing functions for services, or provide direct support to program staff, if documentation exists to support the allocation of time performing these duties, then their time should be directly distributed proportionately to the services benefited if part of their time is spent performing general administrative support, an appropriate portion of their time should be allocated directly to this cost pool.

The total time allocated for direct service personnel should equal 100% of the available work hours. In no case should time allocated to services exceed the net available hours. The total time for program managers may include time spent in functions that are strictly administrative in addition to service oversight.

## **II B.2. SUPPORTING BUDGET WORKSHEET:**

DOEA unit cost methodology spreadsheet is available from the Area Agency on Aging.

The accounting system is set up to allocate expenses by service or expense documentation exists supporting the allocation of part or all of the expense line item directly to a service or services, these costs should be directly assigned. If the sub-recipient entity does not segregate expenses by service in their accounting system or is new to the methodology, line item expenses are assigned to the cost pools (General Administration or Facilities & Maintenance). These cost pooled expenses will automatically be spread across all services proportionate to the direct wage expenses for each service.

The Wages line item will be automatically input from the Personnel Costs spreadsheet.

### **Management & General Administrative cost pool**

Management & General activities include operational oversight, business management, general record keeping, budgeting, financing, and all management and administration except for direct conduct of program services or lobbying or fund-raising activities and are usually associated with the following positions: the executive director, compensated board officers, fiscal office staff, human resources staff, data processing office and all related supporting personnel for those offices.

Expense allocations to the Management & General administrative cost pool are the fringe, travel, communications/postage, advertising, worker's compensation and general liability insurance, printing/office supplies, office equipment, professional/legal/audit fees, and miscellaneous expenses (filing fees, subscriptions and memberships related to DOEA services, etc.) that are usually associated with these positions.

Actual payroll taxes, fringe benefits, and travel costs paid for officers and employees associated with these positions should be allocated to this cost pool. Travel may not exceed \$.445 cents per mile.

Communications/postage, advertising, printing & supplies, office equipment, professional fees/legal/audit expenses, subscriptions/dues/membership costs, insurance premiums for worker's compensation, general liability and cash handling bonds, depreciation of office furnishings and MIS equipment, and other expenses that were incurred for purposes general in nature should be allocated to the management & general administrative

cost pool. This cost pool is reallocated to all services automatically based on the percentage of direct services as compared to total direct allocations since these activities indirectly support all services.

However, if documentation exists supporting that all or a portion of that expense is specifically incurred for a programmatic purpose, the appropriate proportion of the expense should be allocated directly to the service(s). Examples: printing costs for brochures regarding improving nutrition would be directly allocated (100% of cost of brochures) to nutrition education. Conversely, the cost of a brochure that lists all services the agency provides would be allocated to the management and general administrative cost pool. In this example the cost of brochure would be distributed across all services in the proportion that services share the redistribution of the Management & General Administrative cost pool.

Expenses that are accumulated in the Management & General Administrative cost pool are redistributed to all the services cost centers in a manner that is proportionate to their share of total direct expenses. For example, if Case Management's direct expenses total 20% of all direct expenses incurred by the agency, then the amount of redistribution of the expenses in the Management & General Administrative cost pool would be 20% to the Case Management cost center.

### **Facilities Repair and Maintenance cost pool**

Salaries of maintenance or security staff will automatically be carried over from the personnel costs worksheet. Expenses or subcontracts for construction, pest control, cleaning, and other building related work should be allocated directly to this cost pool. Additionally, utilities, insurance premiums for property liability and glass replacement, space costs (rent/lease/mortgage payments for office or storage space, building depreciation, loan payments and applicable interest for a building improvement loan), pest control and repair and maintenance costs directly incurred by the agency, and other expenses related directly to the upkeep of the physical facility should be cost pooled here.

Expenses allocated to the Facilities Repair and Maintenance cost pool will automatically be redistributed all services in the agency proportionately by square footage occupied. In order for this redistribution to occur the management has to first determine how many square feet of available space is dedicated to each service program and to administrative functions and common areas. This may be based on the judgment of the administration if there are not clearly delineated work areas. These values are input in the line provided as "Square Footage Occupied", with the determined values for each service going in the field for that service. The sum of square footage dedicated to common areas and administrative functions should be input on this line in the column for the Management & General Administrative cost pool. The redistribution of space costs formula will then distribute to each service its share of space cost along with its proportionate share of costs related to Management & General Administrative functions.

### **Program Services Costs**

These costs are associated with the activities that result in goods and services being provided to customers in order to fulfill the purpose and mission of the organization. Those services are the major purpose for and the major output of the organization and often related to several major programs. Expenses for program services should be reported by the kind of service function or group of functions. For example, a health and welfare organization may have programs for health and family services, research, and disaster relief, among others.

The Wages line item will be automatically input from the Personnel Costs spreadsheet. Expense allocations to program services are the fringe, travel for program personnel, printing costs directly related to the service(s), professional consultant fees directly supporting the service(s), program -specific audit expenses, allowable public relations and advertisement costs as a required service described in an award, equipment and equipment maintenance charges when the equipment was purchased specifically for a service or services, revenues paid for service subcontracts, program supplies, food supplies, and other miscellaneous expenses incurred for a specific program purpose.

If building space occupied by programs staff is separate from administrative staff, then the utilities, property liability & glass coverage insurance, costs incurred for necessary maintenance, repair, or upkeep of program space, construction subcontracts for program building(s), loan costs and interest for repair, improvement or maintenance of the program building(s), depreciation, maintenance, pest control and security for programs offices would be allocated directly to services based on actual square foot costs if known, or on the same percentage basis their salaries are distributed if staff performs multiple services.

### **UNALLOWABLE COSTS**

While the costs of organized fund raising activities, lobbying activities, investment activities, etc., may be necessary to the agency's operations, are unallowable, regardless of the purpose for which the funds will be used. A proportionate share of indirect support expenses will automatically be allocated by the spreadsheet to these activities.

To be allowable, costs must:

- (1) Demonstrate reasonableness for and comparability to current market conditions necessary for the performance of the contract to which they are allocated;
- (2) Conform to any limitations or exclusions set forth in the Client Services Manual or in the contracts as to type or amount of cost items;
- (3) Be consistent with policies and procedures that apply uniformly to both federally financed and general revenue activities of the Department;
- (4) Be accorded consistent treatment;
- (5) Be determined in accordance with generally accepted accounting principles;
- (6) For OAA funds, not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or prior funding period;
- (7) For CCE funds, core service funds cannot be used to meet matching requirements for Area Agency on Aging administrative costs; and
- (8) Be adequately documented.

The principles to be applied in establishing the allowability of certain items of cost based on 45 CFR, Parts 74 and 92, for nonprofit organizations and 41 CFR, Subpart 1-15.2 for for-profit organizations is incorporated by reference to OMB Circular 122, Cost Principles for Nonprofit Organizations, Attachment B in its entirety. These principles apply to all of the Department's programs whether a cost is treated as direct or indirect. Failure to mention a particular item of cost is not intended to imply that it is unallowable; rather, determination as to allowableness in each case should be based on the treatment or principles provided for similar or related items of cost.

Items restricted from expenditure of state grant funds are defined in 3A-40.1.03, F.A.C.

Expenditures prohibited from state or federal funds, as applicable, unless expressly provided by law include, but are not limited to:

Congratulatory telegrams; Flowers and/or telephone condolences;  
Presentation of plaques for outstanding service;  
Entertainment for visiting dignitaries;  
Refreshments such as coffee and doughnuts;  
Decorative items (globe, statues, potted plants, picture frames, wall hangings, etc.);  
Greeting Cards (section 286.27, F.S.);  
Alcoholic beverages;  
Portable heaters and fans, refrigerators, stoves, microwave ovens, coffee pots, coffee mugs, etc.;  
Clocks for private offices;  
Meals, except those served to inmates and clients of State Institutions;  
Lobbying expenses

### **II.B.3. SUPPORTING BUDGET SCHEDULE BY PROGRAM ACTIVITY:**

DOEA unit cost methodology spreadsheet is available from the Area Agency on Aging. This form is used to allocate the total units of service budgeted for the agency, which have been calculated on Form II.B. using the DOEA Unit Costing Methodology, to the applicable funding sources

**If administration is charged to the unit costing worksheet, a detailed explanation of each line item must be provided, ie, position titles salary, benefits, travel etc.**

**No more than 15% administrative costs can be charged to the programs.**

### **INSTRUCTIONS**

Enter the PSA, County Name, Period, and Provider Name at the top of the form.

Put an (x) in the ( ) next to the appropriate funding source.

**\*NOTE - A SEPARATE COPY OF FORM III.B. WILL BE SUBMITTED FOR EACH FUNDING SOURCE.\***

#### **Instructions for the "SERVICES" box:**

Each service listed on Form II.B. Unit Costing Worksheet, for which funding is requested, is entered across the top of form II.B.3 ("SERVICES").

Line 1: "Total Budgeted Costs" will be calculated after entering the data requested on Line 2 and Line 2a. The Total Budgeted Costs are calculated by multiplying the number of budgeted units (line 2) times total cost per unit (Line 2a).

Line 2: For each service, enter on line 2 the *Total Budgeted Units* (this is the number of units you are requesting specific funding for from the total units the agency can deliver [Form II.B. Unit Costing

Worksheet]), and enter on line 2a the *Total Cost per Unit of Service* (Form II.B. Unit Costing Worksheet).

- Line 2a: The “Total Cost per Unit of Service” found on line 2a is the agency’s actual cost per unit of service as determined by DOE’s Unit Cost Methodology.
- Line 3: As applicable, enter by service the cash match.
- Line 4: As applicable, enter by service the in-kind match
- Line 5: As applicable, enter by service the other resources. The portion of the total costs of a service covered by other resources can be computed by dividing the amount entered on line 5 by the units of service found on line 2. This calculation will be reflected on the Invoice for Services and Contributions Report by service in the column labeled Other Resources.
- Line 6: As applicable, enter by service the other non-matching cash amounts. The portion of the total costs of a service covered by cash (non program-income) match can be computed by dividing the amount entered on line 6 by the units of service found on line 2. This calculation will be reflected on the Invoice for Services and Contributions Report by service in the column labeled Cash Match.
- Line 7: Subtotal the amount of match and other resources shown on this schedule by calculating line 4 plus line 5, and line 6.
- Line 8: Subtract lines 7 from line 1 to determine “Adjusted Budgeted Costs” (Line 1 less line 3, 4, 5 and line 6)
- Line 9: The adjusted cost per unit of services are calculated by dividing line 8 by line 2. Adjusted Budgeted Cost” refers to the amount of the agency’s budgeted costs that will be reimbursed with DOE funds. The “Adjusted Cost per Unit of Service” refers to the unit rate that will be paid by DOE funds. This does not change the agency’s actual cost per unit of service.
- Line 10: The Estimated Number of Clients refers to the estimated number of unduplicated clients that will receive services during the contract. The total column for line 8 should represent the estimated total number of unduplicated clients that will be served. Each column should indicate the estimated number of unduplicated clients for each service included in this bid package.

#### II.B.4 SIX YEAR RATE QUOTE/BUDGET:

Response must provide unit rates for:

2015	2016	2017	2018	2019	2020
\$	\$	\$	\$	\$	\$

#### III.B. - X.B MATCHING COMMITMENT DOCUMENTATION

Formats follow instructions. The use of the commitment formats is to document the availability of non federal and non general revenue (local) financial participation. The commitment forms must support all matching requirements identified in the Budget Explanation Worksheets Sections 1 & 2 and Budget Narrative. Signed documentation is required for the local matching resources. Formats for cash (III.B), building space (IV.B), supplies (V.B), equipment (VI.B), staff time (VII.B), and volunteer personnel and travel (VIII.C) are provided. Entries on the Match Commitment of Cash Donation format (IX.C) are self-explanatory. Four formats need additional explanation:

**Format III.B.** - This format provides two methods of calculating the value of donated space; a) usage charge; b) fair market value. When the grantee agency or provider offers the use of space in an owned building, the provider must utilize the "usage" methods of calculating the in-kind commitment. When using fair rental value for in-kind commitment of space the service provider must provide written documentation from qualified individuals (e.g., Realtors, property management specialists) regarding the estimated value of the space.

**Formats IV.B. and V.B.** - The commitment formats for both supplies and equipment should be filled out as outlined on the format. The significant distinction between "Supplies" and "Equipment" is whether the cost of the donated items meets the State of Florida definition of equipment. If the criterion is met the item should be identified as In-kind equipment and placed on the provider equipment inventory records and the Equipment Inventory Form. Items not meeting this criterion are considered supplies and are not to be included on the equipment inventory form. If property purchased with federal funds is to be considered as nonfederal in-kind contributions, the authorizing federal regulation or law must be cited in the appropriate space in the Donor Certification section of the format. Otherwise, N/A should be entered into this space.

**Format VI.B** - This format is to be utilized to document in-kind staff services available to the service provider from their staff or from staff members of other organizations. Staff members can only commit to providing in-kind services during times when they are not being paid by the provider agency. For staff members of other organizations, their time cannot be counted as in-kind service if the services being donated are included as contributions for other programs or contracts. A separate form for in-kind staff services should be completed for each organization donating staff services. If services purchased with federal funds are to be considered as nonfederal in-kind contributions, the authorizing federal regulation or law must be cited in the appropriate space in the Donor Certification section of the format. Otherwise, N/A should be entered into this space.

**Format VII.B.** - This format is for commitment of In-Kind Volunteer Personnel and Travel. It is suitable for up to five individuals. The commitment is valued based on the position title, the reasonable hourly rate, the number of hours, number of persons, and the travel expense value based on number of miles, and approved mileage rate. The total value of the volunteers as in-kind commitment is a combination of donated time and travel (if applicable). Mileage may not be applicable for all positions and will depend on the functions performed.

The official of the provider agency authorized to sign the application must also certify the availability of volunteer resources, as substantiated by individual commitment forms retained on file by the provider agency.

## II.B.5. MATCH COMMITMENT OF CASH DONATION

SFY: \_\_\_\_\_ FFY: \_\_\_\_\_

[ ] Original, dated  
[ ] Revision, dated  
Contract Amendment #

<b>Agency Name:</b> _____ <b>Program:</b> _____			
<b>Donor Identification:</b>			
Name: _____			
Street: _____			
City: _____ State: _____ Zip: _____			
Phone: _____			
Authorized Representative: _____			
<b>Total Amount</b>	<b># Payments</b>	<b>Amount/Payment</b>	<b>Contribution Period</b>
\$ _____	_____	\$ _____	_____
<b>Special Conditions:</b>			
<b>Donor Certification:</b>			
I hereby certify intent to make the cash donation set forth above for use in the specified program during the program's upcoming funding period. This cash is not included as contribution for any other State or Federally assisted program or any Federal contract and is not borne by the Federal government directly or indirectly under any federal grant or contract.			
X _____ Date: _____			
<b>Signature of Donor or Representative</b>			

## II.B.5. MATCH COMMITMENT FOR DONATION OF BUILDING SPACE

SFY:\_\_\_\_ FFY:\_\_\_\_

☐ Original, dated  
☐ Revision, dated  
Contract Amendment #

**Agency Name:**

**Program:**

**Donor Identification:**

Name:

Street:

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip:

Phone:

Authorized Representative:

**Description of Space:** ☐ Office ☐ Site ☐ Other

**Provider Owned Space:**

1. Number of square feet used by project \_\_\_\_\_sq.ft.
2. Appraised rental value per square foot \$\_\_\_\_\_/sq.ft.
3. Total value of space used by project (1x2) \$

**Donor Owned Space:**

1. Established monthly rental value \$
2. Number of months rent to be paid by donor \_\_\_\_\_ mos
3. Value of donated space (1x2) \$

**Special Conditions:**

**Donor Certification:**

I hereby certify intent to donate use of the space set forth above for the program specified above during the program's upcoming funding period. This space is not being used as match for any other State or Federal program or contract.

X\_\_\_\_\_

Date:

**Signature of Donor or Representative**

## II.B.5. MATCH COMMITMENT OF SUPPLIES

SFY:\_\_\_\_\_ FFY:\_\_\_\_\_

[ ] Original, dated

[ ] Revision, dated

Contract Amendment #

<b>Agency Name:</b>	<b>Program:</b>
<b>Donor Identification:</b> Name: Street: City: _____ State: _____ Zip: Phone: Authorized Representative:	
<b>Description of Supplies:</b> The below described supplies are committed for use by the project for the period of: _____	
<b>Computation of Value:</b>	
<b>Value to be claimed by project:</b>	\$
<b>Special Conditions:</b>	
<b>Donor Certification:</b>  I hereby certify intent to donate these supplies for the program specified above during the program=s upcoming funding period. These supplies are not being used as match for any other State or Federally assisted program or contract.  X _____ Date: _____ <b>Signature of Donor or Representative</b>	

## II.B.5. MATCH COMMITMENT OF EQUIPMENT

SFY: \_\_\_\_\_ FFY: \_\_\_\_\_

[ ] Original, dated  
[ ] Revision, dated  
Contract Amendment #

<b>Agency Name:</b>	<b>Program:</b>		
<b>Donor Identification:</b> Name: _____ Street: _____ City: _____ State: _____ Zip: _____ Phone: _____ Authorized Representative: _____			
<b>Description of Equipment:</b> The below described equipment is committed for use by the project for the period of: (From) (To)			
<b>Acquisition</b>			
<b>Description of Item</b>	<b>Number</b>	<b>Cost</b>	<b>Value to Project*</b>
1. _____	_____	_____	
2. _____	_____	_____	
3. _____	_____	_____	
4. _____	_____	_____	
5. _____	_____	_____	
<b>Total Value Claimed:</b>			
*Items that are currently owned by the Grantee or are loaned or donated to the project are valued at an annual rate of 6-2/3 percent of the acquisition value.			
<b>Donor Certification:</b>  This equipment is not included as a contribution for any other State or Federally Assisted program or contract and costs are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under: _____ (cite the authorizing Federal regulation or law if applicable).  X _____ Date: <b>Signature of Donor or Representative</b>			

## II.B.5. MATCH COMMITMENT OF IN-KIND CONTRIBUTION OF SERVICES BY STAFF OF SERVICE PROVIDER OR STAFF OF OTHER ORGANIZATIONS

SFY: \_\_\_\_\_ FFY: \_\_\_\_\_

[ ] Original, dated  
[ ] Revision, dated  
Contract Amendment #

<b>Agency Name:</b>		<b>Program:</b>																															
<b>Donor Identification:</b> Name: _____ Street: _____ City: _____ State: _____ Zip: _____ Phone: _____ Authorized Representative: _____																																	
<b>Descriptions of Positions:</b> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 30%; text-align: center;"><u>Position Title</u></th> <th style="width: 15%; text-align: center;"><u>Service</u></th> <th style="width: 20%; text-align: center;"><u>Hourly Rate or Annual Salary</u></th> <th style="width: 10%; text-align: center;"><u># Hours Worked</u></th> <th style="width: 20%; text-align: center;"><u>Value to Project*</u></th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>_____</td> <td>\$ _____</td> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>2.</td> <td>_____</td> <td>\$ _____</td> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>3.</td> <td>_____</td> <td>\$ _____</td> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right;"><b>Total - \$</b></td> </tr> </tbody> </table> <p>*Value to project = (# of hours worked) x (Hourly rate) or (Annual Salary <input type="checkbox"/> 2080 hrs) x (# of hours worked)</p>					<u>Position Title</u>	<u>Service</u>	<u>Hourly Rate or Annual Salary</u>	<u># Hours Worked</u>	<u>Value to Project*</u>	1.	_____	\$ _____	_____	\$ _____		2.	_____	\$ _____	_____	\$ _____		3.	_____	\$ _____	_____	\$ _____							<b>Total - \$</b>
	<u>Position Title</u>	<u>Service</u>	<u>Hourly Rate or Annual Salary</u>	<u># Hours Worked</u>	<u>Value to Project*</u>																												
1.	_____	\$ _____	_____	\$ _____																													
2.	_____	\$ _____	_____	\$ _____																													
3.	_____	\$ _____	_____	\$ _____																													
					<b>Total - \$</b>																												
<b>Donor Certification:</b>  <p>These services are not included as match for any other State or Federally Assisted program or contract and costs are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under: _____ (cite the authorizing Federal regulation or law if applicable). <b>It is certified that the time devoted to the project will be performed during normal working hours.</b></p> <p>X _____ Date: _____</p> <p><b>Signature of Donor or Representative</b></p>																																	

**II.B.5. MATCH COMMITMENT OF IN-KIND VOLUNTEER PERSONNEL AND TRAVEL**

SFY: \_\_\_\_\_ FFY: \_\_\_\_\_

☐ Original, dated  
☐ Revision, dated  
Contract Amendment #

**Agency Name:****Program:****Donor Identification:**

Name:

Street:

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip:

Phone:

Authorized Representative:

The volunteer staff positions identified below will be filled by local volunteers who will be recruited, trained, and supervised as an ongoing activity of our agency. We will maintain volunteer records to document individual volunteer activity.

**Describe Volunteer Effort:**

	Position Title	Equivalent Hourly Rate	# of Hours	Value to Project
1		\$		\$
2		\$		\$
3		\$		\$
<b>TOTAL VALUE TO AGENCY</b> .....				\$

**Equivalent Hourly Rates were determined by:**

- ☐ Rates for comparable positions within own agency.  
☐ State Employment Service estimate of rates for type of work.  
☐ Rates for comparable positions within other local agencies.

ESTIMATED MILEAGE	X	RATE PER MILE	=	VALUE
				\$

**Donor Certification:**

I hereby certify that commitments have been received from individual volunteers or groups sufficient to provide the volunteer hours and travel identified above.

X \_\_\_\_\_  
Signature of Agency Official

**Date:****Name:**

## II.B.6. AVAILABILITY OF DOCUMENTS

The undersigned hereby gives full assurance that the following documents are maintained in the administrative office of the provider and will be filed in such a manner as to ensure ready access for inspection by the AAA or its designee(s) at any time. The Provider will furnish copies of these documents to the AAA upon request.

1. Current Board Roster
2. Articles of Incorporation
3. Corporate By-Laws
4. Advisory Council By-Laws and Membership
5. Corporate Fee Documentation
6. Insurance Coverage Verification
7. Bonding Verification
8. Staffing Plan
  - a. Position Descriptions
  - b. Pay Plan
  - c. Organizational Chart
  - d. Executive Director's Resume
9. Personnel Policies Manual
10. Financial Procedures Manual
11. Operational Procedures Manual
12. Interagency Agreements
13. Affirmative Action Plan
14. Outreach Plan, if applicable
15. Americans With Disabilities Act Assurance and supporting documentation
16. Unusual Incident File
17. Contribution System
18. Inventory List

### **CERTIFICATION BY AUTHORIZED AGENCY OFFICIAL:**

I hereby certify that the documents identified above currently exist and are properly maintained in the administrative office of the Provider. Assurance is given that the AAA or its designee(s) will be given immediate access to these documents, upon request.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Authorized Individual

\_\_\_\_\_  
Title of Authorized Individual